



2024

SUSTAINABILITY REPORT
FIT HOLDING • **5xLINK**

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About the report

This 2024 Sustainability Report presents FIT Holding Co., Ltd.'s ESG performance. The Company has published annual reports since 2021 to inform stakeholders.

Principles for Writing the Report

This report complies with TWSE and TPEX sustainability reporting regulations, and aligns with GRI, SASB (Computers & Peripherals), and TCFD disclosure standards.

Report scope and disclosure boundaries (GRI 2-2)

The financial data in this report includes subsidiaries consolidated in the annual report. Non-financial performance indicators exclude certain affiliates: Shinfox Energy Co., Ltd. publishes its own sustainability report, and Shih-Fong Power Co., Ltd. is still constructing its Hualien plant and has not yet commenced operations, thus not disclosed here. The report primarily covers three investment entities: Power Quotient International Co., Ltd. Foxlink Image Technology Co., Ltd. and Glory Science Co., Ltd. The scope includes the Taiwan Tucheng head office, investment companies, and Chinese factories (Fu Wei Electronics Co., Ltd. Glorytek (Yancheng) Co., Ltd. Wei Hai Fu Kang Electric Co., Ltd. Fu Zhang Precision Industry Co., Ltd. etc.). Any changes will be explained in the report.

Final review and approval of the report

To ensure transparent disclosure of sustainability information, the Company established the “Sustainability Report Preparation Measures.” This report is compiled in accordance with the Measures, with each responsible unit collecting and drafting data based on its scope. After review by unit heads, the Sustainability Task Force consolidates and edits the report, which is submitted to the Governance and Sustainability Committee and the Board for approval. The report is also verified by an independent assurance body, and the Sustainability Committee reports annual progress to the Board.

Report writing principles and third-party verification (GRI 2-5)

This report has been independently verified by a third-party assurance provider, AFNOR Asia Ltd. in accordance with the AA1000 V3 Assurance Standard, Type 1 Moderate Assurance Level. The detailed results of the verification are presented in the Independent Assurance Statement included in the appendix of this report.

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

Any restatements of information in this report will be noted and explained in the relevant disclosure sections.

Report time and issuance

The report covers the period from January 1 to December 31, 2024. FIT Holding publishes its sustainability report annually on its official website, enabling stakeholders to stay informed about its progress in sustainable management through multiple channels.

Last time of issuance: August 2024

This time of issuance: August 2025

Next time of issuance: August 2026

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Words from the chairman

We uphold “Sincerity, Vision, and Responsibility” as our core values, guiding our commitment to sustainable development. In a world shaped by climate change, resource constraints, and evolving social needs, we believe our role extends beyond economic value—we aim to drive meaningful transformation.

In 2024, global sustainability trends such as carbon neutrality, circular economy, and digital integration present both challenges and opportunities. FIT Holding has embedded ESG goals into its core strategy to maximize impact.

Environmentally, we invest in solar, offshore wind, renewable energy, engineering services, and green supply chain practices, using innovation to build a more sustainable future. Socially, we prioritize employee well-being, inclusive workplaces, and community engagement. In governance, we uphold integrity and transparency, enhance risk management, and protect stakeholder interests.

Looking ahead, we will continue aligning global trends with local needs, using innovation to achieve our sustainability vision. Thank you for your ongoing support and trust.

Chairman
T.C Gou

Overview (GRI2-1 GRI2-6)

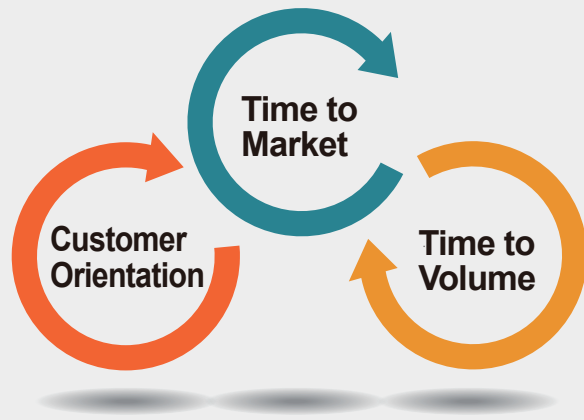
FIT Holding Co., Ltd. launched its own branded products by leveraging strengths in modules, components, and sales platforms, building a complete supply and distribution system to improve efficiency and competitiveness. On June 19, 2018, Power Quotient International Co., Ltd., Foxlink Image Technology Co., Ltd., and Glory Science Co., Ltd. Science approved a share swap to form FIT Holding, which later applied for stock listing. The Tucheng headquarters centralizes operations, procurement, finance, accounting, management, and R&D to provide prompt service.

The Group specializes in the production and sales of optical components, computer peripherals, 3C products, image scanners, and multifunction devices. It is actively expanding into power plant development and energy services. With a sales network spanning Taiwan, Hong Kong, China, the U.S., and other regions, the Group demonstrates a stable international presence. By integrating internal resources and strengthening collaboration with supply chain partners, it is committed to advancing clean energy and carbon reduction technologies to enhance operational efficiency, mitigate risks, and reinforce the sustainability and resilience of the industry value chain.

In 2024, consolidated revenue was NT\$26,903,862 thousand, with net income of NT\$1,124,070 thousand attributable to the parent company.

Business Philosophy (GRI2-23 GRI2-24)

FIT Holding upholds the core values of “Sincerity, Vision, and Responsibility,” guided by simplicity, pragmatism, and integrity. We aim to build lasting partnerships with customers and suppliers, creating shared value. With a strategic outlook, we leverage innovation and experience to pursue excellence and lead in the high-tech industry. By aligning vision with execution and integrating capital, technology, and talent, we strengthen core competitiveness through cross-functional collaboration.



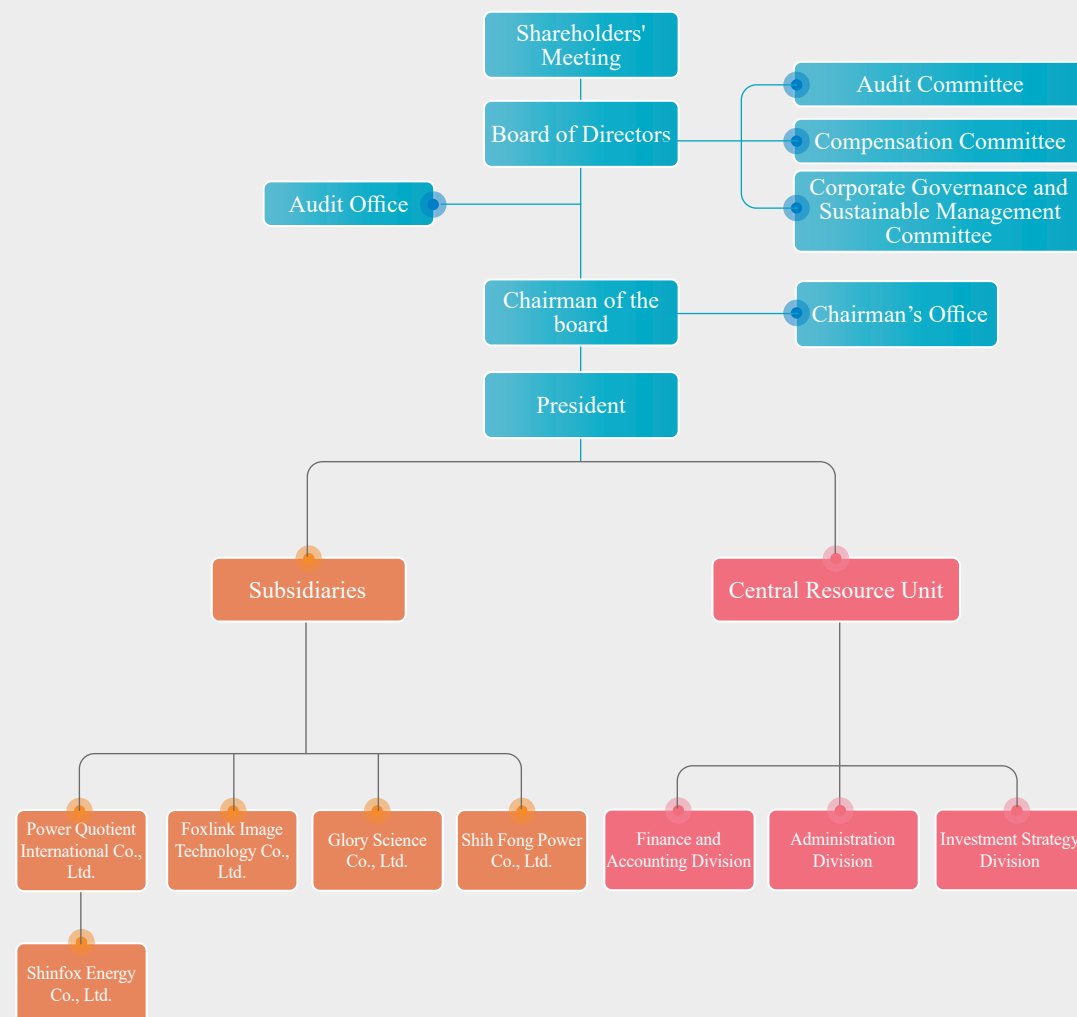
Company basic information

Company name	FIT Holding Co., Ltd.
Company Code	Stock Code 3712
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 Thousand dollars (Note: Annual information is consistent with the financial statements.)
Employee (End of the year 2024)	4
Main Products and Services	Computers and Peripheral Equipment Manufacturing
Operating Locations	Head Office in Taipei
Revenue in 2024	Individual 1,178,785 Thousand dollars. Merge 26,903,862 Thousand dollars.
Company Website	http://www.fit-holding.com/
Market Observation Post System	https://mops.twse.com.tw/mops/#/web/home

Products and Services

Main Product Category	Main Applications or Functions
3C Components: Optical Communication ComponentsData centers, telecom local area networks, high-speed optical communication transmission components	Main applications include data centers, local area networks, optical transport hubs, high-capacity mid-to-long haul optical components, and AI computing centers.
Optical Components Optical imaging lenses, gesture motion sensing, intelligent AI recognition optics, secondary optical application components	Main applications include tablet PCs, notebook computers, AR/VR wearable devices, AI smart surveillance, 3D gaming consoles, and medical endoscopy products.
3C Retail and Peripheral Products Apple Products & Mobile Accessories	Main products include iPhone, iPad, iMac, MacBook, iPod; transmission cables, PPS fast chargers and power strips, PD power banks, MagSafe-compatible wireless chargers, hubs, storage devices, encrypted drives, and TWS Bluetooth earphones.
System & Peripheral Products	Products include wired, wireless, and cloud-based image scanners, portable scanning devices, image recognition systems, and ADF scanning modules.
Energy Services: Power Plant Development and Energy Services	Power plant and clean energy development.
Others	Primarily includes revenue from system assembly processing, SMT stencil production, and mold design and manufacturing.

Organization chart



Company history

2018

- FIT Holding was established on October 1, 2018, through a share swap by Glory Science, Power Quotient International, and Foxlink Image Technology. It was listed on the Taiwan Stock Exchange, and the three companies became wholly-owned subsidiaries, delisted on the same day.

2020

- Shinfox Energy Co., Ltd. completed a capital increase, with the group holding 58.74% of its shares.
- On September 30, 2020, it publicly issued shares and was listed on the Emerging Stock Market on December 7, 2020.

2021

- 25% of Shih Fong Power Co., Ltd. equity was divested, leaving the group with a 51% stake.
- Shinfox Energy Co., Ltd. completed a capital increase, with the group holding 50.18% of its shares.
- 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.

2023

- The 2022 Sustainability Report passed third-party verification.
- ISO 14064-1:2018 verification was successfully completed.
- Fu Wei Power Co., Ltd. publicly issued shares on August 12, 2023, and was listed on the Emerging Stock Market on December 21, 2023.

2024

- The 2023 Sustainability Report passed third-party verification.
- ISO 14064-1:2018 verification was successfully completed.
- A by-election was held to appoint one independent director.

2025

- The 2024 Sustainability Report passed third-party verification.
- ISO 14064-1:2018 verification was successfully completed.
- FOXWELL Power Co., Ltd. was officially listed on the stock exchange in January 2025.

2019

- The board was re-elected early to establish the Audit Committee, appointing 9 directors, including 3 independent directors.
- The Audit Committee replaced the functions of the supervisors.
- The company invested in hydropower and acquired full ownership of Shih Fong Power Co., Ltd.
- Fu Wai Energy became a wholly owned subsidiary of Shinwai through a share swap. PQI holds 76.56% of Shinfox Energy.

2022

- Shinfox Energy Co., Ltd. completed another capital increase, with the group holding 47.63% of its shares.
- Following the board's term expiration, a re-election was held, appointing 9 directors, including 3 independent directors.
- The Sustainability Report has been finalized

Introduction to important subsidiaries

Power Quotient International Co., Ltd.

Founded in Taiwan in 1997, Power Quotient International (PQI) is a leading global brand in mobile storage peripherals and a subsidiary of a major 4C product group. Through vertical communication and horizontal collaboration within the group, PQI maintains strong manufacturing, R&D, and technical capabilities. Originally focused on memory modules, it has diversified into Apple-certified peripherals, power banks, audiovisual devices, and biometric recognition technologies. Key products include Apple accessories, power banks, chargers, fingerprint recognition devices, USB drives, and other storage solutions. With subsidiaries in the U.S., Japan, Hong Kong, and China, PQI serves a global market, delivering enriched smart mobile experiences.

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 Thousand dollars
Employee (End of the year 2024)	59
Main Products and Services	Manufacturing and selling of electronic components
Operating Locations	Head Office in Taipei
Revenue in 2024	Merge 1,590,877 Thousand dollars
Company Website	https://www.pqigroup.com/

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

Foxlink Image Technology Co., Ltd.

Foxlink Image Technology, listed on the OTC market in 2006, is a global leader in imaging technology solutions. Backed by a strong R&D team, it specializes in optical imaging and automated transmission control, integrating optical, mechanical, and electronic systems with ASIC development. The company has expanded into OEM/ODM manufacturing and holds over 100 patents in scanning optics, slimline modules, and high-speed automation, positioning itself as an industry pioneer.

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 Thousand dollars
Employee (End of the year 2024)	2,254
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 2024	Merge 5,469,123 Thousand dollars
Company Website	https://www.foxlinkimage.com/

Glory Science Co., Ltd.

Glory Science Co., Ltd. was officially listed on the OTC market in 2012. Specializing in optical component R&D and manufacturing, it provides ODM/OEM services tailored to customer needs. Main products include precision optical lenses and components for mobile phones, laptops, desktops, projectors, automotive systems, and surveillance. In recent years, the company has expanded into optical communication components, achieving significant results with a global presence across Europe, America, Japan, and Mainland China.

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 Thousand dollars
Employee (End of the year 2024)	248
Main Products and Services	Production, processing, and sales of optical lens components and related products.
Operating Locations	Head Office in Taichung , Glorytek (Yancheng) Co., Ltd. Glory Optics (Yancheng) Co., LTD.
Revenue in 2024	Merge 199,142 Thousand dollars
Company Website	http://www.glorytek.com.tw/

In addition to consumer electronics peripheral products, FIT Holding has expanded into the clean energy industry, currently encompassing: Shih Fong Power Co., Ltd. responsible for hydropower generation; Shinfox Energy Co., Ltd. focusing on onshore wind and solar power plant development, turnkey engineering, and operation & maintenance services to deliver comprehensive “one-stop integrated solutions”; Foxwell Energy Corporation Ltd. specializing in investment, development, and operation of offshore wind and solar power plants; Shinfox Natural Gas Co., Ltd. which obtained a license for liquefied natural gas (LNG) imports to reduce air pollution and provide cleaner alternative fuels, completing its first overseas LNG supply in August 2021; Foxwell Power Co., Ltd. licensed for renewable electricity retail, offering green power trading, energy-saving services, and energy storage systems through an e-commerce platform to build a comprehensive energy service platform; Jiu Wei Power Co., Ltd., responsible for the development, construction, and operation of natural gas power plants; Yuanshan Forest Natural Resource Company advancing carbon sequestration technology as part of the group’s proactive response to climate change; and Foxwell Certification Co., Ltd. providing professional carbon inventory and verification services. Together, these subsidiaries form a complete green energy platform to achieve sustainability goals.



1 Sustainability Management

- 1-1 Sustainability Development Policy
- 1-2 Stakeholder engagement
- 1-3 Identification and analysis of significant topics
- 1-4 Management of material topics



1-1 Sustainability Development Policy

Fit Holding Co., Ltd. is committed to protecting the planet through sustainable development, green energy, and carbon reduction. The company integrates the UN Sustainable Development Goals (SDGs) into its operations and key focus areas, evaluating their relevance across the value chain. By collaborating with stakeholders, Fit Holding aims to enhance its positive impact and promote a future that balances economic growth, environmental care, and social responsibility.

Corporate Governance and Sustainable Operations Committee GRI 2-13 GRI 2-14

In line with the company's ESG vision and mission, the Corporate Governance and Sustainable Operations Committee was established in November 2021, comprising three independent directors and two directors. The Sustainability Task Force formulates mid-to long-term plans, which are reviewed by the Committee and submitted to the Board. The Board evaluates these plans, provides recommendations, and ensures integration into daily operations.




Serving as a cross-functional platform, the Committee convenes quarterly and forms issue-specific task forces to identify material topics, develop strategies, and oversee annual initiatives. It monitors execution to ensure ESG goals are embedded across operations. The Board regularly reviews progress and advises management on necessary adjustments.








1-2 Stakeholder engagement

We engage stakeholders through multiple communication channels and continuously collect feedback to enhance interaction and drive improvement. Key engagement activities in 2024 are summarized in the table below.

Stakeholders	Concerned issues	Current implementation measures and plans	Communication channels and frequency
 Shareholders/ investors	<ul style="list-style-type: none"> Business performance Customer relationship Low-carbon product innovation Tax policy Board Performance 	<ul style="list-style-type: none"> Shareholders' meetings and regulatory disclosures Corporate website and sustainability reports Corporate Governance and Sustainability Committee Spokesperson system and quarterly investor briefings Periodic and ad hoc filings via the Market Observation Post System (MOPS) Updates to the Investor Relations section of the website 	<div>Regular</div> <ul style="list-style-type: none"> Hold Annual Shareholders' Meeting and publish Annual Report Participate in Corporate Governance Evaluation Issue annual Sustainability Report Host quarterly Investor Conferences <div>Un-regular</div> <ul style="list-style-type: none"> Public disclosures are made via the Market Observation Post System (MOPS) and the company's official website
 Customer	<ul style="list-style-type: none"> Customer relationship management Low-carbon product innovation Customer Safety and Health Information security Business performance Code of Business Ethics Change Occupational Safety and Health Climate Change Mitigation and Adaptation 	<ul style="list-style-type: none"> Customer satisfaction survey Setting product quality goals and holding regular review meetings Corporate website and sustainability report. 	<div>Regular</div> <ul style="list-style-type: none"> Conduct annual Customer Satisfaction Surveys Customer GP <div>Un-regular</div> <ul style="list-style-type: none"> Accept customer audits and respond to specific request
 Employee	<ul style="list-style-type: none"> Occupational Safety and Health Talent Development and Education Training Workers' Rights Employee Diversity and Inclusion 	<ul style="list-style-type: none"> Dedicated contact channel and mailbox for feedback and complaints Internal intranet announcements on welfare initiatives Monthly executive meetings and ad hoc cross-unit communications Ad hoc cross-unit communication meetings Company-wide sharing sessions and seminars Health checkups, medical consultations, and care programs Employee feedback platform and Welfare Committee Learning platforms, general education, professional training, and leadership development Compensation Committee oversight Bi-monthly QEHS audits and departmental inspections ISO 45001 certification for plant operation 	<div>Regular</div> <ul style="list-style-type: none"> Conduct bi-monthly QEHS (Quality, Environment, Health, and Safety) audits Provide regular employee health checkups <div>Un-regular</div> <ul style="list-style-type: none"> Departmental work meetings for operational coordination Activity-based lectures and learning sessions Occasional announcements via the internal network platform

Stakeholders	Concerned issues	Current implementation measures and plans	Communication channels and frequency
 Supplier	<ul style="list-style-type: none"> Sustainable Supply Chain Management 	<ul style="list-style-type: none"> Support key suppliers in adopting environmental management practices and sharing performance outcomes Require all suppliers to sign a Clean Commitment Letter Require key suppliers to commit to the “Prohibition/Non-Support/Non-Use of Conflict Minerals” policy Conduct annual supplier ESG audits 	<div>Regular</div> <ul style="list-style-type: none"> Regular audit Conflict mineral investigation <hr/> <div>Un-regular</div> <ul style="list-style-type: none"> Sustainable supplier survey Supplier meeting New evaluation criteria for selecting suppliers
 Community / Non-profit organization	<ul style="list-style-type: none"> Social participation 	<ul style="list-style-type: none"> Organizing blood donation drives Supporting rural communities through agricultural product purchases and sales Establishing a charity club to promote social welfare Participating in public fundraising campaigns through employee donations and mobile invoice contributions 	<div>Un-regular</div> <ul style="list-style-type: none"> Organize annual blood donation events Support small farmers through product purchases Donate second-hand clothing and shoes to those in need Conduct beach clean-up and tree planting activities
 Government and Regulatory Authorities	<ul style="list-style-type: none"> Climate Change Mitigation and Adaptation Water Resource Waste Management Pollutant Impact Management Environmental Conservation and Biodiversity Management Energy Management 	<ul style="list-style-type: none"> Participate in policy discussions and forums hosted by competent authorities on an ad hoc basis Cooperate with regulatory supervision and inspections Maintain a dedicated contact window for ongoing communication Respond to official directives and correspondence Undergo annual government evaluations 	<div>Un-regular</div> <ul style="list-style-type: none"> Participate in seminars hosted by government agencies and industry bodies Respond to and align with government policy guidelines

1-3 Identification and analysis of significant topics

In early 2024 (Year 113, ROC calendar), FIT Holding completed its materiality assessment in accordance with the GRI 2021 Standards, engaging 85 internal staff and 138 external stakeholders in the identification, prioritization, and validation process. To reflect evolving concerns, “Waste Management” and “Energy Management” were newly added under environmental topics, and “Code of Business Ethics” under governance. A total of 20 ESG topics were assessed. Items such as “Business Performance,” “Information Security,” “Ethical Conduct,” and “Risk Management” were excluded, having been integrated into governance operations. Following expert consultation and alignment with ESG strategy and long-term goals, eight topics were confirmed as highly material. Management objectives have been established for each to guide disclosure and address stakeholder expectations.

