

# 2024

## SUSTAINABILITY REPORT

Let's  
**ESG** 

*Connect the World  
Conserve the Earth*



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# About the report

CviLux Corporation (hereafter "CviLux") first published its Sustainability Report (hereafter "the Report") in 2022. This Report is a compilation of the previous year's performance and achievements in areas such as corporate operations, sustainable partnerships, R&D innovation, environmental protection, creating a great workplace, and social care and community involvement. The Report is available in both Chinese and English for stakeholders to download from the "Download Center" on our ESG website.

CviLux ESG corporate sustainability  
Sustainability report download



## Report Boundaries

The 2023 CviLux Sustainability Report mainly discloses the following business locations:

- ◎ Taiwan: CviLux Corporation (Headquarters and Factory)
- ◎ China: CviLux Electronics (Dongguan) Co., Ltd. (Dongguan Factory) Dongguan Qunhan Electronics Co., Ltd. (Qunhan Factory) CviLux Electronic Technology (Suzhou) Co., Ltd. (Suzhou Factory) CviLux Technology (Chongqing) Corporation (Chongqing Factory)

## Report Scope

This report covers key information, management policies, and performance related to our corporate sustainable development from January 1 to December 31, 2024. To demonstrate the mid-to-long-term effectiveness and completeness of our management plans, the performance data for some topics covers the period from 2021 to 2024, allowing stakeholders to gain a comprehensive understanding of CviLux's actions and achievements across all aspects of ESG.

## Information recompilation

5.2 Employee Profile Revised criteria for identifying local senior executives and managers.

## Data units

To ensure consistent and accurate information disclosure, all financial data is taken directly from the company's financial statements and is presented in New Taiwan Dollars (NTD). For non-financial information, such as the statistical units for water, electricity, and fuel consumption, and other energy resources, calculations are based on internationally recognized standard metrics. When a disclosed quantitative indicator has a special significance, it will be explained in a separate note.

## Editorial Policy

To pursue corporate sustainability and enhance information transparency, CviLux has published the 2024 Sustainability Report (hereafter referred to as "the Report"). Through the Report, we aim to explain to our stakeholders the measures and performance the company has consistently taken to build operational performance, improve customer service, and implement environmental protection and occupational safety, all as part of our goal for sustainable management. CviLux hopes that stakeholders will continue to follow our progress and provide valuable suggestions, allowing the company to take great strides forward on its path toward achieving corporate sustainability.



Taiwan Head Office - Operations  
Headquarters

Address : 2519th Floor, No. 9, Lane 3, Section 1, Zhongzheng East Road, Tamsui District, New Taipei City

## Basis for writing and how to confirm the information

◎ This report was prepared in accordance with the GRI (Global Reporting Initiative) Standards 2021 and the "Operating Procedures for the Preparation and Filing of Sustainability Reports by Listed and OTC Companies." We also referenced the TCFD (Task Force on Climate-related Financial Disclosures) and SASB (Sustainability Accounting Standards Board) frameworks. The appendix of this report provides a content index for the GRI Standards, SASB Standards, and UN Global Compact for stakeholder reference.

◎ The consolidated financial data disclosed in this report has been audited by KPMG in accordance with IFRS (International Financial Reporting Standards) and is presented in thousands of New Taiwan Dollars (NT\$ 1000). Non-financial data, such as environmental, employee, and occupational safety information, is compiled by the relevant departments, confirmed by their respective supervisors, and presented using internationally accepted calculation methods.

◎ To improve the quality of our disclosure, CviLux commissioned GREAT Certification to conduct an AA1000AS v3 Type 1 moderate level of assurance engagement. This confirmed compliance with the GRI Standards 2021 and resulted in an assurance statement, which is also provided in the appendix for your reference.

◎ The content of this report covers our performance in governance/economic, environmental, and social aspects. The methods for data collection and calculation, as well as the reasons and results for any restatement of information from previous reports, are explained in each respective chapter.

## Report Publication

- ◎ Current Publication Date: August 2025
- ◎ Previous Publication Date: August 2024
- ◎ Next Publication Date: August 2026

## Feedback

If you have any comments or suggestions about the contents of this report, please feel free to contact us.

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# Chairman's words

Dear Partners, Shareholders, Employees, and All Friends of CviLux,

In this era of rapid change, challenges, and boundless possibilities—from the urgent call of climate change to the rapid leap in digital technology—we deeply feel that integrating the core principles of ESG (Environmental, Social, and Governance) into our every decision and action is our unwavering path toward a sustainable future and a better world for all. This is not just our responsibility; it is our most sincere commitment to this planet, to all our partners, and to the next generation.

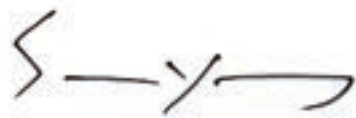
CviLux has always been driven by a passion and a sense of mission. We are dedicated to comprehensive and forward-looking ESG governance, actively listening to the voice of the market, responding to regulatory expectations, and constantly pushing ourselves to practice our sustainability vision with a dedicated heart. We firmly believe that only by joining hands and working closely with our global partners can we collectively weave a beautiful future of continuous prosperity and mutual benefit.

In the area of Environmental responsibility, we see protecting the planet as CviLux's most gentle mission. We spare no effort to refine our manufacturing processes, striving to reduce our pollution and waste footprint while using every resource more efficiently. We are also actively investing in green product design to help our customers lower their carbon emissions. By embracing renewable energy and developing circular economy models, we are accelerating our path toward net-zero emissions, contributing a lasting warmth and strength to our shared home, Earth.

For our Social responsibility, CviLux has always remained people-centric. We are dedicated to building a safe, healthy, equitable, diverse, and inclusive workplace where every employee feels respected and empowered to grow. We recognize that our supply chain partners are an extension of our own operations, and we therefore extend our commitment to protecting human rights and labor rights across our entire value chain. Simultaneously, we actively engage with local communities through hands-on participation and contributions, growing and creating a better future together. Furthermore, we are especially focused on digital inclusion, using CviLux's core capabilities to bring a more positive and caring impact to society.

In terms of Governance, CviLux has established a transparent, efficient, and robust corporate governance framework with the utmost rigor and highest standards. By continuously strengthening our internal controls and risk management, we ensure that corporate information is disclosed openly and communicated promptly, allowing all stakeholders to clearly see our efforts and achievements. We adhere to the highest standards of integrity and have a zero-tolerance policy for any improper conduct. We are convinced that sound and honest governance is the strongest foundation for a company's sustainable development and the key to earning the long-term trust of all stakeholders.

Embedding ESG principles deeply into every aspect of CviLux's corporate culture, operational decisions, and innovation is not only our long-term commitment but also the core driver of our efforts to lead industry transformation and create lasting value. Looking ahead, CviLux will continue to be an industry pioneer with passion and resilience, upholding the belief of "Integrity as our foundation, Responsibility as our priority, and Sustainability as our ambition." We will walk hand-in-hand with partners from all sectors to usher in a new era of greater prosperity, sustainability, and hope. Deeply embedding ESG principles into every aspect of our corporate culture, operational decisions, and innovative development is not only our long-term commitment but also the core driving force that drives us to lead industry transformation and create sustainable value. Looking forward to the future, CviLux will continue to be a pioneer in the industry with enthusiasm and tenacity, upholding the belief of "integrity-based, responsibility-oriented, and sustainability-oriented", and work hand in hand with partners from all walks of life to jointly create a new era of prosperity, sustainability, love and hope.



Steve Yang, Chairman of CviLux Group



# Sustainable Performance Highlights

## Governance

- ★ Ranked in the **top 6% to 20%** of listed companies in the 2024 Corporate Governance Evaluation. Ranked in the **top 1%** among listed companies with a market value under NT\$5 billion.
- ★ Awarded an **A-level Sustainability Badge** in the 2024 D&B (Dun & Bradstreet) Evaluation.
- ★ Ranked in the **top 6% to 20%** of listed companies in the 2023 Corporate Governance Evaluation.
- ★ Ranked in the **top 36% to 50%** of listed companies in the 2022 Corporate Governance Evaluation.

## Environmental

- ★ Suzhou Plant obtained ISO 50001 Energy Management System certification.
- ★ Suzhou Plant obtained ISO 14064-1 Greenhouse Gas Verification certification.
- ★ The Group's organizational greenhouse gas emissions **decreased by 42.7%** compared to the 2021 base year.
- ★ Renewable energy usage **increased by 5.5%**.
- ★ Awarded a C-level Management rating in the CDP (Carbon Disclosure Project) evaluation.
- ★ Participated in the TCFD (Task Force on Climate-related Financial Disclosures) initiative.

## Social

- ★ Tamsui Plant was awarded the **Excellence Award** for Senior and Elderly-Friendly Workplaces.
- ★ Tamsui Plant was recognized as a top-performing company for proactively disclosing occupational health and safety performance in its sustainability report.
- ★ Dongguan Plant successfully passed the SMETA (Sedex Members Ethical Trade Audit).
- ★ Tamsui Plant was awarded a Silver rating in the RBA (Responsible Business Alliance) **Validated Audit Process (VAP)**.
- ★ Suzhou Plant was awarded a Silver rating in the RBA (Responsible Business Alliance) **Validated Audit Process (VAP)**.
- ★ Tamsui Plant received the EcoVadis Sustainability Rating Commitment Medal.
- ★ Suzhou Plant received the EcoVadis Sustainability Rating Bronze Medal.

# External Initiatives

© As a member of the global community, CviLux actively participates in the 17 Sustainable Development Goals (SDGs) set forth by the United Nations. We focus on goals relevant to our operations, continuously monitor key indicators of various sustainability alliances, and support the 10 principles of the United Nations Global Compact (UNGC). We are committed to providing a safe and stable work environment for our employees, continuously improving working conditions, promoting a healthy workplace, and ensuring effective labor-management communication. We also strive to enhance our competitiveness, strengthen management capabilities, and improve supply chain management to pursue sustainable development.

© In 2022, CviLux began participating in the CDP (formerly the Carbon Disclosure Project), disclosing our carbon emissions inventory and other carbon management practices. This has strengthened our resilience to climate change by helping us assess risks related to energy depletion, resource scarcity, extreme weather, and rising sea levels. We aim to reduce operational risks and costs while transforming these risks into business opportunities within the green circular economy, thereby enhancing the sustainability of our business.

© We follow the TCFD (Task Force on Climate-related Financial Disclosures) framework, integrating a management approach based on four key pillars: Governance, Strategy, Risk Management, and Metrics & Targets. We assess our current management of climate-related risks and opportunities and disclose the findings in our annual sustainability report.

© Adhering to the RBA (Responsible Business Alliance) Code of Conduct, we conduct self-assessments in key areas including Labor, Health & Safety, Environment, Ethics, and Management Systems. By actively pursuing international certifications, we aim to increase the trust of our customers, employees, and suppliers, while fulfilling our corporate responsibility to the environment, economy, and society.

© We have become a corporate partner in the E.SUN ESG Sustainability Initiative.

© Taipei Computer Association Marks 50-Year Milestone, Joins Forces with Industry Partners to Champion a Net-Zero Vision.



## Participation in external organizations

In addition to enhancing its own product competitiveness, CviLux actively engages with various stakeholders. By participating in industry associations, we foster positive interactions with other members and stay up-to-date with the latest industry trends.

### external organization

organization	Position
Taiwan Electronic and Electrical Industry Association	Member
Taiwan Electronic Connector Industry Association	Chairman/Supervisor
Taipei Computer Association	Member
Taiwan Advanced Automotive Technology Development Association(TADA)	Member
USB Association	Member
Internal Audit Association	Member
HDMI Association	Member
Responsible Business Alliance RBA	Member
Taiwan Business Negotiation	Member
TIRI Investor Relations Institute	Member

## Sustainability Management System & Certification

CviLux continuously improves and innovates its processes, products, and services. We comply with the requirement that our products are free of hazardous substances to provide customers with the highest value and most competitive solutions. Since 1996, we have successively obtained a number of certifications, including for our ISO 9001 Quality Management System, ISO 14001 Environmental Management System, QC 080000 Hazardous Substance Management System, and ISO 27001 Information Security Management System, as well as ISO 14064-1 Greenhouse Gas (GHG) inventory verification.

Classification	Standard	Tamsui Plant	Dongguan Plant	Qunhan Plant	Suzhou Plant	Chongqing Plant
Corporate Governance	ISO 27001 : 2013 Information Security Management System	✓				
quality	ISO 9001 : 2015 Quality Management System	✓	✓	✓	✓	✓
quality	IATF 16949 : 2016 Automotive Quality Management System	✓	✓	✓		
quality	ISO 13485 : 2016 Medical Equipment Management System			✓		
quality	QC 080000 : 2017 Hazardous Substance Management System	✓	✓	✓	✓	✓
environment	ISO 14001 : 2015 Environmental Management System	✓	✓		✓	✓
environment	ISO 14064-1 : 2018 Greenhouse Gas Inventory Standard	✓			✓	
environment	ISO 50001 : 2018 Energy Management System				✓	
society	ISO 45001 : 2018 Occupational Health and Safety Management System	✓	✓	✓	✓	✓
society	RBA Responsible Business Alliance Code of Conduct Review	✓			✓	
society	SEDEX (SMETA) Supplier Ethics Information Exchange Database		✓			

Note: 1. Gray indicates ongoing work.

2. The above management systems have been verified by third-party auditing organizations and remain effective to date.

CviLux passed the certificate

[Quality policy and various certification downloads→](#)



## 01

Sustainable  
governance system

## Vision &amp; Strategy

Based on its corporate philosophy and vision, CviLux formulates corporate governance strategies and promotes various sustainability policies. The company actively communicates and coordinates with stakeholders to achieve its sustainable development goals. By referencing the United Nations' 2030 Sustainable Development Goals (SDGs) and the ISO 26000 social responsibility guidance, we set specific performance targets and are committed to creating long-term sustainable value. We review issues of concern to our stakeholders and adjust our strategies as needed to ensure we meet our established performance goals. The results of our efforts are publicly disclosed through multiple channels, which not only meets stakeholder expectations but also provides momentum for the company to continuously deepen its commitment to sustainable development.

1.1 Organizational Context - Sustainability Committee	07
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## Sustainability Policy

- Corporate Sustainability: Prioritize management in economic, environmental, and social aspects.
- Compliance and Commitment: Adhere to international initiatives and standards, and implement regulations.
- Fairness and Integrity: Refuse corruption, bribery, and improper benefits, and value fair competition.
- Monitoring Opportunities and Risks: Control opportunities and risks for stakeholders to provide optimal benefits.
- Human Rights and Diversity: Value labor rights and provide diverse and equal employment opportunities.
- Friendly and Safe Workplace: Build a healthy and safe work environment and foster sustainable talent development.
- Energy Improvement: Control and continuously optimize energy-consuming equipment for improved efficiency.
- Reducing Environmental Pollution: Reduce greenhouse gas emissions and increase resource recycling and reuse.
- Transparent and Open Dialogue: Ensure transparent and public information disclosure and foster multi-stakeholder communication.

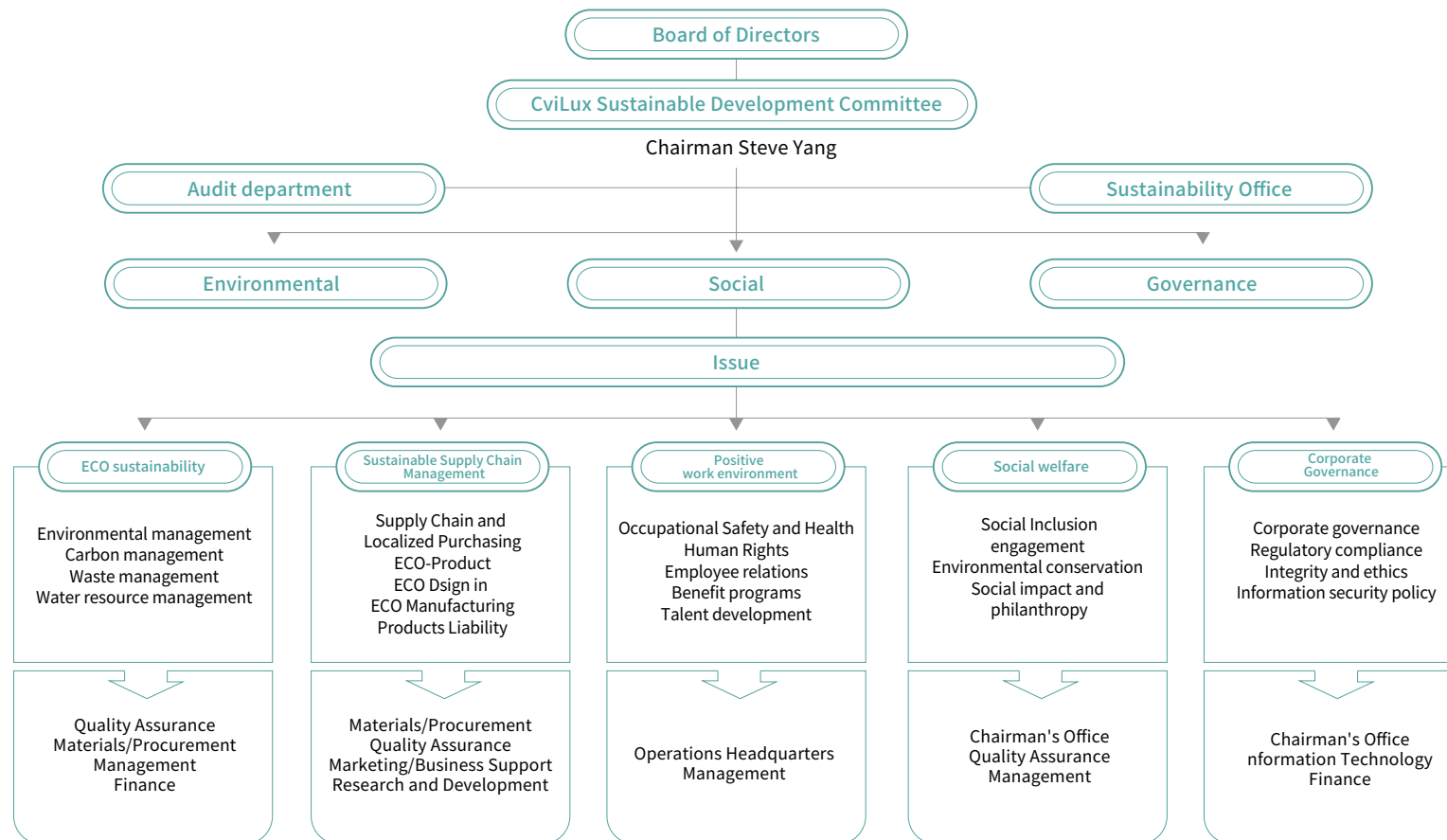
# 1.1 Organizational Context - Sustainability Committee (2-12、2-13、2-14)

Based on its commitment to corporate sustainability and social responsibility, CviLux has established a Sustainability Committee. The company's Chairman personally serves as the Convener and Chief Sustainability Officer, demonstrating top management's dedication to its sustainability vision.

The committee includes a dedicated Sustainability Office that oversees multiple functional teams categorized by Environmental, Social, and Governance (ESG) issues. These teams focus on areas such as Corporate Governance, Green Sustainability, Sustainable Supply Chain, Employee Well-being, and Social Engagement, reflecting the company's comprehensive sustainability framework.

Each team actively supervises and coordinates with various departments to collect feedback and suggestions from stakeholders on topics like environmental protection, occupational safety, human rights, operational performance, and corporate governance. We are committed to responding to all stakeholders with respect and inclusivity. To foster open and transparent communication, we have also created a "Stakeholder Section" on our official website to address key issues of concern and promote mutual understanding.

Furthermore, our governance officer regularly reports the progress and outcomes of our sustainability initiatives to the Board of Directors, ensuring the board can promptly guide the company toward its sustainable management goals. By continuously embedding sustainability into our corporate culture and daily operations, CviLux aims to become a model enterprise that leads industry transformation and builds a better future for all.



## 1.2 Stakeholder Identification and Materiality Analysis

### Stakeholder identification

The key to CviLux's sustainable operation lies in the voices and expectations of its stakeholders. As such, we are committed to establishing robust internal and external communication channels to proactively obtain and respond to their expectations.

CviLux references the AA1000SES (AA1000 Stakeholder Engagement Standard) and its five principles of engagement: Responsibility, Influence, Tension, Diverse Perspectives, and Dependency. Based on our "Consultation and Communication Management Procedure," we identify groups or individuals that affect or are affected by the company's operations, products, or services. We have identified six main stakeholder groups based on their level of relationship: Investors/Shareholders, Customers, Employees, Suppliers, Communities, and Government Agencies/Academia. We communicate with these groups on a total of 17 key topics of concern.

Main Stakeholders	Focus on the topic	Communication Channels / Communication Frequency	2024 results
Investors / Shareholders	1. Corporate Governance and Integrity 2. Risk and Crisis Management 3. Operational Performance 4. Customer Relations 5. Sustainable Supply Chain 6. Information Security and Privacy 7. Sustainable Manufacturing 8. Digital Transformation 9. Energy and Greenhouse Gases	1. Regularly hold shareholder and investor conferences. 2. Market Observation Post System (ad-hoc). 3. Hold a supplier sustainability conference annually (at least once). 4. Investor Relations section on the company's official website (as required by law / ad-hoc). 5. Participate in corporate-invited seminars (ad-hoc). 6. Corporate Sustainability Report (published and uploaded to the official website annually). 7. Regularly hold Sustainability Management Committee meetings (at least once a year). 8. Implement the ISO 27001 system and provide a channel for complaints (ad-hoc).	1. Timely disclosure of material information in compliance with legal regulations. 2. Held one annual general meeting and four investor conferences during the year. 3. Ranked in the top 6% to 20% of listed companies in the 2024 Corporate Governance Evaluation, and in the top 1% among listed companies with a market value under NT\$5 billion. 4. Formulated an annual audit plan in accordance with the "Regulations Governing the Establishment of Internal Control Systems by Public Companies." 5. Internal auditors received a total of 48 hours of professional training, conducted 86 audit procedures, and completed the improvement of all identified deficiencies. 6. The headquarters uploaded the Corporate Sustainability Report to the official website in August. 7. The headquarters held the Group's Supplier Sustainability Conference in July. 8. Greenhouse gas emissions in 2024 decreased by 42.7% compared to the 2021 base year. 9. No crisis events occurred during the year. 10. The headquarters maintained its ISO 27001 certification in May. 11. No complaints were received during the year regarding the infringement of any stakeholder's privacy or the loss of any data.
Client	1. Corporate Governance and Integrity 2. Risk and Crisis Management 3. Customer Relations 4. Sustainable Supply Chain 5. Information Security and Privacy 6. Product R&D and Innovation 7. Green Products 8. Sustainable Manufacturing 9. Energy and Greenhouse Gases 10. Workplace Safety and Health	1. Corporate Sustainability Report: Published and uploaded to the official website annually. 2. Customer Satisfaction Survey: Conducted annually. 3. Email, Business Meetings, and Audits: Ad-hoc. 4. Company's Official Website: Ad-hoc. 5. Supplier Sustainability Conference: Held annually (at least once). 6. RBA and EcoVadis Platforms: Ad-hoc. 7. Customer Database Platform: Ad-hoc. 8. Client-hosted Training and Seminars: Ad-hoc.	1. No complaints were received during the year regarding the infringement of customer privacy or the loss of customer data. 2. The overall satisfaction rate from the 2024 customer satisfaction survey was 90.5%. 3. Received a C-level rating in the CDP (Carbon Disclosure Project) climate questionnaire. 4. The Tamsui and Suzhou plants obtained RBA (Responsible Business Alliance) Silver certifications. 5. The Suzhou plant was certified with ISO 14064-1 and ISO 50001 systems. 6. Received the Zebra Quality Bronze Award.