Materiality identification process (GRI 2-12, 2-29, 3-1, 3-2, 3-3)

Step 1 Identifying Communication Goals

FIT Holding’s core operations include the R&D, manufacturing, and sales of optoelectronic, communication, and digital imaging products for global brand clients. To support business expansion and global deployment, FIT Holding adopted the AA1000 SES stakeholder engagement standard, identifying six key stakeholder groups: shareholders/investors, customers, employees, suppliers, communities/nonprofits, and government/regulatory bodies.

Step 2 Gathering Sustainability Topics

Based on GRI Standards, SASB Hardware guidelines, TCFD recommendations, market trends, and risk management needs, FIT Holding evaluated 20 relevant ESG topics.

● 7 Environmental (E) subtopics

Climate adaptation, energy management, low-carbon product innovation, water management, waste management, pollution impact control, environmental conservation, and biodiversity.

● 6 Social (S) subtopics:

Key social topics include diversity and inclusion, labor rights, employee development, workplace health and safety, customer wellbeing, and community engagement.

● 7 Governance (G) subtopics

Key governance topics include board effectiveness, financial and operational performance, business ethics, sustainable supply chain practices, data security, tax compliance, and customer relationship management.

Step 3 Prioritization and Analysis

Under the guidance of the Sustainability Committee, 223 valid responses were collected through an online survey, including input from 9 senior executives. The results were used to assess the business impact of ESG issues, integrate stakeholder perspectives, and determine the significance of each topic

Step 4 Validation of Material Topics

Through joint discussions between the Corporate Governance and Sustainability Committee and senior executives, the impact of each sustainability issue was assessed across economic, environmental, and social dimensions. Using stakeholder concern and executive-assessed impact as dual criteria, topics scoring above 699 points were prioritized. Eight material topics were confirmed for 2024: energy management, customer relationship management, low-carbon product innovation and R&D, waste management, occupational health and safety, business ethics standards, sustainable supply chain management, and climate change mitigation and adaptation.

Step 5 Review and Confirmation

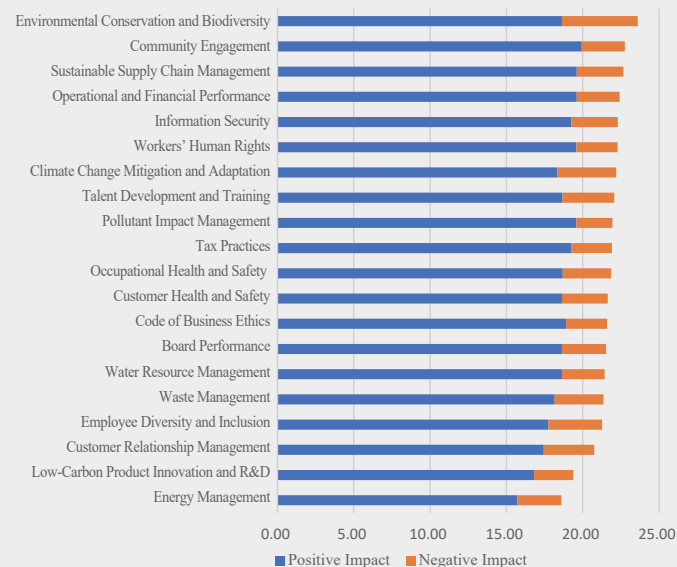
Management policies and objectives were established for each material topic and reported to the Governance and Sustainability Committee and the Board of Directors.

ESG Three-Pillar Assessment Results

Communication with stakeholders forms the basis of corporate social responsibility. By conducting materiality analysis and identifying key issues for stakeholders and FIT Holdings, corresponding actions were taken to strengthen sustainability disclosures.

ESG	Topic	Concern Level	Impact Level	Materiality Score
E	Energy Management	31.42	23.60	741.51
G	Customer Relationship Management	32.26	22.67	731.33
G	Low-Carbon Product Innovation & R&D	31.16	22.76	709.20
E	Waste Management	31.70	22.30	706.91
S	Occupational Health and Safety	32.08	21.92	703.19
G	Code of Business Ethics	31.70	22.07	699.62
G	Board Performance	31.21	22.20	692.86
S	Customer Health and Safety	31.51	21.95	691.64
E	Water Resource Management	31.04	22.28	691.57
S	Workers' Human Rights	32.07	21.43	687.26
G	Information Security	31.91	21.36	681.60
E	Pollutant Impact Management	31.34	21.64	678.20
S	Employee Diversity and Inclusion	30.04	22.42	673.50
G	Operational and Financial Performance	31.34	21.28	666.92
S	Talent Development and Training	30.89	21.59	666.92
E	Climate Change Mitigation and Adaptation	30.81	21.53	663.34
E	Sustainable Supply Chain Management	31.57	20.76	655.39
S	Community Engagement	30.40	19.39	589.46
E	Environmental Conservation and Biodiversity	30.38	18.60	565.07
G	Tax Practices	21.86	22.47	491.19

Impact Level of Material Topics



Note: Impact level = Sum of positive and negative impacts.

Stakeholder Concern × Impact Magnitude



1-4 Management of material topics (GRI3-3)

Management of material topics	Policy/Commitment	Risks and Opportunities	Purpose and Objective	2024 Goal	Implementing results in 2024	2025 Goal
Energy Management	Set carbon-reduction goals, lower energy intensity per output, and improve efficiency to meet global standards.	Risk Ineffective energy-saving measures may lead to non-compliance with carbon and energy regulations, resulting in fines or increased operational costs. Opportunity Proactive energy management enhances environmental reputation and appeals to sustainability-focused customers and investors.	Improve energy efficiency, lower consumption and costs, and contribute to sustainability and carbon reduction targets.	Electricity intensity and renewable energy ratio are used as key performance indicators.	Energy intensity declined in 2024 from 2023.	The 2025 energy intensity target is 0.25, with ongoing efforts to improve efficiency and savings.
Customer Relationship Management	Serve customers, boost satisfaction, and become a trusted partner.	Risk Not meeting customer needs. Opportunity Boost satisfaction, deepen ties, and expand partnerships.	Enhance experience, retain customers, grow revenue, and streamline processes.	1. Offer innovative tech products. 2. Deliver quality service to boost satisfaction.	2024 survey highlights: 1. Prompt response to inquiries. 2. Strong focus on customer relationships. 3. Satisfaction score of 95/100 met management goals.	1. Offer innovative tech products. 2. Provide quality service to boost satisfaction.
Low-Carbon Product Innovation and R&D	Keep up with tech trends and invest in innovation.	Risk Falling behind in tech innovation. Opportunity Early adoption strengthens customer ties and expands partnerships.	Provide patent training, set up incentives, and protect employee innovations.	Patent and trademark filings increased.	In 2024, invention patents rose by 3, while utility model patents fell by 6 from 2023.	Patent and trademark applications increased.
Waste Management	Qualified suppliers signed waste treatment contracts to ensure proper disposal.	Risk Improper waste handling may cause pollution, legal violations, and fines. Opportunity Proactive management boosts compliance and attracts green investment.	Cut pollution and waste, meet regulations, and advance sustainability and circular resource use.	Set goals for recycling and hazardous waste treatment rates.	The waste recycling rate increased in 2024 compared to 2023.	In 2025, efforts improved resource recovery, cut waste, and reduced final disposal.
Occupational Health and Safety	Ensure a safe workplace; ISO 45001 certified.	Risk Accidents, illness, chemical exposure. Opportunity Boost safety awareness and lower risks.	No occupational injuries reported.	Maintain zero workplace accidents.	1. No occupational diseases reported. 2. No major accidents occurred.	1. Keep promoting a safe, healthy workplace. 2. Improve OHS system to meet laws, standards, and gain certifications.
Business Ethics and Code of Conduct	Uphold integrity, enforce ethics, and build a compliant, responsible workplace.	Risk Legal non-compliance may lead to lawsuits, fines, or liability. Opportunity Strong ethics build trust and boost brand value.	Foster integrity, guide conduct, and protect reputation and stakeholder rights.	Strengthen ethics training, raise compliance awareness, and foster a culture of integrity and transparency.	In 2024, code of conduct training reinforced integrity and internal controls.	Strengthen ethical audits to enhance integrity and compliance enforcement.

Management of material topics	Policy/Commitment	Risks and Opportunities	Purpose and Objective	2024 Goal	Implementing results in 2024	2025 Goal
Sustainable Supply Chain Management	Establish supplier quality management and adopt the RBA Code of Conduct.	Risk Non-compliance with regulations or company quality standards. Opportunity Build a stable, reliable supply chain to improve product quality, reputation, and reduce risk	Ensure supplier quality and build a sustainability-focused supply chain.	Increase supplier CSR commitment sign-off rate and conduct RBA audits for key suppliers.	1. 2024 environmental survey outreach achieved 80% completion. 2. Annual supplier quality and key RBA audits reached 100%.	1. Completed 100% of annual supplier quality audits. 2. Achieved 100% RBA audit coverage for key suppliers. 3. Secured an 80% return rate of signed Supplier Social Responsibility Commitments.
Climate Change Mitigation and Adaptation	Establish GHG inventory procedures per the Climate Change Response Act.	Risk Climate disasters may disrupt operations. Opportunity Accelerate carbon reduction to support sustainability and climate resilience.	Parent company adopted ISO 14064 and joined SBTi to advance carbon reduction.	More subsidiaries adopted ISO 14064 GHG verification; some achieved a 4.2% YoY reduction in Scope 1 and 2 emissions.	FIT Holding completed 2024 ISO 14064-1 GHG inventory and verification, achieving its annual SBTi carbon reduction goal.	More subsidiaries obtained ISO 14064 verification; some achieved 4.2% annual reduction in Scope 1 and 2 emissions.

Comparison of Material Topics

Items	Key Themes of 2023	Annual deletion	Key Themes of 2024	New additions of the year	Remark
1	Customer relationship management		Customer relationship management		Unchanged
2	Business performance	V	Energy management	V	New
3	Information security	V	Waste management	V	New
4	Integrity in Business Operations	V	Product low-carbon innovation and research and development		Unchanged
5	Innovative technology		Code of Business Ethics	V	New
6	Risk management	V	Occupational safety and health		Unchanged
7	Occupational Safety and Health		Supply chain sustainability management		Unchanged
8	Labor Practice and Human Rights		Climate change mitigation and adaptation		Unchanged
9	Supply chain sustainability management				
10	Climate change mitigation and adaptation				



The background image shows a close-up of several hands working on documents. One hand holds a yellow pen, another a purple pen. A circular diagram with five colored arrows (red, orange, yellow, green, blue) is visible on the documents. The diagram has a central text area that reads "Business Integrity Management Life Cycle". The arrows are labeled with the stages: "Identify", "Assess", "Implement", "Monitor", and "Review".

2 Integrity Governance

2-1 Operating performance (GRI 201-1 GRI 201-4)

2-2 Governance structure (GRI 2-9)

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

2-4 Code of Business Ethics ▶ Material Topic

2-5 Risk management (GRI 2-12)

2-6 Information Security Management (GRI 418-1)

2-7 Sustainable supply chain Management ▶ Material Topic

2-8 Low-Carbon Product Innovation and R&D (GRI 417-1 GRI 417-2) ▶ Material Topic

2-9 The value of customer (GRI 418-1) ▶ Material Topic

2-1 Operating performance (GRI 201-1 GRI 201-4)

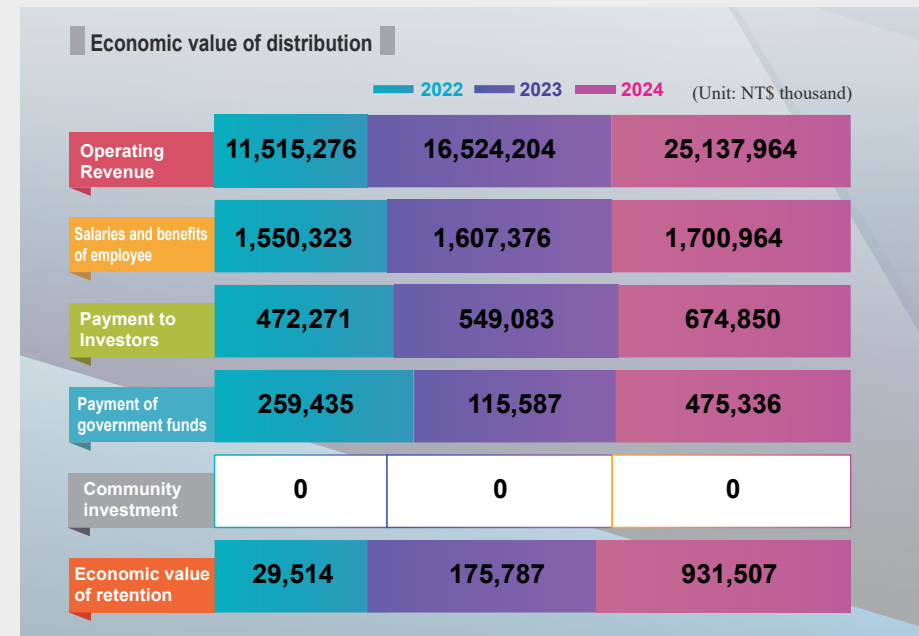
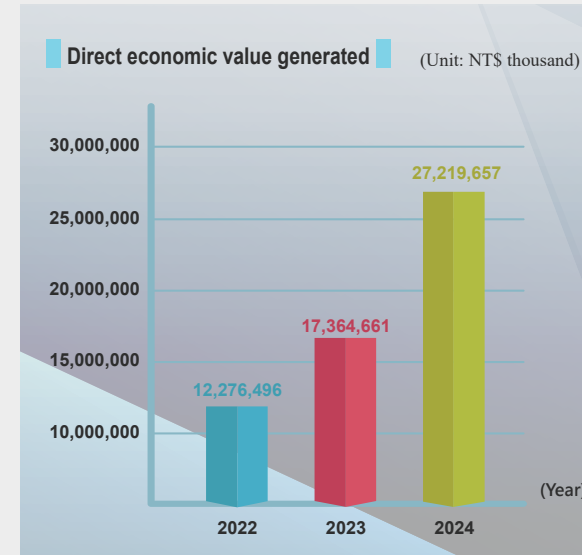
Direct economic distribution in the past three years

Unit: NT\$ thousand

Items	Description	2022	2023	2024
Direct economic value generated	operating revenue	12,276,496	17,364,661	27,219,657
	operating cost	11,515,276	16,524,204	25,137,964
Economic value of distribution	salaries and benefits of employee	1,550,323	1,607,376	1,700,964
	Payment to Investors	472,271	549,083	674,850
	payment of government funds	259,435	115,587	475,336
	community investment	0	0	0
Economic value of retention		29,514	175,787	931,507

Notes:

- Operating revenue refers to net sales plus income from financial investments and asset disposals.
- Operating costs include cost of goods sold and operating expenses.
- Employee compensation (including salaries and amounts paid to government on behalf of employees) plus total benefits (excluding training, protective equipment, or other costs directly related to job duties).
- Cash dividends and interest payments.
- Refers to taxes paid to the government.
- Actual expenditures during the reporting period, not commitments. May include:
 - Donations to charities, NGOs, or research institutions (unrelated to the company's own R&D).
 - Funding for community infrastructure such as recreational facilities.
 - Direct costs of social activities, including arts and education programs.
- Retained economic value = "Direct economic value generated" minus "Economic value distributed." Since employee compensation and benefits are usually included in operating costs, they may be excluded here to avoid double counting.
- Financial information is consistent with the annual report.

Market Observation Post System (MOPS): <https://mops.twse.com.tw/mops/#/web/home>


Product output value in the past three years

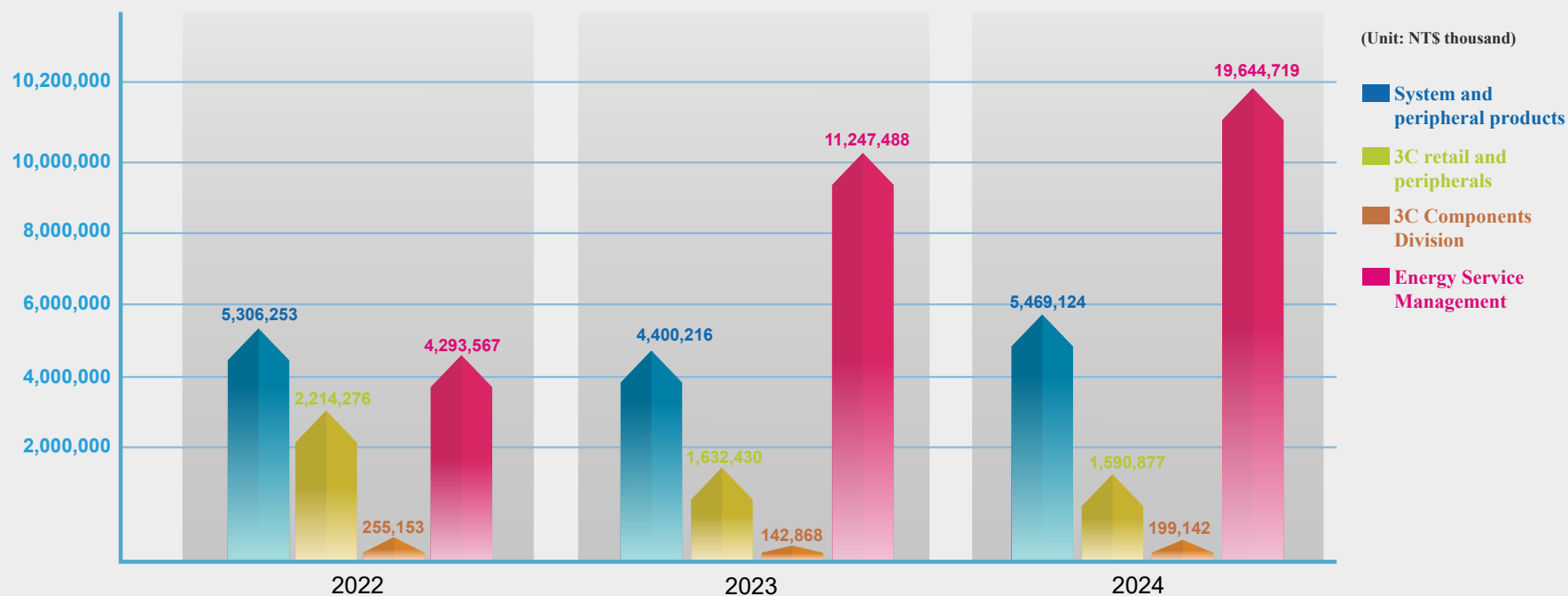
Unit: NT\$ thousand

main products	2022	2023	2024
System and peripheral products	5,306,253	4,400,216	5,469,124
3C retail and peripherals	2,214,276	1,632,430	1,590,877
3C Components Division	255,153	142,868	199,142
Energy Service Management	4,293,567	11,247,488	19,644,719
Summary	12,069,249	17,423,002	26,903,862

Government subsidies (GRI 201-4)

In 2024, FIT Holding affiliates received NT\$913,000 in subsidies—NT\$149,000 for Foxlink Image Technology under the SME Health Program, and NT\$764,000 for FuWei and Fuzhang Factory for employment support.

Product output value in the past three years

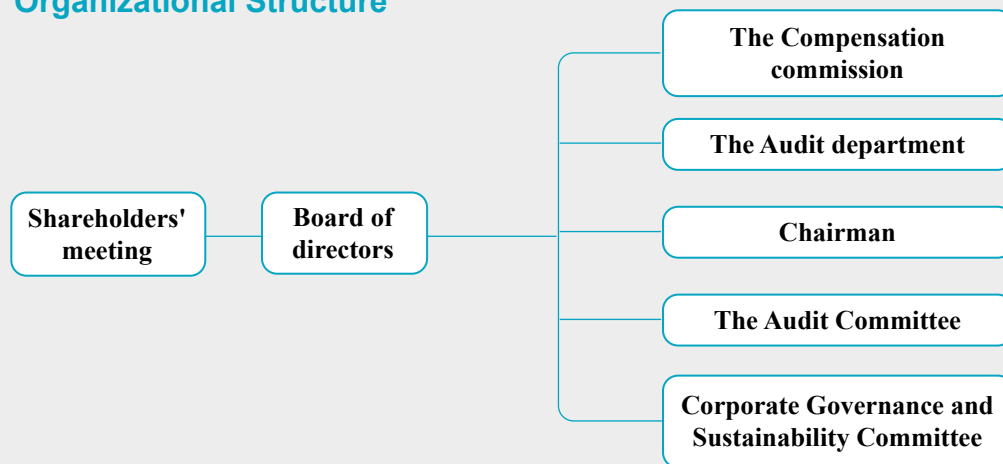


2-2 Governance structure (GRI2-9)

FIT Holding Co., Ltd. has established a corporate governance structure in line with the Company Act, Securities and Exchange Act, and related regulations. The Board and management pursue operational goals aligned with shareholder interests, supported by oversight mechanisms that promote resource efficiency, competitiveness, and social welfare. The Audit, Remuneration, and Corporate Governance and Sustainability Committees assist the Board in supervisory duties and report regularly. All operations follow respective charters and procedures, and on March 26, 2021, CFO Lin Kun-Huang was appointed Corporate Governance Officer.



Organizational Structure



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

In accordance with Article 192-1 of the Company Act, FIT Holding established Board Election Procedures that emphasize board diversity and overall composition. Directors are selected based on expertise in areas such as technology, law, marketing, accounting, and business management, with relevant industry experience to support strategic decision-making and governance.

“

The Board comprises nine members, including three independent directors and one female director. One independent director has served under three years; two have served between three and six years. Age distribution includes two directors aged 51–60, five aged 61–70, and two over 71.

To support board development, the Company provided 66 hours of training in 2024, averaging 7.33 hours per director—exceeding the six-hour requirement. Sustainability reports and management briefings further enhance awareness of ESG issues.

“

In 2024, the Board held four meetings with full attendance (34 out of 34). Resolutions are disclosed in the annual report.