Main Stakeholders	Focus on the topic	Communication Channels / Communication Frequency	2024 results
Employees	<ol style="list-style-type: none"> <li>1. Corporate Governance and Integrity</li> <li>2. Vision and Sustainability Strategy</li> <li>3. Risk and Crisis Management</li> <li>4. Energy and Greenhouse Gases</li> <li>5. Diversity and Inclusion</li> <li>6. Talent Attraction and Retention</li> <li>7. Talent Cultivation and Development</li> <li>8. Workplace Safety and Health</li> </ol>	<ol style="list-style-type: none"> <li>1. Corporate Website, Internal Emails, Press Releases, and Social Media: Ad-hoc.</li> <li>2. Employee Welfare Committee Meetings: Held quarterly (at least once per quarter).</li> <li>3. Labor-Management Meetings, Employee Representative Conferences, and Occupational Health and Safety Committee Meetings: Held quarterly (at least once per quarter).</li> <li>4. Sustainability-related Training: Held annually (at least one session per year).</li> <li>5. Corporate Sustainability Report: Published annually.</li> </ol>	<ol style="list-style-type: none"> <li>1. No incidents of forced labor, child labor, gender inequality, labor-management disputes, or other human rights violations occurred during the year.</li> <li>2. Collaborated with Ming Chi University of Technology on a university-enterprise partnership to recruit talent.</li> <li>3. Received the Excellence Award for Senior and Elderly-Friendly Workplace Certification.</li> <li>4. Recognized as a top-performing company for proactively disclosing occupational health and safety performance in its corporate sustainability report.</li> <li>5. No occupational accidents or work-related illnesses occurred during the year.</li> <li>6. The completion rate for employee on-the-job health examinations was 97.08% for the year.</li> </ol>
Suppliers	<ol style="list-style-type: none"> <li>1. Corporate Governance and Integrity</li> <li>2. Risk and Crisis Management</li> <li>3. Operational Performance</li> <li>4. Customer Relations</li> <li>5. Sustainable Supply Chain</li> <li>6. Green Products</li> <li>7. Energy and Greenhouse Gases</li> </ol>	<ol style="list-style-type: none"> <li>1. Supplier Code of Conduct for Corporate Social Responsibility: Signed and returned on an ad-hoc basis.</li> <li>2. Sustainability Assessments or On-site Audits: Conducted on an ad-hoc basis.</li> <li>3. Supplier Sustainability Conference: Held annually.</li> <li>4. Corporate Sustainability Report: Published annually.</li> </ol>	<ol style="list-style-type: none"> <li>1. 100% return rate on the Responsible Minerals Sourcing Commitment.</li> <li>2. 100% return rate on the Conflict Minerals Reporting Template (CMRT) and Extended Minerals Reporting Template (EMRT) surveys.</li> <li>3. 100% participation rate in the Supplier Sustainability Conference.</li> <li>4. 100% return rate on the Supplier Code of Conduct for Corporate Social Responsibility.</li> <li>5. Financial reports are disclosed quarterly; internal management performance reports are updated monthly, and performance reviews are conducted every six months.</li> </ol>
Communities	<ol style="list-style-type: none"> <li>1. Corporate Governance and Integrity</li> <li>2. Risk and Crisis Management</li> <li>3. Sustainable Supply Chain</li> <li>4. Air Pollution and Waste</li> <li>5. Workplace Safety and Health</li> </ol>	<ol style="list-style-type: none"> <li>1. Email and Phone: Ad-hoc.</li> <li>2. Community Service Events: Ad-hoc.</li> <li>3. Corporate Sustainability Report: Published annually.</li> <li>4. Company Website, Press Releases, and Social Media: Ad-hoc.</li> </ol>	<ol style="list-style-type: none"> <li>1. The total greenhouse gas emissions in 2024 decreased by 42.7% compared to the 2021 base year.</li> <li>2. No community complaints were received during the year.</li> <li>3. Regular testing was conducted to ensure compliance with all legal requirements, with no negative impact on the community.</li> </ol>
Government Offices / Schools	<ol style="list-style-type: none"> <li>1. Corporate Governance and Integrity</li> <li>2. Risk and Crisis Management</li> <li>3. Operational Performance</li> <li>4. Information Security and Privacy</li> <li>5. Green Products</li> <li>6. Digital Transformation</li> <li>7. Energy and Greenhouse Gases</li> <li>8. Air Pollution and Waste</li> </ol>	<ol style="list-style-type: none"> <li>1. Regular Reporting to Government Agencies: Ad-hoc, as required.</li> <li>2. Regulatory Audits: Monthly.</li> <li>3. Participation in Industry Association Events: Ad-hoc.</li> <li>4. Company Website: Ad-hoc.</li> <li>5. On-site Inspections and Visits: Ad-hoc.</li> <li>6. Corporate Sustainability Report: Published annually.</li> </ol>	<ol style="list-style-type: none"> <li>1. No incidents of legal violations or fines occurred in 2024.</li> <li>2. Actively and continuously participated in government, school, and community activities.</li> <li>3. Regularly conducted inspections to ensure compliance with legal and regulatory requirements.</li> <li>4. Recruited new and existing employees through non-discriminatory blind hiring practices and adjusted job positions to match employee skills with professional competencies.</li> </ol>

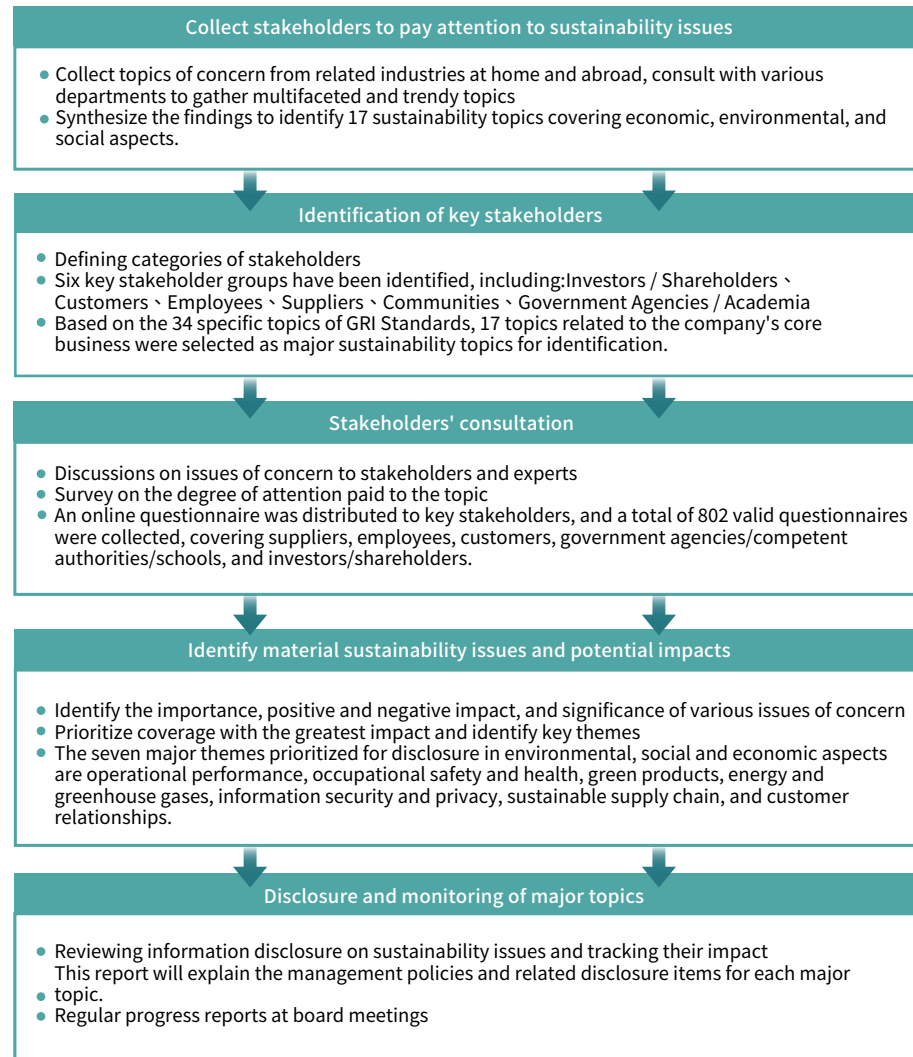
## 1.3 Key stakeholders focus on the topic (2-29)

Following the GRI 3 standard, CviLux comprehensively incorporates feedback from both internal and external stakeholders. We apply a risk assessment approach to consider the internal and external impacts of sustainability topics throughout our value chain. This process involves evaluating the degree of positive (impact scale and scope) and negative (impact severity) influence, as well as the probability of their occurrence. This methodology allows us to identify the actual and potential impact of each topic on Governance/Economy, Environment, and Society. As a result, we have identified 17 sustainability topics that cover economic, environmental, and social aspects. The company reports the status of its key stakeholder engagement to the Board of Directors annually, ensuring that the sustainability information we disclose meets the completeness and diversity requirements of the GRI standard.

Orientation	Sustainability Topics of Concern to Stakeholders (17 topics)
<b>Environmental Aspects</b>	Sustainable Manufacturing 、 Air Pollution and Waste 、 Energy and Greenhouse Gases 、 Green Products.
<b>Social aspects</b>	Diversity and Inclusion 、 Talent Attraction and Retention 、 Talent Cultivation and Development 、 Workplace Safety and Health 、 Sustainable Supply Chain 、 Customer Relations.
<b>Economy</b>	Corporate Governance and Integrity 、 Vision and Sustainability Strategy 、 Risk and Crisis Management 、 Product R&D and Innovation 、 Digital Transformation 、 Operational Performance 、 Information Security and Privacy.

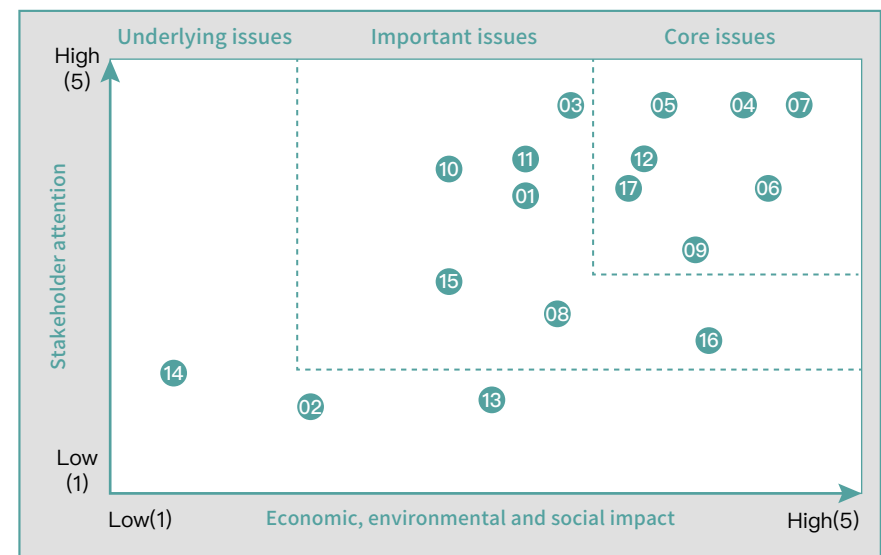
## 1.4 Identification of material topics (3-1)

### Stakeholder and material topic identification process



In 2024, the company referenced the GRI Universal Standards 2021 to identify and evaluate material topics. A survey was conducted to assess stakeholders' level of concern regarding sustainability issues, and a total of 802 valid questionnaires were collected. Based on this feedback and the degree of impact, the core members of the Sustainability Committee evaluated and identified 17 material topics across environmental, social (including human rights), and governance/economic aspects. A comprehensive assessment of the degree of impact and probability of occurrence was then performed to determine the overall impact on ESG.

### Analysis chart of major issues



- |  |   |   |
|--|---|---|
| 01 G-Corporate Governance and Integrity Management | 07 G-Information security and privacy   | 13 E-Air pollution and waste            |
| 02 G-Vision and Sustainability Strategy            | 08 G-Product Development and Innovation | 14 S-Diversity and Inclusion            |
| 03 G-Risk and Crisis Management                    | 09 E-Green products                     | 15 S-Talent attraction and retention    |
| 04 G-Operational performance                       | 10 E-Sustainable manufacturing          | 16 S-Talent cultivation and development |
| 05 S-Customer Relationships                        | 11 G-Digital Transformation             | 17 S-Workplace safety and health        |
| 06 S-Sustainable supply chain                      | 12 E-Energy and greenhouse gases        |   |

## Significant Topics Prioritization (3-2)

The Sustainability Committee has selected the top one or two sustainability issues from each of the three dimensions—environmental, social, and governance/economic—to be the seven significant topics for the year. These topics will be given priority in our disclosures and are as follows : 1. Operational Performance , 2. Occupational Safety and Health , 3. Green Products , 4. Energy and GHG Management , 5. Information Security and Privacy , 6. Sustainable Supply Chain , 7. Customer Relations

2024 Material Topic Ranking	2023 Material Topic Ranking	Topic	Organizational Importance / Risks and Opportunities	Strategic objectives	Comply with the GRI guidelines General Disclosure/ Specific Subject Indicators	Corresponding chapters
1	1	operational performance	The pursuit of maximum profit is the company's sustainable goal. In addition to enhancing the confidence of shareholders, employees and the supply chain, it is also the key to sustainable operation.	1.Continued profitability (operating revenue, after-tax earnings). 2.The same dividend payout ratio as last year's dividend policy (dividend payout).	Economic Performance GRI2016	2.7
-	2	Product Responsibility / Product Safety	By ensuring product responsibility and safety, the company builds trusting partnerships with its customers.	1.No incidents of non-compliance : There were zero reported incidents of product or service violations of health and safety regulations or customer complaints. 2.Hazardous substance-free design : The company's product structural design successfully achieved a 100% avoidance of hazardous materials.	Customer Health and Safety GRI 416 Marketing and Labeling GRI 417	3.2
2	3	Occupational Health and Safety	CviLux is committed to creating a healthy work environment for its employees. This is achieved by maintaining a well-functioning safety management system to effectively prevent potential workplace risks and reduce accidents.	To provide a safe work environment and strive for zero accidents.	Occupational Health and Safety GRI 403	5.6
3	-	Green Products	Through product responsibility and safety, the company builds trusting partnerships with its customers.	1.There were zero incidents of product or service violations of health and safety regulations or customer complaints. 2.The product's structural design is 100% free from materials containing hazardous substances.	Customer Health and Safety GRI 416 Marketing and Labeling GRI 417	3.2
4	5	Energy and Greenhouse Gas Management	The group sets carbon reduction targets and engages in external advocacy and communication to promote corporate sustainability. If carbon reduction and climate response measures are not properly implemented, it will increase operating costs and have a negative impact on the economy and the environment.	1.A carbon emissions inventory is conducted and verified in accordance with ISO 14064-1 to implement energy-saving and carbon reduction measures.	GRI 305 Emissions	5
5	4	Information Security and Privacy	Given that information security is the foundation for maintaining the secure operation of all services, the group's mission is to ensure a shared consensus and the implementation of information security. The group's information security management system focuses on managing the company's key information assets. It is built and maintained using the PDCA model to ensure the system operates effectively, and all activities must be appropriately documented or recorded.	1.0 major information security incidents, including violations of customer privacy.	Customize themes	2.8
6	6	Sustainable supply chain	CviLux views its suppliers as important business partners and aims to integrate sustainability topics into its new supplier selection and audit processes. This is to promote a positive cycle within the industry and the supply chain, ultimately achieving the goal of sustainable business practices.	1.The corporate sustainability risk assessment rate for key suppliers has reached 90%. 2.Local sourcing volume is greater than 80%.	Procurement Practices GRI204 Supplier Environmental Assessment GRI 308 Supplier Social Assessment GRI 414 GRI301 : Materials	3.5
7	7	Customer Relations	Through excellent execution, we provide high-standard and innovative products and services to create value for our customers and become their best partner.	1.A customer satisfaction score of 85 or higher.	Customer Privacy GRI418-1	3.4

Note 1 : Corporate governance, risk management, and ethical integrity are part of the required disclosures under the GRI Sustainability Reporting Standards 2021 (GRI Standards: 2021). Therefore, although they are not listed as material topics for the current year, this report will still disclose the relevant content.




## Explanation of Changes in Material Topics from the Previous Year





In response to the increasing importance of climate change issues and the ESG trend in recent years, CviLux analyzed its 2024 material topics based on the level of stakeholder concern. As a result, the 'Energy and Greenhouse Gas Management' topic, under GRI 305 Emissions, has replaced the 2023 material topic of Energy Saving and Carbon Reduction. Additionally, a new topic, 'Green Products,' was added. There were no other significant changes to the remaining topics.

## 1.5 Major Topics Aligned with Sustainable Development Goals

The United Nations Sustainable Development Goals (SDGs), a plan released by the UN in 2015, established 17 sustainability goals and 169 specific targets to serve as guiding principles for member states and global businesses in achieving sustainable development by 2030.

CviLux has integrated the SDGs into its business strategy, expanding its focus from a past emphasis on economic performance to a broader approach that includes environmental and regulatory compliance, increasing employee compensation to retain top talent, eliminating various forms of workplace inequality, reducing wastewater and greenhouse gas emissions, and inviting suppliers to join efforts in improving the environment and workplace conditions. Looking ahead, CviLux will continue to make more contributions toward the SDGs and fulfill its corporate social responsibility.

SDGs	Target	CviLux Initiatives	2024 Results
 <b>4 Quality Education</b>	<b>4.7</b> Promoting education for sustainable development, sustainable lifestyles, human rights, gender equality, and a culture of peace and non-violence.	<ul style="list-style-type: none"> <li>Continuing industry-academia collaboration with domestic universities and colleges to promote social employment.</li> </ul>	<ul style="list-style-type: none"> <li>CviLux continues its industry-academia collaboration with domestic universities and colleges. From 2020 to 2024, the Information Center hosted interns from Ming Chi University of Technology.</li> </ul>
 <b>5 Gender Equality</b>	<b>5.1</b> Eliminate all forms of discrimination against women. <b>5.5</b> Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life.	<ul style="list-style-type: none"> <li>Adherence to relevant regulations and international human rights conventions, such as those concerning gender equality, the right to work, and the prohibition of discrimination.</li> <li>The company has set a goal to have at least one female member on the board of directors.</li> </ul>	<ul style="list-style-type: none"> <li>Female managers account for 29%</li> <li>Female directors account for 14%</li> </ul>
 <b>8 Decent Work and Economic Growth</b>	<b>8.4</b> Improve progressively, through 2030, global resource efficiency in consumption and production and endeavor to decouple economic growth from environmental degradation. <b>8.5</b> By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value. <b>8.7</b> Take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labor. <b>8.8</b> Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.	<ul style="list-style-type: none"> <li>Reduce the resource and energy consumption of products and services.</li> <li>Adhere to internationally recognized labor and human rights, such as freedom of association, the right to collective bargaining, care for vulnerable groups, the prohibition of child labor, the elimination of all forms of forced labor, and the elimination of discrimination in employment and occupation. Provide employees with a safe and healthy working environment, including necessary health and first aid facilities. The company is committed to reducing occupational health and safety hazards to prevent work-related injuries and illnesses.</li> <li>Assess the company's operational impact on the community and appropriately hire local personnel to enhance community identity.</li> <li>Establish and implement reasonable employee welfare measures (including compensation, leave, and other benefits). The company's operating performance and results are appropriately reflected in employee compensation to ensure the recruitment, retention, and motivation of human resources.</li> </ul>	<ul style="list-style-type: none"> <li>Replaced hydraulic injection molding machines with electric, energy-saving models to reduce energy consumption.</li> <li>Hold regular employee representative assemblies, labor-management conferences, and a retirement committee.</li> <li>Operate in accordance with RBA and ISO 45001 standards, ensuring worker safety, with zero occupational accidents in 2024.</li> <li>Had no instances of child labor or labor complaint cases in 2024.</li> <li>Local supervisors account for 62% of all supervisory roles.</li> <li>Replaced hydraulic injection molding machines with electric, energy-saving models to reduce energy consumption.</li> <li>Hold regular employee representative assemblies, labor-management conferences, and a retirement committee.</li> <li>Operate in accordance with RBA and ISO 45001 standards, ensuring worker safety, with zero occupational accidents in 2024.</li> <li>Had no instances of child labor or labor complaint cases in 2024.</li> <li>Local supervisors account for 62% of all supervisory roles.</li> <li>Award bonuses based on a performance appraisal system, promotion system, and job rotation program.</li> <li>Conduct employee communication sessions based on employee satisfaction surveys.</li> <li>Provide career development opportunities through a structured training and education plan.</li> <li>Held domestic and international employee trips, an annual employee conference, and distributed festive gifts in 2024.</li> </ul>

SDGs	Target	CviLux Initiatives	2024 Results
 <p>9 Industry, Innovation and Infrastructure</p>	<p>9.5 Increase R&amp;D personnel and R&amp;D spending to encourage innovation and expand the company's patent portfolio.</p>	<ul style="list-style-type: none"> <li>● Increase investment in research and development expenses.</li> <li>● Progressively increase the number of R&amp;D team members and product patents each year.</li> </ul>	<ul style="list-style-type: none"> <li>● In 2024, R&amp;D expenses accounted for 4% of revenue, a slight decrease from 5% the previous year.</li> <li>● CviLux holds nearly 412 intellectual property assets, including patents, and 26 trademarks.</li> </ul>
 <p>12 Responsible Consumption and Production</p>	<p>12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse.</p> <p>12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.</p>	<ul style="list-style-type: none"> <li>● Reduce the emission of pollutants, toxic substances, and waste, and ensure proper waste management.</li> <li>● Enhance the recyclability and reusability of raw materials and products.</li> <li>● Establish a sustainable supply chain management policy that requires suppliers to comply with relevant regulations on environmental protection, occupational health and safety, and labor rights.</li> </ul>	<ul style="list-style-type: none"> <li>● The total amount of waste in 2024 decreased by 58% compared to the previous year.</li> <li>● In 2024, a supplier sustainability risk assessment survey was conducted, with all major suppliers providing a signed response.</li> <li>● On-site audits for supplier sustainability risk assessments were conducted in 2024.</li> <li>● In July 2024, an ESG Sustainable Supply Chain Conference was held to promote ESG initiatives, policies, CviLux's sustainability goals, and to conduct carbon inventory procedures.</li> </ul>
 <p>13 Climate Action</p>	<p>13.3 To enhance education, awareness-raising, and human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning.</p>	<ul style="list-style-type: none"> <li>● The company formulates its energy-saving, carbon reduction, and greenhouse gas (GHG) reduction strategies based on operational status and GHG inventory results. It also increases the use of green or renewable energy to lessen the impact of its operations on the natural environment.</li> <li>● The company implements carbon reduction actions by adopting the ISO 14064-1 and ISO 50001 systems.</li> </ul>	<ul style="list-style-type: none"> <li>● The Group's greenhouse gas emissions have decreased by 42.7% compared to the 2021 base year.</li> <li>● Our Chongqing plant implemented solar photovoltaic power generation, with green electricity accounting for 11.4% of its consumption in 2024.</li> <li>● Our Suzhou plant also launched solar photovoltaic power generation in 2024, with green electricity accounting for 8% of its consumption.</li> </ul>
 <p>16 Peace, Justice and Strong Institutions</p>	<p>16.6 Develop effective, accountable and transparent institutions at all levels.</p> <p>16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels.</p>	<ul style="list-style-type: none"> <li>● The company implements Corporate Governance 3.0 and considers factors like sustainable development and social welfare in assessing risks and impacts on its operations and financial status.</li> <li>● Through communication with stakeholders, the company understands their expectations and requirements via various channels and reports to the Board of Directors on a regular basis.</li> </ul>	<ul style="list-style-type: none"> <li>● Received a ranking in the top 6% to 20% of listed companies in the 2024 Corporate Governance Evaluation.</li> <li>● Achieved an average customer satisfaction score of 90.5% in 2024.</li> <li>● The Employee Welfare Committee convenes at least once a month.</li> <li>● Labor-management conferences and employee representative assemblies are held at least once per quarter.</li> <li>● Investor conferences are held quarterly to disclose the company's operational performance and future outlook, providing investors with an opportunity for two-way communication with the company.</li> </ul>

# 02

## About CviLux

CviLux is committed to providing components for the global electronics industry supply chain. Components are a small part of a product, but we hope to contribute to the convenience that electronic products bring to all of humanity.

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## Sustainability Policy

- Ranked in the top 6%–20% of listed companies in the 2024 Corporate Governance Evaluation. Ranked in the top 1% of listed companies with a market capitalization under NT\$5 billion.
- No significant violations of labor human rights laws, anti-competition, anti-monopoly, or business integrity have occurred in the past three years.
- Completed self-evaluations for the Board of Directors' performance and members' performance in 2024, receiving scores of 4.94 and 4.95 respectively (out of a possible 5), which are considered to be excellent and good.
- Female directors account for 14% of the board, and independent directors account for 57.14%.



## 2.1 Company Profile

CviLux Corporation (hereinafter referred to as CviLux), founded in 1990, markets its products globally under the CviLux brand. As a professional manufacturer of electronic components, the company specializes in the R&D, manufacturing, and sales of electronic connectors, flexible flat cables, and wire components. Its products are widely used across the electronics industry, including sectors such as industrial, medical, notebook computers, automotive, servers, network communications, optoelectronics, and AIoT. CviLux' s products are sold worldwide, reaching markets in Europe, Asia, and the Americas.

Note: For the important history of CviLux, please refer to the 113th Annual Shareholders Meeting Annual Report

Company name	CviLux Corporation
Industry	1.Electronic components industry 2.Technology & Communications - Hardware
Headquarters location	9F., No. 9, Ln. 3, Sec. 1, Zhongzheng E. Rd., Tamsui Dist., New Taipei City, Taiwan
Amount of capital	922,784 (Unit: NT\$ Thousands)
Shareholding structure	<ul style="list-style-type: none"> <li>• Domestic Corporations: 21.68%</li> <li>• Domestic Individuals: 60.46%</li> <li>• Foreign Institutions and Foreign Individuals: 17.86%</li> </ul>
Consolidated revenue for the year	3,188,144 (Unit: NT\$ Thousands)
Number of employees	Taiwan : 157   Overseas : 1,004
Operational bases	<ul style="list-style-type: none"> <li>• <b>Taiwan Head Office :</b> 9th Floor, No. 9, Lane 3, Section 1, Zhongzheng East Road, Tamsui District, New Taipei City</li> <li>• <b>CviLux Technology (Suzhou) Co., Ltd:</b> No. 245, Donggang Road, Fenu High-tech Zone, Wujiang District, Suzhou City, Jiangsu Province</li> <li>• <b>Dongguan Qunhan Electronics Co., Ltd:</b> Changping Town, Dongguan City, Guangdong Province, No. 3, Taihe Road, Zhuli</li> <li>• <b>CviLux Electronics (Dongguan) Co., Ltd:</b> No. 2, Taihe Road, Changping Town, Dongguan City, Guangdong Province</li> <li>• <b>CviLux Technology (Chongqing) Corporation:</b> No. 2609, Xinglong Avenue, Phoenix Lake Industrial Park, Yongchuan, Chongqing</li> <li>• <b>CviLux Technology (Shenzhen) Corporation:</b> 2404A2, Block A, Tian'an Digital Times Building, Tairan Road, Tian'an Community, Shatou Street, Futian District, Shenzhen</li> </ul>

Operational bases	<ul style="list-style-type: none"> <li>• <b>Cvicloud Corporation:</b> 25147 11th Floor, No. 9, Lane 3, Section 1, Zhongzheng East Road, Tamsui District, New Taipei City</li> <li>• <b>Anhui CviLux Technology Co., Ltd:</b> Building A4, Industrial Investment SME Park, Hangbu Town, Shucheng County, Lu'an City, Anhui Province</li> <li>• <b>Cvilux Lao Co., Ltd:</b> KM10, Route No.9 Nongdeun Village, Kaysone Phomvihance District, Savannakhet Province, LAO PDR</li> <li>• <b>CviLux USA Corporation:</b> 16000 Bothell -Everett Hwy, Suite 170-Mill Creek, WA 98012</li> <li>• <b>CviLux KOREA Corporation:</b> 14,Baranmanse-gil,Hyangnam-eup,Hwaseong-si Gyeonggi-do,Republic of Korea.</li> <li>• <b>CviLux VIETNAM Company Limited</b> Lot CN12-01, Yen Phong Industrial Park (Expansion Zone), Thuy Hoa Commune, Yen Phong District, Bac Ninh Province, Vietnam</li> </ul>
Main Products/Services	CviLux Branded Connectors and Cable Assemblies
Main Product Output (Unit: thousand/PCS)	12,200,386
Main Product Sales Mix	<ul style="list-style-type: none"> <li>• Connectors: 67.75%</li> <li>• Cable Assemblies: 27.92%</li> </ul>
Revenue by Region	<ul style="list-style-type: none"> <li>• Taiwan: 10.9%</li> <li>• China: 53.81%</li> <li>• Vietnam: 5.71%</li> <li>• Italy: 3.50%</li> <li>• Belgium: 2.05%</li> <li>• Germany: 2.82%</li> <li>• France: 2.61%</li> <li>• Others: 18.60%</li> </ul>

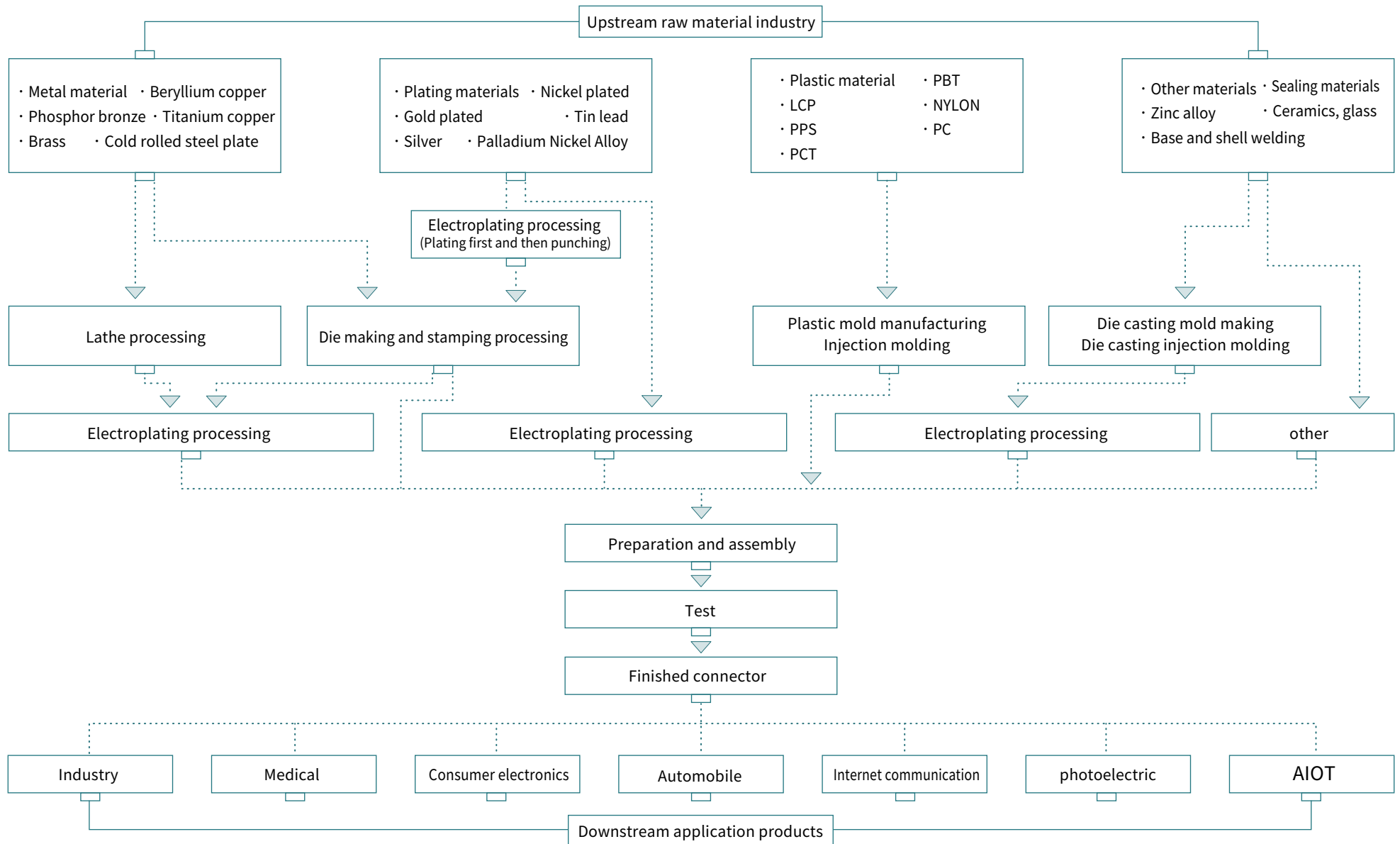


CviLux products

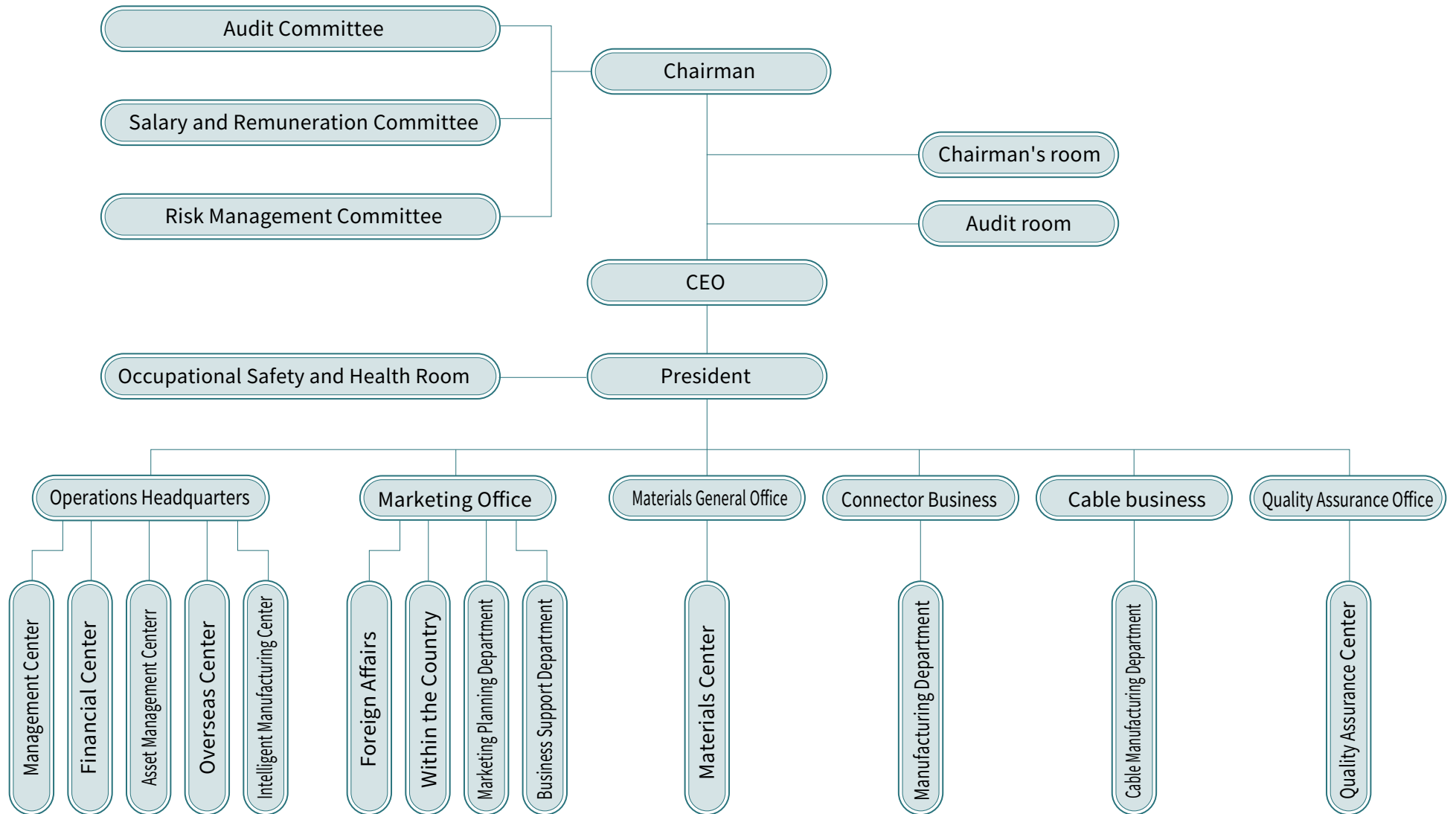
Note: Data statistics are until the end of 2024.

## Map of the upstream, midstream and downstream of the overall industrial chain

Source: ITRI Institute of Materials IT IS Plan



## Organizational structure



## 2.2 Management Philosophy

### Vision

CONNECT THE WORLD CONSERVE THE EARTH

CviLux is committed to providing components for the global electronics industry supply chain. While components are a small part of a finished product, we hope to contribute to the convenient life that electronic products bring to all of humanity.

### Mission

To provide components for the global electronics industry, with the goal of contributing to the convenient life that electronic products bring to all of humanity.

In addition to maintaining sound operations to provide returns to employees and shareholders, the company adheres to ESG principles—Environmental, Social, and Governance—to realize its corporate sustainability value.

### Core value

"Integrity" 、"Responsibility" 、"Sustainability"

We are committed to being a responsible enterprise that contributes to both society and the environment. We strive to create sustainable value for our shareholders, employees, and the community. By continuously improving and pursuing excellence, we aim to achieve long-term, sustainable development for the company.

### Integrity and Ethics Policy

1. Integrity in Operations
2. Prohibition of Improper Benefits
3. Fair Trade and Competition
4. Strict Prohibition of Insider Trading
5. Accurate and Complete Information Disclosure
6. Respect for Intellectual Property Rights
7. Protection of Company Trade Secrets and Employee Personal Data
8. Respect for and Protection of Privacy Rights
9. Protection of Identity and Prevention of Retaliation

All employees of the CviLux Group are required to sign an "Employee Code of Conduct Agreement." Suppliers must sign a "Supplier Corporate Social Responsibility Code of Conduct." CviLux also signs integrity commitments with clients and is subject to their audits on integrity and business ethics. This comprehensive approach ensures the effectiveness of our integrity and ethics communication.

## 2.3 Awards and Honors

Here are some of the notable awards CviLux has received over the years:

- 2024 New Taipei City Age-Friendly Workplace Certification - Excellence Award
- 2024 Outstanding Enterprise Award for proactive disclosure of occupational health and safety performance in Corporate Sustainability Reports.
- 10th Corporate Governance Evaluation - Top 1% of Small-Cap Listed Companies.
- Zebra Quality Bronze Award
- Swisscom Sustainability Program Silver Award
- 10th Outstanding Taiwanese Business Award - Innovation and Transformation
- CEO Recognized as one of Manager Today's 100 MVP Managers
- Outstanding Taiwanese Business Award
- Lite-On Group 2023 Excellent Quality Award



Sustainability Program Silver Award



10th Outstanding Taiwanese Business Award - Innovation and Transformation



CEO Lawrence Yang was recognized as one of Manager Today's 100 MVP Managers.



Zebra Quality Bronze Award



10th Corporate Governance Evaluation - Top 1% of Small-Cap Listed Companies.



10th Outstanding Taiwanese Business Award - Innovation and Transformation



Certification for a Senior-Friendly Workplace - Award of Excellence



Taipei Computer Association Reaches 50-Year Milestone, Joins Industry Partners to Advocate for Net-Zero Vision

## 2.4 Governance Practices (GRI 2-9~2-13、2-15~2-18、2-21、2-25、2-26)

Sound corporate governance, which includes a robust board of directors, strict internal controls, and stable financial management, helps to mitigate operational risks, boost competitiveness, and create brand value. A corporate culture built on integrity and responsibility, combined with strict adherence to regulations, ensures ethical business practices. A well-functioning governance framework guarantees healthy business development and protects the interests of investors and other stakeholders.

In accordance with Taiwan's Securities and Exchange Act and related regulations, CviLux has established a strong corporate governance system. To better protect shareholder rights, enhance the board's functions, respect stakeholder interests, and increase information transparency, the Board of Directors has approved the Corporate Governance Best Practice Principles.

We have established fair, just, and open procedures for director elections and appointed independent directors to strengthen the board's management and oversight capabilities. The board has also approved the "Ethical Management Best Practice Principles," which prohibits insiders, including directors, managers, and employees, from profiting through the use of non-public information.

Furthermore, CviLux is committed to accurate, timely, and fair information disclosure. We have a comprehensive system in place to provide the latest information on our operations, finances, board meetings, and shareholder meetings on our company website and the Market Observation Post System (8103). This ensures that all shareholders can access relevant company news and data.



Company website



Corporate Governance  
Code of Practice

The shareholders' meeting, composed of all shareholders, is the highest decision-making body of the company. It is responsible for making decisions on major corporate matters and regularly receives reports from the Board of Directors.

The Board of Directors serves as the highest governance body, with all members fulfilling their duty of care as fiduciaries. The CEO assists the chairman in planning the company's business strategies and developing sustainability initiatives. The board then reviews financial performance, sustainability strategies, and ensures the company's operations comply with all laws and regulations.

To improve governance and strengthen competitiveness, the Board of Directors has established the Audit Committee, Remuneration Committee, and Sustainability Committee. Furthermore, a separate Internal Audit Office reports directly to the Audit Committee and the board, conducting regular audits and presenting its findings.

CviLux values corporate governance, pursuing sustainable growth and ethical operations. We continuously strengthen our governance framework and maintain transparency through an effective internal control system to protect the rights of all stakeholders.

In accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies," CviLux has designed and implemented an internal control system that considers our entire operational scope. We regularly review and adapt this system to changes in the internal and external environment, ensuring its design and execution remain effective. Through this robust management mechanism, we aim to enhance operational performance and achieve our goal of sustainable development.

To enhance the support provided to directors and improve board effectiveness, CviLux has appointed a Corporate Governance Officer. This individual is responsible for assisting directors in their duties, providing necessary information, arranging professional development, managing board and shareholder meetings in accordance with the law, and helping the company comply with board and shareholder resolutions while maintaining investor relations. In the current year, the Corporate Governance Officer has completed 12 hours of professional training related to corporate governance.

In the 2024 11th Corporate Governance Evaluation, CviLux was ranked in the top 6%-20% of listed companies for the second consecutive year and placed in the top 1% for companies with a market capitalization below NT\$5 billion. This impressive performance demonstrates that under the guidance of the Corporate Governance Officer, all aspects of the company's governance are operating effectively. Moving forward, the company will remain committed to improving its overall governance performance and strengthening stakeholder trust.

At the same time, the company's financial statements are regularly audited and certified by an accounting firm. We accurately and promptly disclose all information required by law. Designated spokespersons are responsible for external information disclosure, ensuring that all major information is revealed in a timely and appropriate manner for shareholders and stakeholders. Looking ahead, CviLux is committed to strengthening the board's operations, improving information transparency, and progressively integrating sustainability strategies into our corporate governance framework.

## 2.4.1 Board of Directors

The Board of Directors is responsible for outlining the company's business strategy and is accountable to shareholders and other stakeholders. Directors must faithfully execute their duties and act with the due care of a prudent manager. They are to exercise their authority with caution. All business operations and governance arrangements, except for matters that legally require a resolution by the shareholders' meeting, are to be decided by the Board of Directors. CviLux's Articles of Incorporation state that the election of directors will use a candidate nomination system with regular re-elections. In accordance with our "Corporate Governance Best Practice Principles," the number of directors who also serve as company managers should not exceed one-third of the total board seats. To strengthen corporate governance and promote a healthy board structure, we advocate for a director diversity policy. We believe that this approach helps improve the company's overall performance. The selection of board members is based on merit, ensuring they possess complementary skills from various fields, including a mix of ages, genders, nationalities, and cultural backgrounds. They also bring specific industry experience in areas like finance, IT, and marketing, along with professional expertise in fields such as law, accounting, and technology. Article 22 of CviLux's "Corporate Governance Best Practice Principles" states that the board as a whole should possess a range of competencies, including business judgment, accounting and financial analysis, operational management, crisis handling, industry knowledge, an international market perspective, leadership, and decision-making skills. Our directors have both professional expertise and extensive practical experience, and they are well-versed in the industry's development trends. The current board consists of seven directors (including four independent directors) with a three-year term (June 20, 2024 to June 19, 2027). Board meetings are held at least once per quarter as required by law. Last year, the board held eight meetings with an average attendance rate of 96.4%.

Note: For details on the education, professional background, and concurrent positions of CviLux's directors, please refer to the company's official website.  
<https://esg.cvilux-group.com/organization/%E8%82%A1%E6%9D%B1%E6%9C%83%E7%9B%B8%E9%97%9C%E8%B3%87%E8%A8%A>

### Director resume

Professional title	Name	Join date	Main learning (experience)	Accounts for both the company and other companies
Chairman	Qunkang Investment (Stock) Company Representative: Steve Yang	89.11.25	<ul style="list-style-type: none"> <li>• Xingwu Business School International</li> <li>• Trade Section Chief of the Import Section of Sanai Electronics (Co., Ltd.)</li> <li>• American Business Taiwan Molex Business Section Chief General</li> <li>• Manager of Taiwan Longjie Co., Ltd.</li> </ul>	<ul style="list-style-type: none"> <li>• Chairman and CEO of CviLux Corporation</li> <li>• Chairman of Qunkang Investment (Co., Ltd.)</li> <li>• Chairman of CviLux Electronics (Dongguan) Co., Ltd.</li> <li>• Chairman of Dongguan Qunhan Electronic Co., Ltd.</li> <li>• Chairman of CviLux Technology (Suzhou) Co., Ltd.</li> <li>• Vice Chairman of CviLux Technology (Chongqing) Corporation.</li> <li>• Director of CviLux Technology (Shenzhen) Corporation.</li> <li>• Chairman of Cvicloud Corporation.</li> <li>• Director of Cvilux Lao Co., Ltd</li> <li>• Chairman of CviMall International Corporation.</li> <li>• Director of Cvilux Opro9 EUROPE B.V.</li> <li>• Director of CviLux USA Corporation</li> </ul>
Director	Lawrence Yang	98.6.19	<ul style="list-style-type: none"> <li>• National Taipei University of Technology</li> <li>• EMBA South China Special Course</li> <li>• Department of International Trade, Mingchuan University</li> <li>• Lingwang Technology Co., Ltd. Business</li> <li>• Taiwan Sharp Optoelectronics Business Specialist</li> </ul>	<ul style="list-style-type: none"> <li>• The CEO of CviLux Corporation.</li> <li>• Supervisor of Dongguan Qunhan Electronics Co., Ltd.</li> <li>• Chairman of CviLux Technology (Shenzhen) Corporation.</li> <li>• Director of Cvicloud (SZ) Limited.</li> <li>• Director of Qunyi Investment Co., Ltd.</li> <li>• Executive Director of Anhui CviLux Technology Co., Ltd.</li> </ul>

## Shareholders meeting video link



## List of Major Shareholders

Name of Major Shareholder	Number of Shares Held	Shareholding Ratio (%)
Qun Kang Investment Co., Ltd.	8,108,000	8.79
Qun Yi Investment Co., Ltd.	3,447,860	3.74
Yiding Investment Co., Ltd.	3,007,000	3.26
Chuankai Investment Co., Ltd.	1,969,091	2.40

Diversified statistics / yearly			2022		2023		2024	
			Number	percentage	Number	percentage	Number	percentage
Director	Gender	male	6	86%	6	86%	6	86%
		female	1	14%	1	14%	1	14%
	Age	Under 50 years old	1	14%	2	14%	4	57%
		50~60	2	29%	1	29%	1	14%
		Over 60 years old	4	57%	4	57%	2	29%
	Degree	Institute	3	43%	4	43%	4	57%
		Specialty	4	57%	3	57%	3	43%
		other	0	0%	0	0%	0	0%

## Multi-core projects

Job title	Chairman	Director		Independent Director			
Name	Steve Yang	Lawrence Yang	Kyle Chu	Shuling Lin	Alan Yu	Wei-Bo Lin	Will Lu
Operational judgment ability	V	V	V	V	V	V	V
Business management capabilities	V	V	V	V	V	V	V
Crisis Management	V	V	V	V	V	V	V
International market view	V	V	V	V	V	V	V
Leadership and decision-making ability	V	V	V	V	V	V	V

## Attendance of the Board of Directors

Job title	Name	The actual number of seats	Actual attendance rate (%)	Notes
Chairman	Steve Yang	7	87.5%	
Director	Glen Chu	6	100%	Retired on August 29, 2024
Director	Kyle Chu	2	100%	Chuankai changed its representative to Kyle Chu on Aug. 30, 2024
Director	Lawrence Yang	8	100%	
Independent Director	Shuling Lin	8	100%	
Independent Director	Yingjun Zhuang	3	100%	Resigned on June 19, 2024
Independent Director	Alan Yu	8	100%	
Independent Director	Wei-Bo Lin	8	100%	
Independent Director	Will Lu	4	80%	newly-appointed on June 20, 2024



The primary responsibility of the board of directors is to ensure sound supervision and enhance management functions. Board operations are conducted in accordance with the company's "Rules of Procedure for Board Meetings" to ensure independent directors can perform their duties impartially. To this end, the CviLux board has established the "Scope of Responsibilities for Independent Directors" to serve as a guideline for them. The directors also adhere to a high level of self-discipline by recusing themselves from conflicts of interest. If a director has a personal interest in a matter discussed at a board meeting, or if a corporate entity they represent has such an interest, they must disclose the nature of that interest. If there is a risk of harming the company's interests, the director is not permitted to participate in the discussion or voting and must recuse themselves. They are also not allowed to proxy for other directors on that vote. To improve the quality of board decisions, the board has also adopted the "Board Performance Evaluation Procedures." Each year, an internal evaluation is conducted on the performance of the board, individual directors, and functional committees (Audit Committee, Compensation Committee, and Risk Management Committee). The board's secretariat distributes self-evaluation questionnaires to all board members. In addition, an external evaluation is performed every three years by an independent professional organization or a team of external experts. The results of the board performance evaluation serve as a reference for the selection or nomination of future directors, while the individual director performance evaluation results can be used to help determine their individual compensation.

Board performance evaluation mechanism	2024 Performance Self-Assessment Results	Strengthening program
<ul style="list-style-type: none"> <li>• Annual self-assessment questionnaire</li> <li>• Evaluation by external experts every three years</li> </ul>	<ul style="list-style-type: none"> <li>• Board of Directors average score: 4.83-5</li> <li>• Board Members average score: 4.95-5</li> <li>• Audit Committee performance average score: 4.83-5</li> <li>• Compensation Committee performance score: 5 out of 5</li> <li>• Sustainability Committee performance score: 5 out of 5 (Full score 5 points)</li> </ul>	<ul style="list-style-type: none"> <li>• The number of employees on the board of directors is less than one-third of the total number of board seats</li> <li>• One independent director seat is added</li> <li>• Develop risk management policies and procedures approved by the board of directors</li> <li>• Assess the independence and competence of certified public accountants using the Audit Quality Index (AQI)</li> </ul>

The CviLux board of directors' main responsibility is to supervise and enhance management. Board operations are conducted in accordance with the company's "Rules of Procedure for Board Meetings" to ensure independent directors can perform their duties impartially. To this end, the CviLux board has established the "Scope of Responsibilities for Independent Directors" to serve as a guideline. The directors also adhere to a high level of self-discipline by recusing themselves from conflicts of interest. If a director has a personal interest in a matter discussed at a board meeting, or if a corporate entity they represent has such an interest, they must disclose the nature of that interest. If there is a risk of harming the company's interests, the director is not permitted to participate in the discussion or voting and must recuse themselves. They are also not allowed to proxy for other directors on that vote.

To improve the quality of board decisions, the board has also adopted the "Board Performance Evaluation Procedures." Each year, an internal evaluation is conducted on the performance of the board, individual directors, and functional committees (Audit Committee, Compensation Committee, and Risk Management Committee). The board's secretariat distributes self-evaluation questionnaires to all board members. In addition, an external evaluation is performed every three years by an independent professional organization or a team of external experts. The results of the board performance evaluation serve as a reference for the selection or nomination of future directors, while the individual director performance evaluation results can be used to help determine their individual compensation.

To effectively manage risk and encourage professionals to serve on the board, CviLux has secured directors' and officers' (D&O) liability insurance for its board members, with coverage up to USD 3 million. This insurance allows directors to perform their duties without personal concern, while also mitigating and distributing the risk of significant damage to the company and its shareholders from errors or omissions. Recognizing that directors face various challenges related to legal compliance and governance in their operational decisions, CviLux actively encourages and arranges professional training for its board members. Last year, all directors collectively completed 66 hours of professional development. The corporate governance officer plans to increase the number of courses related to corporate sustainability in the future. CviLux believes that a board guided by integrity and rich industry experience will lead to a thriving company and help it continue to make significant strides on its path to sustainable operation.

## 2.4.2 Functional Committees (GRI 2-19~2-20)

To strengthen its supervisory and management functions, the Board of Directors has established an Audit Committee, a Compensation Committee, and a Risk Management Committee. These committees are responsible to the Board and present their proposals for board approval, while also exercising their duties independently as required by law.

### Audit Committee

The Audit Committee assists the board of directors in overseeing the quality of the company's accounting, auditing, financial reporting, and financial control processes, and submits its evaluations to the board for discussion. CviLux's board has approved the "Audit Committee Charter," which establishes the committee within the board. The committee consists of four independent directors, with one serving as the convenor. At least one member has expertise in accounting or finance. The committee meets at least once per quarter and held five meetings during the year, achieving an overall attendance rate of 95%.

The head of internal audit meets with all independent directors in a private session at least once per quarter to report on the status of internal audits. During the year, the independent directors and the head of internal audit held four such meetings. Additionally, the independent directors held four meetings with the company's accountants, who reported on the results of their financial statement reviews and provided legal updates and exchanged opinions. The overall communication between the independent directors, the head of internal audit, and the accountants was smooth.



Responsibilities and  
Operations of the Audit  
Committee

### Audit Committee Attendance

Job title	Name	Actual number of attendances	Actual attendance(%)	Notes
Independent Director	Shuling Lin	5	100%	
Independent Director	Yingjun Zhuang	2	100%	Resigned on June 19, 2024
Independent Director	Alan Yu	5	100%	
Independent Director	Wei-Bo Lin	5	100%	
Independent Director	Will Lu	2	66.67%	newly-appointed on June 20, 2024

## Compensation Committee

To ensure a sound compensation system for its directors and managers, CviLux has established a Compensation Committee to evaluate whether their performance and compensation are fair and reasonable.

The board of directors approved the "Compensation Committee Charter" to establish the committee. The committee must include at least one independent director; currently, all three members are independent directors. The committee held four meetings during the year, with an overall attendance rate of 92%.

The Compensation Committee's primary responsibilities are to establish and regularly review the performance and compensation systems and standards for directors and managers, as well as to regularly evaluate their remuneration. The Compensation Committee should comprehensively consider the following principles in its evaluations: The company's remuneration and compensation programs comply with relevant laws and regulations and are sufficient to attract outstanding talent; The performance evaluation and compensation of directors and managers should reference industry benchmarks and consider individual time commitment, responsibilities, achievement of personal goals, performance in other positions, recent compensation paid to individuals in similar positions, and the reasonableness of the relationship between individual performance and the company's operating performance and future risks, as assessed by the achievement of the company's short-term and long-term business goals and its financial health; Directors and managers should not be led to engage in behavior that exceeds the company's risk appetite in pursuit of compensation; The proportion of short-term performance-based compensation for directors and senior managers, as well as the timing of payment of certain variable compensation, should be determined based on industry characteristics and the nature of the company's business.

In practice, the Compensation Committee adheres to the duty of care of a good manager and faithfully performs its duties, including establishing and regularly reviewing the policies, systems, standards, and structures for performance evaluations and compensation for directors and managers, as well as regularly evaluating and determining compensation for directors and managers. The committee then submits its recommendations to the Board of Directors for deliberation.

The company's articles of association stipulate that if a company makes a profit in a given year, 5% to 12% will be allocated as employee compensation, which will be distributed in the form of stock or cash, as approved by the Board of Directors. This distribution may include employees of affiliated companies who meet certain criteria. The company shall allocate no more than 3% of the above-mentioned profit as director compensation, as approved by the Board of Directors. However, if the company has accumulated losses, it shall reserve a pre-emptive amount to offset the losses, and the remainder shall be allocated according to the aforementioned proportions. Proposals for employee and director compensation distributions shall be made by special resolution of the Board of Directors and submitted to the shareholders' meeting.