Organizer	Course Title	Hours
Taiwan Association of Corporate Management and Sustainability	Corporate Governance and Securities Regulations	3
Taiwan Association of Corporate Management and Sustainability	Challenges and Management Thinking for Taiwanese Enterprises in Turbulent Times	6
Taiwan Independent Directors Association	Innovative Thinking and Transformation Strategies of Global Leading Boards	3
Chinese Corporate Governance Association	Business Management Practices: Strategy and Execution	21
Chinese Corporate Governance Association	AI Risk Management Framework: Enhancing Trust in Integrated AI Applications	21
Securities and Futures Market Development Foundation	Sustainability Practices Promotion Seminar	3
Taipei CPA Association	Introduction to IFRS Sustainability Disclosure Standards S1 and S2	3
Taipei Financial Research and Development Foundation	Corporate Governance – Stakeholder Engagement: How Listed Companies Connect with Capital Markets	3
Taipei Financial Research and Development Foundation	Corporate Governance – Sustainable Finance	3
Total		66

Implementation status of board diversity policy

Diversified	Nationality	Gender	Age			Independent Director Years of Service		Professional competence							
Name of directors			51-60	61-70	71-75	Under 3 years	Between 3 and 6 years	Business manage	Leadership and Decision- Making	Industry knowledge	Finance accounting	Marketing	Technology	Law	Sustainable development
Foxlink International Investment Co., Ltd. T.C. Gou	Republic of China	Male			✓			✓	✓	✓		✓		✓	✓
Foxlink International Investment Co., Ltd. Kufn Lin	Republic of China	Male		✓				✓	✓	✓	✓				✓
Hsin Hung International Investment Co., Ltd. Jeffrey Cheng	Republic of China	Male		✓				✓	✓	✓		✓			✓
Hsin Hung International Investment Co., Ltd. Hwee Kian Lim	Singapore	Female	✓					✓	✓	✓		✓	✓		✓
Foxlink Taiwan Investment Co., Ltd. Wilson Hu	Republic of China	Male	✓					✓	✓	✓		✓	✓		✓
Foxlink Taiwan Investment Co., Ltd. Semi Wang	Republic of China	Male		✓				✓	✓	✓			✓		✓
Ralph Chen	Republic of China	Male		✓			✓	✓	✓		✓				✓
Cheng-Rong Chiang	Republic of China	Male			✓		✓	✓	✓	✓		✓	✓		✓
Hong Te Lu	Republic of China	Male		✓		✓		✓	✓			✓			✓

When the board meets, the audit supervisor reports on audit execution, and relevant personnel are notified to present and respond to proposal content.



Implementation Status of Board Performance Evaluation

Board Performance Evaluation (GRI 2-18)

FIT Holding conducts annual internal board evaluations and external evaluations every three years, per its Board Performance Evaluation Policy. Results guide board member selection and improvement planning. In January 2025, the Company completed its 2024 internal evaluation, reporting results in March. The Board scored an average of 4.95 out of 5, with member self-assessments averaging 4.81. All functional committees received perfect scores of 5.

Implementation of External Board Performance Evaluation

FIT Holding's 2024 external board evaluation was conducted by the Taiwan Integrity and Management Association. Three independent experts assessed four areas—competence, decision-making, internal controls, and sustainability—through questionnaires and interviews. The report, issued on February 7 and presented in March 2025, showed an average score of 4.83 out of 5.

The evaluation indicators for the year 2024 are as follows:

Board of Directors Performance Evaluation	Board Member Self-Performance Evaluation	Audit Committee Performance Evaluation	Remuneration Committee	Corporate Governance and Sustainable Management Committee Performance Evaluation
Evaluation Indicators (41 items)	Evaluation Indicators (23 items)	Evaluation Indicators (23 items)	Evaluation Indicators (22 items)	Evaluation Indicators (20 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 	<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 • Improve the decision-making quality of the Remuneration Committee • Composition and Member Selection of the Remuneration Committee • 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: 4.95	Evaluation Score: 4.81	Evaluation Score: 5	Evaluation Score: 5	Evaluation Score: 5

Board of Directors and Functional Committees (GRI 2-10 GRI 2-11 GRI 2-13 GRI 2-16)

Items	Board of directors	Audit Committee 100% independent directors	Remuneration Committee 100% independent directors	Corporate governance and Sustainability development Committee 100% independent directors +2 directors
Job title /Name	The Company's highest governance body is the Board of Directors, comprising nine members including three independent directors. Key duties include setting management policies, reviewing development and annual plans, formulating capital changes, proposing profit distribution and charter amendments, appointing or dismissing managers, and approving major credit and business matters.	The Audit Committee supports the Board in overseeing accounting, auditing, financial reporting, controls, and risk management.	The Remuneration Committee assists the Board in overseeing compensation policies and evaluating pay for directors and managers.	The Corporate Governance and Sustainability Committee supports the Board in advancing sustainability and strengthening governance to achieve long-term business success.
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)	✓ (Convener)	✓
Independent director Cheng-Rong Chiang	✓	✓	✓	✓ (Convener)
Independent director Hong Te Lu	✓	✓	✓	✓

The Remuneration Committee

(GRI 2-19 GRI 2-20 GRI 2-21)

The Company's Remuneration Committee, composed of three independent directors, assists the Board in evaluating and approving compensation for directors and managers, ensuring alignment with individual performance and company results to attract and retain talent. To strengthen the compensation framework, the "Remuneration Guidelines for Directors, Supervisors, and Managers" were established under Article 4 of the Committee Charter. Evaluations are conducted regularly based on the Board and employee performance procedures.

Director assessments cover goal alignment, role awareness, participation, communication, professionalism, continuous learning, and internal control. Manager evaluations focus on job-related KPIs and assessments of managerial and core competencies. The Committee and Board conduct annual reviews, considering individual contributions, company performance, industry risks, governance trends, and legal compliance to ensure fair pay and support sustainable operations.

Executive compensation assessments also incorporate ESG metrics—including carbon emissions, employee satisfaction, and training—to align incentives with both profitability and sustainability goals. In 2024, the Committee convened twice with 100% attendance.

The Audit Committee

The Company's Audit Committee, composed of three independent directors, is responsible for strengthening oversight and management functions. Key duties include ensuring accurate financial reporting, appointing and evaluating external auditors, overseeing internal controls, legal compliance, and risk management. In 2024, the Committee held four meetings with full attendance. For resolutions, refer to page 21 of the annual report.

Corporate Governance and Sustainable Management Committee

The Corporate Governance and Sustainability Committee was established on November 12, 2021, to strengthen governance, enhance management functions, and promote corporate social responsibility and sustainability. In accordance with Article 27 of the Corporate Governance Best Practice Principles, the Committee Charter was adopted to guide its operations. In 2024, the Committee held two meetings with full attendance.

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	14.59	1	2.43	1

Note: Total compensation is calculated on an accrual basis and includes base salary, overtime, allowances, bonuses, and employee remuneration, excluding expensed share-based payments.

	Taiwan	Overseas
year	2024	
Annual total compensation increase percentage of the highest-paid individual.	8.70%	-0.08%
Median annual total compensation increase percentage for all employees, excluding the highest-paid individual.	4.16%	13.31%
Ratio of annual total compensation increase: highest-paid individual vs. median of all other employees.	2.09	-0.01

Internal Audit

The Audit Office, under the board of directors and independent from management, oversees internal audits across the group. It conducts scheduled and ad-hoc audits, monitors regulatory changes, maintains accounting and internal control systems, and ensures policy updates. Audits follow the annual plan, with results tracked and improvements implemented to support business goals and reduce risks. Departments are encouraged to self-assess and enhance control effectiveness. Findings are reported to the chairman to aid oversight. In 2024, 35 audits were completed on schedule, with all issues resolved within deadlines.

Audit Process



Implementing the principle of conflict of interest avoidance (GRI 2-10 GRI 2-12 GRI 2-15)

The company enforces a conflict of interest policy to manage risks of unethical behavior. Directors, supervisors, and managers must disclose any relevant interests at board meetings and recuse themselves from discussions and voting if conflicts arise. They are also barred from voting on behalf of others or offering undue support. No individual may use their position to gain improper benefits for themselves or related parties. In 2024, the company continued to uphold and implement this policy effectively.

The implementation status of conflict-of-interest recusal by the Board of Directors of FIT Holdings in 2024 is as follows:

Director Name	Resolution Topic	Reason for Recusal	Voting Participation	Remarks
T.C. Gou 、Kufn Lin 、Jeffrey Cheng 、 Hwee Kian Lim 、Wilson Hu 、Semi Wang 、 Ralph Chen 、Cheng-Rong Chiang	Resolution on the distribution of directors' remuneration for fiscal year 2023	Conflict of interest involving directors	Did not participate in voting	August 9, 2024
Hwee Kian Lim	Resolution on the distribution of managerial and employee remuneration for the company and its subsidiaries for fiscal year 2023	Conflict of interest involving director	Did not participate in voting	August 9, 2024

Participation in External Associations (GRI 2-28)

No.	Association	Form of Participation
1	Taiwan Industrial Holding Association	Member



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

The company has established a Code of Ethical Conduct approved by the board of directors. A Governance and Sustainability Committee, under the board, leads initiatives in ethical business, anti-bribery, and legal compliance, supported by a Corporate Governance Task Force. The committee reports annually to the board, with the latest report submitted on August 9, 2024.

All employees sign an Integrity Commitment Letter, and internal audits are conducted to prevent dishonest conduct, bribery, and corruption, with regular reviews for improvement.

Scope of Preventive Measures:

1. Bribery and corruption.
2. Provision of illegal political donations.
3. Improper charitable contributions or sponsorships.
4. Offering or accepting unreasonable gifts, hospitality, or other improper benefits.
5. Infringement of trade secrets, trademarks, patents, copyrights, or other intellectual property rights.
6. Engagement in unfair competition.
7. Actions during product and service R&D, procurement, manufacturing, delivery, or sales that directly or indirectly harm the rights, health, or safety of consumers or other stakeholders.

The legal department ensures compliance with local laws across global operations. Employees follow internal guidelines including the Code of Ethical Conduct, CSR Manual, and Insider Trading Prevention Procedures, covering legal standards, employee conduct, privacy, IP rights, anti-bribery, and conflict of interest.

A Whistleblower Policy, approved by the board, allows reports to be submitted to department heads or the audit committee depending on the parties involved. In 2024, no incidents of corruption, legal violations, or anti-competitive behavior were reported.



The Company's 2024 ethical management status is as follows

Supplier Commitment

- All of the Company's suppliers shall sign the "Vendor Integrity Pledge" (100%).

Education and Training

- The Company conducts annual training for current directors, managers, and employees on insider trading prevention, handling of material information, and related laws. New directors and managers receive legal briefings upon appointment.
- Integrity topics are included in onboarding training for new employees, with 10 participants and a total of 5 training hours.
- In 2024, the Company held a training session on the Trade Secrets Act and case studies related to confidentiality, attended by 15 participants for a total of 23 hours

Education

- New directors and managers receive legal and ethics training upon appointment.
- Directors are reminded not to trade company shares during the 30-day period before annual and 15-day period before quarterly financial disclosures to avoid violations
- We communicate ethics and confidentiality responsibilities to employees through bulletin boards.
- Whistleblowing mechanism - email: FITH_3712@fit-holding.com

Commenment

- All employees shall sign the "Employee Integrity Pledge" upon joining the Group (100%).
- New directors shall sign material information confidentiality agreements upon assuming office.

2024 Regulatory Compliance Performance (GRI 2-27, 205-1)

To ensure compliance with local laws, the Group monitors regulatory updates across its operating regions, covering data protection, confidentiality, anti-bribery, anti-discrimination, environmental protection, intellectual property, insider trading, fair competition, and labor rights. Internal policies and procedures are established accordingly. In 2024, FIT Holdings had no major legal disputes or penalties exceeding NT\$1 million related to environmental, social, or economic regulations, domestically or abroad.



2-4 Code of Business Ethics

Material Topic

Material Topic	Code of Business Ethics			
Impact Assessment	Positive: Boosts reputation, improves governance, and builds stakeholder trust. Negative: Raises costs and may limit flexibility and innovation			
Management Approach and Commitment (GRI 2-23, 2-24)	The Group promotes integrity through a Code of Business Ethics, employee training, whistleblower channels, and audits, while requiring suppliers to follow the same standards.			
Responsible Departments	Human Resources Department Audit Department			
Indicators and Goals	FIT Holding tracks employee Integrity Letter signing rate as a key management metric.			
	Item	2024 Performance	2025 Goal	2030 Goal
	Integrity Commitment Signing Rate (%)	100	100	100
Measures to Ensure Effective Implementation	The Code of Business Ethics is enforced through training, commitment letters, whistleblower and disciplinary systems, and internal audits.			
Stakeholder Engagement	The Group promotes ethical standards to stakeholders via website updates, training, supplier letters, and meetings, encouraging whistleblower reports to build a transparent and trustworthy partnership.			

Policies and Regulations

The Group’s business conduct and ethics regulations clearly define policies, guidelines, procedures, codes of conduct, and grievance mechanisms to prevent misconduct and promote a culture of honesty and accountability, reflecting its commitment to the highest ethical standards in all operations.

The Company is responsible for implementing ethical policies across sites, aligning with local laws, and establishing procedures and conduct codes based on Group standards. It actively promotes and trains employees through daily operations. The audit unit oversees the whistleblower system to ensure its effectiveness

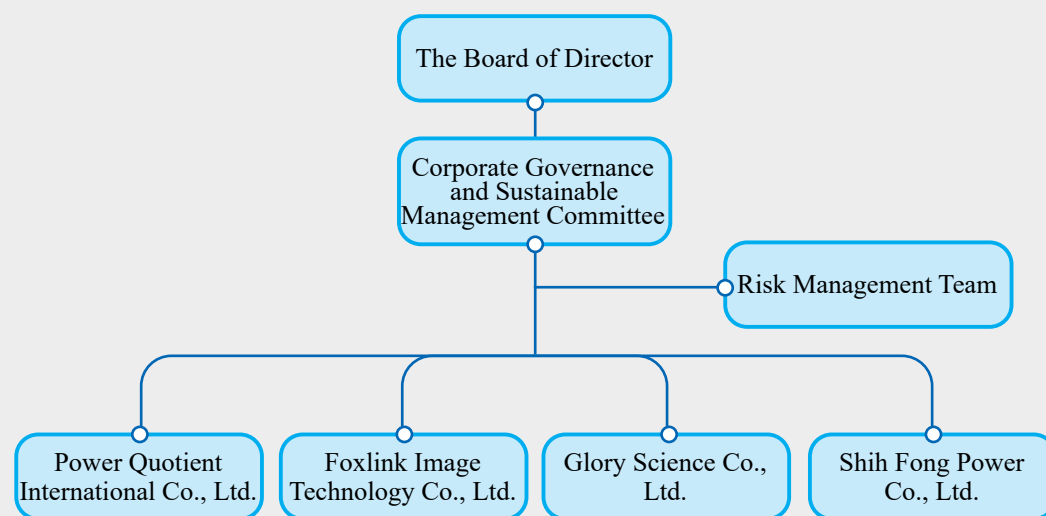
Promotion and Advocacy

The Company promotes business ethics by sharing policies and practices through education, advocacy, and online training. All suppliers must follow the Code of Business Ethics, with new ones signing integrity and social responsibility pledges to align with our values.

2-5 Risk management (GRI 2-12)

The Company's Risk Management Policy, approved on August 12, 2022, guides annual risk assessments to identify, monitor, and prevent risks impacting sustainable development.

Risk management organization structure and responsibilities :



- The Board of Directors is the highest decision-making body, approving risk management policies and frameworks, and overseeing their effective implementation.
- The Corporate Governance and Sustainability Committee plans, reviews, and supervises risk management for the Company and its subsidiaries, and submits annual execution results from the Risk Management Team to the Board.
- The Risk Management Team executes approved policies, builds risk mechanisms, and coordinates risk identification, assessment, monitoring, and control across all levels, reporting regularly to the Committee.

Risk Identification and Assessment Process

Step 1 Risk Identification



An annual risk inventory is developed, with risk definitions formulated based on internal and external factors to determine key risk factors for the year.

Step 2 Risk Assessment



Qualitative and quantitative risk assessments are conducted by professionals from each department.

Step 3 Risk Response



Based on identified risks and assessments, the Company develops management strategies and establishes corresponding standard operating procedures.

Step 4 Review and Improvement



Monitor management effectiveness regularly and empower designated units to adjust and improve.

The Risk Management Task Force annually identifies and assesses key and emerging risks—such as environmental, social, economic, and governance issues—based on materiality, likelihood, and impact. Risk areas include customer relations, low-carbon innovation, supply chain sustainability, workplace safety, and climate change. On August 9, 2024, the Company reported risk priorities, assessments, and response measures to the Board.



Risk Control Measures

Items of risk		Customer Relationship Management	Low-Carbon Product Innovation and R&D	Code of Business Ethics	Sustainable Supply Chain Management	Energy Management	Waste Management	Climate Change Mitigation and Adaptation	Occupational Health and Safety
Risk Scope	operating	●	●	●	●	●	●	●	●
	finance	●	●	●	●	●	●	●	●
	market	●	●	●	●	●	●	●	●
	goodwill	●	●	●	●	●	●	●	●
	supply chain	●	●	●	●	●	●	●	●
	society	●	●	●	●	●	●	●	●
	environment	●	●	●	●	●	●	●	●
Risk management and control plan		Customer-focused and market-driven, the Company builds lasting relationships by delivering quality products and innovative technologies. It prioritizes communication, actively listens to customer needs, and integrates feedback into management policies.	All optoelectronic and electronic components comply with global energy efficiency and certification standards. Products meet customer-specified regulations such as EU RoHS/WEEE, REACH, or local laws. Production minimizes environmental impact and enhances patent deployment.	Upholding integrity, enforcing ethics, and promoting a responsible, compliant business environment.	Implement supplier quality procedures and adopt the RBA Code of Conduct.	Effectively implement ISO 14001, upgrade to energy-efficient equipment, and invest in renewable energy to enhance energy use.	Legal compliance is fundamental. All sites follow the Environmental Management System with designated units. Qualified vendors are selected by waste type, and contracts ensure proper recycling and disposal to prevent environmental impact.	Verify ISO 14064-1, join the SBTi carbon reduction initiative, and disclose climate-related financials per TCFD.	Certify ISO 45001, establish QEHS, and assign supervisors for bi-monthly departmental audits.

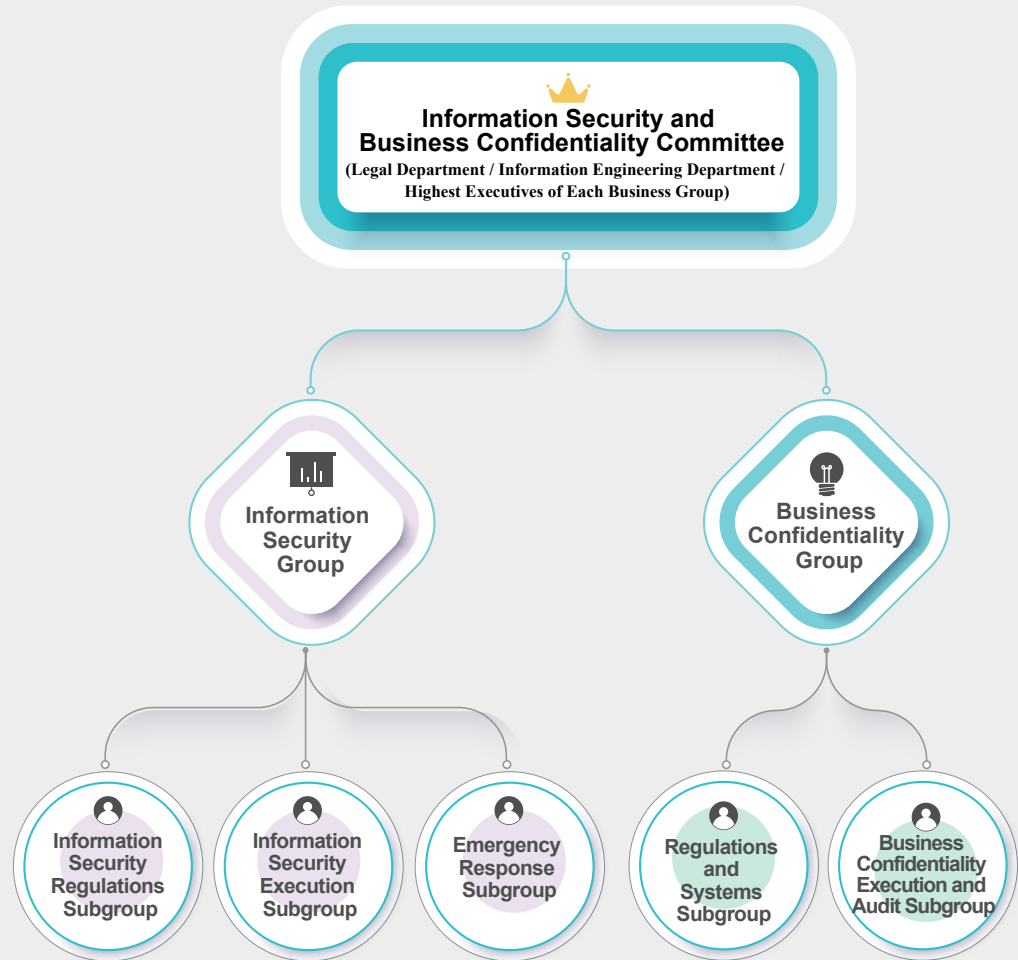
2-6 Information Security Management (GRI418-1)

Information Security Policy.

The Group safeguards information integrity, availability, and confidentiality across affiliates, preventing disruptions and losses from human error or external threats. Regular audits reinforce security, correct vulnerabilities, and ensure system stability. Internal meetings enhance emergency response and refine annual security objectives.

Information Security Organization

To meet customer information security needs, the Group established a Trade Secrets Review Committee and Information Security Organization under the Chairman's directive. Senior executives convene regular meetings led by the Chief Legal and Information Officers to implement and review security controls, advancing the Group's information security policy.



Specific Action Plans and Resource Allocation

Network Security

- Segment office and production networks to prevent cross-facility attacks.
- Deploy firewalls, IDS, and web monitoring for anomaly detection and response.
- Restrict office access to production systems to reduce cybersecurity risks.

Endpoint Security

- Regularly update and patch systems; install antivirus for scheduled scans.
- Strengthen workshop system security via centralized log management and vulnerability controls.

Data Protection

- Encrypt engineering files; log and trace all data access.
- Apply anti-spam measures and adaptive email threat responses.