CviLux's manager compensation is determined in accordance with the company's salary policy and industry benchmarks. Bonuses are determined based on the company's annual operating performance, financial status, operational status, and individual work performance. In addition, if the company makes a profit in the current year, 5% to 12% will be allocated as employee compensation in accordance with Article 19 of the company's Articles of Association. Manager bonuses are determined annually based on manager performance indicators. Manager performance evaluations are divided into: 1. Quantitative indicators: These indicators incorporate ESG goals and performance considerations, including economic, environmental, and human rights impacts, accounting for 90% of the total performance evaluation; 2. Qualitative indicators: The implementation of the company's core values, operational management capabilities, and participation in sustainable operations are considered in calculating compensation based on operational performance. The compensation system and standards are established and reviewed regularly by the Compensation Committee.

The number of full-time employees in non-executive positions in Taiwan and the average and median salaries can be found on the Public Information Observation Center.

## Attendance at the Remuneration Committee

Job title	Name	Actual attendance	Actual attendance rate (%)	Remark
Independent Director	Shuling Lin	4	100%	
Independent Director	Yingjun Zhuang	1	100%	Resigned on June 19, 2024
Independent Director	Alan Yu	4	100%	
Independent Director	Will Lu	2	66.67%	newly-appointed on June 20, 2024



Responsibilities and operation of the Remuneration Committee

## Sustainability Committee

The members of the committee shall perform the following duties with the due care of a good administrator and in a loyal manner. They shall be accountable to the Board of Directors and submit their recommendations to the Board for discussion:

- Develop the direction, strategies, and goals for corporate sustainability, and formulate related management policies and concrete implementation plans.
  - Promote and implement work related to the company's integrity management and other aspects.
  - Review the appropriateness of the risk management framework.
  - Review early warning and response measures for significant risk management issues and supervise improvement mechanisms.
  - Supervise the disclosure of sustainability information and review the sustainability report.
  - Review, track, and revise the implementation and effectiveness of sustainability development and risk management, and regularly report the implementation status to the Board of Directors.
- To implement corporate governance and improve the risk management system, the Risk Management Committee was established on December 28, 2022, upon approval by the Board of Directors.

On June 20, 2024, to comply with Corporate Governance 3.0 and its related operational practices, and to proactively respond to stakeholders' risk assessments and countermeasures regarding environmental, social, and corporate governance (ESG) aspects, the Board of Directors approved the establishment of the Sustainability Committee to replace the Risk Management Committee. The committee is composed of the company's Chief Sustainability Officer and two independent directors. Their term is consistent with the current term of the Board of Directors.

## Attendance at the Sustainability Committee

Job title	Name	Actual attendance	Actual attendance rate (%)
convener	Steve Yang	1	100%
member	ShuLing Lin	1	100%
member	Weibo Lin	1	100%

## 2.4.3 Internal Audit

The Internal Audit Department of CviLux is an independent unit that reports directly to the Board of Directors. The purpose of internal audit is to assist the Board and management in inspecting and reviewing the internal control system, measuring the effectiveness and efficiency of operations, and providing timely recommendations for improvement. This ensures the continued effectiveness of the internal control system and serves as a basis for its review and revision.

CviLux' s audit department consists of a head of internal audit and one staff auditor, totaling two people. The "Rules Governing the Implementation of Internal Audit" clearly stipulate that the appointment and dismissal of the head of internal audit must be approved by the Audit Committee and resolved by the Board of Directors. The appointment, dismissal, evaluation, and compensation of internal audit staff are proposed by the head of internal audit and approved by the Chairman.

In accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies," CviLux has established an effective internal control system that considers the overall operational activities of the company and its subsidiaries. The system is continuously reviewed and improved to adapt to changes in the company's internal and external environment, ensuring its design and execution remain effective.

Based on the self-assessment of internal control systems, identified risks, and items required for audit by the competent authorities, CviLux formulates an annual audit plan and submits audit reports. These reports present audit findings, propose recommendations for improvement, and continuously track the status of these improvements.

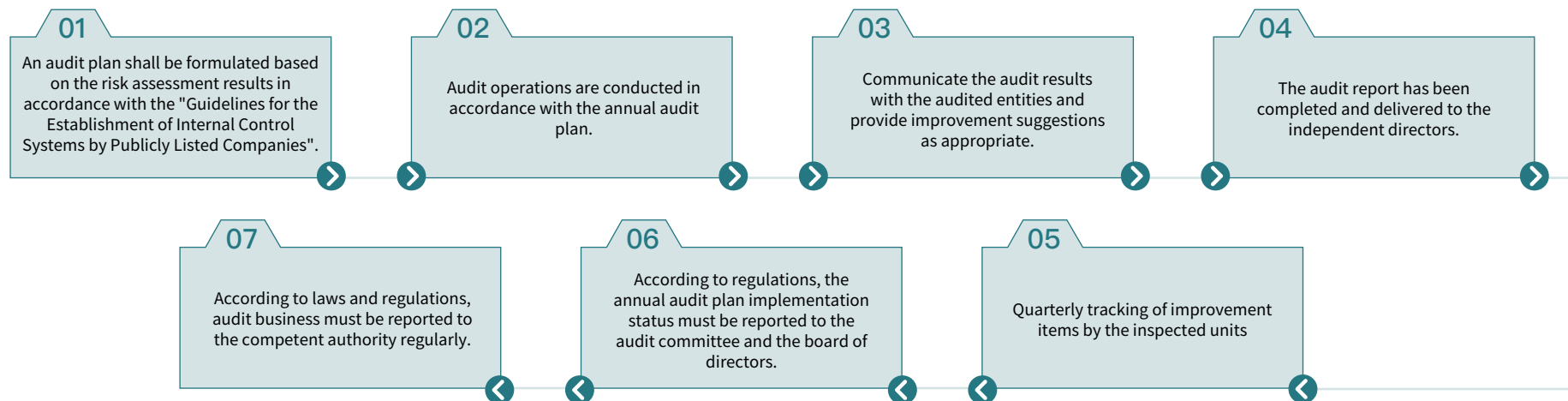
The head of internal audit attends Board meetings to report on the execution of audit tasks and attends Audit Committee meetings at least once per quarter to report to the independent directors on the status of the company's internal audit implementation and the operation of internal controls.

Secondly, the Internal Audit Department annually reviews the internal control self-assessment reports from various departments and subsidiaries. The findings, including any deficiencies in internal controls and the status of corrective actions, are provided to the Board of Directors and the Chairman. This serves as the basis for their evaluation of the overall effectiveness of the internal control system and the issuance of the Internal Control System Statement.

Furthermore, to enhance the professional capabilities of the audit staff, they are regularly arranged to attend relevant courses held by professional training institutions designated by the competent authorities. This continuous education aims to improve audit quality and effectiveness. This year, the two full-time auditors at the head office completed a total of 48 hours of training. Through continuous monitoring of the company's implementation of various operational systems, our auditors establish sound governance practices and risk control mechanisms, thereby creating a sustainable operating environment.

During the year, the Internal Audit Department conducted a total of 86 audit tasks and found no significant non-compliance issues. All non-compliant items were corrected and closed within the specified timeframe.

### Audit Flowchart



## 2.4.4 Ethics and Integrity (GRI 2-23~2-24)

CviLux builds its core corporate values on legal compliance and unwavering integrity. We conduct business with an honest and law-abiding spirit. To ensure that our integrity management philosophy is fully implemented within the company, we prioritize the character and integrity of our employees. We regularly send out monthly emails to internal staff to raise awareness of legal compliance, such as integrity, anti-corruption, and the prohibition of insider trading. The Chairman's Office also provides training on integrity management and the prevention of insider trading to employees at least once a year to cultivate their sense of integrity.

Furthermore, we report on the promotion of corporate integrity management to the Board of Directors at least once annually. We also require management to lead by example and strictly adhere to principles of integrity, thereby subtly shaping a company-wide culture of integrity.

Internally, the Chairman's Office serves as the dedicated unit for promoting our integrity management policy. We have established and had the Board of Directors approve internal regulations such as the "Code of Integrity Management," "Operating Procedures and Behavioral Guidelines for Integrity Management," "Regulations for Handling Cases of Illegal, Unethical, or Dishonest Conduct by the Company," "Code of Conduct for Directors and Managers," and "Operational Procedures for the Management of Material Internal Information and Operational Information." These integrity-related internal regulations are disclosed on the company's official website for stakeholders to access. Corresponding contact windows are also set up for stakeholders to provide feedback. If employees have any questions about the company's integrity regulations, they can not only search the official website themselves but also make inquiries via email.

CviLux has also established multiple channels for reporting. Stakeholders can file a report through the email addresses and phone numbers provided in the "Stakeholder Section" on the company's official website. The respective contact unit that receives the report will initiate an investigation.

As a general rule, whistleblowers should report under their real name and provide the details of the incident, including but not limited to the name of the person being reported, the time and location of the incident, and the specific circumstances and evidence. However, if an anonymous whistleblower provides relevant and specific evidence, the corresponding contact person may also proceed with the investigation.

If a contact person has a conflict of interest with the whistleblower or the person being reported, or if a relationship exists that could potentially affect the handling of the case, they must proactively disclose this and recuse themselves. The investigation will then be handled by another individual. The investigation process must be fair and impartial, and strict confidentiality must be maintained to protect the whistleblower's identity. CviLux is committed to ensuring that whistleblowers are not subjected to improper treatment as a result of their report. If the person being reported is a manager or above, the case will be escalated to the independent directors. During the year, CviLux did not receive any reports or complaints.

In commercial interactions, CviLux employees must explain the company's integrity management policy and relevant regulations to business partners. They must explicitly refuse to directly or indirectly offer, promise, request, or accept any improper benefits in any form or under any name. Employees should also be cautious to avoid engaging in commercial transactions with agents, suppliers, customers, or other business partners involved in dishonest conduct. If a business partner is found to have engaged in dishonest behavior, the company should evaluate whether to blacklist them to enforce the company's integrity management policy.

Finally, when signing a contract with a business partner, CviLux shall fully understand the partner's integrity management practices and incorporate adherence to CviLux' s integrity management policy into the contractual terms. The contract should, to the greatest extent possible, include provisions stating that if either party becomes aware that any of its personnel has violated the other party's prohibition against receiving commissions, kickbacks, or other improper benefits, they must immediately and truthfully inform the other party of the identity of such personnel, the method, amount, or other benefits offered, promised, requested, or received. They must also provide relevant evidence and cooperate with the other party's investigation. If a party suffers damages as a result, it may claim a certain percentage of the contract amount as compensation and deduct the full amount from the contract price owed. In the event that either party engages in dishonest conduct in a commercial activity, the other party reserves the right to terminate or rescind the contract at any time without condition.

To further embed the concept of ethics and integrity in our employees' daily operations, our Corporate Governance Officer plans to progressively implement online integrity training for all staff. We will also arrange for senior executives to regularly use meetings as a platform to communicate the importance of a corporate integrity culture to all employees.

Furthermore, management will be tasked with reviewing and evaluating the effectiveness of the preventative measures established to implement integrity management. They will also assess the compliance of related business processes, and report the results to the Board of Directors annually. The Internal Audit Department will be responsible for overseeing and auditing the company's overall integrity implementation, reporting to the Board as needed. CviLux monitors and audits corruption-related incidents through its internal control and audit systems. Significant corruption risks identified through risk assessment include violating trade secrets, embezzling company funds, misappropriating company assets, and accepting kickbacks or improper benefits. As of the end of 2024, our company has not uncovered or received any reports of incidents related to professional ethics violations.



Code of Ethical Management

## 2.5 Risk Management (GRI 2-23)

To strengthen corporate governance and improve risk management, CviLux has established the "Risk Management Policy and Procedures." The risk management framework is centered around each functional department, which conducts relevant risk assessment activities. Risks are evaluated based on their probability and potential impact on CviLux. Specific high-risk items are then addressed with appropriate risk responses to ensure the company achieves its goal of sustainable operation.

### CviLux Risk Management Organization and Responsibilities

Responsible Department	Responsibilities
Board of Directors	<ul style="list-style-type: none"> <li>Review and approve the company's risk management policy and appoint members to the Risk Management Committee to ensure the effectiveness of the risk management mechanism.</li> </ul>
Sustainability Committee	<ul style="list-style-type: none"> <li>Assist the Board of Directors in continuously advancing corporate sustainability and enhancing corporate governance to achieve the objective of sustainable business.</li> <li>Formulate the direction, strategies, and goals for corporate sustainability, and develop related management guidelines and specific implementation plans.</li> <li>Review, track, and revise the implementation and effectiveness of sustainability and risk management, and periodically report the progress to the Board of Directors.</li> </ul>
Sustainable Office	<ul style="list-style-type: none"> <li>Plan and implement engagement with stakeholders on sustainability-related activities.</li> <li>Compile and submit a report to the Board of Directors on the results of ESG risk identification, analysis, assessment, and response.</li> </ul>
Risk Management Promotion Group	<ul style="list-style-type: none"> <li>Includes departments such as Operations and Manufacturing, Information Technology, Human Resources, Finance and Accounting, Procurement and Supply Chain, and Legal.</li> <li>Identify all risks faced and, in compliance with regulations, perform necessary operations and risk management work to ensure all risks are controlled within an acceptable range.</li> </ul>
Audit Office	<ul style="list-style-type: none"> <li>Risk management audit, providing management with timely insight into existing or potential internal control risks.</li> <li>Regularly audit the implementation of risk control at each business unit based on the company's internal control and audit plan.</li> <li>Prepare an audit report based on the audit results and periodically report to the Board of Directors.</li> </ul>

Risk Category	Risk Description	Risk Management Strategy
operational risks	Concentration of sales or purchases	<ul style="list-style-type: none"> <li>In response to the US-China trade war, we are striving for diversification in our supply and demand to effectively prevent over-concentration in both procurement and sales.</li> <li>We continue to pursue vertical integration and strategic alliances to seek new opportunities.</li> </ul>
	Expected benefits of expanding the plant	<ul style="list-style-type: none"> <li>Leverage the capacity and geographical advantages of our plants to serve local customers in ASEAN member countries, thereby diversifying the group's manufacturing footprint and mitigating supply chain disruption risk.</li> <li>Reduce idle assets and capital exposure through asset revitalization.</li> </ul>
Financial risks	exchange rate	<ul style="list-style-type: none"> <li>Based on capital requirements and exchange rate fluctuations, we implement currency conversions and net foreign currency receivables and payables from sales and procurement. This generates a natural hedge, mitigating the impact of currency volatility on the company's operations.</li> </ul>
	interest rate	<ul style="list-style-type: none"> <li>Carefully assess interest rate risk, while balancing capital liquidity and security.</li> </ul>
	Investment and financial management	<ul style="list-style-type: none"> <li>The acquisition or disposal of assets, lending of funds, and the issuance of endorsements and guarantees are to be handled in strict accordance with established procedures.</li> </ul>
	Inflation is rising	<ul style="list-style-type: none"> <li>Control costs and expenses, and continuously monitor market price fluctuations.</li> <li>Maintain good relationships with suppliers and customers.</li> </ul>
Product safety risks	Smart manufacturing	<ul style="list-style-type: none"> <li>We are continuing the CG2020 policy by driving smart manufacturing, smart logistics, and quality management, with the goal of advancing toward a smart factory policy.</li> <li>Continuously enhance production yield and efficiency.</li> </ul>
	Supplier evaluation mechanism	<ul style="list-style-type: none"> <li>Conduct regular supplier assessments to evaluate their quality, cost, delivery, and service.</li> <li>Provide guidance to suppliers on non-conformance issues and request corrective action.</li> </ul>
	Product service policy	<ul style="list-style-type: none"> <li>Strengthen existing customer relationships and continuously improve our customer relationship management (CRM).</li> <li>Proactively address customer concerns by providing prompt customer service and a response mechanism.</li> </ul>
Litigation and Intellectual Property Risk	legal changes	<ul style="list-style-type: none"> <li>Promptly monitor changes in laws and regulations, policies, and litigation practices related to the company's operations.</li> <li>Provide employee training to effectively implement risk management and intellectual property protection.</li> </ul>
	Litigation	<ul style="list-style-type: none"> <li>The legal department continuously monitors significant litigation cases involving the group's companies and keeps abreast of the corresponding response measures.</li> </ul>
	Intellectual property rights	<ul style="list-style-type: none"> <li>We value and defend our independently developed intellectual property rights, with a focus on protecting our product patents.</li> </ul>

Risk Category	Risk Description	Risk Management Strategy
Environmental safety risks	Environmental, safety and health certification	<ul style="list-style-type: none"> <li>• Obtained ISO 50001 Energy Management System certification.</li> <li>• Obtained ISO 14001 Environmental Management System certification.</li> <li>• Obtained ISO 45001 Occupational Health and Safety Management System certification.</li> <li>• Continuously committed to regulatory compliance, waste reduction, green design, and employee training to integrate environmental protection into our work practices.</li> </ul>
	Green supply chain	<ul style="list-style-type: none"> <li>• The electronics industry is facing a number of trends in Environmental, Social, and Governance (ESG), including the Responsible Business Alliance (RBA) and carbon taxes. To address these challenges, the industry must promptly prepare and respond by preventing pollution, conserving energy, and reducing energy consumption and greenhouse gas (GHG) emissions.</li> </ul>
Information security risks	Information security policy	<ul style="list-style-type: none"> <li>• Implement the ISO 27001 security framework to ensure compliance.</li> <li>• Ensure the secure and normal operation of the group's servers, network equipment, and network communications.</li> <li>• Effectively mitigate risks such as the theft, misuse, unauthorized disclosure, tampering, or destruction of information assets caused by human error (intentional or otherwise) or natural disasters.</li> </ul>
	Information security organization	<ul style="list-style-type: none"> <li>• The Information Security Management Committee, composed of the IT Department, regularly holds management review meetings to ensure the implementation of information security-related plans.</li> <li>• The results of its information security reviews are submitted to the Board of Directors and the Audit Committee annually.</li> </ul>
	Information security protection	<ul style="list-style-type: none"> <li>• Sustained improvements are being made to strengthen security defenses in the following areas: Critical infrastructure security 、 Network connectivity security 、 Data security 、 Device security.</li> </ul>

## 2.6 Legal Compliance (GRI 2-27)

We have established a legal compliance system to prevent and monitor improper or illegal behaviors, ensuring that all corporate activities and operations comply with relevant government laws, ordinances, orders, rules, and regulations. In addition to publicizing our internal rules on integrity to new employees during onboarding, CviLux stays abreast of regulatory changes through timely interactions with government agencies or media reports, given the multitude of regulations. Each department then conducts internal and external training for its staff to ensure the company's operations are fully compliant with all regulations. Our employee ethics and integrity training and awareness programs achieve a 100% coverage rate.

First, in terms of corporate governance, CviLux has established functional committees to oversee the company's financial operations and internal control systems. We have also approved the Corporate Governance Best Practice Principles and the Board Performance Evaluation Method to encourage the Board of Directors to actively participate in key corporate decisions. Concurrently, we have appointed a Corporate Governance Officer to assist the board's operations, provide professional advice, and strengthen the board's functions.

Moving forward, CviLux will continue to adhere to corporate governance evaluations and the best practice principles, dedicating itself to enhancing our employees' legal compliance awareness.

Second, in personnel management, CviLux has established internal rules on integrity and continuously promotes honesty and integrity as the company's core values. Through a series of mechanisms—including the establishment of regulations, effective implementation, self-audits, accessible reporting channels, and whistleblower protection—we have built a comprehensive legal compliance firewall. Management leads by example, requiring every employee to ensure their business conduct adheres to relevant laws, company policies, and internal rules. Compliance is reviewed through an annual self-assessment of internal controls and is subject to internal audits.

We have also established clear guidelines for employee business conduct, requiring all staff across the group's companies—regardless of their position, rank, or location—to comply with the Code of Business Conduct and the Code of Ethics for Directors and Managers. These codes cover principles on the work environment, equal opportunity, confidentiality, prohibition of side jobs and conflicts of interest, giving and receiving gifts, business etiquette, and respect for employees and customers. They also include provisions for whistleblowing, protection, and immunity, all designed to gain public trust, enhance our corporate image, and ensure sustainable operations and development.

To prevent and avoid penalties for violating fair competition and anti-trust regulations, we have established a specific code of conduct. This serves as a guideline for management and employees in their business dealings to mitigate legal risks. We engage in industry competition based on the principles of honesty and fairness, fostering a culture of regulatory compliance and building a trustworthy and respected corporate reputation.

Furthermore, in personnel training, CviLux provides regular training to employees from different departments and at different levels based on laws and internal company rules. This training is designed to enhance their professional ethics and legal compliance awareness. The content is tailored to employees' specific job responsibilities and includes new employee training, in-person courses, departmental briefings, and external training. We also provide legal compliance guidelines on our company intranet, allowing employees to access legal knowledge at any time.

Lastly, regarding Environmental, Safety, and Health (EHS), CviLux has established relevant supervision, measurement, and performance management methods. This ensures that the company complies with environmental regulations throughout the product lifecycle and effectively manages its environmental and occupational safety programs. We use a management cycle approach to identify potential issues and take timely control measures to prevent harm to the company.

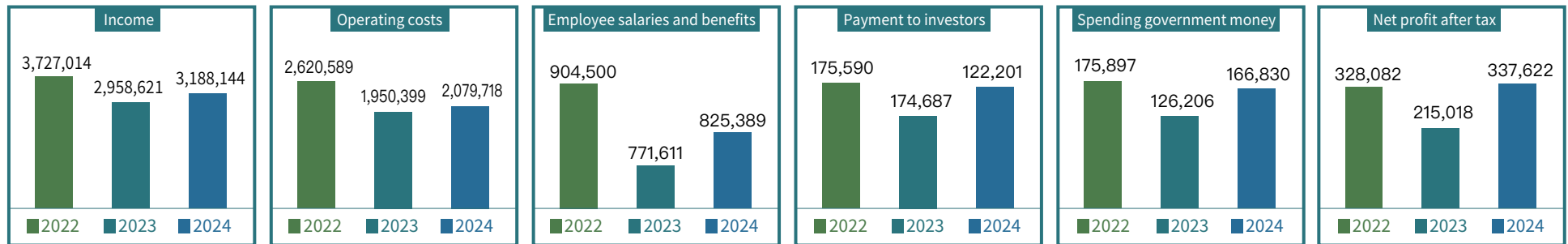
In 2024, CviLux had no instances of violating local laws and regulations or any significant litigation cases (defined as cases with a value exceeding NT\$100,000 or litigation related to product transactions).

## 2.7 Operational Performance (GRI3-3、GRI 201-1~201-4)

### Significant Entity Impact Statement - Operating Performance

Materiality analysis		<ul style="list-style-type: none"> <li>The pursuit of maximum profit is the company's sustainable goal. In addition to enhancing the confidence of shareholders, employees and the value chain, it is also the key to sustainable operation. Policy/Commitment</li> </ul>
Policies/Commitments		<ul style="list-style-type: none"> <li>The Company continues to improve its operating performance through strategic integration and strengthening of core competitiveness.</li> </ul>
Objective	Short term	<ul style="list-style-type: none"> <li>Advance one level in the Corporate Governance Evaluation.</li> <li>Maintain profitability (in terms of operating revenue and after-tax profit).</li> <li>Build an operating system platform to achieve professional specialization, integrate production and sales, increase efficiency, reduce costs, and destock inventory.</li> </ul>
	Long term	<ul style="list-style-type: none"> <li>Implement a product profit center system and promote a business group succession plan. We will establish a team-based succession culture by recruiting talent from various fields and building on past experience. Our goal is to cultivate well-rounded, multi-skilled individuals and improve our internal talent training methods. By establishing systems for recruitment, appointment, promotion, and compensation, we will attract professional senior managers and retain our teams, continuously cultivating human capital to ensure the company's long-term stability and success.</li> <li>To achieve cross-plant efficiency gains through resource integration, the business group will centralize capital-intensive and technology-intensive processes, as well as technical talent, at its key production facilities.</li> <li>In line with industry and market trends, we will expand R&amp;D investments in innovative applications like new energy vehicles, green energy, and HPC, as well as in AIoT software/hardware integrated products. By strengthening our diversified product line and continuously optimizing our smart manufacturing system, we will enhance our product competitiveness. By pairing this with marketing efforts that connect the supply chain to customer relationship management (CRM), we will form an industry value chain to maintain our overall competitiveness in both production and sales.</li> <li>We will integrate corporate resources and internal control mechanisms by implementing and strengthening Robotic Process Automation (RPA) and Artificial Intelligence (AI). This will lead to the establishment of a comprehensive audit mechanism designed to promote benefits, eliminate errors, and prevent malfeasance, thereby ensuring the smooth operation of each business cycle. In addition to internal resource integration, we will also assist managers in each business cycle to improve their division of labor and team collaboration. By proactively managing processes and formulating timely countermeasures, we will effectively integrate corporate resources, revitalize assets, and achieve our set goals.</li> <li>In addition to financial performance, we are focused on our corporate sustainability responsibilities, with a clear emphasis on the green energy and energy-saving sectors. Through the collective effort of all employees, we remain steadfast in our commitment to the principles of Environmental, Social, and Governance (ESG). We will continue to strengthen the company's foundation in areas such as corporate governance, digital transformation, green products, environmental sustainability, and employee care and development, all of which pave the way to becoming a sustainable enterprise.</li> </ul>
Reporting and Grievance Channels		<ul style="list-style-type: none"> <li>E-mail : <a href="mailto:cg.law@cvilux-group.com">cg.law@cvilux-group.com</a></li> </ul>
Performance		<ul style="list-style-type: none"> <li>Ranked in the top 6% to 20% of publicly listed companies in the 2024 Corporate Governance Evaluation. For listed and OTC companies with a market capitalization below NT\$5 billion, the company was ranked in the top 1%.</li> <li>2024 Operating Revenue: NT\$3,188,144 thousand (NT\$3.188 billion).</li> <li>2024 Earnings Per Share (EPS): NT\$3.96.</li> <li>2024 Group Net Inventory was NT\$465,782 thousand, representing a 10% increase from NT\$423,335 thousand in 2023.</li> </ul>

CviLux launched the CG2020 Smart Manufacturing Project in 2018 with the goal of fully implementing a Manufacturing Execution System (MES), a Smart Warehouse Management System (WMS), and a Supervisory Control and Data Acquisition (SCADA) system in all our group's production plants by 2022. Based on customer and industry trends, we're actively driving our digital production transformation by collaborating with suppliers for professional specialization and coordinated production to reduce variable costs. CviLux has already completed its digital transformation and established a data middle office and cloud platform. Moving forward, we'll continue to develop data applications, AI, and systems for production, sales, human resources, R&D, finance, and information security, along with smart management platforms. We are strengthening the company's technical capabilities for smart operations, ensuring information and data flow smoothly from the factory's equipment layer to the company's management layer. Under our diversified operations, we will continue to deepen our R&D capabilities for components and use digital transformation to overcome management bottlenecks. By letting objective data guide our decision-making, we will utilize our years of accumulated automation to implement "smart decision-making processes" that improve decision speed and quality. We will use data for production and sales management and establish a manufacturing data database, allowing management to form an automated smart decision-making process based on objective data to navigate industry trends. Externally, we are seeking strategic partners with complementary cross-industry resources to jointly strengthen our overall competitiveness in production and sales and maximize our business performance. In operational management, we will continuously improve quality, reduce costs, cut inventory, develop talent, increase per-capita output value, and implement a group-wide profit center system. We'll also simplify our functional organizational structure, improve each business cycle, and thoroughly implement the principle of promoting benefits and eliminating malpractice. This will help us achieve a balance between production and sales, overcome revenue bottlenecks, and reach our operational goals of increasing revenue and after-tax profit.