Awareness & Reporting

- Train employees on phishing and social engineering threats.
- Verify incident reporting procedures with customers to improve response.
- Join cybersecurity alliances and the Taiwan CISO Alliance for threat intelligence sharing.

Vulnerability Management

- Conducted vulnerability scans to enhance core production system security and ensure stable operations.
- Monthly system scans and vulnerability patching enhance production environment security and ensure stable operations.

Short-term goals

- Launch FoxKM in 2025 to clarify data confidentiality levels.
- Continue WAF deployment for external service websites.
- Conduct governance reviews per annual audit plan.

Mid- to long-term goals

- Enhance internal AI and KM systems to improve smart applications and knowledge sharing.
- Establish SOC to strengthen cybersecurity monitoring and management.
- Comply with laws, regulations, and customer requirements.

Information Security Organization Performance

The cybersecurity team oversees security initiatives and conducts regular reviews to meet customer-specific requirements. All data sent to customers is reviewed to ensure secure delivery. OT security remains a focus, with endpoint controls added for office environments. Regular bulletins promote employee awareness, strengthening the company's cybersecurity culture.

Internal Information Security Audits

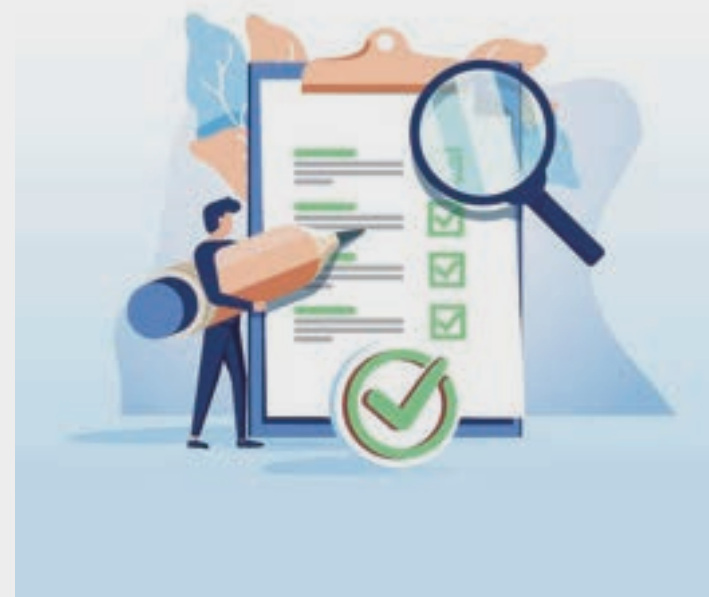
The cybersecurity team conducts audits based on Trade Secrets Committee resolutions and internal reviews, proposes improvements, and reports results to the Committee and Board. In mid-2024, a Web Application Firewall (WAF) was implemented for the e-signature platform to enhance protection. No major security incidents occurred during the year.

Information Security and Customer Security Management Effectiveness

FIT Holding has built a robust cybersecurity framework aligned with global and Taiwan regulations. Risk controls and regular reviews are conducted to meet customer security and privacy requirements. The Group consistently meets expectations in cybersecurity audits.

The following cybersecurity achievements were attained in 2024


- Enforced encryption for engineering drawings to prevent data leaks
- Conducted weekly scans and patching on critical systems
- Applied NAC to block unauthorized network access
- Continued collaboration with TWCERT for cyber defense
- Passed key client audits, meeting security and privacy standards
- Joined Taiwan Cybersecurity Executives Alliance for industry exchange
- Held semi-annual awareness campaigns with staff training and certification
- Deployed WAF for the electronic approval website



2-7 Sustainable supply chain Management


Material Topic

Vision




Build a sustainable, transparent, and responsible supply chain.

Strategy



Strengthen supplier oversight to ensure ESG compliance.

Goal



Boost compliance and partnership stability for long-term value.

Material Topic	Sustainable Supply Chain Management			
Impact Assessment	Positive: Strengthens brand, trust, and supply chain resilience. Negative: Complex standards raise compliance and management risks.			
Management Approach and Commitment (GRI 2-23, 2-24)	All suppliers are evaluated monthly and audited annually per management procedures. Key suppliers complete ESG questionnaires, sign responsibility commitments, and undergo minerals due diligence. Assessments cover labor, environment, ethics, and safety. Low scorers receive support to improve. These efforts promote shared responsibility and sustainable supply chain practices			
Responsible Unit	Quality Assurance Department and Procurement Department			
Indicators and Goals	Supplier Management Indicator: Social and Environmental Compliance Rate			
	Item	2024 Performance	2025 Goal	2030 Goal
	Supplier Social Standards Compliance Rate (%)	76	100	100
	Supplier Environmental Standards Compliance Rate (%)	93	100	100
Approaches to Ensuring Effectiveness of Actions	Suppliers are reviewed annually, with selective on-site audits for quality assurance.			
Stakeholder Engagement	The company engages suppliers and stakeholders via surveys, online audits, and site visits to gather sustainability concerns. Insights are used to improve supply chain practices and advance shared sustainability goals.			

Supplier Management Process

Suppliers play a key role in product quality, cost, and delivery. Subsidiaries adopt ISO 9001, and all partners undergo monthly evaluations and annual audits. Key suppliers complete ESG questionnaires, sign responsibility commitments, and conduct minerals due diligence. Assessments cover labor, environment, ethics, and safety. Low scorers receive support to improve. These efforts promote shared responsibility and sustainable operations.

Four major execution policies for sustainable supply chain management



2024 Goals and Performance

- 100% of key suppliers signed the Social Responsibility Commitment.
- 100% of new material suppliers signed the Integrity and Social Responsibility Commitments.
- Annual quality audits completed at 100%.
- RBA audits of key suppliers completed at 100%.

Short-Term Goal

- 80% of suppliers will sign the Social Responsibility Commitment.
- 80% completion rate for environmental questionnaire outreach.
- 100% of annual supplier quality audits will be completed.
- 100% of key suppliers will complete RBA audits.
- Five suppliers will be guided to meet ISO 14064-1 standards.

Medium- and Long-Term Goal

- 100% of suppliers signed the Social Responsibility Commitment.
- ISO 14064-1 promotion will expand by two suppliers annually.

New supplier evaluation (GRI414-1)

All suppliers must sign a Statement of Integrity to confirm understanding of business ethics. The New Supplier Evaluation Procedure now includes criteria such as green products, environmental safety, and social responsibility, in addition to delivery, quality, cost, process capability, and safety systems. Suppliers must also sign the Social Responsibility Commitment. Those identified as high-risk through questionnaires are required to improve. In 2024, all 23 new suppliers signed and returned the commitment.

Supplier assessment

All suppliers are evaluated annually through online audits, questionnaires, and on-site inspections; selected suppliers undergo at least one on-site audit per year. Suppliers who fail audits must respond to findings and recommendations within the specified timeframe and complete corrective actions within one month. Those rated C or below are classified as priority improvement targets; if they fail to submit a corrective report or show ineffective improvement, a Supplier Disqualification Notice is issued, co-signed by the Procurement and Engineering departments, with final qualification decisions approved by senior factory management.

Supplier Evaluation

Fu-Wei, Glorytek (Yancheng), and Fukang conduct annual evaluations using key quality metrics: incoming defects, line defects, RMA volume, abnormal cases, and closure rate. Results are graded A–E.

- Grade E suppliers enter SQE improvement and receive corrective guidance.
- Grade D for three months also triggers SQE corrective actions.
- Grade E for three months leads to disqualification, approved by Procurement, QA, and Engineering, then submitted to senior management.



Supplier Environmental and Social Standards Survey (GRI 308, GRI 414)

The company surveys key suppliers using the RBA Code to assess ESG awareness and compliance.

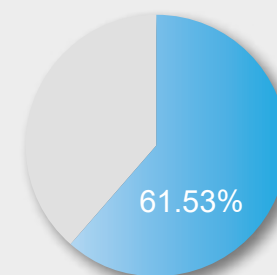
Environmental Standards	2023	2024	Social Standards	2023	2024
Number of Suppliers Surveyed	256	243	Number of Suppliers Surveyed	259	271
Number of Respondents	234	226	Number of Respondents	201	206
Response Rate (%)	91%	93%	Response Rate (%)	78%	76%
Violation of Environmental Regulations	None	None	Violation of Social Regulations	None	None

2024 Key Supplier Audit Status

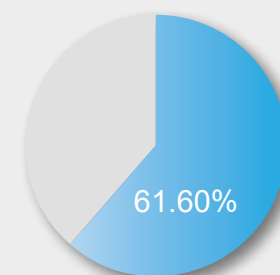
Question	Answer
Tier 1 suppliers with RBA VAP or equivalent audits: (a) All suppliers (b) High-risk suppliers	<p>a. Number of Tier 1 suppliers audited by third-party RBA / Total number of ongoing transaction suppliers: 111/116 = 96% Note 1: The number of Tier 1 suppliers is 116.</p> <p>b. 25/25=100% Note 2: In 2024, 25 material suppliers were identified as high-risk through ESG assessments and all were audited.</p>
Tier 1 Suppliers: Audit failure rate (RBA VAP or equivalent) Improvement rate for: (a) Major issues (b) Other issues	<p>(1) 0/0=0% Note 1: Non-compliance and corrective action rates are calculated by supplier count.</p> <p>(2) a. 0/0=0% Note 2: In the initial 2024 audit, no non-compliance issues were found among audited suppliers.</p> <p>b. 0/0=0% Note 3: Priority non-conformity correction rate: 1 supplier audited, 0 identified as priority; 2024 follow-up showed 0 improved.</p>

Localized Procurement (GRI204-1)

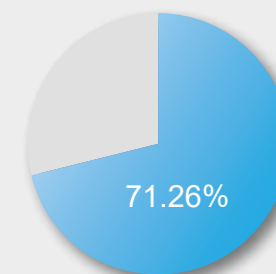
To reduce supply chain risks and costs, the Group prioritizes local sourcing in Taiwan and Mainland China. This shortens lead times, lowers transport risks and emissions, and supports local employment. Except for specialized materials, local suppliers are preferred. The 2024 goal is to exceed a 60% local procurement rate.



2022



2023



2024

2-8 Low-Carbon Product Innovation and R&D

Material Topic

(GRI 417-1 GRI 417-2)

The Group engages in manufacturing and sales of optical components, 3C products, scanners, printers, and energy services, including ODM/OEM models. To meet customer needs, it promotes energy efficiency, renewable energy, and green design across the product lifecycle—from sourcing to recycling. Efforts focus on energy-saving, disassembly, and recycled materials. In 2024, no product-related health or safety violations occurred, reflecting strong commitment to customer well-being.

Marketing and Product/Service Information Labeling

The Group complies with Taiwan and international labeling rules, ensuring consistent icon usage across products and manuals for overseas markets.

Material Topic	Low-Carbon Product Innovation and Research & Development			
Impact Assessment	Positive:Low-energy design reduces consumption and emissions, supports sustainability, lowers usage costs, and boosts competitiveness and brand value.			
	Negative:Higher upfront R&D and tech costs may affect short-term profits. Supply chain and production changes, plus market adaptation, may slow promotion and impact competitiveness.			
Management Policies and Commitments	The company ensures key components meet global energy efficiency and certification standards, including EU RoHS/WEEE, REACH, and local laws. Production minimizes environmental impact and supports patent development.			
Responsible Unit	Manufacturing Department 、 Quality Assurance Department			
Indicators and Goals	Compliance with local regulations as a management indicator			
	Item	2024 Performance	2025 Goal	2030 Goal
	1.Compliance with global energy efficiency and certification standards	V	V	V
	2.Compliance with EU REACH and local green product regulations	V	V	V

Material Topic	Low-Carbon Product Innovation and Research & Development
Approaches to Ensure Effective Action	<div>1.Conduct GP surveys per the Environmental Hazardous Substance Control Procedure.</div> <div>2.Design products and select components per RoHS/REACH under the Design Control Procedure.</div> <div>3.Reference energy standards for energy-saving design per the Documented Information Control Procedure.</div>
Stakeholder Engagement	<div>● Stakeholders: Shareholders, investors, customers, suppliers, and regulators</div> <div>● Communication: Conducted regularly or as needed through various channels</div>

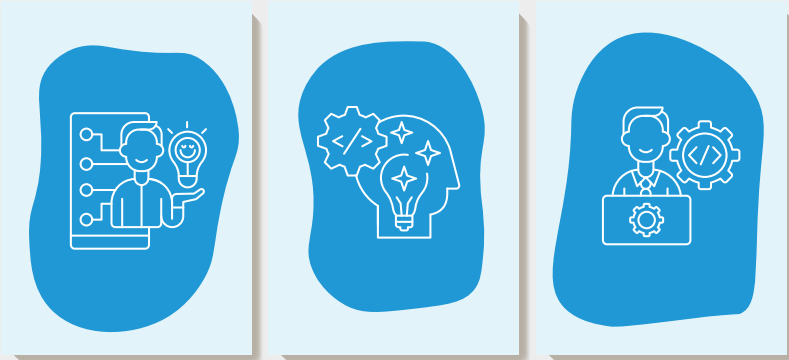
Friendly Products (GRI 302-5 GRI 416-1 GRI 416-2)

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.

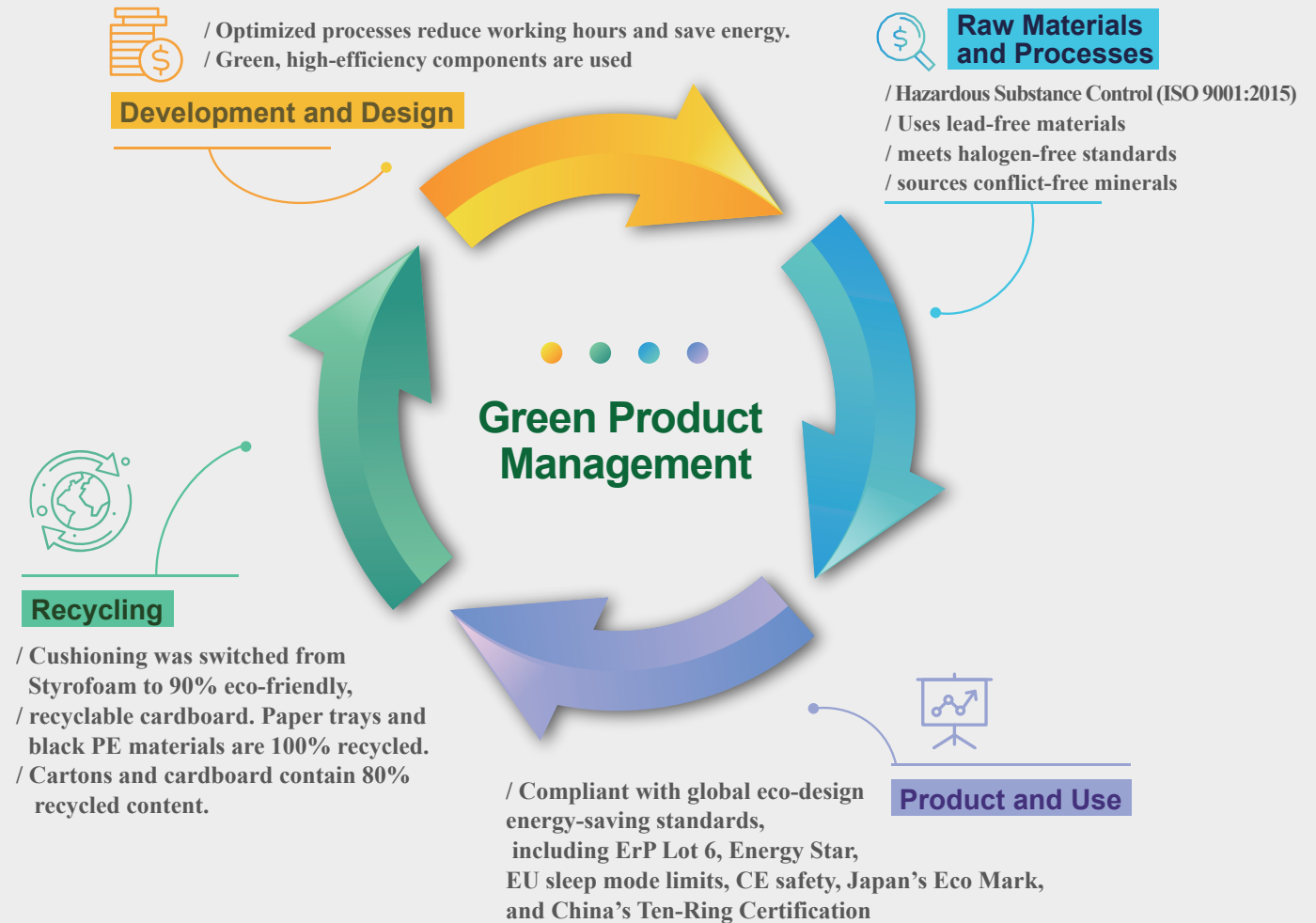
Performance

- ISO 9001 compliant
- All designs passed functionality, compatibility, reliability, and XRF tests before mass production
- No product-related health or safety violations in 2024



Circular Economy

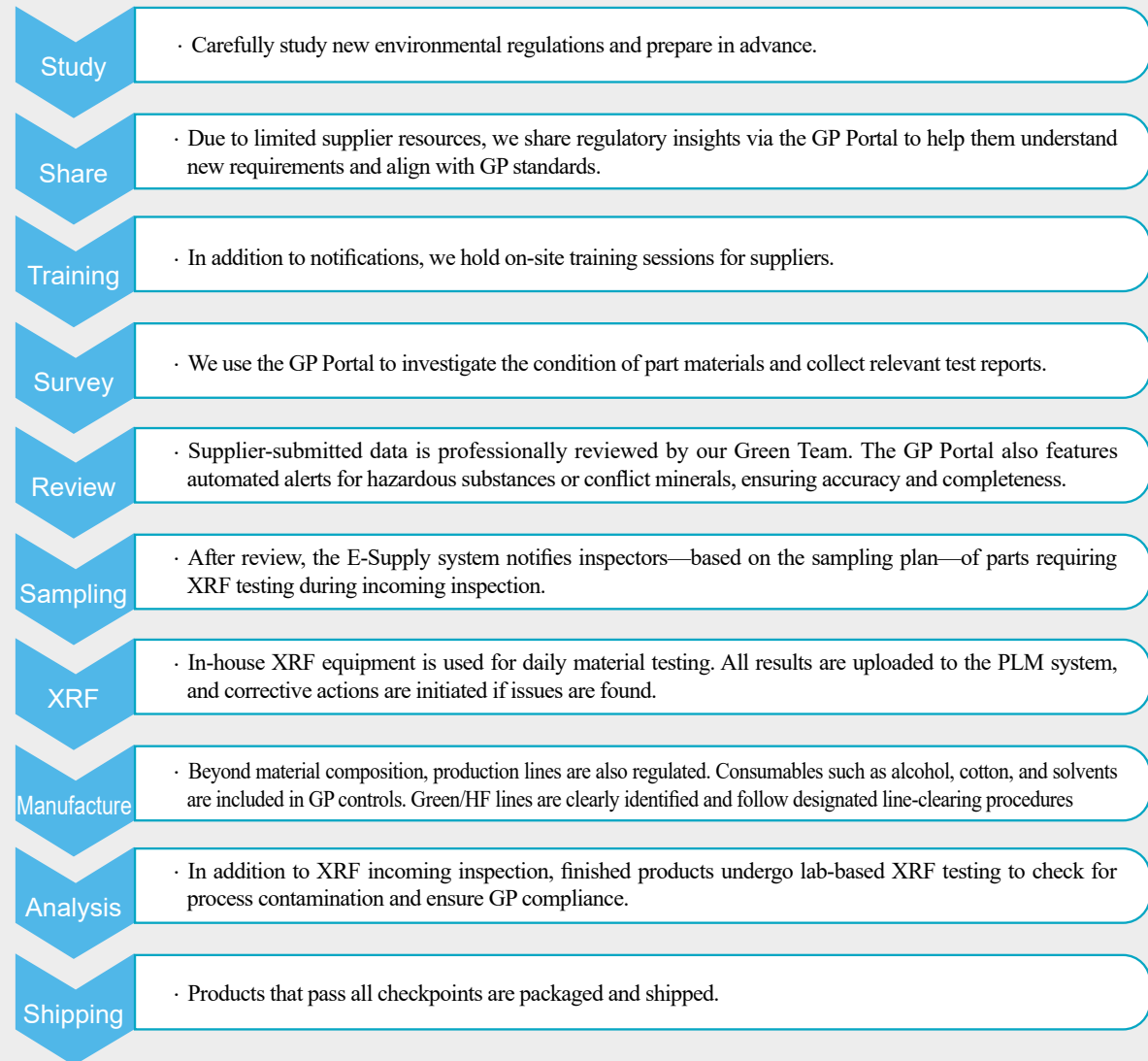
The company ensures products and services meet legal and customer requirements, with a dedicated hotline, website, and annual satisfaction surveys to enhance customer relations. In green manufacturing, it reduces resource waste and develops reuse technologies, maximizing value chain benefits and creating circular value through material recycling.



Hazardous Substance Management

Suppliers are required to upload the raw material components contained in parts to the GP Portal system. The company complies with 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 these components to help us 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), and safety/EMC compliance reports. All this information is traceable to upstream suppliers.

GP Portal System Management Flowchart

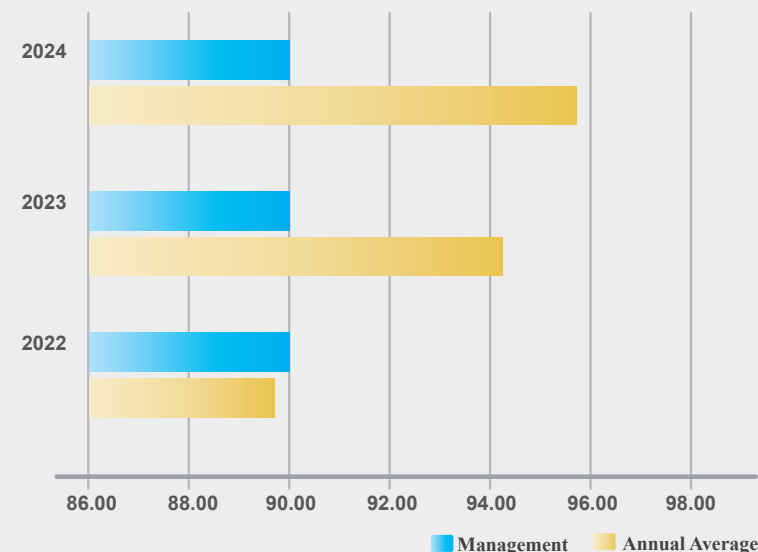


2-9 The value of customer Material Topic (GRI418-1)

Material Topic	Customer Value								
Impact Assessment	<p>Positive Impact: Diverse offerings meet varied customer needs, strengthening loyalty.</p> <p>Negative Impact: Higher-value focus may raise prices, risking financial strain or customer loss</p>								
Management Policy and Commitment	Assign staff to address customer needs and deliver tailored services								
Responsible Unit	Each Product Business Unit								
Indicators and Goals	<p>Customer satisfaction is a management KPI; 2024 results are as follows:</p> <table><tr><td>Item</td><td>2024 Performance</td><td>2025 Goal</td><td>2030 Goal</td></tr><tr><td>Customer Satisfaction</td><td>95.84</td><td>97</td><td>98</td></tr></table>	Item	2024 Performance	2025 Goal	2030 Goal	Customer Satisfaction	95.84	97	98
Item	2024 Performance	2025 Goal	2030 Goal						
Customer Satisfaction	95.84	97	98						
Approaches to Ensure Effective Action	<p>Prevention / Mitigation:</p> <ul style="list-style-type: none">● Survey response rate● Annual analysis● Improvement actions <p>Impact Management:</p> <ul style="list-style-type: none">● Regular surveys assess five areas: product quality, sales service, shipping accuracy, delivery time, and green product quality.								
Stakeholder Communication	<ul style="list-style-type: none">● Relevant stakeholders include: shareholders / investors, customers / brand owners, suppliers / contractors.								

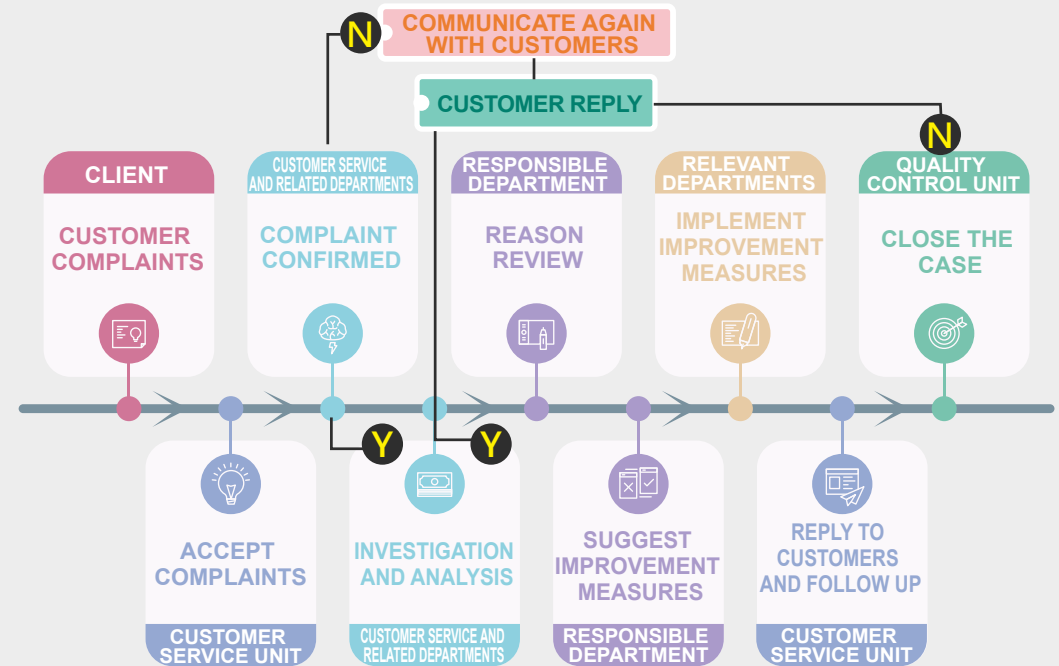
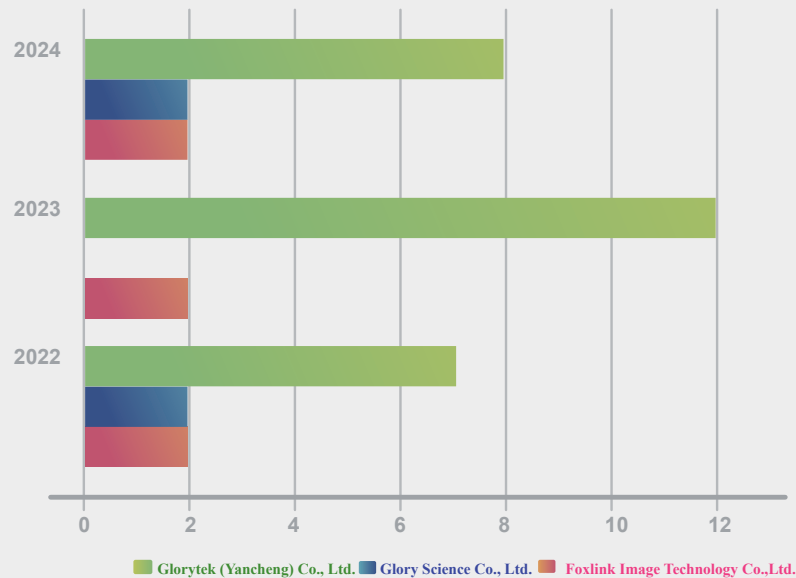
We prioritize customer needs and market perspectives to build strong relationships. In addition to high-quality products and innovative technologies, we value communication and incorporate feedback into management. Subsidiaries have established Customer Service and Satisfaction Survey Procedures, conducting annual surveys to maintain satisfaction above 90%. In 2024, overall satisfaction reached 95%, with no data loss or privacy breaches.

Customer Satisfaction Surveys Over the Past Three Years



For customer complaint cases, the company responds to customer inquiries within 24 hours. A meeting is held promptly to gather relevant information and determine the responsible handling unit. A resolution plan is formulated within 3 days, and the proposed solution is communicated to the customer within one week. Follow-up actions are conducted to ensure the solution meets customer expectations.

Customer Complaint Statistics Over the Past Three Years



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2024 Customer Complaint Review and Improvements

We addressed product anomalies through:

- SOP implementation to improve service efficiency
- Enhanced training for communication and problem-solving
- Strengthened quality control to prevent recurrence

3 Sustainable Environment

3-1 Climate Change Mitigation and Adaptation (GRI 201-2 、 GRI2-12 、 GRI2-13) [▶ Material Topic](#)

3-2 Greenhouse Gas Management (GRI305-1, 305-2, 305-3)

3-3 Energy Management (GRI302-1, 302-3~4, 305-1~5) [▶ Material Topic](#)

3-4 Waste Management (GRI 306-1~6) [▶ Material Topic](#)

3-5 Water-saving production (GRI 303-3~5)



NET
ZERO

Environmental Policy

We aim for net-zero and sustainable operations through green manufacturing, from eco-design to recycling. Key actions include:

“

- Compliance with environmental laws
- Energy-saving and emission-reduction initiatives
- Use of renewable energy and automated fixtures
- Eco-friendly product R&D
- Sustainability education promotion

Vision



Foster harmony with nature and ensure sustainable resources for future generations.

Strategy



Ensure regulatory compliance, drive innovation, and promote environmental education.

Goal

- Cut total and general waste by 3% annually
- Reduce water use by 3% annually
- Lower Scope 1 & 2 emissions by 42% by 2030 (2021 baseline, SBTi method)



3-1 Climate Change Mitigation and Adaptation Material Topic (GRI 201-2 、 GRI2-12 、 GRI2-13)

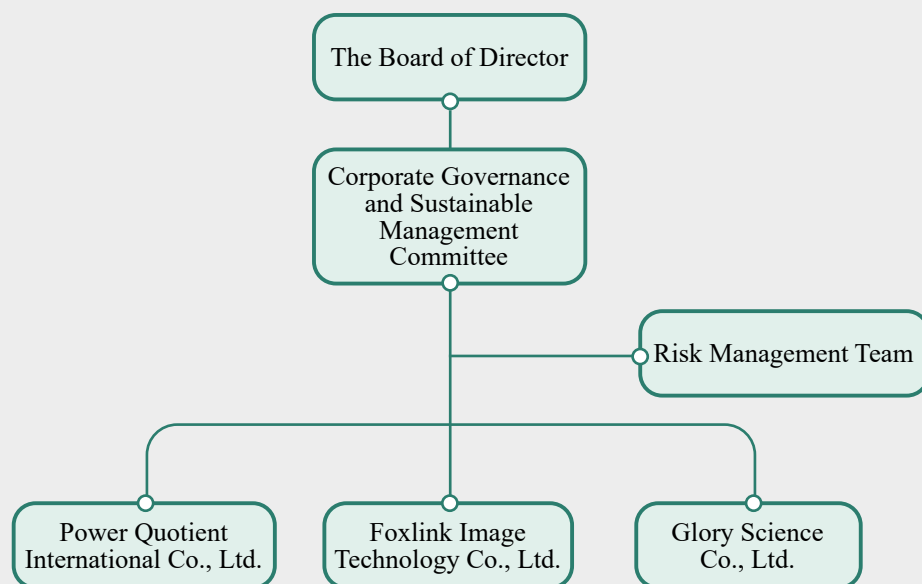
In 2024, the World Economic Forum’s Global Risk Report highlighted environmental risks as top global concerns in both the short and long term. Since 2022, FIT has adopted the TCFD framework to systematically identify climate-related risks and opportunities, set metrics, and manage strategic goals. The Corporate Governance and Sustainability Committee, led by the General Manager, oversees climate risk management. Functional units form assessment teams, and subsidiaries identify risks per the Risk Management Policy. The Committee consolidates cross-company data annually to evaluate financial impact, develop strategies, and report results to the Board. The Board reviews climate risks, strategies, and performance, and monitors high-risk mitigation measures. Climate risk management and goal setting were approved on August 12, 2022.

Material Topic	Climate Change Mitigation and Adaptation
Impact Assessment	<p>Positive: Boosts innovation and market shift, strengthening competitiveness and sustainable growth.</p> <p>Negative: Raises costs and supply chain risks, affecting financial results and production stability.</p>
Management Policies and Commitments (GRI 2-23, 2-24)	FIT Holding commits to cutting emissions, enhancing climate resilience, and partnering across the supply chain to reach net-zero by 2050.
Responsible Department	Each subsidiary identifies climate-related risks and opportunities per the Risk Management Policy. The Sustainability Committee consolidates cross-company data annually to assess financial impact and develop strategies and Goals, with results reported to the Board. The Board guides and reviews climate risks, strategies, and performance, and monitors mitigation progress for high-risk items.
Risk Management	<p>The Corporate Governance and Sustainability Committee analyzes 16 climate-related risks and 10 opportunities based on operations and market trends, following TCFD guidelines. Risks are prioritized by impact and likelihood using a risk matrix.</p> <p>Key Risks</p> <p>R1–R2: GHG pricing and reporting obligations</p> <p>R3–R5: Regulatory changes, climate-related litigation, and substitution of existing products by low-carbon alternatives.</p> <p>R6–R7: Technology investment and transition costs</p> <p>R8–R12: Market behavior, stakeholder pressure, and litigation</p> <p>R13–R16: Extreme weather, climate variability, temperature rise, and sea level impacts</p> <p>Key Opportunities</p> <p>O1–O2: Renewable energy and process efficiency</p> <p>O3–O5: Recycling, green buildings, and water reduction</p> <p>O6–O9: Low-carbon energy, incentives, new tech, and carbon trading</p>



Material Topic	Climate Change Mitigation and Adaptation
Indicators and Goals	The company sets GHG reduction and adaptation indicators based on climate risks and opportunities. It advances energy transition, low-carbon manufacturing, and resilience to achieve emission and sustainability goals while strengthening climate response capacity.
Approaches to Ensure Effective Action	<ol style="list-style-type: none"> 1. Apply ISO 14064 for GHG inventory and audit emissions across all sites. 2. Monitor key climate indicators—energy use, carbon emissions, water, waste, and renewables—using baseline comparisons as management benchmarks.
Stakeholder Communication	Key stakeholders include investors, customers, suppliers, government agencies, affiliates, employees, and distributors. Engagement occurs through regular or ad hoc communication.

FIT Holding Climate Governance Framework



FIT Holding TCFD Disclosure Framework and Implementation

Core factor	Content	Concrete actions
governance	Disclose FIT Holding's governance of climate-related risks and opportunities.	<ul style="list-style-type: none"> ● Climate change is integrated into enterprise risk management, with regular reports to the Board. ● The company improves production and innovates manufacturing in response to ESG concerns. ● The Board sets climate goals, monitors progress, and reviews performance for ongoing improvement.
strategy	Disclose actual and potential climate impacts on operations, strategy, and financial planning.	<ul style="list-style-type: none"> ● Identify climate risks and opportunities across timeframes, enhance resilience, and strengthen financial structure. ● Adopt the TCFD framework per government requirements. ● Improve energy and water conservation, upgrade to efficient equipment, and pursue ISO 50001 certification. ● Establish climate emergency plans, conduct drills, and review response actions. ● Business units explore market and efficiency opportunities, developing integrated projects across timeframes.
risk management	Disclose how the organization identifies, assesses, and manages climate risks.	<ul style="list-style-type: none"> ● Each unit follows Board-approved risk policies and integrates climate mechanisms (e.g., ISO systems) into operations. ● Departments are trained to identify risks and opportunities, raising internal climate awareness. ● Establish procedures to identify, assess, monitor, and report climate-related high-risk issues..
metrics and Goals	Disclose key metrics and goals used to assess and manage climate-related issues.	<ul style="list-style-type: none"> ● Annually set climate risk and opportunity indicators based on environmental policy and risk processes. ● Conduct third-party verified GHG inventory and disclose Scope 1 and 2 emissions. ● Reduce on-site waste, improve water recycling, and lower electricity use intensity. ● Disclose key GHG data in sustainability reports and aim to reduce emission intensity for low-carbon goals.

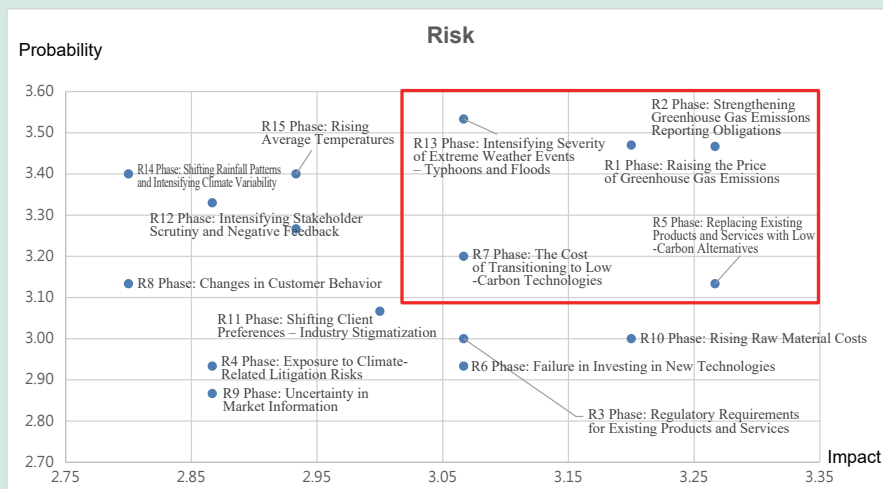


Identified climate change risks and opportunities

FIT Holding references IPCC AR6 (2021) and the Absolute Contraction scenario to assess climate-related impacts on business, strategy, finance, and investments under various climate conditions.

Climate Risk Matrix

Assessment results show that policy-related transition risks—tightened GHG reporting, carbon pricing, low-carbon transition costs, and rising temperatures—are high-impact short-term risks.



Climate-related Opportunities

We assess climate opportunities by impact and likelihood, referencing the ten categories defined by TCFD.

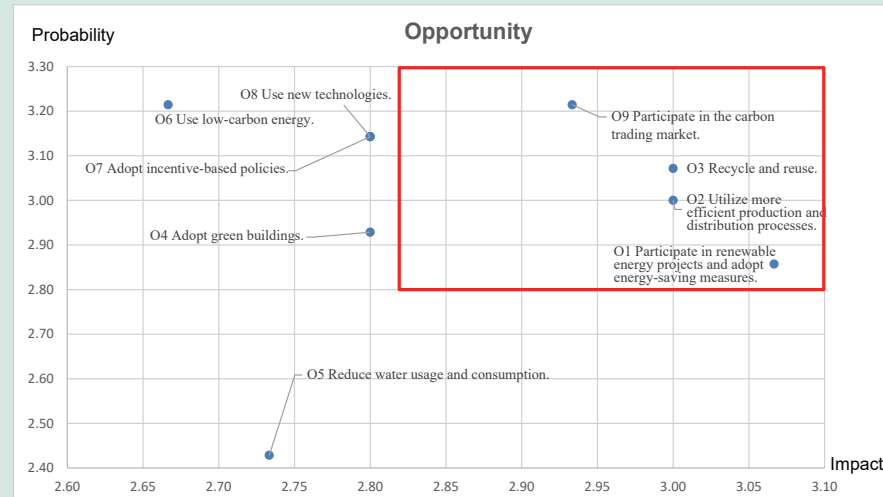


Table of Risk Levels for Climate Risks and Opportunities in 2024, and Description of Climate-Related Impacts and Response Mechanisms.

No	Topic	Risk Level	Time Horizon	Impacts and Response Mechanisms
R1	Increase the pricing of greenhouse gas emissions	High	Long Term	Higher carbon pricing increases costs and regulatory pressure. Companies can stay competitive through energy saving, carbon reduction, green energy adoption, and carbon trading.
R2	Strengthen the reporting obligations for greenhouse gas emissions	High	Medium Term Long Term	Tighter GHG reporting rules raise compliance costs and pressure. Companies can align with regulations and reduce risks through carbon management, data transparency, and decarbonization strategies.
R5	Substitute existing products and services with low-carbon alternatives	High	Medium Term Long Term	Switching to low-carbon products may raise costs, market resistance, and supply chain pressure. Companies can stay competitive through innovation, cost control, green marketing, and sustainable supply chains.
R7	Cost of low-carbon technology transition	High	Short Term	Rising low-carbon transition costs may affect financial performance and competitiveness. Companies can ease long-term burdens through phased investment, subsidies, energy efficiency, and innovation.
R13	Increasing severity of extreme weather events such as typhoons and floods	High	Short Term	Enhance disaster readiness, contingency planning, supply chain diversity, and climate risk management to reduce impacts.
O1	Participate in renewable energy projects and adopt energy-saving measures	High	Short Term	Increasing renewable energy use and reinvesting emission savings into related businesses can boost energy efficiency, strengthen competitiveness, and drive revenue growth.
O2	Adopt more efficient production and distribution processes	High	Medium Term Long Term	Adopt smart tech, streamline supply chains, and train staff to support transition and boost competitiveness.
O3	Recycling and reuse	High	Short Term Medium Term Long Term	1. Raise employee awareness of energy saving to cut costs and reduce GHG emissions. 2. Control paper use, power down during lunch breaks, and switch to LED lighting to conserve energy. 3. Ensure materials meet environmental standards and improve selection to reduce waste and support carbon reduction. 4. Enhance waste and resource recycling to meet reduction targets. 5. Minimize pollutants, toxic substances, and waste to reduce environmental impact.
O9	Participate in the carbon trading market	High	Medium to Long Term	Carbon trading may bring cost swings, compliance pressure, and competitive challenges. Companies can manage risks and stay competitive through precise carbon accounting, tech optimization, flexible credit use, and carbon neutrality planning.

Note 1: Short term refers to less than 1–3 years, medium term to 3–5 years, and long term to more than 5 years.

Metrics and Goals

The Company mitigates climate change through energy management, responsible production, carbon disclosure, and innovation. For adaptation, photovoltaic systems are installed at select sites. It promotes energy and carbon reduction via R&D, lighting upgrades, digitalization, resource conservation, and recycling, and continues to advocate energy-saving policies.

3-2 Greenhouse Gas Management (GRI305-1, 305-2, 305-3)

2024 Greenhouse Gas Inventory Results

Unit : tCO₂e

Emission Category		Verified Total Emissions	Self-Inspected Total Emissions
Category 1: Direct Greenhouse Gas Emissions		415.99	12.78
Category 2: Energy Indirect Greenhouse Gas Emissions		10,954.75	1,773.70
Category 3: Transportation-related Indirect Greenhouse Gas Emissions	Upstream Transportation and Distribution	318.25	-
	Downstream Transportation and Distribution	197.64	-
	Employee Commuting	232.66	-
	Customer Visits	-	-
	Business Travel	32.19	-
Category 4: Indirect Greenhouse Gas Emissions from Products Used by the Organization	Emissions from Purchased Goods – Goods	110,830.85	-
	Emissions from Capital Goods	-	-
	Emissions generated from the treatment of solid and liquid waste	101.12	-
	Emissions generated from the use of leased assets	-	-
	Emissions from Services Used by the Organization	4.07	-
Category 5: Indirect Greenhouse Gas Emissions from the Use of Products by the Organization	Downstream processing of products	-	-
	Product use phase	52,319.76	-
	End-of-life Treatment of Sold Products	-	-
Category 6: Other Indirect Greenhouse Gas Emissions		0.06	-
Subtotal		175,407.36	1,786.48
Total		177,193.84	

Note: The disclosure boundary covers subsidiaries included in the consolidated financial statements.

Note: Third-party verified companies include FIT Holding, Foxlink Image, and China plants (Fuwei, Glorytek Yancheng, Fukang, Fuzhang). Self-assessed companies include Power Quotient, Sinocity (Hong Kong), and Glory Science.