Unit: NT\$1,000

Project	Tamsui plant	Other plants in China
Tax credits and exemptions	4,002,618	9,735,844
Government subsidies	1,804,161	545,428

Unit: NTD

Note: The currency for the Tamsui plant is TWD, while the currency for other plants in China is RMB.

Note 1. Revenue is defined as the net operating revenue in the consolidated financial statements.

Note 2. Operating costs are defined as the amount of operating costs in the consolidated financial statements.

Note 3. Employee salaries and benefits are defined as the sum of salary expenses, labor and health insurance costs, pension expenses, directors' remuneration, and other employee benefit expenses.

Note 4. Payments to capital providers are defined as the sum of dividends paid to all shareholders and interest paid to lenders.

Note 5. Payments to government are defined as the income tax expenses paid by the organization based on international, national, and local standards.

Note 6. Tax credits and exemptions are provided by country. These include R&D investment tax credits, investment tax credits for smart machinery and information and communication security products or services, income tax reductions for high-tech enterprises, additional deductible amounts for R&D expenses, and savings from fees for the disabled employment security fund.

Note 7. Government subsidies are provided by country. These include subsidies for IPAS corporate digital talent practical training, AI implementation, verification, and promotion projects, high-tech enterprise certification incentive funds, provincial-level high-tech enterprise awards, rewards and subsidies for investment in intelligent equipment, and Wujiang District's matching funds for Suzhou city's corporate R&D expense rewards.

Note 8. Community investments are not disclosed as a data disclosure mechanism for 2023 and 2024 has not yet been established.

## 2.8 Information security protection (GRI 3-3, Customize the theme)



### Information Security Policy

#### Information security protection, comprehensive protection

The specific implementation details of our company's information security policy are as follows:

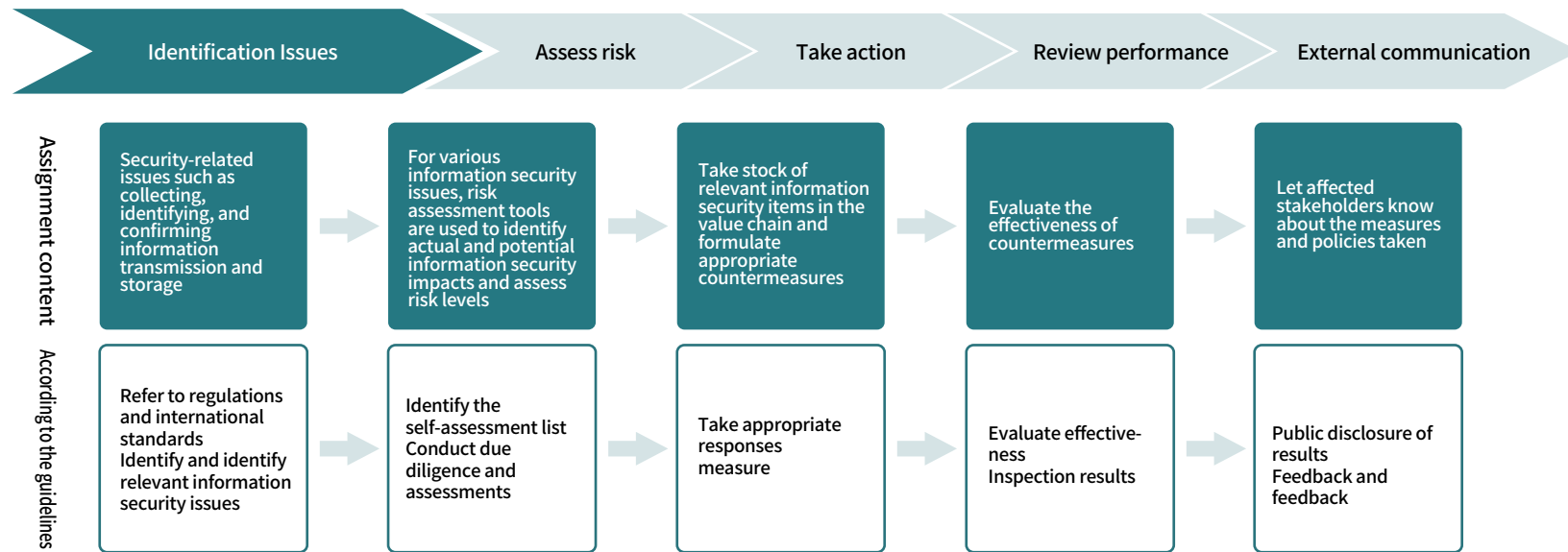
- **Information Security Goals** : Our company's information security goals are integrated into our business strategy, with full support and resources provided by management.
- **Information Security Responsibilities** : An established Information Security Committee is responsible for coordinating information security and has defined responsibilities for each department, position, and individual. We have also signed confidentiality agreements with suppliers, customers, and relevant government agencies to standardize the terms of our information security collaboration.
- **Information Security Measures** : We have adopted a variety of information security measures, including but not limited to: Technical Measures, Firewalls, encryption, backups, authentication, access control, data classification, virus protection, intrusion detection, and security updates organizational Measures. Establishing information security rules and regulations, process specifications, emergency plans, and risk assessments. Legal Measures, Adhering to relevant laws and regulations, industry standards, and contractual agreements.
- **Information Security Monitoring** : We've established an information security monitoring system—including a monitoring center, platform, and various tools—that allows us to monitor the status of our information security in real-time and promptly detect and handle any security incidents. We also regularly commission third-party organizations to conduct inspections, tests, evaluations, and audits of our information security, and we report on the implementation status of these findings.
- **Information Security Education** : We arrange security education plans based on job responsibilities, providing tailored training, awareness campaigns, and assessments with different content and methods for various audiences. We also regularly host information security events to reward outstanding individuals and teams and to penalize policy violations. These efforts have successfully fostered a strong information security culture throughout the company.
- **Information Security Improvement** : We've established an information security improvement mechanism to promptly discover and resolve security issues based on the results of our monitoring. We formulate and implement improvement measures to continuously enhance our information security. Our company also regularly reviews and revises its information security policy to adapt to changes and developments in the field.

## Major Impact Statement - Information Security and Privacy

<b>Materiality analysis</b>		Given that information security is the foundation for the safe operation of all services, we aim to protect the company's business interests, maintain the trust of stakeholders (including customers, suppliers, employees, and the government), and ensure our group shares a common mission to implement information security. To become a sustainable enterprise, we have obtained ISO 27001 certification for our information security management system. Based on its principles, we have formulated a security policy to govern processes such as information security supervision, implementation, and evaluation.	<b>Execution Performance</b>	<ul style="list-style-type: none"> <li>• Maintain ISO 27001 information security management system effectiveness and control measures in line with standards.</li> <li>• Completed the business continuity exercise in March 2023</li> <li>• Conduct an OSP test and review in 2023.</li> <li>• In 2023, a total of 139 key sensitive personnel will complete 278 hours of education and training, with a compliance rate of 100%.</li> <li>• There will be no information security incidents in 2023.</li> </ul>
<b>Our Commitment</b>		We commit to complying with all relevant laws and regulations and protecting the group's information assets (including data, software, and hardware) from risks such as tampering, unauthorized disclosure, destruction, or loss resulting from external threats or improper internal management and use.		
<b>Objective</b>	<b>Short term</b>	1. Conduct at least one business continuity drill annually. 2. Annually perform key system recovery tests to meet our Recovery Time Objective (RTO). 3. All employees, including key personnel, must receive a minimum of 2 hours of information security training annually. 4. Achieve zero information security incidents.		
	<b>Long term</b>	1. Continuously monitor core systems and their potential risks, proposing improvement plans and security metrics for those risks. We will establish a group-wide Endpoint Detection and Response (EDR) mechanism to detect and respond to suspicious activity on hosts and endpoints. This will allow the security team to quickly discover and cross-analyze various activities to generate high-confidence detection events, which will be provided to senior management for risk-based decision-making and prioritization. 2. Achieve zero information security incidents.		
<b>Reporting and Grievance Channels</b>		e-mail : cg.law@cvilux-group.com		

## Safety Information Due Diligence Process

CviLux regularly conducts information security due diligence to fulfill its commitments and responsibilities through processes such as identification, risk assessment, action, effectiveness review, and external communication on potential information security issues.



CviLux Group's due diligence on internal issues includes

- 1.Information Security Policies & Business Needs: Implementing information security policies and adhering to legal, regulatory, and business requirements.
2. Information System Usage Security: Assessing the potential impact of various portable media and cloud synchronization technologies on the company.
- 3.Trade Secret Leakage: Addressing losses caused by current or former employees leaking or stealing organizational data, including personal identification information, intellectual property, and other important trade secrets.
- 4.Information Technology: Responding to various new information and technologies. This includes, for example, usage policies for mobile devices and social media within the company.
- 5.Security Awareness: Evaluating whether personnel possess security awareness and can help the company implement information security controls.
- 6.Business Interruption: Addressing the risk of data centers or development systems malfunctioning or being damaged, leading to operational disruption or service outages. This due diligence process includes matters related to sensitive information.

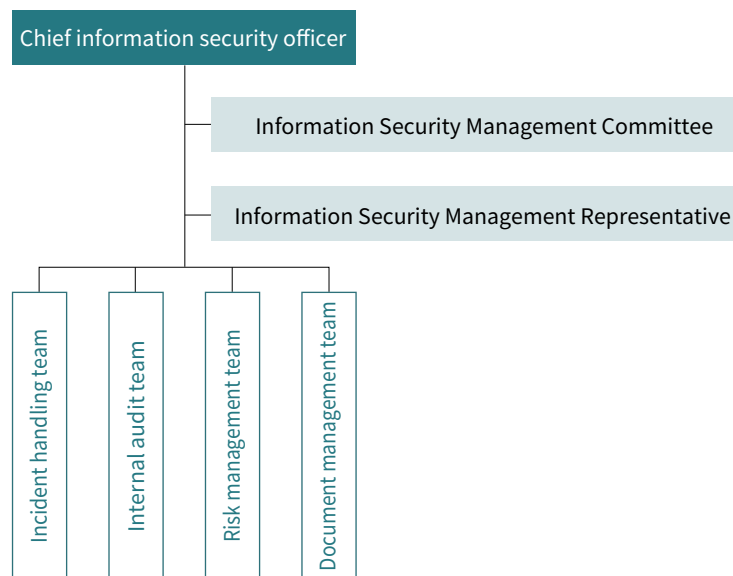
CviLux Group's Due Diligence on External Issues

- 1.Personal Data Protection Act: Our company bears legal responsibility for the protection of the personal data we hold.
- 2.Hackers: The risk of our external websites being subjected to various malicious attacks, which could be widely reported by the media and damage our corporate image.
- 3.System Service Providers: The risk of services being disrupted due to system failures or interruptions from our development systems.
- 4.Third-Party Due Diligence: We require vendors to sign information security and confidentiality agreements when exchanging information with external parties, in accordance with our management procedures.

In order to continuously promote the effectiveness of information security management, the Chief Information Security Officer was appointed to supervise information security related matters, and regularly report to the Board of Directors on the effectiveness of information security management, information security-related issues and directions.

The Information Security Management Committee (ISC) has four sub-committees responsible for various ICT security projects :

- (1) Risk Management Team : Inventory and risk assessment of information and communication systems.
- (2) Document Control Team : Formulate company information security-related rules, procedures and system documents, and ensure that the documents comply with legal and contractual requirements.
- (3) Internal audit team: handle internal audit of information and communication security.
- (4) Incident Handling Team: Notification of information and communication security incidents and implementation of response mechanism.



In order to effectively implement information security management, through the "information team" covering all units of Taiwan factories and overseas subsidiaries, regular meetings are held to develop, maintain and continuously improve a documented information security management system in accordance with the "planning-implementation-audit-correction" model of ISO/IEC 27001:2013 guidance specification. The Information Security Management Committee reports on the effectiveness of the implementation.

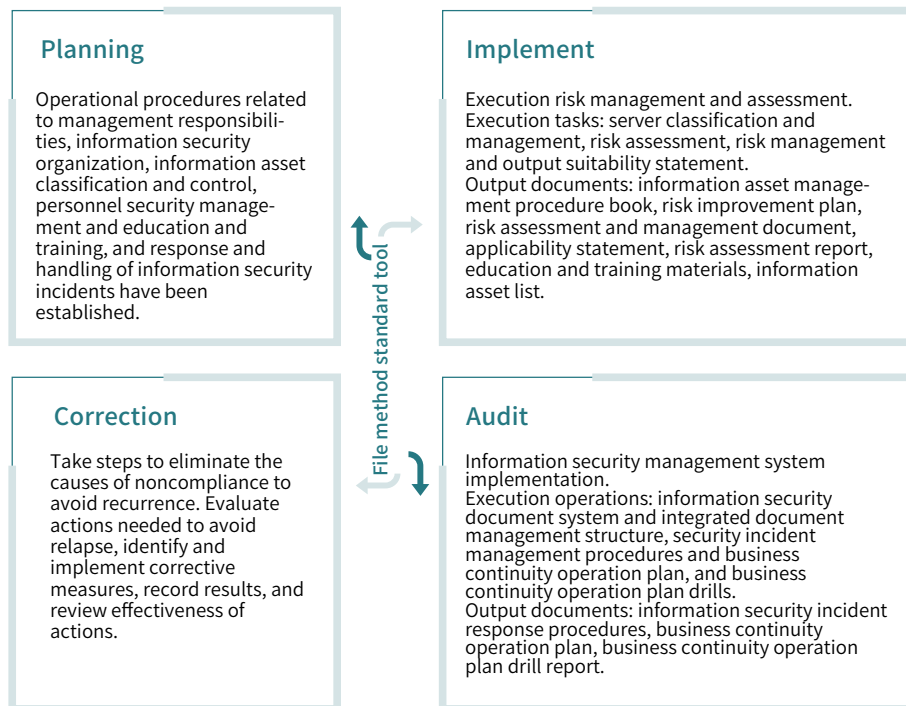
## Information Security Management Solution:

1. Protection system: Strengthen the security of servers with delivery functions, such as anti-virus software central control, AD servers, asset management systems, etc., due to the software delivery function, it is necessary to pay more attention to security updates; By minimizing the setting of open ports, ransomware may use exposed services and open ports (such as RDP port 3389 and SMB port 445) to spread across the network, and in addition to confirming the necessity of their openness, you should also confirm that the objects that use these services are trustworthy
2. Strengthen network firewall and network control: In order to prevent the spread of computer viruses and prevent any network connection with known malicious IPs and URLs, it is forbidden to use any rules that allow any connection, and only allow connections to external service IPs and DNS; Implement the principle of least access to personnel, reduce the chance of attackers gaining administrative privileges, control and restrict access privileges, provide only the minimum privileges necessary for users other than administrators, regularly review and disable inactive accounts, implement multi-factor authentication, etc.
3. Raise awareness of information security: Provide training to employees to establish good information security awareness and network usage habits, such as identifying suspicious emails, not clicking on links, and not opening attachments to emails from unknown or untrusted sources; Any internal and external information confidentiality awareness can not be photocopied or faxed to the outside at will, and there must be a review mechanism to carry out the operation.
4. Protect data: Maintain updated backups and keep them offline, perform regular backups and drills; Encrypt important or sensitive data, import software with file encryption function and file security management system to avoid sensitive data leakage; Implement the 3-2-1 backup principle; According to the

requirements of RTO, RPO and MTPD, important systems are selected to create image files, which can be used to achieve rapid deployment and recovery.

5. Prepare an incident response plan: Formulate an incident response plan and conduct drills before an incident occurs, and also prepare external information security units, police checklists and contact information that can be used for assistance in the event of an incident. When the monitoring system, computer room and other units notify the incident, the emergency response operation will be initiated and an emergency response team will be established to confirm the level and scope of the incident while investigating the problem and proposing solutions, and decide and implement the response measures, and carry out recovery operations and record the incident after the incident is resolved.

## Information Security Risk Management and Continuous Improvement Framework



## Information security risk assessment

### Internal risk issues and assessment

Topic	explain	Threat Points	Vulnerable point	Risk assessment tools	risk level
Information Technology	In response to various emerging information and technologies, it is necessary to respond to the situation. For example, the company's rules for the use of mobile devices and social networking sites	Invaded or stolen or cracked	Lack of physical or technical security measures	According to the Company Risk management procedure manual and reference ISO 27001 ISO31000 ISO27005 risk management system and other relevant standard requirements According to the Company Risk management procedure manual Detection technology software Questionnaire survey method	Low
Computer Usage Security	various portable media, cloud synchronization technology, etc. may have an impact on the Company	Improper disclosure, misuse, or leakage of data	Mobile device control is not perfect		Low
policy and business needs	Implement information security policies and regulatory requirements	operational errors, improper disclosure, misuse, or leakage of data	Insufficient awareness and education and training		Low
Trade secret leakage	Losses caused by leakage or theft of organizational information by current or former employees of the company	Improper disclosure, misuse, or leakage of data	Insufficient concept or cognition of the rule of law to identify trade secret information and lack of management and monitoring mechanisms		Low
Information security concept	Whether the personnel have information security concepts and assist the company in implementing information security control	Improper disclosure, misuse, or leakage of data	Insufficient education and training		Low
Business disruption	The operation and maintenance status of the data center or development system is abnormal or damaged, resulting in the inability to continue operation or the system service is suspended	Full capacity or utilization Functional or hardware errors Software, application systems, and programs are abnormal or errors	Lack of monitoring mechanisms for capacity or utilization Incomplete testing or poor quality control Improper operation and improper maintenance		Low

## External risk issues and assessment

Topic	Explain	Threat Points	Vulnerable point	Risk assessment tools	risk level
Personal Information Protection Act	The personal information held by the Company shall be legally responsible for the protection of personal information	Violation of contracts, laws and regulations	Insufficient concept or cognition of the rule of law	According to the Company Risk management procedure manual and reference ISO 27001 ISO31000 ISO27005 risk management system and other relevant standard requirements Detection technology software Questionnaire survey method	Low
Hack	External websites may be subject to malicious attacks in different ways, and they will be widely reported by the media, damaging the company's image	Invaded or stolen or cracked	Lack of effective OWASP top 10 vulnerability checking or protection mechanisms		Low
System service provider	The development system is unable to continue operating due to a system failure or outage	Failure or interruption	Lack of backup mechanisms		Low
Third-party due diligence	When exchanging information with external personnel in accordance with management procedures, the vendor is required to sign an information security confidentiality agreement	Violation of contracts, laws and regulations	Insufficient concept or cognition of the rule of law		Low

## Internal and external risk assessment description

- Complete asset inventory and risk assessment in 2024
- Risk Profile
- Risk level

Risk Level (Before Processing)	quantity	ratio
A	0	0
B	0	0
C	59	3.86%
D	1233	95.75%
sum total	1292	100.00%

Risk level	Hierarchical meaning	Risk acceptance	Level description
A	high	Unacceptable	$81 \leq \text{Total risk value} \leq 108$
B	middle	cceptable	$55 \leq \text{Total risk value} \leq 80$
C	low	cceptable	$29 \leq \text{Total risk value} \leq 54$
D	extremely low	cceptable	$3 \leq \text{Total risk value} \leq 28$

## Risk assessment results

This risk assessment covered a total of 42 business units/systems, which were evaluated against 21 threat and vulnerability modules. The results were as follows: 1,233 items were rated at level D, 59 at level C, and 0 at levels B and A. No unacceptable risks at level A were found.

- For detailed risk assessment data on all other business units/systems, please refer to the Information Assets and Risk Assessment Form.
- No risk treatment is required this year.

## Information Security Incident Statistics

- From January 2024 to the end of December 2024, a total of 1 incident was reported.

Item	Event level			Number of pieces
	A-grade	B-grade	C-grade	
Host equipment	0	1	0	1
Peripherals	0	0	0	0
application	0	0	0	0
system program	0	0	0	0
Electromechanical equipment	0	0	0	0
internet	0	0	0	0
Data processing	0	0	0	0
sum total	0	1	0	1

### Incident Description

At 08:15, an IT department colleague discovered an abnormal temperature in the data center. The UPS was not charging, and the status light showed bypass route, indicating that utility power was not entering the data center.

### Cause Analysis

1. On August 24, 2024, an electrical contractor entered the company and mistakenly touched the neutral wire in the circuit.
2. Due to the high data center temperature, the incident response team, to ensure service stability, followed the Q9372011T Business Continuity Plan guidelines. They stopped services for inspection. Once the data center temperature dropped and power was restored, services were gradually restarted and tested. Restoration was completed within the specified timeframe, and users were notified.
3. The incident has been recorded in the Q947201T Business Continuity Plan Test Record Form.

### Corrective Actions

1. We reached a consensus with the management department that any future changes or maintenance to the electrical switch serving the data center must be reported to the IT Department.
2. The outer door of the IT Department's substation, located in the lactation room, has been requested to be locked. Any changes or maintenance will require both the Management Center and the IT Department to be present to unlock it.
3. Supporting documents: Photos and the Q947201T Business Continuity Plan Test Record Form.

# 03

## Green Product Value Chain

The core philosophy of CviLux is to be design-centric. We implement strict green design controls to reduce the environmental impact of our products throughout the manufacturing process.



3.1 Intellectual Property Management	45
3.2 Product Liability and Safety	45
3.3 Green products	46
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## Annual performance

- Achieved the 2024 global patent application goal of 30, with 32 applications submitted.
- Maintained 100% product compliance with hazardous substance-free regulations and customer specifications.
- Average customer satisfaction: 90.5%.
- Local raw material procurement accounts for 98%.
- Issued a Responsible Minerals Sourcing Commitment to 54 new suppliers this year, with a 100% signing rate.
- Issued a Conflict Minerals Reporting Template (CMRT) to 54 new suppliers this year, with a 100% signing rate.
- Issued invitations to 68 companies for the CviLux Sustainable Supplier Conference, with a 100% attendance rate.
- Issued 75 copies of the Supplier Code of Conduct for Corporate Social Responsibility, with all 75 copies signed and returned, achieving a 100% signing rate.
- Supplier Information Security Due Diligence: 97% completion rate.
- In the past three years, there have been no customer-related incidents concerning privacy or data leaks, product safety, legal violations, or false labeling.

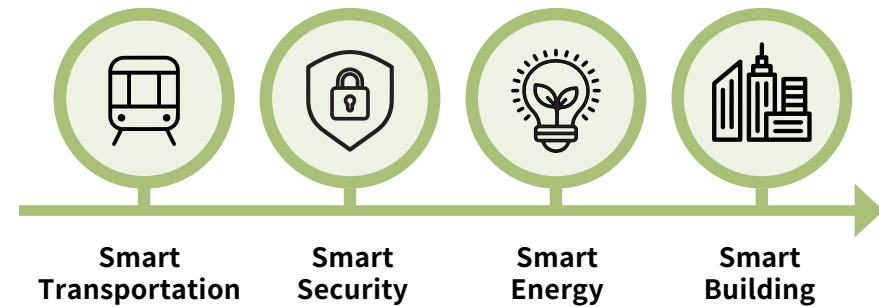
## R&D strategy

CviLux takes design as the starting point and implements strict green design control to avoid producing products that have an impact on the environment. In the future, we will continue to deploy advanced technologies, continue to develop energy-saving, energy storage, high-frequency, and high-speed products in the fields of medical and energy vehicles, improve the added green value of existing products through new technologies and new applications, and strengthen our competitiveness in the market for high-end new application products.

CviLux product research and development is oriented towards five major areas:



In recent years, with the main goal of technology-intensive fields, we have continued to develop products for energy market applications; Such as smart transportation, smart security, smart energy, smart buildings.



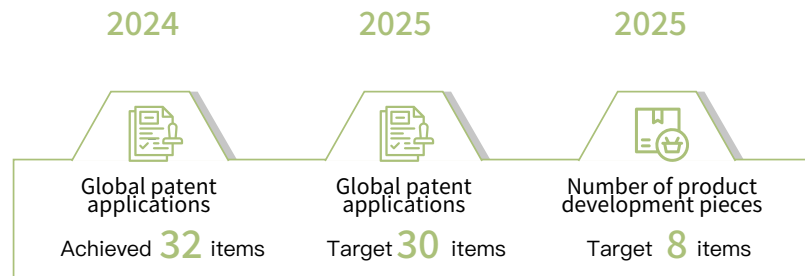
R&D investment	2022	2023	2024
R&D investment (NT\$ million)	115.875	135.884	133.367
R&D expenditure to revenue ratio (%)	3%	5%	4%
R&D personnel (person)	71	84	87
Ratio of R&D personnel to employees (%)	5%	7%	7%
Number of patents	25	28	32

## 3.1 Intellectual property management

Product R&D and technological innovation are key factors for CviLux' s sustainable development. While accommodating client designs and pursuing independent innovation, we place greater emphasis on ensuring client safety and managing intellectual property rights to secure the market competitiveness of our core technologies. Based on the feasibility and importance of R&D commercialization, we have formulated and follow the Intellectual Property Management Regulations and Intangible Assets Management Regulations for the protection of patents, trademarks, trade secrets, and copyrights.

To encourage all employees to innovate, we have specifically formulated the Patent Bonus Management Regulations and regularly hold courses to enhance our employees' intellectual property knowledge. In the future, we will continue to file for patents in various countries, optimize patent quality, enhance product value, and lay the foundation for the group' s future patent technology.

- The 2024 global patent application target was 30, and the actual number of applications was 32, achieving the target.
- The 2025 global patent application target was 30.
- The 2025 target for successfully developed technologies or products was 8.



## 3.2 Product Liability/Product Safety ( GRI3-3 , Major themes )

In addition to maintaining good and smooth communication channels with our customers, CviLux places a greater emphasis on customer health and safety in product use. To that end, beyond regulatory compliance, we have also formulated our Environmental Management Substances Operating Procedures, Halogen-Free Products Operating Procedures, and other internal product production safety guidelines.

To avoid negative impacts on our reputation and to reduce financial and legal risks, we maintain high-level safety and quality controls in our process management, supply chain management, and product transportation and distribution. By continuously controlling product production safety risks, we provide products that comply with safety standards and are free of hazardous substances, thereby gaining customer trust through our commitment to high-quality service, health, and safety.

### Materiality Topic - Product Responsibility/Product Safety

#### Materiality Assessment

For products that CviLux develops independently or co-develops with clients, we not only meet customer quality and functional requirements but also make customer health and safety a key goal. We regularly set safety responsibility targets to fulfill our commitment to product health and safety.

#### Quality & HSF Policy

Committed to improving and stabilizing quality. Gain customer trust and satisfaction.

#### Our Commitment

Customer health and safety is both a core commitment and a key responsibility for CviLux. We not only maintain safe product production management but also ensure that our products comply with all types of safety regulations.

## 3.3 Green Products (GRI3-3 › Custom Themes)

Green products are a core strategy for CviLux, and we're committed to promoting sustainable Environmental, Social, and Governance (ESG) development. Through a structured and phased approach, we integrate these principles into the entire product lifecycle—including design, production, and supply chain management. We choose a supply chain that meets sustainable procurement standards to ensure every step of our transition to green production is effectively supported.

### Sustainable Raw Materials Policy

CviLux is committed to promoting resource sustainability. We manage and apply the concept of sustainable development across our operations, including product R&D, raw material procurement, and manufacturing. By collaborating with internal and external stakeholders, we've established a procurement system that can reduce and minimize environmental and social impacts. This allows us to achieve our sustainable development goals of environmental protection and social responsibility, and it serves as the basis for our company's Sustainable Raw Materials Policy, which is guided by international standards.

- **Environmental Protection:** Ensure that the raw materials used meet environmental standards to reduce our environmental impact, making this a key factor in our raw material procurement.
- **Resource Circularity:** Prioritize the procurement of renewable and recycled raw materials to reduce the over-exploitation of natural resources.
- **Supply Chain Transparency:** Establish an open and transparent supply chain to ensure all raw material sources are legal and meet sustainability standards.
- **Social Responsibility:** Support the social and economic development of raw material production areas and safeguard the welfare of local communities. This includes prohibiting forced labor and child labor, and maintaining a safe and healthy working environment.
- **Decarbonization:** Select low-carbon emission raw materials to support global climate change mitigation goals.
- **Biodiversity:** Avoid purchasing raw materials from areas designated as globally or nationally important or sensitive biodiversity hotspots.

### Management Policies

- **Establish Sustainable Standards:** Formulate guidelines for sustainable raw material procurement and ensure all relevant parties comply.
- **Supplier Collaboration:** Work with suppliers to promote sustainable best practices, including training and technical support.
- **Monitoring and Evaluation:** Establish a monitoring system to regularly evaluate the sustainability of raw material use and its environmental impact.
- **Education and Awareness:** Promote our sustainable raw materials policy and its importance to internal employees and external partners to enhance awareness and support.
- **R&D and Innovation:** Invest in R&D for new raw material substitutes to reduce reliance on non-renewable resources.
- **Goal Setting:** Formulate specific short-term and long-term goals, such as increasing the proportion of halogen-free plastics used in our facilities.
- **Communication and Reporting:** Regularly publish sustainable progress reports to track the effectiveness of policy implementation and share results with stakeholders.

### Green Products and Substance Control

CviLux pays close attention to global environmental regulations and customer hazardous substance requirements. Based on the principles of green design source management, we've implemented the IECQ QC080000 Hazardous Substance Management System certification. Following this framework, we strictly ensure that all products are 100% compliant with relevant international regulations, customer specifications, and our company's environmental management substance operating procedures.

We also require suppliers to provide material composition declarations, test reports, and statements to guarantee the quality of our green products. By conducting material testing, we maintain customer health and safety, and we're actively developing halogen-free products to reduce our environmental footprint.

## Green Product Development Milestones

- 2003** The Tamsui Plant passed SONY Green Partner (GP) certification.
- 2004** Inventoried the group's materials for RoHS compliance and required suppliers to sign Environmental Management Substance Agreements.
- 2005** The group's products achieved 100% RoHS compliance.
- 2007** The Suzhou Plant passed SONY Green Partner (GP) certification.
- 2010** Collaborated with clients to conduct an ISO 14067 product carbon footprint inventory.
- 2012** The Qunhan Plant passed SONY Green Partner (GP) certification.
- 2021** The Laos Plant and Dongguan Plant passed SONY Green Partner (GP) certification.
- 2023** The group's halogen-free ratio reached 87% for connectors and 81% for FFC cables.
- 2024** Obtained the Samsung Eco Partner (ECO) certificate.

## Explanation of major subject impact - customer service

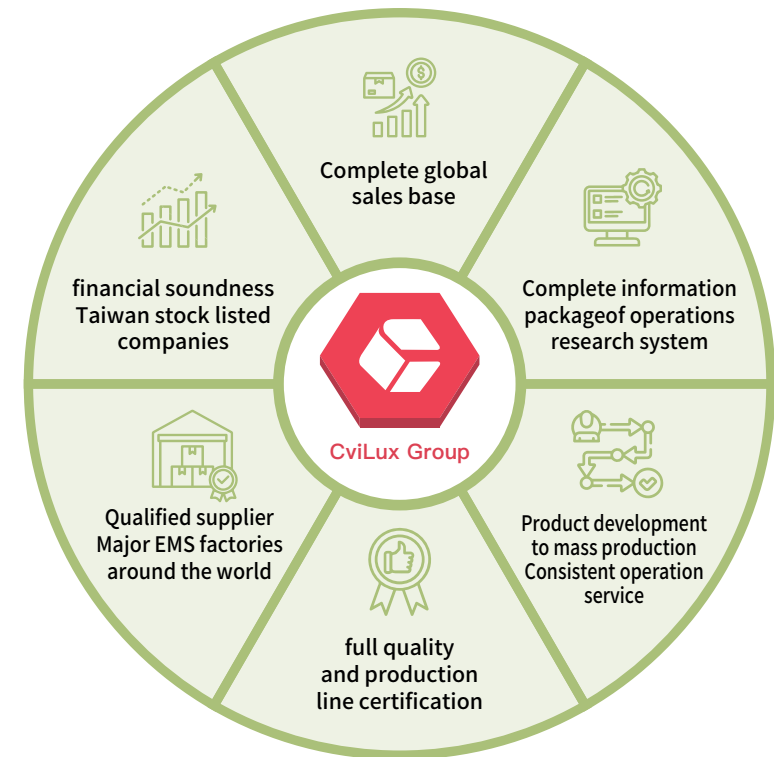
Materiality analysis		<ul style="list-style-type: none"> <li>Provide high-standard and innovative products and services through excellent execution, create value for customers, and become the best partner for customers.</li> </ul>
Policies/Commitments		<ul style="list-style-type: none"> <li>We are committed to quality improvement and stability, and strive for customer trust and satisfaction</li> </ul>
Objective	Short term	<ul style="list-style-type: none"> <li>Zero incidents of products or services violating health and safety regulations or receiving customer complaints.</li> <li>100% of product structural designs do not use materials containing hazardous substances.</li> </ul>
	Medium - to long -term	<ul style="list-style-type: none"> <li>100% of all plastics used in development pass safety certification.</li> </ul>
Reporting and Grievance Channels		e-mail : <a href="mailto:cg.law@cvilux-group.com">cg.law@cvilux-group.com</a>
Executive performance		<ul style="list-style-type: none"> <li>In 2024, 100% of all plastics used in development and design were free of hazardous substances.</li> <li>In 2024, there were zero incidents of products or services violating health and safety regulations or receiving customer complaints.</li> </ul>

## 3.4 Customer Relationships (GRI 3-3 , 418)

### Materiality Topic - Customer Relationships

Materiality analysis		<ul style="list-style-type: none"> <li>Through outstanding execution, we provide high-standard and innovative products and services to create value for our customers and become their best partner.</li> </ul>
Policies/Commitments		<ul style="list-style-type: none"> <li>We are committed to improving and stabilizing quality to gain customer trust and satisfaction.</li> </ul>
Objective	Short term	<ul style="list-style-type: none"> <li>2025 customer satisfaction target: 88.5.</li> <li>Zero customer complaints regarding product and health and safety.</li> </ul>
	Medium - to long -term	<ul style="list-style-type: none"> <li>Continuously improve customer service management processes with the goal of maximizing customer satisfaction.</li> <li>By pairing with marketing, we'll link our supply chain to customer relationship management (CRM) to form an industry value chain and maintain our overall competitiveness in production and sales.</li> <li>Maintain average annual customer satisfaction above 85%.</li> </ul>
Reporting and Grievance Channels		e-mail : <a href="mailto:cg.law@cvilux-group.com">cg.law@cvilux-group.com</a>
Executive performance		<ul style="list-style-type: none"> <li>In 2024, there were no confirmed complaints of infringing on customer privacy or losing customer data.</li> <li>In 2024, no customer complaints were received regarding product and health and safety.</li> <li>Average customer satisfaction in 2024 was 90.5%.</li> </ul>

CviLux Corporation markets its products globally under the CviLux brand. As a professional manufacturer specializing in the production and sales of connectors, flexible flat cables, and cable assemblies, we provide a streamlined process from R&D to mass production and sales. We offer top-tier technology and high-quality service to meet customer needs. Our products are widely used in industries such as networking, laptops, opto-electronics, medical, automotive, and industrial applications.



Customer satisfaction is an important basis for CviLux's continuous improvement of products and services. The company has established the Customer Satisfaction Assessment Management Procedure to survey customers' satisfaction with our products and services, which includes analyzing and evaluating the performance of our Quality/HSF (Hazardous Substance-Free) Management System.

Every year, CviLux proactively sends a customer satisfaction survey to its key clients. Based on the results, we formulate an improvement plan and set a higher customer rating as a performance indicator for all relevant departments. If a customer's satisfaction score falls below 85, the relevant functional departments will propose corrective actions. The business department then tracks the improvement status and ensures the improvement plan is completed within the specified time to achieve customer satisfaction.

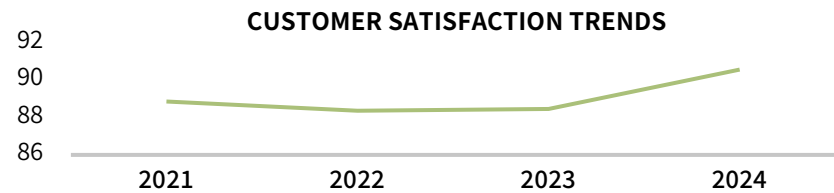
Beyond the business support unit, CviLux operates with a 'customer service is everyone's job' spirit. The business unit is responsible for business acquisition; R&D for product development and manufacturing; the quality assurance unit for quality; and the business support unit for delivery, costs, and after-sales service. For customer issues and feedback, we provide accurate and swift responses with comprehensive solutions. To meet customers' just-in-time delivery needs, we use an ERP (Enterprise Resource Planning) system as the operational foundation for processes like procurement, logistics, and finance, integrating data from external suppliers, customers, and banks. This ensures the accuracy and timeliness of our management information and deliveries. To be closer to our customers, we have established production plants, subsidiaries, and warehouses worldwide to promptly meet their needs.

## Customer service process

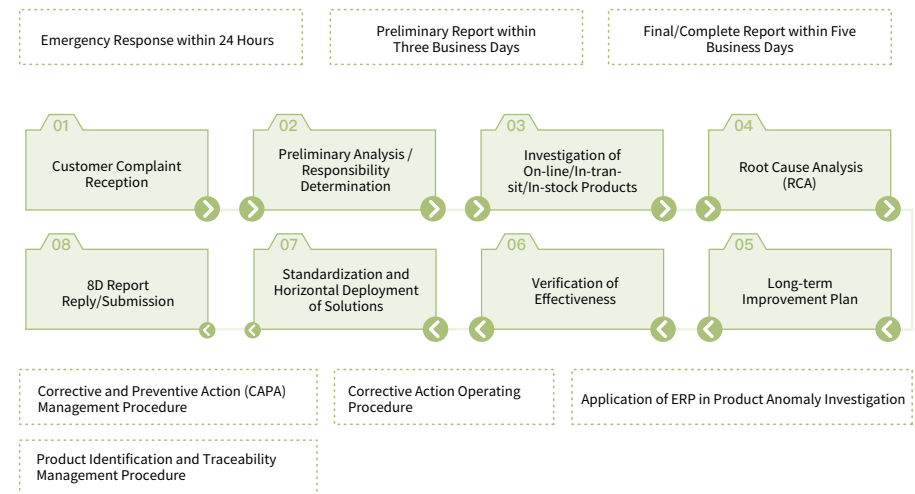


Year	2021	2022	2023	2024
Fraction	88.8	88.3	88.4	90.5
Target	86.5	87	87.5	88

To ensure that customer complaints are properly handled and resolved, CviLux continuously works to improve and increase customer satisfaction. In addition to understanding customer needs through satisfaction surveys, we've also established an effective complaint handling process. By adapting to industry characteristics and practical requirements, we can serve our customers more flexibly and efficiently, adjusting our services to their needs. This enables us to respond to customers in a timely manner and provide the best possible service quality.



## Customer complaint handling process



## 3.5 Sustainable Supply Chain (CRI 3-3, GRI204 GRI308 GRI414, GRI301)

### Sustainable Procurement Policy

Sustainable goals guide our procurement. Green innovation drives our development. We focus on a circular economy and resource regeneration. Fair trade safeguards rights and interests.

We enhance regulatory compliance through training. We ensure transparent and open information disclosure. We continuously improve through performance evaluation. We collaborate with partners to co-create value.

### Materiality Topic - Sustainable Supply Chain

<b>Materiality analysis</b>		CviLux regards our suppliers as important business partners. We aim to help them avoid violating environmental or human rights-related regulations, pay close attention to our environmental impact during the procurement process, and continuously work to prevent overconsumption that leads to the depletion of natural resources.
<b>Policies/Commitments</b>		We will make environmental sustainability our strategy for sustainable procurement. We will conduct supplier due diligence and help identify relevant regulations to lower operational risks and mitigate supply chain impacts.
<b>Objective</b>	<b>Short term</b>	<ul style="list-style-type: none"> <li>● Achieve a 90% completion rate for sustainability risk assessments of key suppliers.</li> <li>● Hold one supplier sustainability conference annually.</li> <li>● Maintain local procurement volume at or above 96%.</li> </ul>
	<b>Medium - to long -term</b>	<ul style="list-style-type: none"> <li>● Assist suppliers in implementing CviLux's sustainability policies to create a win-win situation and achieve better corporate governance.</li> <li>● Achieve a rating of "A" in the sustainability risk assessments for 90% of our key suppliers.</li> </ul>
<b>Reporting and Grievance Channels</b>		e-mail : cg.law@cvilux-group.com
<b>Executive performance</b>		<ul style="list-style-type: none"> <li>● Issued a Responsible Minerals Sourcing Commitment to 54 new suppliers this year, with a 100% signing rate.</li> <li>● Issued a Conflict Minerals Reporting Template (CMRT) survey to 54 new suppliers this year, with a 100% signing rate.</li> <li>● Issued invitations to 68 companies for the CviLux Sustainable Supplier Conference, with a 100% attendance rate.</li> <li>● Issued 75 copies of the Supplier Code of Conduct for Corporate Social Responsibility and received all 75 back, achieving a 100% signing rate.</li> <li>● Supplier Information Security Due Diligence: 97% completion rate.</li> </ul>

CviLux collaborates closely with high-quality suppliers to create a win-win niche with sustainable operations as our ultimate goal. We use our Corporate Sustainable Supplier Operating Guidelines to help suppliers improve their Environmental, Social, and Governance (ESG) performance and to jointly solve the challenges of sustainable development.

Based on our sustainable management process, we perform risk identification, assessment, and supplier evaluations, guiding those who do not meet our standards toward continuous improvement. Through this continuous cycle, we ensure suppliers meet our standards, lower supply chain risks, and enhance supplier sustainability performance. By commending, downgrading, or halting transactions with suppliers, we fully implement our sustainable supply chain management.

### Streamlined Supply Chain Process

<b>New Supplier Onboarding</b>	To become a qualified supplier, new suppliers must first pass a review using the Supplier Assessment Form and meet our quality management requirements. Key raw material and service-based suppliers must also complete and pass the Supplier Corporate Sustainability Risk Assessment and Review Form and sign the Supplier Corporate Social Responsibility Code of Conduct. In 2024, we onboarded 54 new suppliers, all of whom passed the assessment, for a 100% pass rate.
<b>Periodic Written Assessment and Monitoring</b>	Every year, we schedule and execute a written monitoring plan for qualified suppliers' ESG performance. The results are recorded in the Supplier Corporate Sustainability Risk Assessment and Review Form. The procurement department monitors the suppliers' performance after the written review. If any non-conformance issues arise, they are documented and handled using the Supplier Social Responsibility Non-Conformance Report, and the supplier is required to provide an explanation or an improvement plan. If no suitable corrective action is taken, or if the incident could negatively affect public perception or severely harm our reputation, the procurement department will apply to revoke the supplier's qualification. In 2024, a total of 75 suppliers were evaluated using the Supplier Corporate Sustainability Risk Assessment and Review Form, with a 100% pass rate.

## Streamlined Supply Chain Process

On-site Audits	<ul style="list-style-type: none"> <li>Annual on-site audits and audit targets will be arranged based on the results of the "Supplier Enterprise Sustainability Risk Assessment and Review Form" and the supervisor's decision (may be based on internal and external issues of concern for the current year). At least one audit will be scheduled annually (unless special circumstances preclude an on-site audit).</li> <li>An annual supplier sustainability audit schedule will be established (at least once). In addition to document review, abnormal event records, and assessment scoring, quality audits and ESG on-site audits may be conducted at any time.</li> <li>On-site audit results will be recorded on the "Supplier Enterprise Sustainability Risk Assessment and Review Form." If any abnormalities are found, the supplier will be required to implement improvements. The purchasing unit will evaluate the results of the report and, if necessary, arrange for a re-audit or consider replacing the supplier.</li> <li>In 2024, a total of one on-site audit was conducted, with a 100% pass rate.</li> </ul>
Awareness and Communication	<ul style="list-style-type: none"> <li>CviLux communicates its corporate sustainability policy to suppliers through official website announcements, company emails, and regular conferences.</li> <li>CviLux holds annual supplier training that covers sustainable topics such as human rights, business ethics, environmental protection, information security, and employee health and safety.</li> <li>CviLux has established a single point of contact on its official website for both internal and external parties to provide feedback and suggestions on sustainable procurement.</li> </ul> <div data-bbox="387 576 703 809"></div> <div data-bbox="714 576 1169 809"></div> <div data-bbox="1182 576 1498 809"></div> <div data-bbox="1509 576 1933 809"></div>
Local Procurement Policy	<ul style="list-style-type: none"> <li>To reduce carbon emissions from raw material transportation, increase delivery speed, and optimize our supply chain's geographical distribution, our primary procurement strategy prioritizes local sourcing. This approach not only enhances our operational flexibility but also promotes local economic growth, creates jobs, and supports the advancement of local industrial technology. For raw materials that must be imported from overseas, we reduce our inbound and supplier's outbound shipping costs by precisely planning delivery schedules and reducing the number of shipments, which further lowers our supply chain's carbon footprint.</li> <li>Our major raw material procurement, which included a combined 914.69 metric tons of copper sheets and plastic pellets and 16,265 kilometers of film, was sourced locally at 98.7%, an increase of 2% from last year. Local sourcing for our plants in China accounted for 87.6% of the total, while our headquarters in Taiwan accounted for 11%.</li> </ul> <p>Note 1: "Local" refers to the same country or region as the operating location. Note 2: "Key operating locations" refers to the organizational boundary of this report.</p>
Due diligence	<p>CviLux conducts an annual due diligence on its suppliers, which includes:</p> <ul style="list-style-type: none"> <li>Human Rights and Labor: Compliance with laws and regulations, diversity and inclusion, child labor, forced labor and modern slavery, discrimination, bullying and harassment, wages and working hours, and freedom of association.</li> <li>Business Ethics: Conflicts of interest, collusion, theft, deception, fraud, extortion, money laundering, and corruption.</li> <li>Health and Safety: Occupational safety, emergency response, occupational injury and disease, industrial hygiene, high-intensity labor, machine safety, food, public health and accommodation, and health and safety communication.</li> <li>Sustainable Environmental Development: Environmental permits and reporting, pollution prevention and resource conservation, hazardous substances, solid waste, emissions, product content restrictions, water resource management, and energy consumption and greenhouse gas (GHG) emissions.</li> <li>Information Security: Whistleblowing, sensitive information, personal identification information, intellectual property, and other important trade secrets.</li> <li>Responsible Minerals Sourcing: We conduct due diligence on whether products contain metals (including tantalum, tin, tungsten, gold, and cobalt). Suppliers are required to sign the "Supplier Corporate Social Responsibility Code of Conduct" and the "Responsible Minerals Sourcing Commitment," and return the "Supplier Social Responsibility Risk Assessment and Review Form." The results of these assessments serve as a basis for rewards and penalties in sustainable procurement.</li> </ul>

## 3.6 Responsible Minerals Sourcing

### Responsible Minerals Sourcing Policy

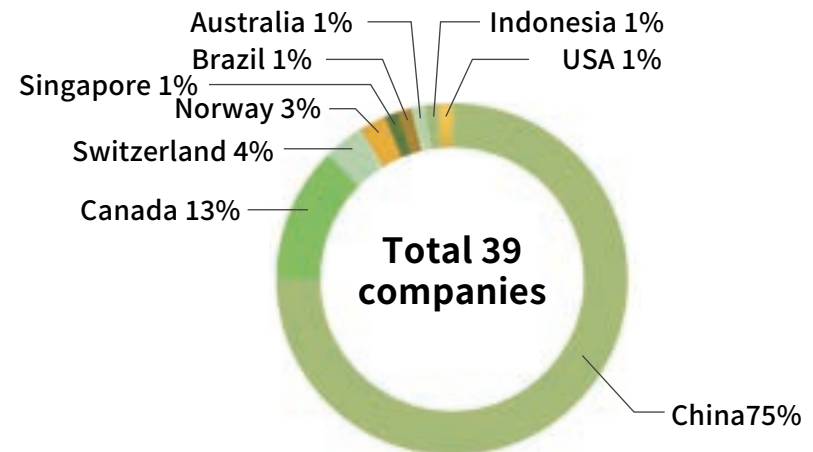
Conflict minerals are minerals mined in conflict-affected and high-risk areas under conditions of armed conflict and human rights abuses. Common minerals include tin (Sn), tungsten (W), tantalum (Ta), gold (Au), and cobalt (Co). The CviLux Group complies with the requirements of the RBA (Responsible Business Alliance) and the RMI (Responsible Minerals Initiative) and conducts due diligence on the production and sale of mineral sources in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals. We also communicate our responsible minerals sourcing policy to our suppliers and require them to comply with its requirements.

In 2024, we surveyed the material attributes of our raw material suppliers, using the Conflict Minerals Reporting Template (CMRT) for gold, tin, tantalum, and tungsten, and the Extended Minerals Reporting Template (EMRT) for cobalt and mica.

### Survey Results

CMRT		ERMT	
Gold	15	Cobalt	No use
Tin	13	Mica	No use

### Smelter location



# 04

## Environmental protection

CviLux mitigates the impact of climate factors through technological transformation, actively reduces carbon emissions and increases the use of renewable energy, formulates climate plans, develops energy monitoring systems and promotes environmental protection and energy conservation measures in daily life. Such as lighting and air-conditioning energy-saving equipment, and promote green office low-carbon life, with energy reduction and carbon reduction as the main business direction. It is expected to introduce international initiatives and standards such as science-based carbon reduction targets (SBTi) audits and greenhouse gas inventories, and actively work with value chain partners to practice low-carbon transformation.



4.1 Climate-Related Financial Disclosures (TCFD)	54
4.2 Energy and Greenhouse Gas Management	57
4.3 Water Resources Management	61
4.4 Waste Management	61

### Environmental Policy

Our policy is based on four key principles : Regulatory compliance, Waste reduction, Green design, Sustainable training

- Comply with relevant environmental regulations and strive to meet international environmental standards.
- Continuously promote waste reduction in production to fulfill our commitment to pollution prevention.
- Utilize green product procurement and design to avoid and mitigate environmental impact.
- Continuously provide environmental education and training for all employees to integrate environmental awareness into our work.

### Energy Policy

- Comply with energy regulations
- Promote low-carbon manufacturing
- Use renewable energy
- Improve energy performance

## Annual Performance

- The group's greenhouse gas (GHG) emissions decreased by 42.7% in 2024 compared to 2021.
- Our 2024 CDP rating was C.
- The group's environmental-related training totaled 2,896 hours.
- Our renewable energy ratio was 5.5%.
- In the past three years, there have been no incidents of violating environmental laws or being fined.

### Environmental Reporting Channel

CviLux has a dedicated stakeholder section on our official website that provides an appropriate communication channel. Once we receive any environmental issue, it's handled and a response is provided in accordance with our established process.

### Environmental Education and Awareness

To strengthen our employees' awareness of environmental and occupational health and safety, each of the group's plants encourages all employees to actively participate in various campaigns, competitions, and activities. These efforts are designed to give our employees a deeper understanding of the importance of environmental protection and occupational safety.

## 4.1 Climate-related financial disclosures (TCFD)<sub>(GRI201-2)</sub>

CviLux uses the framework of the Task Force on Climate-related Financial Disclosures (TCFD) to identify climate risks and opportunities. The Sustainability Committee reports to the Board of Directors on climate change risks, countermeasures, and the achievement of related goals.

Following our company's Risk Management Policy and Procedures, each risk-responsible unit must conduct a risk assessment for all identified risk scenarios. Based on the residual risk level after the assessment, they propose a risk response and improvement plan. This management process, which includes risk identification, analysis, assessment, response, monitoring, reporting, and disclosure, ensures we can effectively adapt to risk.