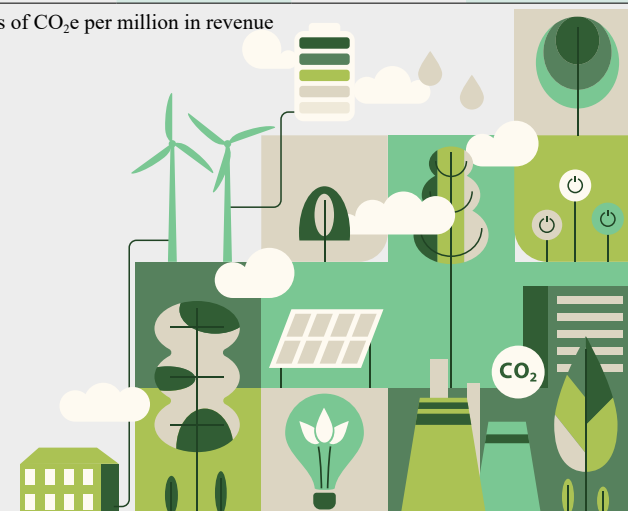
Since 2022, FIT Holding has conducted GHG inventories and third-party verification under ISO 14064-1. From 2023, it adopted GWP values from the IPCC Sixth Assessment Report. Fuel emission factors follow the 2006 IPCC Guidelines, while electricity factors use official data from Taiwan and China. These practices ensure inventory accuracy and compliance.

Company's Greenhouse Gas Inventory Status in Participation with SBTi.

Unit : tCO₂e

Category	2022	2023	2024
Scope 1	557.80	395.92	428.77
Scope 2	18,115.72	13,316.89	12,728.45
Scope 3	117,298.22	115,826.86	164,038.69
Scope 1 & Scope 2	18,673.52	13,712.82	13,157.22
greenhouse gas emission intensity tCO ₂ e (note)	2.40	2.22	1.81

Note: Metric tons of CO₂e per million in revenue



3-2 Energy Management Material Topic (GRI302-1, 302-3~4, 305-1~5)

The Group improves energy efficiency and reduces consumption and emissions to meet sustainability goals. It lowers energy intensity, upgrades to high-efficiency equipment (e.g., LED lighting, variable-frequency ACs, efficient motors), and promotes retrofit projects. Renewable energy solutions like solar power are adopted to cut carbon reliance. Energy management includes staff training, awareness campaigns, and regular audits to ensure ongoing improvement.

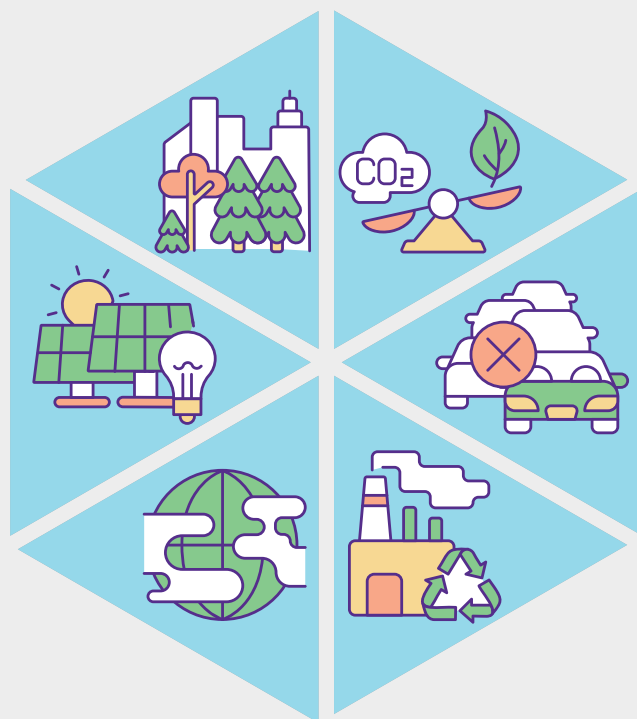


Material Topic	Waste Management			
Impact Assessment	Positive: Upgrading outdated equipment lowers energy consumption. Negative: Poor energy management may lead to high costs, technical issues, low efficiency, and compliance risks, impacting stability and competitiveness.			
Management Approach and Commitment	Aligned with sustainability goals, the Company monitors climate trends, complies with ISO 14001, upgrades to energy-efficient equipment, and invests in renewable energy to improve performance.			
Responsible Unit	Environmental Management Team and Environmental Protection Unit.			
Metrics and Goals	Set electricity intensity and renewable energy usage ratio as metrics and Goals			
	Item	2024 Performance	2025 Goals	2030 Goals
	Electricity intensity (GJ per million in annual revenue) Note 1	12.63	11.55	10.00
	Renewable Energy Usage Ratio (%) Note 2	7.30	8.00	10.00
	Note 1: Electricity intensity per million in revenue Note 2: Renewable energy usage ratio = Renewable energy use ÷ total indirect energy consumption.			
Approach to Ensuring Action Effectiveness	Prevention / Mitigation <ul style="list-style-type: none">● Establish environmental processes to ensure legal and regulatory compliance.● Monitor and report environmental impacts and incidents.● Periodically review and improve systems to meet updated standards. Impact Management <ul style="list-style-type: none">● Annual environmental management review● Quarterly factory issue review● Annual internal ISO 14001 audit● Annual external system audit			
Stakeholder Engagement	Key stakeholders include investors, customers, suppliers, government agencies, affiliates, employees, and distributors. Engagement occurs through regular and ad-hoc communication.			

Energy Usage

Unit : GJ

classify	item	year	2022	2023	2024
energy	Purchased electricity		90,853	77,360	83,290
	diesel fuel		1,025	1,198	1,200
	gasoline		219	232	257
	natural gas		297	305	251
Total Non-Renewable Energy Consumption			92,394	79,095	84,998



Energy Intensity (GRI302-3, 302-4)

Total (Unit: GJ)	2022	2023	2024
Self Generated Renewable Electricity	-	5,224	6,691
Total Non renewable Energy Consumption	92,394	79,095	84,998
Total Energy Consumption	92,394	84,319	91,689
Annual Revenue (NT\$ million)	-	6,175.514	7,259.135
Energy Density (Total Energy Consumption/ Annual Revenue)	-	13.65	12.63

Note: Self generated renewable electricity is sourced from solar panel installations at the Fuwei Factory and the Fuzhang Factory.

Proportion of Total Energy Consumption over the Years

	2022	2023	2024
Proportion of Total Non Renewable Energy Consumption	100%	93.80%	92.70%
Proportion of Total Renewable Energy Consumption	-	6.20%	7.30%

Note 1: Renewable energy is sourced from solar panel generation at Fuwei and Fuzhang.

Note 2: Renewable energy proportion = Renewable energy consumption ÷ Total energy consumption from all indirect emissions.

3-4 Waste Management Material Topic (GRI 306-1~6)

Material Topic	Waste Management			
Impact Assessment	Positive: Proper hazardous waste handling and follow-up prevent pollution. Negative: Business growth increases total waste volume.			
Management Policies and Commitments (GRI 2-23, 2-24)	We value natural resources and promote waste reduction and recycling.			
Responsible Department	Site Environmental Management Team and Dedicated Environmental Unit			
Indicators and Goals	Waste recycling rate and hazardous waste treatment rate are set as key performance indicators and Goals.			
	Item	2024 Performance	2025 Goals	2030 Goals
	Waste Recycling Rate (%)	0.17	0.20	0.25
	Proper Treatment Rate of Hazardous Waste (%)	100	100	100
	Note 1: Waste Recycling and Reuse Rate (%) = (Amount of Industrial Waste Recycled and Reused / Total Amount of Industrial Waste Generated) × 100%			
Effective Approaches to Ensuring Action Implementation	Prevention / Mitigation			
	<ul style="list-style-type: none">● Annual environmental management review● Quarterly factory issue review● Annual internal ISO 14001 audit● Annual external system verification			
	Impact Management			
	<ul style="list-style-type: none">● Promote waste recycling and reuse● Enhance source separation and reduction● Ensure proper treatment and traceability			
Stakeholder Communication	Key stakeholders include investors, customers, suppliers, government, affiliates, employees, and distributors. Communication occurs regularly or as needed through various channels.			

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Regulatory compliance is the baseline. All sites follow environmental systems and have dedicated units. Qualified suppliers are selected by waste type, with contracts ensuring proper treatment. Hazardous waste makes up 1.33% of total waste and is handled by certified local vendors. No violations or fines occurred in 2024.

Waste is categorized as domestic (e.g., daily or kitchen waste) and industrial (general or hazardous). Each site strengthens classification, outsources treatment, and applies suitable technologies. Waste is processed via recycling, reuse, thermal treatment, incineration, or landfill, with audits ensuring no secondary pollution

Waste Disposal Methods and Weight

Unit: Metric Ton(s)

Waste Category	Disposal Category	2022	2023	2024
Domestic Waste	Collection and Disposal	449	477	452
General Business	Waste Recycling	75	58	95
	Landfill	0	0	0
	Incineration	7	2	1
	Other Disposal Methods	96	60	2
Subtotal		628	597	550
Hazardous Business Waste	Waste Recycling	3	2	0
	Landfill	0	0	0
	Incineration	4	8	0
	Other Disposal Methods	1	1	7
Subtotal		8	10.5	7
Total		636	608	557

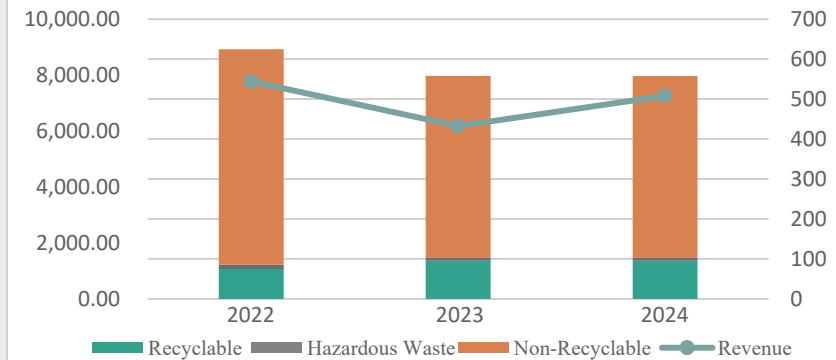
Historical Waste Recycling Rates

Unit: metric tons	2022	2023	2024
Recycled and Reused Volume (1)	78	60	95
Direct Disposal Volume (2)	558	548	462
Total Waste Generated (1)+(2)	636	608	557
Recycling Rate (%)	12	10	17

“

In 2024, EPS and pallets meeting required standards were reused for outbound shipments or circulation. Warehouses and logistics centers achieved nearly 100% recycling.

Waste Recycling Status in the Past Three Years



■ The estimated achievement of reduction Goals for the next three years is as follows

Year and Category	2025	2026	2027
Waste Recycling Rate	20%	25%	28%

Waste Reduction Measures

- Provide cafeterias and promote reusable utensils
- Encourage waste segregation and plastic reduction
- Support recycling and reuse of resources

3-5 Water Resources Management (GRI 303-3~5)

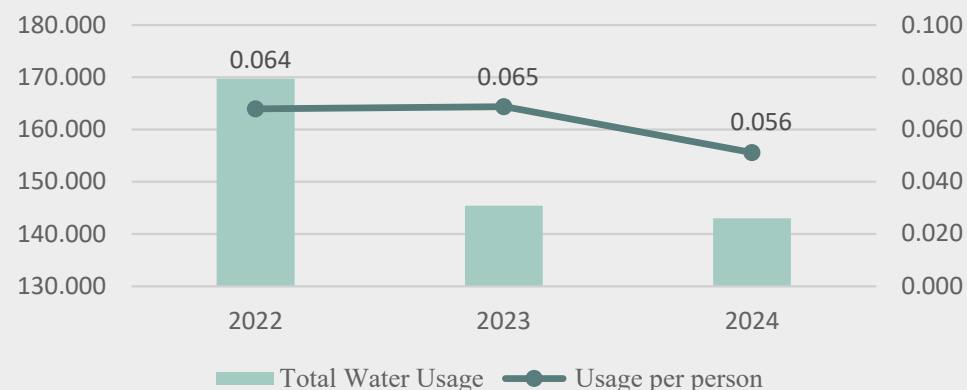
We have long prioritized water conservation and environmental protection. Based on ISO 14001, we manage water resources and promote savings through pipeline and valve upgrades, inspections, cooling tower water recycling, and employee education. These efforts reduce water use in HVAC, compressed air systems, and daily operations.

All water is sourced from tap water and discharged legally with no significant ecological impact. In 2024, total water withdrawal was 143.68 million liters; estimated wastewater discharge was 112.173 million liters, treated via municipal systems. Water-saving measures achieved approximately 1,766 metric tons in savings.

unit : million liters.

year	2022			2023			2024		
Water source classification	Total Water Withdrawal	Total Water Discharge	Total Water Consumption	Total Water Withdrawal	Total Water Discharge	Total Water Consumption	Total Water Withdrawal	Total Water Discharge	Total Water Consumption
Tap water	169.57	133.91	35.81	145.430	113.502	31.954	142.990	112.173	31.516
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	0.16	0	0	0.025	0	0	0.699	0	0
Seawater	0	0	0	0	0	0	0	0	0
Distinguished by water quality									
Freshwater	169.73	133.91	35.81	145.455	113.502	31.954	143.689	112.173	31.516
Others (please specify)	0	0	0	0	0	0	0	0	0

The total water usage and intensity for the past three years





4 Happy Workplace

4-1 Workforce Structure and Inclusive Employers (GRI 2-7 GRI2-8 GRI 202-2 GRI 405-1)

4-2 Human Rights and Labor Relation
(GRI 2-23 GRI 2-24 GRI 2-25 GRI 2-26)

4-3 Recruitment and Retention

4-4 Talent Cultivation and Development (GRI404-2)

4-5 Occupational Health and Safety ► Material Topic

Vision

Foster a safe, healthy, and inclusive workplace that values diversity.

Strategy

Enhance welfare and career development to support employees.

Goal

Boost satisfaction and retention, creating lasting workplace value.

4-1 Workforce Structure and Inclusive Employment (GRI 2-7 GRI2-8 GRI 202-2 GRI 405-1)

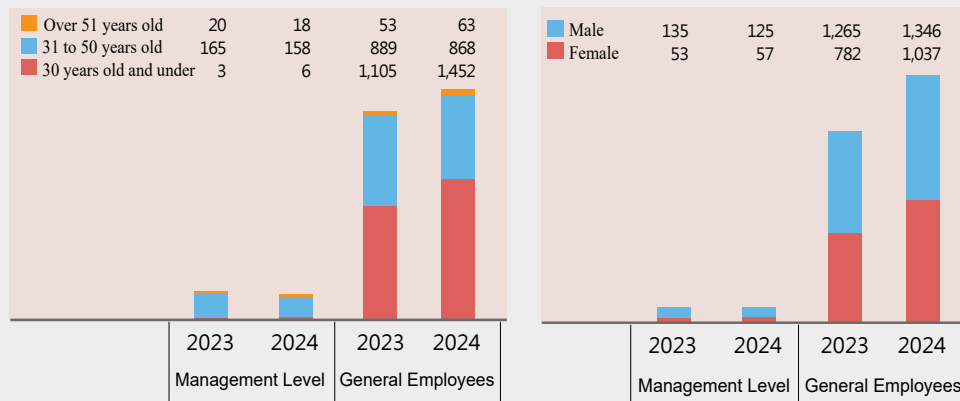
Employees are key to our growth. We offer stable jobs and welcome diverse talent, fostering a respectful and inclusive workplace. Compensation complies with local laws and supports fair pay. By promoting work-life balance, we help employees thrive in a safe, dignified environment.

Our Taiwan sites include Taipei HQ, Power Quotient International, and Glory Science in Taichung. Mainland China sites include Fu Wei and Fu Zhang in Dongguan, Glorytek (Yancheng) Co., Ltd., and FuKang —demonstrating our support for local development.

Human resource structure

Workforce Composition (GRI 2-7)

By end of 2024, we had 2,565 employees—193 in Taiwan and 2,372 in Mainland China. The workforce was 57.35% male (1,471) and 42.65% female (1,094). Age distribution: 57% under 30 (1,458), 40% aged 31–49 (1,026), and 3% aged 51+ (81).



Average and median annual salary for non-management positions

Taiwan region: NTS
Overseas region: RMB

Item	2022		2023		2024	
	Taiwan region	Overseas region	Taiwan region	Overseas region	Taiwan region	Overseas region
Total salary of full-time employees not holding managerial positions	289,640,638	111,072,571	257,006,765	110,527,821	239,401,106	92,275,615
Number of full-time employees not holding managerial positions	285	1,619	223	1,531	184	1,207
Average salary of full-time employees not holding managerial positions	1,013,750	64,161	982,368	96,106	1,070,409	106,286
Median salary of full-time employees not holding managerial positions	873,792	61,012	907,373	91,362	1,003,203	97,721

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, Assistant Manager and equivalent levels. Taiwan-based staff are not included.

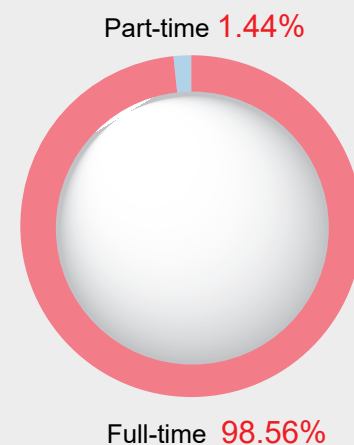
Note 2: "Full-time employees not in managerial positions" refers to the number of employees in Taiwan, excluding managers, part-time workers, and those employed for This includes both domestic and foreign employees, and the average number is used for calculation.

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 stock-based compensation.

As of the end of 2024, the number of employees by gender and age group included a total of 2,528 full-time employees and 37 part-time employees.

		Female			Male			Total
		30 years old and under	31 to 50 years old	Over 51 years old	30 years old and under	31 to 50 years old	Over 51 years old	
Foxlink Image Technology Co., Ltd.	Full-time	3	23	9	1	63	14	113
	Part-time	0	0	0	0	0	0	0
FIT Holding Co., Ltd.	Full-time	0	3	1	0	0	0	4
	Part-time	0	0	0	0	0	0	0
Power Quotient International Co., Ltd.	Full-time	1	10	2	1	7	1	22
	Part-time	0	0	0	0	0	0	0
Fuwei Factory	Full-time	461	131	14	458	224	12	1,300
	Part-time	0	0	0	0	0	0	0
Fuzhang Factory	Full-time	61	54	10	109	90	7	331
	Part-time	0	0	0	0	0	0	0
Fukang Factory	Full-time	73	99	6	217	113	2	510
	Part-time	0	0	0	0	0	0	0
Glory Science Co., Ltd.	Full-time	1	18	0	3	31	1	54
	Part-time	0	0	0	0	0	0	0
Glorytek (Yancheng) Co., Ltd.	Full-time	12	80	2	16	60	0	170
	Part-time	6	4	0	12	2	0	24
Sinocity Industries Limited	Full-time	3	3	0	7	10	1	24
	Part-time	4	0	0	9	0	0	13
Total	Full-time	615	421	44	812	598	38	2,528
	Part-time	10	4	0	21	2	0	37

Note: Non-employee personnel refer to outsourced workers assigned to various sites (e.g., contractors, security staff). Total headcount: 38 (34 men, 4 women)



Local Hiring for Senior Management Positions (2024)

	Taiwan Region	Mainland China Region
Item	Headcount and Proportion	
Total number of senior management personnel	14	33
Number of senior management positions held by local residents	13	21
Proportion of Senior Management Personnel	92.86%	63.64%

Number of Persons with Disabilities and Ethnic Minorities Employed from 2022 to 2024

	2022	2023	2024
Persons with Disabilities	5	12	44
Ethnic minorities	98	84	82

2024 Ratio Table of Entry-Level Employee Wages to Local Statutory Minimum Wage

Region	Taiwan		Fuwei		Fuzhang		Fukang		Glorytek (Yancheng)		Sinocity Industries Limited	
Gender	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male
Ratio	1	1	1.1	1.1	1.1	1.1	1	1	1	1	1.2	1.2

4-2 Human Rights and Labor Relation

■ Human Rights Policy GRI 402-1 GRI 406-1 GRI 407-1 GRI 408-1 GRI 409-1 GRI 410-1

GRI 415-1

We uphold international human rights standards, including UDHR, UNGC, UNGPs, and ILO principles. Our Human Rights Policy aligns with local laws and emphasizes protection, respect, and remedy. It applies to all subsidiaries, employees, customers, suppliers, and partners.

Aligned with the RBA Code of Conduct, we maintain a management system covering environment, human rights, and safety, with regular risk assessments. We ensure freedom of association, collective bargaining, care for vulnerable groups, and prohibit child and forced labor and discrimination.

Employee rights are protected through internal policies such as Work Rules, Recruitment Guidelines, Whistleblower Procedures, and Disciplinary Guidelines. Human rights advocacy is embedded in daily operations and HR processes, supported by training programs—2,929 participants completed training in 2024.

No violations or complaints related to child labor or freedom of association occurred in 2024. We remained politically neutral and made no contributions. Overseas security staff received formal human rights training to ensure a safe workplace.

“

In 2024, no employee complaints or disputes were reported.

■ Labor Relations (GRI 402-1)(GRI 2-30)

FIT Holdings fosters a positive corporate culture through open communication, career development support, respect for labor rights, and employee growth opportunities—forming the foundation of strong labor relations.

The Group supports union organization and upholds employees' rights to collective bargaining, with 20% of subsidiaries having signed collective agreements covering working conditions, hours, and benefits. Other subsidiaries continue to advance agreement processes to strengthen labor dialogue and safeguard employee rights. Confidential and diverse communication channels allow employees to freely voice suggestions during labor-management and leadership meetings, with timely feedback and consensus-building. Internal bulletin systems also ensure real-time updates on company announcements, activities, promotions, and rewards, encouraging active participation and feedback.

Per the Labor Standards Act, the Company defines the minimum notice period for employment changes in its Work Rules.

Employees may be dismissed under the following conditions:

1. Business closure or transfer
2. Financial loss or downsizing
3. Force majeure causing work suspension over one month
4. Operational changes requiring workforce reduction with no suitable reassignment
5. Inability to perform assigned duties
6. Other necessary reasons for dismissal

Dismissal notice periods are defined as follows:

1. 10 days for employees with 3 months to less than 1 year of service
2. 20 days for 1 to less than 3 years
3. 30 days for 3 years or more

For major changes to company structure or job duties, advance notice of at least two weeks and proper communication are required. Forced labor, discrimination, and abuse are strictly prohibited.

4-3 Recruitment and Retention

FIT Holdings builds a strong training system and focuses on talent retention to boost competitiveness. We maintain a quality work environment and update management policies based on local laws and operations, ensuring fair conditions and a cohesive, sustainable workplace.

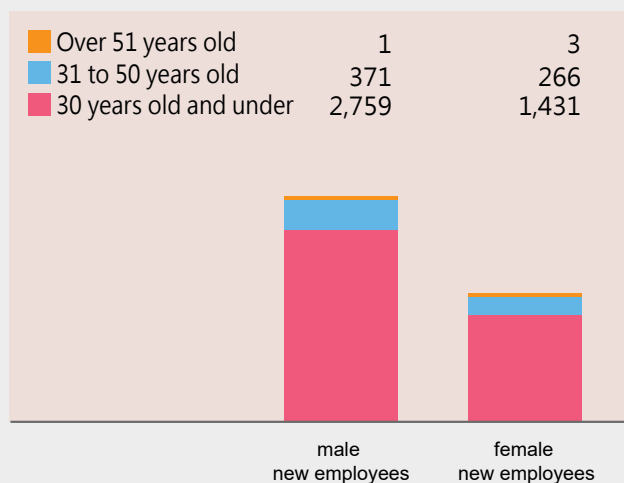
Talent Recruitment

The Group recruits openly based on business needs, aiming to attract diverse talent. We follow merit-based and internal-first principles, ensuring fair, non-discriminatory hiring regardless of race, religion, nationality, or gender. Child labor is strictly prohibited, and all recruitment complies with human rights and ethical standards.



Newly Hired Employees and Resigned Employees (GRI401-1)

In 2024, we hired 4,831 new employees—3,131 males (64.81%) and 1,700 females (35.19%).

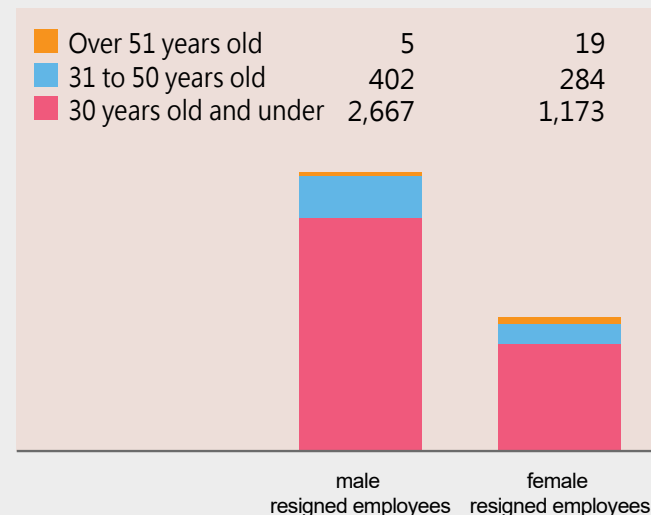


	employee	male new employees		female new employees	
	age-based	number of people	Ratio	number of people	Ratio
Power Quotient International Co., Ltd.	30 years old and under	1	33%	1	100%
	31 to 50 years old	1	33%	0	0%
	Over 51 years old	1	33%	0	0%
	Total	3	100%	1	100%
Foxlink Image Technology Co., Ltd.	30 years old and under	0	0%	0	0%
	31 to 50 years old	0	0%	2	100%
	Over 51 years old	0	0%	0	0%
	Total	0	0%	2	100%
Glory Science Co., Ltd.	30 years old and under	0	0%	0	0%
	31 to 50 years old	5	100%	5	100%
	Over 51 years old	0	0%	0	0%
	Total	5	100%	5	100%
Fu Wei Electronics Co., Ltd.	30 years old and under	1,407	95.98%	941	95.44%
	31 to 50 years old	59	4.02%	45	4.56%
	Over 51 years old	0	0%	0	0%
	Total	1,466	100%	986	100%
Glorytek (Yancheng) Co., Ltd.	30 years old and under	2	40%	1	33%
	31 to 50 years old	3	60%	2	67%
	Over 51 years old	0	0%	0	0%
	Total	5	100%	3	100%
Wei Hai Fu Kang Electric Co., Ltd.	30 years old and under	1,056	80%	381	66.26%
	31 to 50 years old	262	20%	191	33.22%
	Over 51 years old	0	0%	3	0.52%
	Total	1,318	100%	575	100%
Fu Zhang Precision Industry Co., Ltd.	30 years old and under	293	87.72%	107	84%
	31 to 50 years old	41	12.28%	21	16%
	Over 51 years old	0	0%	0	0%
	Total	334	100%	128	100%
Sinocity Industries Limited (Hong Kong)	30 years old and under	7	87.5%	1	100%
	31 to 50 years old	1	12.5%	0	0%
	Over 51 years old	0	0%	0	0%
	Total	8	100%	1	100%
Total	30 years old and under	2,759	88%	1431	84%
	31 to 50 years old	371	12%	266	16%
	Over 51 years old	1	0%	3	0%
	Total	3,131	100%	1,700	100%

Note 1: The number of newly hired employees does not include individuals who left within seven days of reporting to work.

Resigned employees

employee	age-based	male resigned employees		female resigned employees	
		number of people	Ratio	number of people	Ratio
Power Quotient International Co., Ltd.	30 years old and under	0	0.00%	2	66.67%
	31 to 50 years old	0	0.00%	1	33.33%
	Over 51 years old	0	0.00%	0	0.00%
	Total	0	0.00%	3	100%
Foxlink Image Technology Co., Ltd.	30 years old and under	3	25%	5	15.15%
	31 to 50 years old	8	66.67%	12	36.36%
	Over 51 years old	1	8.33%	16	48.48%
	Total	12	100%	33	100%
Glory Science Co., Ltd.	30 years old and under	0	0.00%	0	0.00%
	31 to 50 years old	5	100%	6	100%
	Over 51 years old	0	0.00%	0	0.00%
	Total	5	100%	6	100%
Fu Wei Electronics Co., Ltd.	30 years old and under	1,357	94.30%	721	90.69%
	31 to 50 years old	80	5.56%	74	9.31%
	Over 51 years old	2	0.14%	0	0.00%
	Total	1,439	100%	795	100%
Glorytek (Yancheng) Co., Ltd.	30 years old and under	6	42.86%	2	22.22%
	31 to 50 years old	8	57.14%	7	77.78%
	Over 51 years old	0	0.00%	0	0.00%
	Total	14	100.00%	9	100%
Wei Hai Fu Kang Electric Co., Ltd.	30 years old and under	993	79.95%	359	67.48%
	31 to 50 years old	249	20.05%	171	32.14%
	Over 51 years old	0	0.00%	2	0.38%
	Total	1242	100%	532	100%
Fu Zhang Precision Industry Co., Ltd.	30 years old and under	300	85.71%	82	85.42%
	31 to 50 years old	49	14.00%	13	13.54%
	Over 51 years old	1	0.29%	1	1.04%
	Total	350	100%	96	100%
Sinocity Industries Limited (Hong Kong)	30 years old and under	8	66.67%	2	100%
	31 to 50 years old	3	25.00%	0	0.00%
	Over 51 years old	1	8.33%	0	0.00%
	Total	12	100%	2	100%
Total	30 years old and under	2,667	86.76%	1,173	79.47%
	31 to 50 years old	402	13.08%	284	19.24%
	Over 51 years old	5	0.16%	19	1.29%
	Total	3,074	100%	1,476	100%



The hiring and resignation ratios are based on total employees at the end of the reporting period.

Note1: New hires include both direct (e.g., production) and indirect (e.g., office, technical) staff.

Note2: In China, higher turnover was mainly driven by student contract expirations, pre-holiday resignations, and increased leave, prompting more recruitment. Excluding retirees and production staff, overall turnover remained stable with a downward trend, supported by strong cohesion and competitive benefits.



Recent Trends in Parental Leave and Return-to-Work Status

Employees with at least six months of service may take up to two years of unpaid parental leave before each child turns three. For multiple children, leave is capped at two years based on the youngest child. In 2024, 22 employees applied—2 men and 20 women..

Item	Gender	Taiwan Facilities			Overseas Facilities		
		2022	2023	2024	2022	2023	2024
Number of Employees Eligible to Apply for Parental Leave	Male	2	0	0	3	4	2
	Female	2	3	1	20	17	20
Number of Employees Who Actually Applied	Male	2	0	0	3	4	2
	Female	2	3	1	20	17	19
Number of Employees Expected to Return to Work	Male	2	0	0	3	4	2
	Female	2	2	1	14	15	12
Number of Employees Who Actually Returned to Work	Male	1	1	0	3	4	2
	Female	1	2	1	7	12	9
Return-to-Work Rate	Male	50%	0%	0%	100%	100%	100%
	Female	50%	100%	100%	50%	80%	75%
Number of Employees Who Returned to Work and Completed One Year (from the Previous Year)	Male	1	1	0	3	0	0
	Female	0	0	0	0	6	11
Retention Rate	Male	100%	100%	0%	50%	0%	0%
	Female	0%	0	0%	0%	86%	92%

Note 1: Return-to-Work Rate = (Actual Returnees ÷ Expected Returnees) × 100%

Note 2: Retention Rate = (Returnees Completing One Year ÷ Returnees from Previous Year) × 100%

2024 Employee Family Care Leave Statistics

Item	Family Care Leave / Number of Occurrences	Maternity (Paternity) Leave / Number of Occurrences	Menstrual Leave / Number of Occurrences
Male	0	16	0
Female	10	1	35



Employee Benefits

Employee benefits show corporate care and are key to attracting and retaining talent. Through diverse programs—insurance, pensions, wellness services, flexible work, family-friendly policies, bonuses, and training support—companies help employees balance work and life, boost satisfaction and loyalty, and foster a positive workplace that drives long-term growth.

Health Checkup	Employees receive a full health check-up every two years, with advanced programs for senior staff.
HEALTHCARE	Coverage includes labor/health, group, accident, travel, and overseas business trip insurance, plus regular check-ups and doctor consultations.
BUSINESS TRAVEL INSURANCE	Employees receive business travel insurance, covering accidents, inconveniences, and more.
OTHER BENEFITS	Includes gifts, vouchers, and subsidies for life events, meals, parking, afternoon tea, and unlimited coffee
RETIREMENT CONTRIBUTION SYSTEM	Our Taiwan factories follow the Labor Standards Act and Labor Pension Act for retirement. An actuary issues annual reports, and old pensions are deposited into a Bank of Taiwan trust account. Under the new system, 6% is contributed monthly to individual pension accounts. Eligible employees may apply for retirement.
SALARY SYSTEM	We follow all wage laws, offer bonuses and dividends, avoid disciplinary deductions, provide clear pay details, and hire temp and contract staff per local regulations
RECREATIONAL ACTIVITIES	Includes year-end parties, team dinners, gym access, clubs, hikes, family days, and partner stores.
COMPANY ENVIRONMENT	Includes standalone office building, self-serve restaurant, mixed-style café, and indoor parking.
EMPLOYEE VACATION	Includes family care, paternity, menstrual, prenatal, and maternity leave, plus lactation rooms.
OVERSEAS STATUTORY BENEFITS	We offer social insurance, housing fund, high-temperature allowance, and various types of leave including medical, annual, marriage, funeral, parental, nursing, and paternity.
OVERSEAS COMPANY BENEFITS	Benefits include major festival and Women's Day gifts, monthly and birthday gifts, year-end raffles, Spring Festival travel reimbursement, and employer liability insurance.

Club Activity – Boxing Aerobics Club

Club members enjoy aerobic boxing in a fun, relaxed setting that boosts fitness, strengthens bonds, and promotes a healthy lifestyle beyond work.



4-4 Talent Cultivation and Development (GRI404-2)

We support employee growth through tailored training programs for all levels, including onboarding, skill development, compliance, and leadership. Annual plans align with company goals and use internal and external resources. In 2024, Taiwan staff logged 1,161 hours (avg. 6 hrs/employee); China staff logged 64,124 hours (avg. 27.03 hrs/employee).

Category		Taiwan Region			Overseas Region		
		2022	2023	2024	2022	2023	2024
New Employee Training	Number of participations	32	31	16	1,388	1,033	785
	Training hours	14	10	7	139	139	139
	Total	178	157	28	58,818	43,449	31,317
Functional Training	Number of participations	827	1,168	525	10,123	12,862	12,345
	Training hours	5	5	3	11,531	16,537	8,881
	Total	2,019	2,216	952	34,070	41,053	32,593
Regulatory Compliance Training	Number of participations	153	64	64	63	160	102
	Training hours	8	7	9	2	2	1
	Total	380	125	335	126	320	214
Managerial Promotion Training	Number of participations	44	14	11	21	6	0
	Training hours	1	2	2	3	3	0
	Total	56	26	17	63	18	0

4-5 Occupational Health and Safety Material Topic

Policy and Commitment

We comply with laws, prioritize employee safety, maintain and improve our safety management system, and promote full participation in training and safety activities.

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To ensure occupational safety for employees at work, the ISO 45001:2018 standard is implemented in each plant for management, with continuous improvement through the PDCA cycle and regular review of performance indicators of each unit to enhance workplace and environmental safety and promote health care.

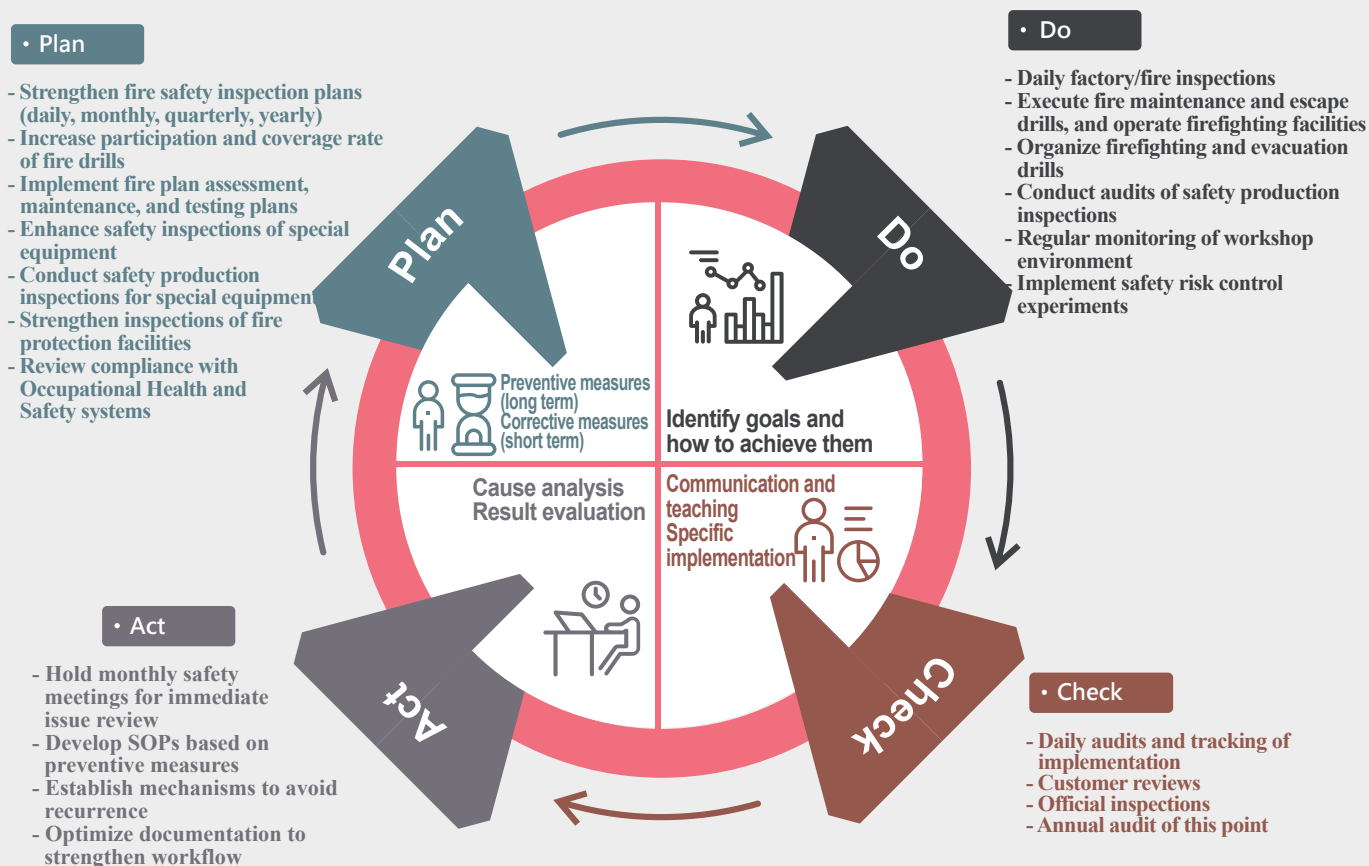
Material Topic	Occupational Health and Safety			
Impact Assessment	Positive Impact : Better work environments and health awareness lower the risk of occupational accidents. Negative Impact : Large-scale operations and high-risk tasks may lead to injuries if awareness or procedures fall short.			
Management Policies and Commitments (GRI 2-23, 2-24)	Policy The Company follows local safety laws and has implemented an Occupational Health and Safety System to ensure a safe and supportive work environment. Commitments <ul style="list-style-type: none">● Raise employee awareness to reduce injuries and hazards● Promote self-managed safety through regular campaigns● Minimize risks to protect employee health and safety			
Responsible Department	HR and ESH Units at Each Site			
KPIs and Goals	FR and SR of disabling injuries are key performance indicators and management goals.			
	Management Indicators	2024 Performance	2025 Goal	2030 Goal
	Frequency Rate, FR	0.00031	≤ 0.0002	≤ 0.0001
	Severity Rate, SR	0.01345	≤ 0.01	≤ 0.009
Measures to Ensure Effective Implementation	<ul style="list-style-type: none">● ISO 45001 Safety Committee Meetings● Internal & External Audits			
Stakeholder Engagement	<ul style="list-style-type: none">● HR mailbox enables prompt employee feedback and issue resolution● Quarterly meetings support discussion, suggestions, and action planning			

ISO 45001 System Coverage (GRI 403-1, 403-8)

All Group sites comply with local safety and labor laws. In Taiwan, each facility appoints safety officers and assigns certified personnel based on staff size. All production sites, including Wei Hai Fu Kang, Fu Wei Electronics, and Glorytek (Yancheng), follow ISO 45001:2018 and are certified by accredited bodies.

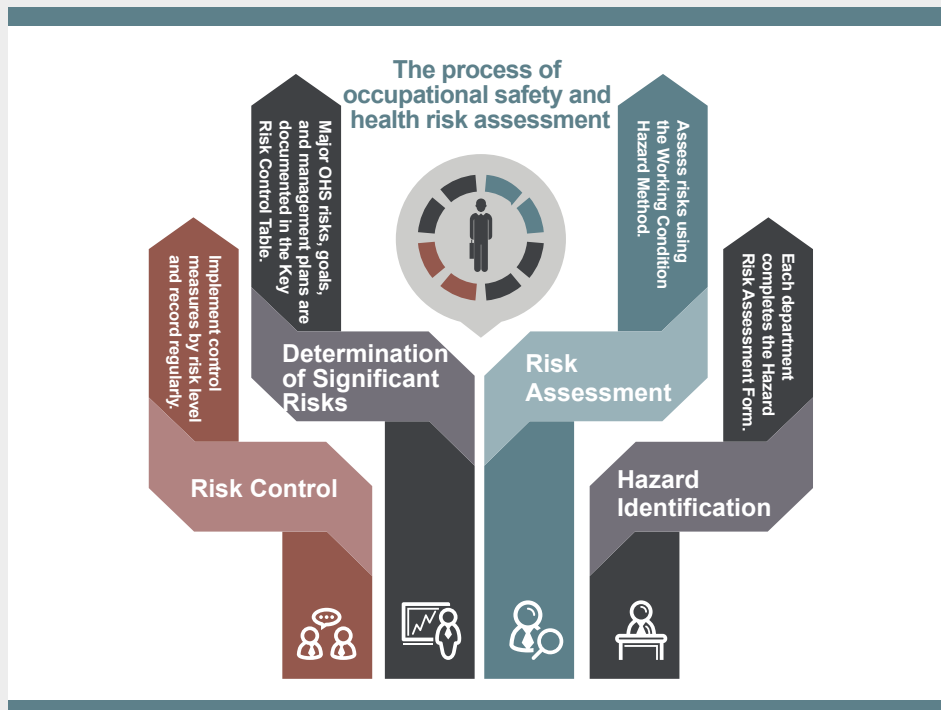
(1) Occupational Health and Safety Management

The Group's OHS policy "Compliance, risk reduction; prevention, improvement"—guides a comprehensive safety system and online documentation to protect employee health. Following the PDCA cycle, each plant works with key departments to assess risks, implement safety measures, provide training, conduct inspections and audits, plan emergency responses, monitor diseases, supply protective gear, hold safety meetings, improve systems, and investigate incidents to ensure safe operations.



(2) Hazard Identification and Risk Assessment (GRI 403-2)

Each facility follows ISO 45001 and conducts annual hazard and risk assessments, including human factors. ESH Committees lead these efforts, with safety staff managing results and trained personnel performing evaluations. If risks are unacceptable, safety goals and plans are set with resources allocated for improvement. Employees have the right to retreat from hazards without disciplinary action.



Occupational Health Education and Services (GRI403-3)

Certified under ISO 45001, the company ensures a safe and healthy work environment and provides regular safety training. Key measures include:

Access Control

Surveillance and access systems are installed at all entry points, with security patrols and clear procedures for managing personnel, vehicles, and goods.

Occupational Safety & Emergency Response

A Safety Committee meets quarterly to review major safety issues. New employees receive safety training, and procedures are in place for emergency response and incident investigation to minimize harm and prevent recurrence.

Insurance

Employees are covered by group insurance, including life, critical illness, accident, hospitalization, cancer care, and optional family coverage.

Equipment Maintenance

Monthly fire safety checks, biannual environmental inspections, and annual electrical testing are conducted, all meeting regulatory standards. Hazardous machinery is regularly inspected and maintained per operating guidelines. The facility is disinfected and deep-cleaned twice yearly.

(3) Education and Awareness Promotion (GRI 403-5)

To enhance OHS awareness and reduce workplace risks, an annual ESH training plan is developed based on factory needs. After each course, trainees undergo assessments and satisfaction surveys to ensure understanding.