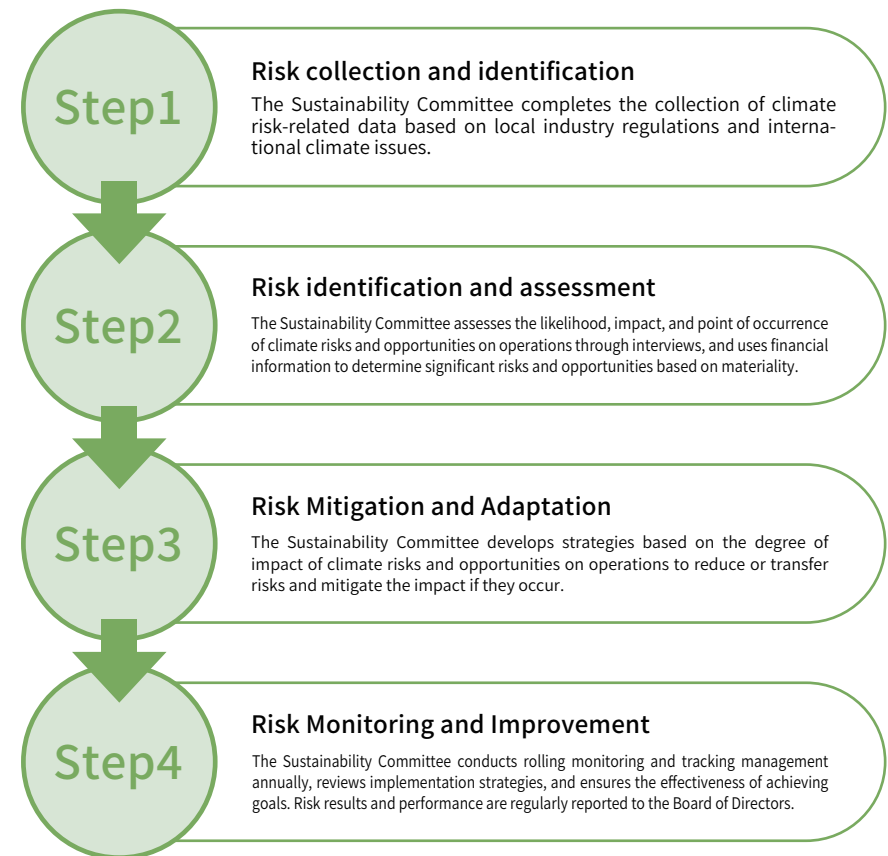
### 4.1.1 Climate change management framework

<b>Governance</b>	At CviLux, the Sustainability Committee discusses and assesses climate risk management. The resolutions are then reviewed by the sustainability sub-group's responsible managers, who report on the execution performance and provide recommendations for improvement. This report is submitted to the Board of Directors annually, and corrections are made based on their opinions. The findings and resulting actions are then included in our climate change risk-related issues and their management goals.
<b>Strategy</b>	We analyze the impact of issues from the TCFD's "Examples of Climate-Related Risks and Financial Impacts" on our strategy and plans. Through climate-related scenario analysis, we formulate corresponding countermeasures using both qualitative and quantitative analysis. In our Sustainability Committee meetings, we've defined short-term, medium-term, and long-term intervals as 1-5 years, 6-10 years, and 10+ years, respectively, referencing the 2°C scenario (2DS). Based on these time horizons, we assess climate risks and opportunities. Climate risks are divided into two major categories: transition risks (further categorized as policy & legal and market) and physical risks (further categorized as immediate and chronic). Opportunities are categorized into three types: resource efficiency, energy sources, and products & services.
<b>Risk Management</b>	The Sustainability Committee completed its risk identification during a "TCFD Climate Change-Related Financial Disclosures Discussion Meeting." Based on input from various departments on potential climate change factors, the committee discussed the corresponding operational transition and physical risks and opportunities.
<b>Indicators and targets</b>	To reduce the impact of our operations on the surrounding environment, we've invested a significant amount of resources into all of our environmental indicators. For example, we're implementing energy saving, carbon reduction, waste management, and pollution prevention to pursue our vision of sustainable development.

### 4.1.2 TCFD Climate Risk and Opportunity Identification and Assessment

Our company identifies and assesses climate-related risks and opportunities by following four main processes: identification, assessment, treatment, and monitoring. We combine the TCFD framework with our internal risk management procedures to formulate corresponding strategies and measures for climate-related risks and opportunities.

#### TCFD risk identification and assessment process



Based on the identified risk and opportunity impact levels, we are paying closer attention to changes in disaster potential. We have formulated emergency plans and risk management measures, including establishing emergency response procedures like preparing evacuation plans and rescue materials, to ensure employee safety and the protection of our property. By continuously monitoring changes in disaster potential and regularly reviewing risk levels, we aim to reduce future risks and losses.

Risk Level	Response measures
<b>Risk-free</b>	We monitor changes in disaster potential and regularly review risks.
<b>Low risk</b>	We monitor changes in disaster potential and regularly review risks.
<b>Medium risk</b>	We're intensifying our focus on changes in disaster potential and formulating emergency plans and risk measures.
<b>High risk</b>	We'll initiate emergency plans and risk management measures to conduct disaster mitigation.

## Strategy by Impact Period

CviLux has formulated short-, medium-, and long-term strategies to adapt to physical risks.

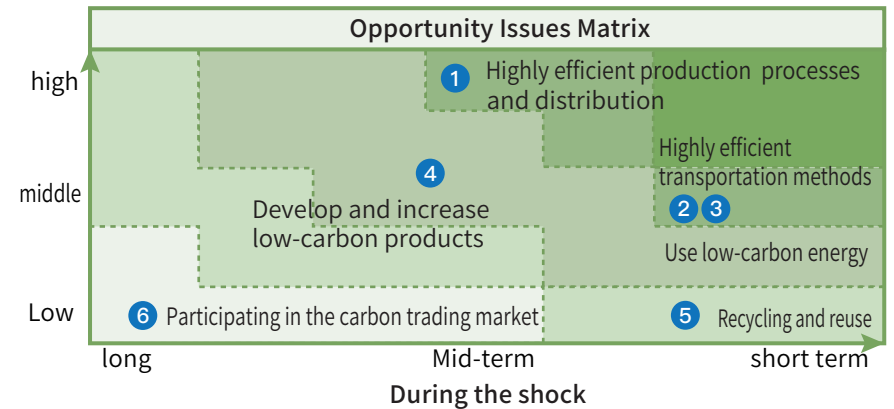
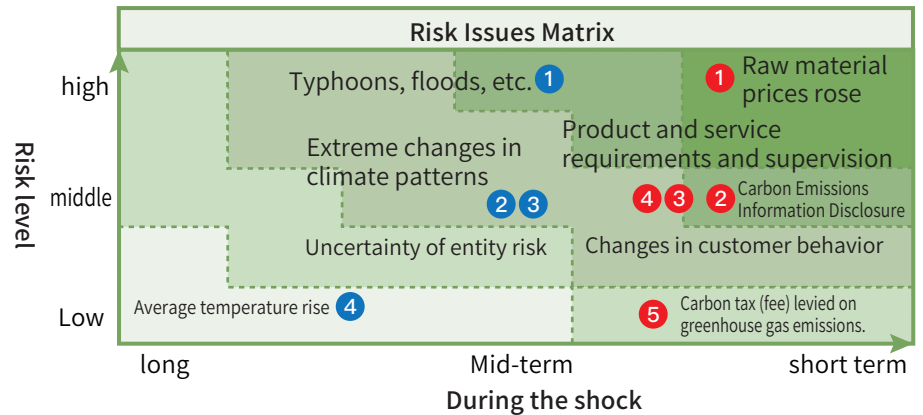
- Our short-term (1-5 years) strategy focuses on inventorying existing asset risks and establishing standard operating procedures to adapt to those risks.
- The medium-term (6-10 years) strategy is to enhance disaster resilience to improve operational sustainability, such as by planning for flood and drought prevention measures.
- Our long-term (>10 years) strategy focuses on planning for operational sustainability issues.

## Risk Issue Impact Analysis

Risk Type	Risk issues	Risk Level	During the impact
Transformation risks	Carbon tax (fee) on greenhouse gas emissions (5)	Low	short term
	Carbon Emissions Information Disclosure (2)	middle	short term
	Product and service requirements and regulations (3)	middle	short term
	Changes in customer behavior(4)	middle	short term
	Rising raw material costs (1)	high	short term
Physical Risk	Typhoons, floods, etc. (1)	high	mid-term
	Extreme changes in climate patterns (2)	middle	mid-term
	Uncertainty of physical risk (3)	middle	mid-term
	Average temperature rise (4)	Low	mid-term

## Opportunity Issue Impact Analysis

Opportunity Issues	Risk Level	During the impact
Efficient transportation methods (2)	middle	short term
Highly efficient production and distribution processes (1)	high	mid-term
Recycling (5)	Low	short term
Use low-carbon energy (3)	middle	short term
Participation in the carbon trading market (6)	Low	long-term
Develop and increase low-carbon products (4)	middle	mid-term



Note: Red: Transformation risk issues; Blue: Entity risk issues

## 4.1.3 Mitigation and Adaptation Strategies

Climate-related risks and their potential consequences are diverse, continuous, and highly uncertain, making them difficult to prioritize in a quantitative way. To address the scale of operational risks caused by climate change, our Sustainability Officer and Sustainability Committee have formulated effective management strategies to mitigate or transfer risk. We use a rolling management approach to continuously track the effectiveness of our strategies and goal achievement, thereby enhancing our operational resilience.

Using information from the Taiwan Climate Change Projection and Information Platform (TCCIP), we analyzed the physical impacts of climate change on our Taiwan headquarters. We conducted a scenario analysis of major disaster types that concern stakeholders, such as high temperatures, droughts, and floods, to facilitate our future development of impact adaptation plans. Physical disasters are the biggest source of climate risk to our operations, with the most direct impact being the rising cost of major raw materials. In 2024, the cost of major raw materials (metals) increased by 10% compared to 2023. A corresponding opportunity is the use of more efficient production and distribution processes. Therefore, CviLux has increased its renewable energy ratio and focused on automation. In 2024, our renewable energy as a percentage of total electricity consumption increased from 1.3% in 2023 to 5.5%.

type	Climate-related risks	Potential financial risks	Risk Countermeasures
Transformation risk	Carbon Emissions Information Disclosure	1.Increase in operating costs 2.Decrease in output value 3.Decrease in revenue	1.Implement an ISO 14064 system inventory to understand carbon emissions from our production processes and administrative activities. 2.Implement carbon reduction and introduce energy management plans.
	Changes in customer behavior	1.Decreased demand for goods and services 2.Increased production costs 3.Changes in energy costs	1.Integrate ISO 14064 into supplier evaluations to increase supply chain resilience. 2.Increase the number of local suppliers to reduce raw material transportation costs.
	Rising raw material costs		
Physical Risk	Product and service requirements and regulations	1.Decreased output value. 2.Damaged or scrapped production equipment, leading to a drop in production capacity due to production interruption. 3.Damaged or scrapped information equipment or data centers, leading to the loss or leakage of operational data and business interruption.	1.Establish a crisis management team to stay updated on and communicate work-from-home or work-stoppage rules and warning messages, and to provide immediate assistance to employees who need help. 2.Establish an emergency plan. 3.Find a reliable cloud provider.
	Typhoons, floods, and other events		
	Extreme changes in climate patterns		
opportunity	Uncertainty of physical risk	1.Lower operational costs 2.Increase production capacity 3.Increase the value of fixed assets	1.Advocate for the purchase of electric and hybrid vehicles. 2.Prioritize energy-saving equipment in our procurement policy. 3.Introduce energy-saving air compressors. 4.Track renewable energy usage and usage ratio.
	Efficient transportation method		
	Highly efficient production and distribution processes		
	Use low-carbon energy	1.Reduce operational costs. 2.Improve competitive position.	1.Digitalize administrative and general affairs items. 2.Continue to develop green, high-value-added products with a focus on a light, thin, and compact design.
	Develop and increase low-carbon products		

## 4.2 Energy and Greenhouse Gas Management (GRI 305)

To ensure that each of our production sites achieves its annual carbon reduction goals, we continue to implement international standard management systems, including the ISO 14001 Environmental Management System and the ISO 14064-1 Greenhouse Gas (GHG) Inventory. We also voluntarily disclose carbon emissions at all our overseas production sites. We formulate optimal plans for saving energy and resources to effectively manage our annual energy usage and GHG emissions. In 2023, we joined the Carbon Disclosure Project (CDP) and supported the TCFD initiative to implement GHG reduction and mitigate the impact of climate change. We also plan to implement the ISO 50001 Energy Management System.

### Materiality Topic - Energy and Greenhouse Gas Management

<b>Materiality Assessment</b>		<ul style="list-style-type: none"> <li>Promoting environmental sustainability is the company's mission. Through a materiality assessment, CviLux has identified "energy saving and carbon reduction" as a critical management issue among all environmental topics. Using this as a core focus, we're expanding our management efforts to other interconnected environmental issues, including water resources and waste management.</li> </ul>
<b>Policy/Commitment</b>		<ul style="list-style-type: none"> <li>To fully formulate and implement our environmental management measures, we are actively moving toward a low-carbon transition and building climate resilience in the face of the opportunities and challenges brought by climate change and energy management. This will allow us to jointly realize corporate sustainable development and environmental sustainability.</li> </ul>
<b>Goals</b>	<b>Short-term</b>	<ul style="list-style-type: none"> <li>Tamsui Plant to complete its 2024 GHG verification.</li> <li>Conduct one water resource education and awareness activity per year.</li> <li>Reduce water consumption by 1%.</li> <li>Reduce total industrial waste by 10%.</li> </ul>
	<b>Medium-to-long-term</b>	<ul style="list-style-type: none"> <li>By 2025, reduce group GHG emissions by 20% compared to the 2021 baseline year.</li> <li>By 2027, in compliance with regulations, expand GHG inventory and disclosure to include all consolidated subsidiaries.</li> <li>By 2029, the group will complete its GHG verification.</li> <li>By 2030, reduce group GHG emissions by 40% compared to the 2021 baseline year.</li> </ul>
<b>Reporting and Complaint Channel</b>		e-mail : <a href="mailto:cg.law@cvilux-group.com">cg.law@cvilux-group.com</a>
<b>Energy Management Strategy</b>		<ul style="list-style-type: none"> <li>In 2024, the group's greenhouse gas (GHG) emissions decreased by 42.7% compared to 2021.</li> <li>Our CDP rating for 2024 was C.</li> <li>The group's environmental training totaled 2,896 hours.</li> <li>The group's renewable energy ratio was 5.5%.</li> </ul>

## Energy Management Strategy

Based on our energy and environmental management system framework, we regularly review energy and environmental issues. We continuously promote energy-saving plans to establish carbon reduction goals. In production, we're gradually phasing out low-energy-efficiency equipment, replacing it with energy-saving equipment, upgrading automated production lines, and implementing renewable energy-related measures.

We've also implemented a smart, cloud-based Energy Management Service (EMS) platform to enable effective energy management and smart energy-saving control. By using monitoring and analysis to find optimal settings, we can achieve our carbon reduction goals.



## Policy

To fulfill our commitment to energy management and sustainable resource use and to become a sustainable enterprise, our company is committed to the following:

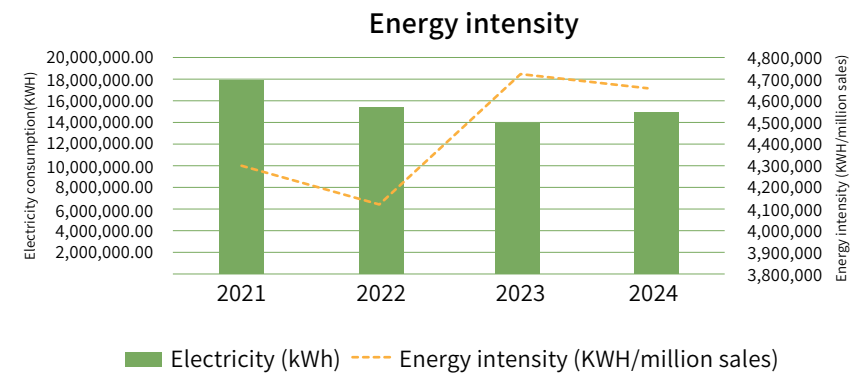
- Comply with energy regulations, Promote low-carbon manufacturing.
- Use renewable energy, Improve energy performance.

## Energy and Environmental Management Performance in 2024

Plant	Annual Electricity Consumption (kWh) (Including Photovoltaic (PV) Power Generation)	Annual Electricity Consumption (GJ)
Tamsui Plant	357,500	1287
Dongguan Plant	4,730,280	17029.008
Qunhan Plant	1,655,456	5959.6416
Suzhou Plant	4,632,350	16676.46
Chongqing Plant	3,484,677	12544.8372
total	14,860,263	53496.9468

## Group energy intensity

energy	unit	2021	2022	2023	2024
electricity	Degree(KWH)	17,876,982	15,411,393	13,970,271	14,860,263
	(GJ)	64,357.13	55,481.02	50,292.98	53,497.00
Energy intensity	(GJ)/million turnover	4,297.979	4,135.051	4,721.886	4,661.102

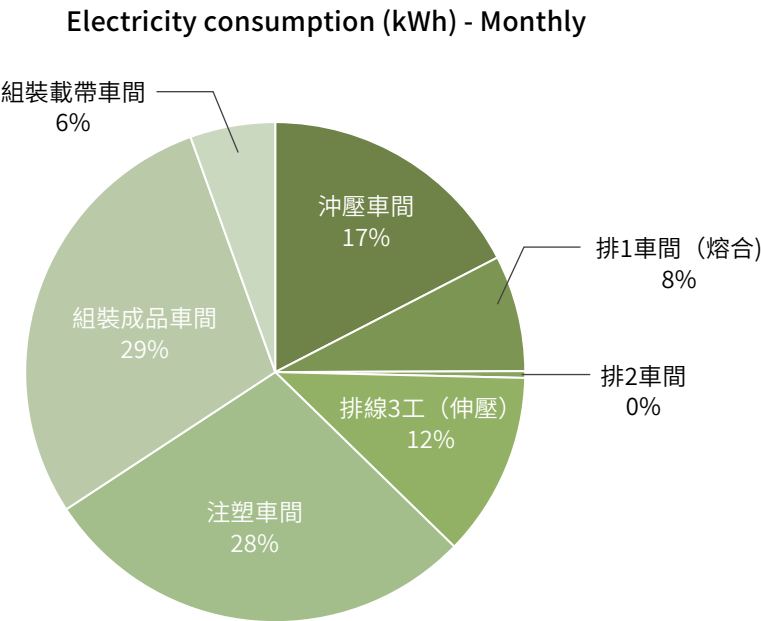


## Energy Usage Analysis

The Suzhou Plant implemented ISO 50001 Energy Management in 2024 and obtained external certification. In conjunction with energy-saving projects, we're reducing electricity consumption in production and increasing product manufacturing efficiency. We're also improving energy efficiency through equipment upgrades or the installation of variable frequency systems, and we've established a real-time energy monitoring system to manage emissions from energy consumption. This program will be rolled out across all group plants.

An analysis of our electricity consumption, based on our system framework, shows that the plant management department accounts for 86% of the company's total energy consumption. Among this, air compressors have the highest consumption rate, making them our main energy control target. We'll prioritize improving energy usage efficiency and increasing our use of renewable energy to reduce the environmental impact of our electricity consumption.

## Statistics of output and energy consumption of each production workshop in Suzhou Plant



## Renewable Energy

With extreme weather becoming the new normal, major international companies are successively joining the RE100 (100% renewable energy) initiative to support the use of renewable energy to reduce carbon emissions and mitigate the acceleration of global warming.

In response to this trend, we purchased 57,970,000 kWh of renewable energy certificates in 2024. In addition to purchasing certificates, CviLux is actively expanding solar power generation capacity at our operating locations, gradually implementing the concepts of energy transition and green manufacturing into our business operations.

The Group's renewable energy usage is as follows:

Specific projects	Description of energy-saving measures	Energy saving performance (KWh)
Solar photovoltaic power generation	<ul style="list-style-type: none"><li>Chongqing Plant power generation: 397,186.8 kWh</li><li>Suzhou Plant power generation: 375,007 kWh</li></ul>	772,193.8
Purchase renewable energy certificates Green electricity certificates	<ul style="list-style-type: none"><li>The Tamsui Plant purchased 8 T-RECs (Taiwan Renewable Energy Certificates) from the National Renewable Energy Certification Center, totaling 50,000 kWh.</li><li>The Suzhou Plant purchased 4,255 iRECs (International Renewable Energy Certificates), totaling 4,255,000 kWh.</li><li>The Dongguan Plant purchased 1,542 iRECs, totaling 1,542,000 kWh.</li></ul>	5,847,000

Note: iREC International Renewable Energy Certificate (1 certificate) is worth 1,000 kWh.

## Greenhouse Gas Management Strategy

In recent years, multiple reports have indicated that the Earth's climate and environment are being impacted by the greenhouse effect. As greenhouse gas (GHG) emissions increase, the environment will continue to deteriorate.

As a member of the global community, and to fulfill our corporate responsibility, we are committed to conducting a GHG emissions inventory. This is in response to international regulations like the United Nations Framework Convention on Climate Change, the Kyoto Protocol, and the Paris Agreement. Our goal is to accurately track and manage our current GHG emissions and, based on the inventory results, to further promote voluntary GHG reduction plans.

## GHG Inventory and Results

The Tamsui and Suzhou plants conduct GHG inventories in accordance with ISO 14064-1, while other plants complete their own inventories and voluntarily disclose their GHG emissions on the Blue Map (IPE website). By collecting quantitative emissions data, we can track each plant's GHG emissions and ensure the credibility of our inventory data. Based on the inventory results, we analyze emissions hotspots and use this to drive reduction plans at each plant, which include improving energy efficiency, reducing energy consumption, and establishing or purchasing renewable energy or certificates, all to achieve our energy-saving and carbon-reduction goals and move toward net-zero emissions.

The data shows that most of our GHG emissions come from purchased electricity. Therefore, the most direct way to reduce GHG emissions is to lower electricity usage. This is being done through improvement measures at each plant, such as energy control, equipment efficiency upgrades, and the introduction of energy-saving systems. Our primary carbon reduction strategy is to then increase the use of renewable electricity and reduce our reliance on purchased electricity.

## 2024 Statistics of the Group's greenhouse gas emissions in the past three years

Unit: Metric tons CO2e

Category 1 and Category 2 Emissions (metric tons CO2e)	Tamsui Plant	Dongguan Plant	Qunhan Plant	Suzhou Plant	Chongqing Plant	total
Category 1	40.63	5.31	2.03	39.09	39.09	126.15
Category 2 - Local Benchmark	176.60	1,830.15	640.50	2,391.35	700.24	5,738.84
Category 2 - Market Benchmark	151.90	1,233.55	640.50	1.32	700.24	2,727.51
Category 1+2-local benchmark	217.23	1,835.46	642.53	2,430.44	739.33	5,864.99
Category 1+2-Market Benchmark	192.53	1,238.86	642.53	40.41	739.33	2,853.66

## Proportion of greenhouse gas emission types

### Scope 1+2 greenhouse gas emission types

Types of greenhouse gases	CO2	CH4	N2O	HFCs	PFCs	SF6	NF3	total
2024	96.63%	2.05%	0.08%	1.25%	0.00%	0.00%	0.00%	100.00%

An analysis of the GHG inventory conducted by the Tamsui and Suzhou plants according to ISO 14064-1 shows that 94.31% of the emitted greenhouse gases are primarily carbon dioxide from purchased electricity. The remaining emissions consist of methane from human activities and hydrofluorocarbons (HFCs) from air conditioning refrigerants.

## Statistics on the Group's greenhouse gas emissions intensity over the past three years

Unit: Metric tons CO2e / Currency: NT\$ (millions)

category	2021	2022	2023	2024
Category 1	421.30	108.26	122.78	126.1471
Category 2	9,810.49	8940.81	8,003.00	5738.84
total	10,231.79	9,049.07	8,125.78	5,864.99
Group turnover	4,159.39	3,727.01	2,958.62	3,188.14
Category-Intensity	0.101	0.029	0.041	0.040
Category 2 Intensity	2.359	2.399	2.705	1.800
Carbon intensity	2.460	2.428	2.746	1.8396

## 4.3 Water Resource Management

CviLux does not discharge process wastewater during its production process; our water resources are used for general domestic purposes. The wastewater we generate is directed to the government's sewage management system after passing regular quality inspections. Since our water use is for domestic purposes, our water resource strategy focuses on the gradual implementation of water-saving facilities and promoting water-saving habits among our employees to achieve our water conservation goals.

**Water consumption at the Group's operating locations** Unit: (million liters)

Plant	Total water consumption		
	2022	2023	2024
Tamsui Plant	3.267	4.140	3.948
Dongguan Plant	103.626	92.658	72.568
Qunhan Plant	21.143	20.944	18.419
Suzhou Plant	21.030	14.777	13.114
Chongqing Plant	19.127	18.159	17.688
total	173.2080	156.3840	131.093

## 4.4 Waste Management (GRI 306)

CviLux effectively collects and handles the industrial waste we generate and actively practices recycling to reduce environmental pollution. Each of our plants continuously promotes product design and process improvements to reduce the use of copper sheets and plastic raw materials at the source. By reusing materials, we extend the lifespan of resources, reduce energy and raw material usage, and lower our environmental impact.

We are also committed to waste recycling and reuse, handing over production waste to qualified recyclers for a circular recycling process that reduces our environmental burden and effectively mitigates the depletion of the Earth's metal resources.

### Waste disposal measures

measure	
Production Waste Reduction	We're driving design and process improvements to reduce raw material usage.
Reuse of raw materials	We reuse and recycle production materials to reduce energy and raw material consumption.
Production Waste Reduction	We hand over the scrap and waste generated from production to qualified recyclers for a circular recycling process.

### Waste Disposal Categories

The main types of waste we generate are general industrial waste and hazardous waste. General industrial waste includes process waste such as scrap plastic, waste cables, and waste paperboard. Hazardous industrial waste includes waste PCB boards, activated carbon, empty solvent bottles, waste oils (lubricating, hydraulic, and wire-cutting oil), and tin dross.

All of this waste is entrusted to qualified waste disposal companies for transportation and disposal. We also regularly conduct on-site audits of these companies to monitor the waste flow and disposal methods, ensuring that all waste is properly handled.

### Total amount of waste

Unit: Metric tonnes

Year/ Plant	2023			2024		
	General business waste	Hazardous industrial waste	Total waste	General business waste	Hazardous industrial waste	Total waste
Tamsui Plant	4.08	-	4	42.81	-	2.81
Dongguan Plant	98	2	100	11.33	1.56	12.89
Qunhan Plant	2	1	3	1.07	1.00	2.07
Suzhou Plant	53	9.0	62	24.27	23.28	47.55
Chongqing Plant	10.70	0.68	11	10.00	0.80	10.80
total	167	13	180	49.48	26.64	76.12

# 05

## Happy workplace

CviLux upholds three core human resources policies: "right person for the right job," "reasonable compensation and benefits," and "career growth." We are committed to creating a fair, inclusive, and growth-oriented work environment. We value the well-being of every employee, and in addition to encouraging self-realization at work, we place a greater emphasis on work-life balance, supporting our employees in finding fulfillment and happiness in life.

Based on a management philosophy of empathy and respect, CviLux grows side-by-side with our employees. We continuously promote good labor-management relations and communication mechanisms to create a safe and stable workplace culture. Looking ahead, we will continue to strengthen our people-oriented management and practice corporate social responsibility. Through concrete actions, we will foster a harmonious labor-management relationship and move toward a vision of a win-win situation and sustainable development for all.



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## Annual Performance

- The group's female senior executive ratio is 29%.
- In Taiwan, the average salary increased by 16.15% from the previous year, and the median salary increased by 9.97%.
- There have been no incidents of occupational injuries or diseases in the past three years.
- We've continuously engaged in industry-academia collaboration with domestic universities to promote social employment, providing a total of 9 internship opportunities in the past three years.