No.	Training Program	Training Hours	Number of Trainees	Total Hours
1	On-the-Job Safety and Health Training	21	500	997
2	Health Management Training	194	1,346	3,068
3	Hazardous Chemicals Training	5	25	46
4	Emergency Response and Personal Protective Equipment (PPE) Training	3	830	475

Glorytek (Yancheng) Co., Ltd. - Emergency Response Drill



Fuwei Factory & Fuzhang Factory - Fire Drill



Fukang Factory-Chemical Spill Drill



Fukang Factory-Fire Drill



(4) Occupational Injury Statistics

	False alarm incident		Safety incident	
	Inside the factory premises	Outside the factory premises	Inside the factory premises	Outside the factory premises
Wei Hai Fu Kang Electric Co., Ltd.	0	0	2	0
Fu Wei Electronics Co., Ltd.	0	0	0	0
Fu Zhang Precision Industry Co., Ltd.	0	0	0	0
Glorytek (Yancheng) Co., Ltd.	0	0	0	0
Total	0	0	2	0

Incident investigation procedure and work-related injury (GRI403-9 GRI403-10)

To prevent major losses from OHS issues and fulfill corporate social responsibility, the company adopts a prevention-focused approach using effective tools, mature technologies, and available resources to manage workplace safety. Efforts include strengthening worker protection and investing in occupational disease prevention to build a zero-incident environment. In 2024, China facilities spent RMB 2,642,916 on protective measures, training, and workplace inspections. Both Taiwan and China reported a disability injury rate of 0, with only two minor incidents (one mechanical injury and one sprain), accounting for 0.08% of total staff. No major accidents or fires occurred.

Key Performance Indicators	2022		2023		2024	
	Overseas Facilities	Taiwan Facilities	Overseas Facilities	Taiwan Facilities	Overseas Facilities	Taiwan Facilities
Disabling Injury Loss (Headcount: Number of Injured Workers)	10	0	3	10	2	0
Disabling Injury Loss (Total Work Hours vs. Injury Leave Hours)	904	0	288	904	668	0
FR Disabling Injury Frequency	0.00	0	0.00	0.00	0.00	0
SR Disabling Injury Severity Rate	0.02	0	0.00	0.02	0.01	0

Note:
1.Disabling Injuries: Includes death, permanent total/partial disability, and temporary total disability (GB6441-86).
2.Non-disabling injury: Injury with less than one day of lost time.
3.FR (Frequency Rate): (Total disabling injuries × 106) ÷ total work hours.
4.SR (Severity Rate): (Total lost workdays × 106) ÷ total work hours.

Health and Well-being Measures

- Organize regular health seminars to enhance employee wellness knowledge.
- Implement programs to prevent ergonomic risks, overwork, maternity health issues, and workplace violations.
- Provide breastfeeding rooms to support a maternity-friendly environment.
- Establish a sexual harassment policy with clear reporting and disciplinary procedures to prevent workplace violence.
- Assign medical staff to deliver on-site occupational health services.

Employee Health Examinations

Regular health screenings help detect potential illnesses early. The Company provides biennial check-ups and individual consultations. Employees with abnormal or high-risk results are referred for further medical advice.

(5) Employee Health and Wellness Promotion (GRI 403-3, 403-6)

All sites conduct regular employee health check-ups exceeding local regulatory requirements (biennially in Taiwan; per local laws in China). Medical staff are invited on-site to perform examinations, followed by specialist consultations and health education. Employees in high-risk work environments receive annual check-ups tailored to their job hazards.

Goal Group	Frequency	Examination Items	Factory				
			Fukang	Fuwei	Fuzhang	Glorytek (Yancheng) Co., Ltd.	Total
New or transferred employees	Prior to onboarding	Items specified under the “Labor Health Protection Regulations.”	1,723	312	78	0	2,113
All active employees	Annually, regardless of age	In addition to items required by the Labor Health Protection Regulations, all employees receive abdominal ultrasound, lung function tests, bone density checks, and cancer screenings.	0	511	162	0	673
New/transferred employees in hazardous roles	Before onboarding or job transfer	Items specified under the “Labor Health Protection Regulations.”	12	5	0	0	17
Active employees in hazardous roles	Conducted once annually	Items specified under the “Labor Health Protection Regulations.”	45	39	0	73	157
Employees with 10–40 years of service	For eligible employees in the year (exempt from regular exam)	In addition to standard health check-up items, extra exams include gastroscopy, colonoscopy, MRI, CT scan, and cardiac ultrasound.	0	186	53	0	239
Associate Director and above)	Every two years	Senior-level check-up includes coronary artery exam.	0	0	0	0	0

(6) Four Major Labor Health Protection Programs

Factory	Maternal health protection	Number of abnormal workload reports	Number of ergonomics improvements	Number of complaints of illegal infringements in the workplace
Taipei Headquarters	Pregnant employees: 0 Employees within one year postpartum: 0 Employees breastfeeding beyond one year postpartum: 0	0	0	0
Wei Hai Fu Kang Electric Co., Ltd.	Pregnant employees: 1 Employees within one year postpartum: 3 Employees breastfeeding beyond one year postpartum: 0	0	0	0
Fu Wei Electronics Co., Ltd.	Pregnant employees: 2 Employees within one year postpartum: 11 Employees breastfeeding beyond one year postpartum: 1	0	0	0
Fu Zhang Precision Industry Co., Ltd.	Pregnant employees: 1 Employees within one year postpartum: 1 Employees breastfeeding beyond one year postpartum: 0	0	0	0
Glory Science Co., Ltd.	Pregnant employees: 0 Employees within one year postpartum: 0 Employees breastfeeding beyond one year postpartum: 0	0	0	0
Glorytek (Yancheng) Co., Ltd.	Pregnant employees: 1 Employees within one year postpartum: 3 Employees breastfeeding beyond one year postpartum: 0	0	0	0
Total	Pregnant employees: 5 Employees within one year postpartum: 17 Employees breastfeeding beyond one year postpartum: 1	0	0	0

Contractor Safety Management

To effectively manage contractor safety and reduce risks, all production sites have established safety management procedures and an online approval system for contractor operations. Dedicated safety personnel oversee daily activities to ensure full compliance.

Contractors are strictly screened for qualifications and safety records, with clear responsibilities and safety guidelines defined. Comprehensive safety training is provided, and regular inspections are conducted during operations to identify and correct potential hazards.

Contractor Safety Management Flowchart:



5 Collective Social Well-being

5-1 Public Welfare Engagement and Donations



Vision

Foster diversity and inclusion for a sustainable future where business and society grow together.

Strategy

Advance social impact through public welfare, support for vulnerable groups, and local revitalization.

Goal

Enhance positive influence, corporate responsibility, and stakeholder engagement.

5-1 Public Welfare Engagement and Donations

FIT Holding upholds corporate social responsibility by actively engaging in public welfare and social care. We support diverse initiatives in education, talent development, environmental sustainability, and community outreach. Through corporate resources and employee participation, We aim to create positive impact and foster shared growth with society.

Strategy	Date	Activity Name	Description of Outcomes
Local Revitalization	September 2024	Procurement of Pomelos from Remote Farmers in Hualien	Foxlink Image Technology Co., Ltd. collaborated with Zhuoxi Township in Hualien County to assist various tribes in directly purchasing agricultural products from remote areas, ordering 125 boxes of pomelos for a total of NT\$69,375.
Care for the Disadvantaged	September 2024	Donation of Life-Saving Used Shoe Supplies	Three boxes of supplies were donated to children and residents in impoverished regions of Africa.
Public Welfare Participation	July 2024	Donate Blood, Share Love	A total of 179 participants joined the blood donation drive, contributing 294 bags (73,500cc). Cumulative donations reached 8,974 bags / 2,243,500cc
Public Welfare Participation	November 2024	Donate Blood, Share Love	A total of 189 participants joined the blood donation drive, contributing 301 bags (75,250cc). Cumulative donations reached 9,275 bags / 2,318,750cc
Care for the Disadvantaged	April & July 2024	Post-Disaster Relief and Emergency Aid in Hualien	Donated NT\$2 million to support Hualien County's post-disaster reconstruction. Contributed NT\$1.814 million to aid relief efforts and provide emergency support for low-income households.
Public Welfare Participation	October 2024	Industry-academia collaboration and support for local government charity initiatives.	Fukang Factory donated RMB 10,000 to Weihai Gaoxu District Charity Federation.

Tree Planting Initiative in Leshui Tribe, Datong Township, Yilan County

In Taiping Township, Yilan, colleagues visited the overlooked Leshui Tribe to support environmental conservation. Surrounded by lush forests and clear streams, participants joined energy-saving storytelling, DIY hunter's lunchbox activities, and sapling education. Together, 113 attendees planted 100 maqaw tree seedlings, helping reduce at least 500 kg of carbon emissions annually—supporting SDGs 11, 13, and 15.



Coastal Cleanup Event in Shimen District, New Taipei City

Marine plastic pollution is worsening, with 9–12 million tons entering oceans annually. Shinfox Energy, joined by FIT Holdings, Welltech, Foxwell Power Co., Ltd., and the Construction Research Association, led 105 participants to clean up coastal waste at Jianzilu, Shimen, after a typhoon. They collected 412.26 kg of plastic and driftwood, promoting marine conservation and SDG 14: Life Below Water.



Appendix 1 - GRI Standards Comparison Table

Statement of use	FIT Holding Co., Ltd. has reported the content from January 1, 2024 to December 31, 2024 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 EXPLANATION
GRI 2: General Disclosures 2021			
Organizational and Reporting Practices			
2-1 Organizational details	About FIT Holding	4	
2-2 Entities included in the organization's sustainability reporting	About the report	2	
2-3 Reporting period, frequency and contact point	About the report	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	About FIT Holding	4	
2-7 Employees	4-1 Human resource structure	61	
2-8 Workers who are not employees	4-1 Human resource structure	62	
Governance			
2-9 Governance structure and composition	2-2 Governance structure	21	
2-10 Nomination and selection of the highest governance body	2-2 Governance structure	22	
2-11 Chair of the highest governance body	2-2 Governance structure	25	
2-12 Role of the highest governance body in overseeing the management of impacts	2-5 Risk Management	32	
2-13 Person Responsible for Managing Impacts	1-1 Sustainability Development Policy	10	
2-14 Role of the highest governance body in sustainability reporting	1-1 Sustainability Development Policy	10	
2-15 Conflicts of interest	2-3. Integrity management and compliance with regulations	29	
2-16 Communication of critical concerns	2-2 Governance structure	22	
2-17 Collective knowledge of the highest governance body	2-2 Governance structure	22	

GRI Standards Disclosure Items Comparison Table

GRI STANDARD AND DISCLOSURE	LOCATION	PAGE	OMISSION EXPLANATION
2-18 Evaluation of the performance of the highest governance body	2-2 Governance structure	24	
2-19 Remuneration policies	2-2 Governance structure	26	
2-20 Process to determine remuneration	2-2 Governance structure	26	
2-21 Annual total compensation ratio	2-2 Governance structure	26	
Strategy 、 Policy and Practice			
2-22 Statement on sustainable development strategy	Message from the Management	3	
2-23 Policy commitments	2-4 Code of Business Ethics 2-7 Sustainable Supply Chain Management	31 37	
2-24 Embedding policy commitments	2-8 Low-Carbon Product Innovation and R&D	41	
2-25 Processes to remediate negative impacts	2-9 Customer Value 3-1 Climate Change and Adaptation	45 48	
2-26 Mechanisms for seeking advice and raising concerns	3-3 Energy Management 3-4 Waste Management 4-5 Occupational Health and Safety	55 57 69	
2-27 Compliance with laws and regulations	2-3 Integrity management and compliance with regulations	29	
2-28 Membership associations	2-2 Governance structure	28	
Stakeholder Engagement			
2-29 Approach to stakeholder engagement	1-2 Stakeholder engagement	12-13	
2-30 Collective bargaining agreements	4-2 Human Rights and Labor Relations	63	

GRI STANDARD	DISCLOSURE	LOCATION	PAGE	OMISSION EXPLANATION
Material Topic				
GRI 3 Material Topics 2021	3-1 Process for Determining Material Topics	1-3. Identification of Material Topics	14	
	3-2 List of Material Topics	1-4. Management of Material Topics	16-17	
Material Topic 1: Energy Management				
GRI 3 Material Topics 2021	3-3 Management of Material Topics	1-4. Management of Material Topics	16-17	
	302-1 Energy Consumption Within the Organization	3-3. Energy Management	55	

GRI STANDARD	DISCLOSURE	LOCATION	PAGE	OMISSION EXPLANATION
	302-3 Energy Intensity	3-3. Energy Management	55	
	302-4 Reduction of Energy Consumption	3-3. Energy Management	55	
Material Topic 2: Customer Relationship Management				
GRI 3 Material Topics 2021	3-3 Management of Material Topics	1-4. Management of Material Topics	16-17	
		1-2. Stakeholder Engagement	12	
		2-9. Customer Value	45	
Material Topic 3: Low-Carbon Product Innovation and R&D				
GRI 3 Material Topics 2021	3-3 Management of Material Topics	1-4. Management of Material Topics	16-17	
GRI 416 Customer Health and Safety	416-1 Assessment of the Health and Safety Impacts of Product and Service Categories	2-8. Low-Carbon Product Innovation and R&D	42	
	416-2 Incidents of Non-Compliance Concerning the Health and Safety Impacts of Products and Services	2-8. Low-Carbon Product Innovation and R&D	42	
GRI 417: Marketing and Labeling (2016)	417-1 Requirements for Product and Service Information and Labeling	2-8. Low-Carbon Product Innovation and R&D	41	
	417-2 Incidents of Non-Compliance Concerning Product and Service Information and Labeling	2-8. Low-Carbon Product Innovation and R&D	41	
	417-3 Incidents of Non-Compliance Concerning Marketing Communications	-	-	The Company did not experience any such incidents.
Material Topic 4: Waste Management				
GRI 3 Material Topics 2021	3-3. Management of Material Topics	1-4. Management of Material Topics	16-17	
GRI 306: Waste 2020	306-1 Waste Generation and Significant Waste-Related Impact	3-4. Waste Management	57	
	306-2 Management of significant waste-related impacts	3-4. Waste Management	57	
	306-3 Management of significant waste-related impacts	3-4. Waste Management	57	
	306-4 Waste Diverted from Disposal	3-4. Waste Management	57	
	306-5 Waste directed to disposal	3-4. Waste Management	57	
Material Topic 5: Occupational Health and Safety				
GRI 3 Material Topics 2021	3-3 Management of Material Topics	1-4. Management of Material Topics	16-17	
GRI403:2018 Occupational Health and Safety	403-1 Occupational Health and Safety Management System	4-5. Occupational Health and Safety	69-77	
	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	4-5. Occupational Health and Safety	69-77	
	403-3 Occupational Health Services	4-5. Occupational Health and Safety	69-77	

GRI STANDARD	DISCLOSURE	LOCATION	PAGE	OMISSION EXPLANATION
	403-4 Worker Participation, Consultation, and Communication on Occupational Health and Safety	4-5 Occupational Health and Safety	69-77	
	403-5 Worker Training on Occupational Health and Safety	4-5 Occupational Health and Safety	69-77	
	403-6 Promotion of Worker Health	4-5 Occupational Health and Safety	69-77	
	403-8 Workers Covered by an Occupational Health and Safety Management System	4-5 Occupational Health and Safety	69-77	
	403-9 Work-related Injuries	4-5 Occupational Health and Safety	69-77	
	403-10 Work-related ill health	4-5 Occupational Health and Safety	69-77	
Material Topic 6: Code of Business Ethics				
GRI 3 Material Topics 2021	3-3 Management of Material Topics	1-4 Management of Material Topics	16-17	
		2-4 Code of Business Ethics	31	
Material Topic 7: Sustainable Supply Chain Management				
GRI 3 Material Topics 2021	3-3 Management of Material Topics	1-4 Management of Material Topics	16-17	
GRI 414 : Supplier Social Assessment 2016(Material topics)	414-1 New suppliers that were screened using social criteria	2-7 Sustainable Supply Chain Management	37	
	414-2 Negative social impacts in the supply chain and actions taken	2-7 Sustainable Supply Chain Management	37	
GRI 415 : Public Policy 2016	415-1 Political contributions		-	The Company has not encountered such circumstances.
Material Topic 8: Climate Change Mitigation and Adaptation				
GRI 3 Material Topics 2021	3-3 Management of Material Topics	1-4 Management of Material Topics	16-17	
GRI 201 Economic Performance	201-2 Financial implications and other risks and opportunities due to climate change	3-1 Climate Change and Adaptation	48	

Appendix 2 -SASB Sustainability Disclosure Topics & Metrics

TOPIC	Code	Metric	CATEGORY	Unit of measure	Report Content or Description
Product Security	TC-HW 230a.1	Description of approach to identifying and managing information security risks in products	Qualitative	NA	2-6 Information Security Management

TOPIC	Code	Metric	CATEGORY	Unit of measure	Report Content or Description																													
Employee Diversity and Inclusion	TC-HW 330a.1	Percentage of global employees by gender in (1) management, (2) technical staff, and (3) all other employees.	Quantitative	%	<table><tr><th rowspan="2"></th><th colspan="2">Male</th><th colspan="2">Female</th></tr><tr><th>Headcount</th><th>Percentage</th><th>Headcount</th><th>Percentage</th></tr><tr><td>Senior Management (mid-to-senior level managers)</td><td>66</td><td>69%</td><td>30</td><td>31%</td></tr><tr><td>Non-Senior Management (frontline supervisors)</td><td>96</td><td>74%</td><td>34</td><td>26%</td></tr><tr><td>Technical Staff (engineers)</td><td>238</td><td>81%</td><td>56</td><td>19%</td></tr><tr><td>All Other Employees (administrative and direct labor personnel)</td><td>1071</td><td>52%</td><td>974</td><td>48%</td></tr></table>		Male		Female		Headcount	Percentage	Headcount	Percentage	Senior Management (mid-to-senior level managers)	66	69%	30	31%	Non-Senior Management (frontline supervisors)	96	74%	34	26%	Technical Staff (engineers)	238	81%	56	19%	All Other Employees (administrative and direct labor personnel)	1071	52%	974	48%
							Male		Female																									
						Headcount	Percentage	Headcount	Percentage																									
					Senior Management (mid-to-senior level managers)	66	69%	30	31%																									
					Non-Senior Management (frontline supervisors)	96	74%	34	26%																									
					Technical Staff (engineers)	238	81%	56	19%																									
All Other Employees (administrative and direct labor personnel)	1071	52%	974	48%																														
Product Lifecycle Management	TC-HW 410a.1	Annual revenue percentage from products with IEC 62474 substances.	Quantitative	%	The company conducts GP surveys to verify IEC 62474 substance compliance in parts, ensuring adherence to health, safety, and environmental standards.																													
	TC-HW 410a.2	Annual revenue percentage from products meeting EPEAT or equivalent standards.	Quantitative	%	Customers handle EPEAT registration, and the company provides required information upon request.																													
	TC-HW 410a.3	Annual revenue percentage from ENERGY STAR-compliant or equivalent products.	Quantitative	%	2-8-2 Customers handle ENERGY STAR registration; the company provides required info upon request.																													
	TC-HW 410a.4	Total recovered product weight and its percentage of total sales weight.	Quantitative	t,%	As non-consumer products, end-of-life disposal and recycling are managed by customers.																													
Supply Chain Management	TC-HW 430a.1	Percentage of Tier 1 suppliers audited via RBA VAP or equivalent: (a) All suppliers (b) High-risk suppliers	Quantitative	%	a. 91 out of 116 Tier 1 suppliers underwent third-party RBA audits (78%) b. 100% (25/25) of high-risk material suppliers identified in 2024 were audited Note 1: Tier 1 suppliers refer to the 116 disclosed in the 2024 ESG report Note 2: All 25 material suppliers assessed as high social and environmental risk in 2024 were audited																													
	TC-HW 430a.2	Tier 1 suppliers: (1) Percentage not audited via RBA VAP or equivalent (2) Improvement rates for audit findings: (a) Major issues (b) Other issues	Quantitative	rate	(1) 0/0 = 0% (2) a. 0/0 = 0% b. 0/0 = 0% Note 1: Rates are calculated based on supplier count. Note 2: No suppliers were audited in early 2024, and none had non-compliance items. Note 3:Priority issue correction rate: 0 suppliers identified, 0 improved in re-audit. Note 4:Major issue correction rate: 0 suppliers identified, 0 improved in re-audit.																													
Materials Sourcing	TC-HW 440a.1	Description of the management of risks associated with the use of critical materials.	Qualitative	NA	Established the GP Green Product Management Platform to enforce raw material source control across the supply chain. All suppliers are required to commit to responsible mineral sourcing and sign the Conflict Minerals Declaration.																													

Appendix I · Sustainability Disclosure Index—Computer and Peripheral Equipment Industry

Number	Unit	Indicator	Types of Indicators	Annual Disclosure Status		Note	
1	Gigajoule (GJ) , Percentage (%)	Total energy consumption, purchased electricity ratio, and renewable energy usage rate.	Quantitative	Total energy consumption amounted to 9,168.9 GJ, of which purchased electricity accounted for 97.99%. The proportion of renewable energy used was 7.30% of total consumption.			
2	Thousand Cubic Meters (m³)	Total water withdrawal and total water consumption	Quantitative	Total water withdrawal: 143.68 thousand m³ Total water consumption: 31.51 thousand m³ Note: 1 thousand m³ = 1 million liters			
3	Metric Ton (t) Percentage (%)	Weight of hazardous waste generated and percentage recycled.	Quantitative	Total Hazardous Industrial Waste Generated: 7.46 metric tons Hazardous Industrial Waste Recycling Rate: 0.04%			
4	Quantity	Description of types, number, and rate of occupational injuries.	Quantitative	Recordable Occupational Injuries: 2 cases Total Recordable Injury Rate (TRIR): 0.08			
5	Metric Ton (t) Percentage (%)	Disclosure on product lifecycle management: including the weight of scrapped products and e-waste, and the percentage recycled(Note1)	Quantitative	Not applicable. As an ODM, FIT Holding transfers product ownership upon delivery and cannot conduct recycling.			
6	Not applicable	Description of risk management related to the use of critical materials.	Qualitative	Establish the GP Green Product Management Platform to implement raw material source control in the supply chain, requiring all suppliers to commit to responsible mineral sourcing and sign the Conflict Minerals Declaration.			
7	Reporting Currency	Total Monetary Losses Incurred Due to Legal Proceedings Related to Anti-Competitive Behavior	Quantitative	0			
8	Varies by product type	Production Volume of Key Products by Category (Unit: Thousand Units)	Quantitative	Main Products		Production Volume in 2024	
				Optical and Optoelectronic Communication Components		24,565	
				System and Peripheral Products		2,986	
				Energy and Service Management		230,488	
				Other		232	
				Total		258,272	

Appendix 3 –Third-party External Assurance