## 5.1 Human Rights Management (GRI 402-1)

CviLux places a high degree of importance on human rights. Based on internationally recognized standards such as the Universal Declaration of Human Rights, the UN Global Compact, and the International Labour Organization (ILO), we have formulated and published our human rights and labor policies and related management regulations, which were implemented after being approved by the Board of Directors. We have obtained Responsible Business Alliance (RBA) certification and, based on GRI Standards and the OECD Due Diligence Guidance for Responsible Business Conduct, have established a human rights due diligence and management mechanism that covers the identification, prevention, mitigation, and response to potential human rights risks. The Sustainability Committee regularly reviews the implementation of these policies and incorporates major human rights issues into our risk management and sustainability report disclosures.

When there are significant operational changes or changes in working conditions, we hold labor-management meetings to communicate when necessary. We complete the notification process with one month's advance notice to protect our employees' right to work.

### Human Rights and Labor Policy

- Prohibition of forced labor.
- Reasonable compensation.
- Diversity, Equity, and Inclusion (DEI).
- Child labor, young workers, and maternity protection.
- Humane treatment.
- Reasonable religious accommodation.
- Appropriate working hours.
- Non-discrimination and anti-harassment.
- Freedom of association and peaceful assembly.

### Our Commitment

The company is committed to respecting and protecting the fundamental human rights of all employees and stakeholders. We will continuously strengthen our protection of employee human rights and working conditions. Through training, audits and reviews, and communication with stakeholders, we will deepen our corporate human rights culture and fulfill our long-term commitment to safeguarding human rights.

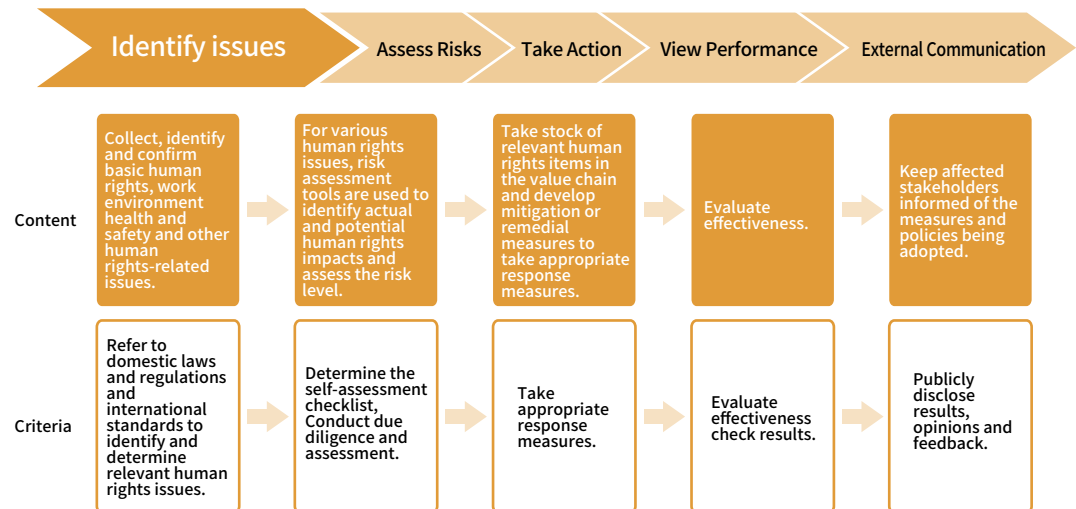
### Human Rights Due Diligence

If CviLux discovers that its own operations or business relationships may cause or be linked to a negative human rights impact, we will immediately activate our response and remediation mechanism based on the principles of identification, risk assessment, action, performance review, and external communication. For any confirmed negative impacts, we take the following measures: If the impact is caused directly by our company, we will immediately stop the action and propose a remediation plan. If it's caused indirectly through a business relationship, we will negotiate with the relevant supplier or partner, demand improvements, and terminate the relationship if necessary. We also incorporate these actions into our subsequent policy reviews and human rights due diligence processes to prevent similar incidents from reoccurring.

Additionally, CviLux has established employee complaint and stakeholder communication channels, including an internal complaint mechanism, an anonymous reporting mailbox, and an external contact window. This is to protect the rights of whistleblowers and ensure that all complaints are processed, investigated, and responded to in a timely manner. We continuously supervise the implementation of remediation measures and disclose the progress and results of handling major human rights impacts in our sustainability report.

Through a systematic response and remediation process, CviLux is committed to strengthening our human rights governance resilience and ensuring that corporate responsibility is concretely practiced.

### Due diligence process



## Due diligence risk assessment activities

Major human rights issues	Risk Description	Management Regulations	Mitigation measures	Remedial measures
Child labor	<ul style="list-style-type: none"> <li>A failure to verify the age of new employees during the hiring process resulted in the employment of a child laborer.</li> </ul>	<ul style="list-style-type: none"> <li>Procedures for the Prohibition of Child Labor and Misemployment Remediation.</li> </ul>	<ul style="list-style-type: none"> <li>We will formulate operating procedures and ensure compliance. We will also establish age verification procedures during the hiring process to prevent misemployment.</li> </ul>	<ul style="list-style-type: none"> <li>Initiate the child labor misemployment remediation procedures.</li> </ul>
Working hours	<ul style="list-style-type: none"> <li>Overtime work (weekly working hours exceeding 60 hours)</li> <li>Continuous work (continuous attendance exceeding 7 days)</li> </ul>	<ul style="list-style-type: none"> <li>Employee Attendance and Leave Management Regulations.</li> </ul>	<ul style="list-style-type: none"> <li>Initiate a working hours management system and regularly issue overtime alerts.</li> </ul>	<ul style="list-style-type: none"> <li>Formulate a more complete management system and ensure compliance.</li> <li>Properly plan production schedules and arrange tasks to avoid manpower shortages and ensure sufficient staffing.</li> <li>Provide overtime pay and time off in accordance with the law to allow for timely rest.</li> </ul>
Discrimination /Harassment	<ul style="list-style-type: none"> <li>Employees are subjected to any acts of threats, abuse, exploitation, discrimination, or sexual harassment.</li> </ul>	<ul style="list-style-type: none"> <li>Policy on Anti-Slavery and Human Trafficking.</li> </ul>	<ul style="list-style-type: none"> <li>Refine our internal complaint and communication channels.</li> <li>Implement relevant education and training.</li> </ul>	<ul style="list-style-type: none"> <li>Provide appropriate protective measures for complainants to prevent them from being subjected to retaliation or unfair treatment.</li> </ul>
Forced Labor and Modern Slavery	<ul style="list-style-type: none"> <li>Incidents of forced labor, such as being forced to work, restricted movement, restrictions on employee leave, or mandatory overtime. Forcing employees to work through violence,</li> <li>intimidation, threats, or illegal means of restricting personal freedom, such as requiring a deposit upon hiring or withholding personal documents.</li> </ul>	<ul style="list-style-type: none"> <li>Anti-Coercion, Forced Labor, and Prison Labor Policy.</li> </ul>	<ul style="list-style-type: none"> <li>Adhere to operating procedures and ensure their implementation, conduct unannounced audits annually.</li> </ul>	<ul style="list-style-type: none"> <li>Take appropriate and immediate corrective action for violators.</li> <li>Conduct relevant awareness campaigns and training.</li> </ul>
Occupational Health and Safety	<ul style="list-style-type: none"> <li>Workplace health hazards are those that require medical treatment for an employee to fully or partially recover. Examples include **work-related injuries, occupational diseases, exposure to hazardous substances**, and working in a dangerous environment.</li> </ul>	<ul style="list-style-type: none"> <li>Occupational health and safety management procedures.</li> </ul>	<ul style="list-style-type: none"> <li>Regularly perform risk identification.</li> <li>Provide health check-ups and environmental monitoring.</li> <li>Implement maternity care and employee assistance programs.</li> </ul>	<ul style="list-style-type: none"> <li>Provide immediate medical and first aid treatment.</li> <li>Provide necessary health guidance.</li> <li>Provide necessary compensation.</li> </ul>
Supplier	<ul style="list-style-type: none"> <li>Suppliers do not comply with the RBA Code of Conduct.</li> <li>Suppliers directly or indirectly use conflict minerals in their raw materials.</li> </ul>	<ul style="list-style-type: none"> <li>Corporate Sustainable Supplier Operating Procedures.</li> <li>Responsible Minerals Sourcing Operating Procedures.</li> </ul>	<ul style="list-style-type: none"> <li>Hold an annual supplier awareness conference.</li> <li>Require suppliers to sign the Supplier Corporate Social Responsibility Code of Conduct to ensure compliance with relevant laws and the RBA Code of Conduct.</li> </ul>	<ul style="list-style-type: none"> <li>If non-conformances are found during an audit, we require suppliers to make improvements within a set timeframe.</li> <li>For serious violations, we will terminate the partnership.</li> </ul>

## Results of the Due Diligence Risk Assessment

CviLux systematically collects and assesses human rights and labor risks in accordance with domestic laws and international standards. In 2024, through our human rights due diligence and risk identification process, we identified five main human rights risk issues: Child Labor, Working Hours, Discrimination/Harassment, Forced Labor and Modern Slavery, and Occupational Health and Safety.

After our risk assessment, all the aforementioned issues were rated as a "low" risk, with the exception of "Working Hours," which was rated as a "medium" risk. To address this, CviLux has initiated a working hours control and early warning system. We're also optimizing production scheduling and manpower allocation and providing overtime pay and leave in accordance with the law. These measures are designed to reduce the risk of employee overwork and ensure compliance with legal and humane working conditions standards.

## Employee Human Rights and Training

CviLux holds mandatory annual human rights and labor-related training for all employees. The training covers key topics such as our company's human rights and labor policies, the Responsible Business Alliance (RBA) Code of Conduct, employee professional ethics, the prohibition of forced labor, anti-discrimination policies, the concept of diversity and inclusion, and sexual harassment prevention. The purpose is to enhance all employees' awareness and appreciation of human rights issues.

In 2024, the total hours of human rights awareness training for all employees reached 1,992 hours. Through this systematic and continuous training mechanism, CviLux strengthens employees' understanding of fairness, respect, and workplace ethics. We are committed to building a diverse, inclusive, and non-discriminatory work environment to effectively prevent the occurrence of potential human rights risks.

## Prevention of Discrimination, Harassment, and Workplace Violence

CviLux strictly prohibits any form of discrimination and is committed to creating a diverse, equal, and inclusive work environment. We uphold the principles of fairness and respect in all aspects of human resources management, including recruitment, compensation, benefits, training, promotion, dismissal, and retirement. We do not provide differential treatment based on an employee's race, social class, nationality, religious beliefs, physical or mental disability, gender, sexual orientation, age, or other identity characteristics.

To further ensure fairness in the recruitment process, the company has specifically defined a "blind hiring process" in its "Employee Supplement Management Regulations." This process de-identifies applicants' personal background information during the initial interview stages to ensure selection is focused on job functions and skill performance. In 2024, the company hired a total of 412 new employees, and all were interviewed and hired through the blind hiring process, demonstrating CviLux's determination and achievements in unbiased recruitment practices.

Through institutionalized fair mechanisms and continuous internal awareness campaigns, CviLux integrates the principles of respecting diversity and anti-discrimination into its corporate culture. This fulfills the UN Sustainable Development Goals (SDGs), specifically Goal 5 on gender equality and Goal 10 on reduced inequalities. We continuously strengthen our employees' awareness and capacity to act on equal rights.

To ensure gender equality in the workplace, CviLux, in accordance with Article 13, Paragraph 1 of the "Act of Gender Equality in Employment," has formulated the "Management Regulations for Workplace Sexual Harassment Prevention, Complaints, and Disciplinary Actions." This policy completely prohibits any form of sexual harassment, including improper physical contact, verbal harassment, or other offensive behavior. The company has set up a sexual harassment complaint mailbox on its internal website, a dedicated hotline, and a physical suggestion box to provide diverse and convenient complaint channels.

If an employee discovers or experiences any discriminatory or harassing behavior, they can report it directly to management. The company will have personnel with no conflicts of interest conduct a confidential investigation and take appropriate corrective actions in a timely manner to ensure the privacy and rights of the parties involved are protected. CviLux is committed to not taking any form of retaliation against the complainant and continuously optimizes its procedures to strengthen trust and institutional fairness.

Additionally, CviLux has a formal complaint and reporting management system at all its operating locations, where employees can express opinions or file complaints through a dedicated hotline and suggestion boxes. In 2024, an incident of sexual harassment occurred at the Tamsui Plant. After receiving the report, the management center, in conjunction with relevant departments, completed the investigation and case closure. Following the incident, related training for department managers was strengthened.

## Complaint Channel

CviLux Group Complaint Reporting Channel		Number of reports	Number of cases accepted	Number of cases closed
Dedicated mailbox	cg_ta100@cvilux-group.com	1	1	1
Dedicated telephone	02-2620-1000#11308	0	0	0
Suggestion Box	Physical suggestion box	0	0	0

## Diverse Communication Channels (402-1、2-30)

CviLux values two-way communication with its employees and is committed to building open, transparent, and diverse communication mechanisms. This allows us to fully understand employee needs, respond to concerns, and strengthen trust. We've established multiple formal and informal communication channels to ensure all employees can express their opinions and suggestions in a pressure-free environment.

Through continuous communication, CviLux effectively promotes understanding and consensus between management and employees. This strengthens labor-management relations, enhances organizational cohesion, and helps us jointly create a respectful and harmonious work environment.

Communication channels	Communication frequency	Communication characteristics
Suggestion Box	Irregular	A physical suggestion box is set up where employees can fully express their opinions on the company, and a dedicated unit will be responsible for handling and providing feedback regularly.
Labor-Management Meeting	Quarterly	CviLux has established a Labor-Management Conference and an Employee Representative Conference to communicate with labor representatives on issues such as proposals for improvement, working conditions, daily life, benefits, and other suggestions.
Employee satisfaction survey	each year	Conduct surveys on job satisfaction, benefits and employee development, leadership and management, performance management, teamwork, and quality concepts
Complaint channels for discrimination, harassment, and workplace violations	Irregular	Complaints regarding discrimination, harassment, and workplace abuse.
Integrity and Ethics Complaint Channel	Irregular	Reporting and appealing integrity and ethics cases.
CviLux e-newsletter	weekly	Internal information release.

## Ratio of labor and management personnel at labor-management meetings/employee representative conferences

Category	Tamsui Plant	Dongguan Plant	Qunhan Plant	Suzhou Plant	Chongqing Plant
Number of capital representatives	5	3	3	3	3
Number of labor representatives	5	11	9	13	15
Voters at electionsLabor representatives as a percentage of 12/31 employees	107	339	120	287	222
Voters at electionsLabor representatives as a percentage of 12/31 employees	3%	3%	8%	5%	5%
Election Date	2023/6/5	2023/11/24	2023/11/24	2023/12/28	2021/1/16

## Employee Satisfaction Survey

CviLux values employee feedback and sees it as a core foundation for driving the company's sustainable development. We conduct an annual employee satisfaction survey that covers a variety of topics, including job satisfaction, benefits and career development, leadership and management effectiveness, performance management, teamwork, workplace communication, and quality awareness. This allows us to gain a deep understanding of employee needs and concerns and strengthen two-way dialogue and understanding within the organization.

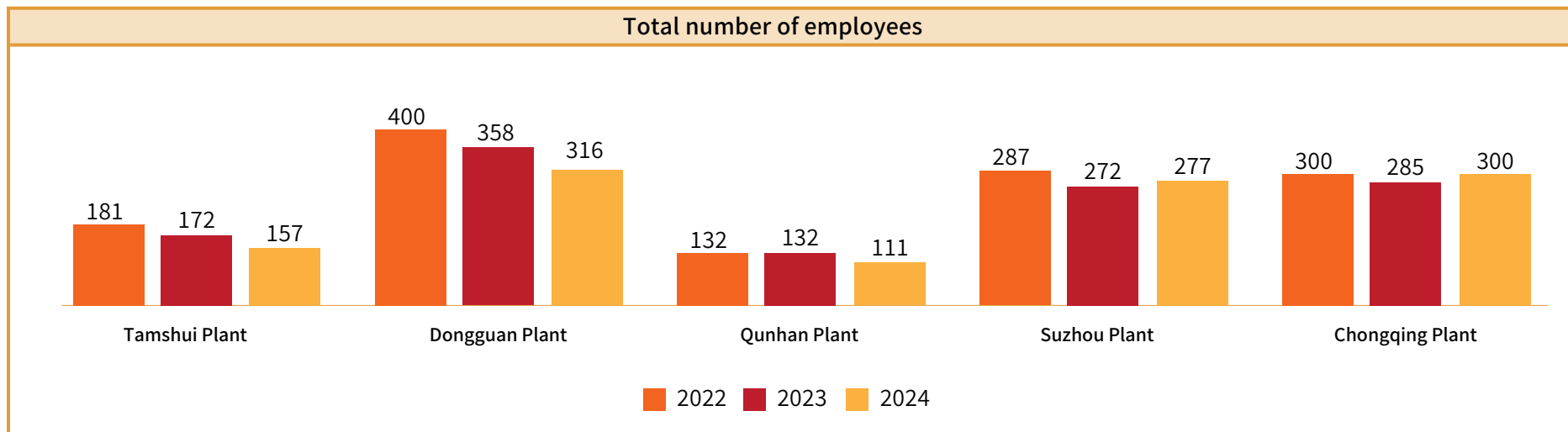
The survey results are systematically compiled and analyzed, serving as a key basis for optimizing our human resources policies and organizational systems. Based on this feedback, we drive various specific improvement measures to continuously enhance employee satisfaction, engagement, and a sense of belonging. CviLux is committed to creating a happy workplace that values employee physical and mental health, balances work and life, and fosters harmonious labor-management relations, thereby implementing our "people-centric" management philosophy.

Plant	Number of respondents	Employee satisfaction	Main response areas
Tamshui Plant	157	81.1%	Benefits and Employee Development
Dongguan Plant	246	94.0%	Benefits and Employee Development
Qunhan Plant	72	94.0%	Benefits and Employee Development
Suzhou Plant	299	82.4%	Benefits and Employee Development
Chongqing Plant	219	84.0%	Benefits and Employee Development

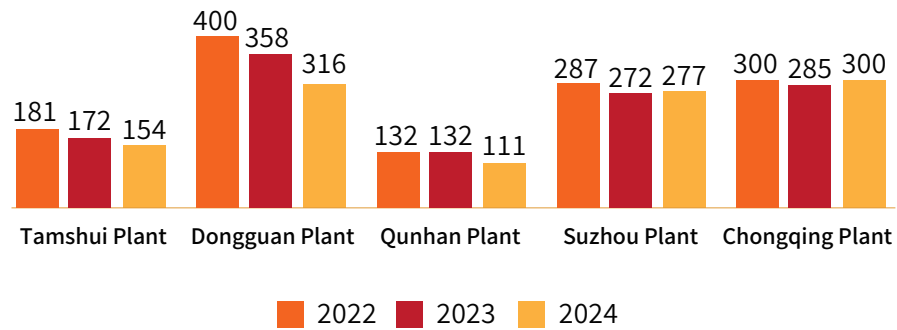
## 5.2 Employee Overview (GRI401-1、405-1)

As of the end of December 2024, the CviLux Group had a total of 1,161 employees. The breakdown by plant is as follows: Tamsui Plant (157), Dongguan Plant (316), Qunhan Plant (111), Suzhou Plant (277), and Chongqing Plant (300). The overall workforce was approximately 45% male and 55% female.

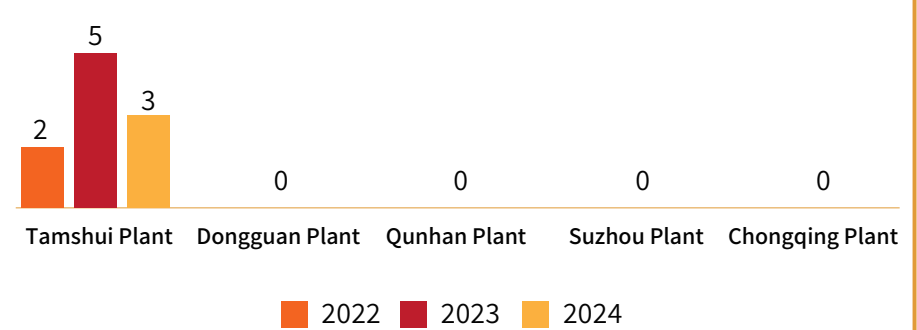
year	2022				2023				2024			
plant	male	female	total	Ratio of total number of people	male	female	total	Ratio of total number of people	male	female	total	Ratio of total number of people
Tamshui Plant	95	86	181	13%	92	80	172	12%	89	68	157	14%
Dongguan Plant	189	211	400	29%	176	182	358	26%	153	163	316	27%
Qunhan Plant	57	75	132	10%	58	74	132	10%	51	60	111	10%
Suzhou Plant	140	147	287	21%	128	144	272	20%	135	142	277	24%
Chongqing Plant	97	203	300	22%	92	193	285	21%	97	203	300	26%
Total	578	722	1,300		546	673	1,219		525	636	1,161	



Number of full-time employees

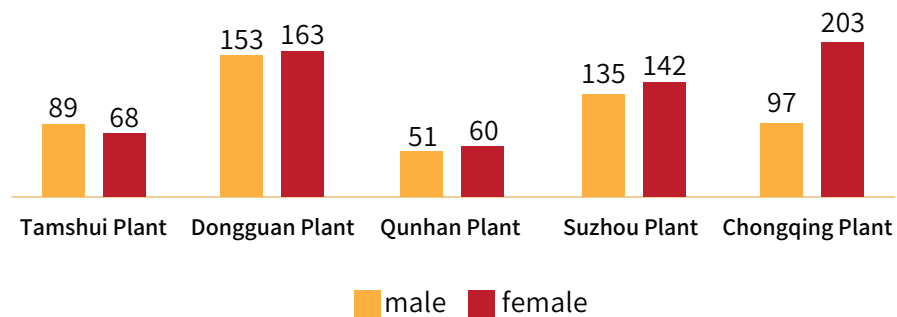


Number of part-time employees

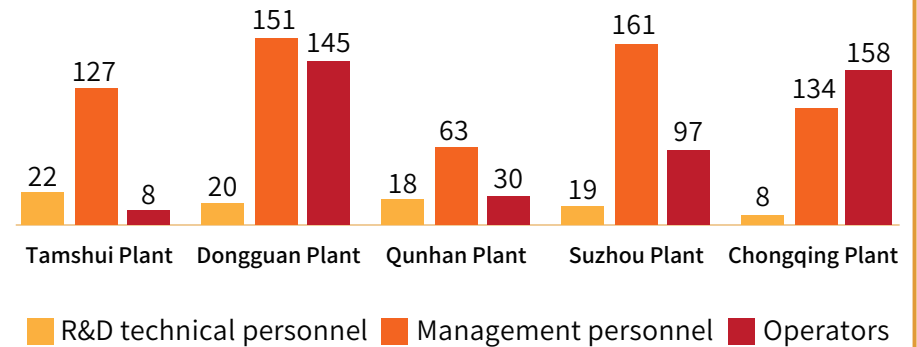


Note 1: Full-time employees are defined as those whose weekly working hours meet the legal limit. Part-time employees are those whose weekly working hours do not meet the legal limit, such as student workers and hourly staff.

Employee gender statistics



Employee job category statistics



Note 1: R&D and design personnel are employees responsible for product development and design work (R&D expenses).

Note 2: Management personnel are employees responsible for administrative, sales, and materials work (management, sales, and indirect expenses).

Note 3: Operations personnel are employees responsible for production-related work (direct expenses).

## Age / Tenure

Based on an analysis of our total employee population, the 31-50 age group accounts for the highest proportion at 69%, with those aged 50 and above making up 9%. This indicates that our current workforce is primarily composed of middle-aged employees. In terms of tenure, employees with less than 5 years of service account for the highest proportion at 46%, while those with 5-10 years of service make up 22%. This means a total of 68% of our employees have been with the company for less than 10 years.

Year		2024					
category		Number of men	The proportion of this group	Number of women	The proportion of this group	total	Proportion of all employees
age	30 years old or below	143	27.24%	99	15.57%	242	20.84%
	31-50 years old	320	60.95%	485	76.26%	805	69.34%
	50 years old or above	62	11.81%	52	8.18%	114	9.82%
Seniority	Less than 5 years	252	48.00%	291	45.75%	543	46.77%
	5-10 years	106	20.19%	150	23.58%	256	22.05%
	10-15 years	78	14.86%	124	19.50%	202	17.40%
	15-20 years	45	8.57%	41	6.45%	86	7.41%
	20-25 years	35	6.67%	22	3.46%	57	4.91%
	More than 25 years	9	1.71%	8	1.26%	17	1.46%

Note 1: The calculation method is as follows:

Percentage of direct personnel under 30 = (Total number of direct personnel under 30 at the end of the year / Total number of employees at the end of the year) \* 100%

## Non-employee Workers

As of December 31, 2024, CviLux had no non-employee workers.

## Female and Local Manager Employment Status

In 2024, CviLux had a total of 44 female senior executives, representing 29% of all senior executives. We're committed to female career development, not only by providing professional training and promoting more outstanding women to management positions but also by making "hiring local talent for management roles" a key goal. We actively employ and cultivate local talent, with each of our plants developing unique recruitment strategies to meet local labor needs and strengthen our commitment to talent localization.

Plant	Number of senior executives	Female executives		Proportion of female executives at the plant	Local executives		The proportion of local executives in the number of employees in the plant
		Number	Proportion of senior executives		Number	Proportion of senior executives	
Tamshui plant	79	25	16%	16%	79	100%	50%
Dongguan plant	21	4	3%	1%	21	100%	7%
Qunhan Plant	16	3	2%	3%	16	100%	14%
Suzhou plant	25	8	5%	3%	25	100%	9%
Chongqing plant	13	4	3%	1%	13	100%	4%
Total	154	44	29%	4%	154	100%	13%

Note 1. Senior managers are defined as employees with a job grade of 8 or above

Note 2: Local senior executives refer to the nationalities of the region.

## Employment status of ethnic minorities and persons with disabilities

Factory	2022		2023		2024	
	Physical and mental disabilities	Minority	Physical and mental disabilities	Minority	Physical and mental disabilities	Minority
Tamshui plant	2	2	2	2	2	2
Dongguan plant	5	9	5	6	5	18
Qunhan Plant	1	4	1	5	2	2
Suzhou plant	6	5	6	4	7	5
Chongqing plant	5	2	5	2	5	4
Total	19	22	19	19	21	31

Note 1: The definition of ethnic minorities refers to indigenous peoples in Taiwan and ethnic groups other than the Han Chinese in China.

Note 2: The definition and calculation for people with disabilities are based on employees who hold a disability certificate in Taiwan and a disabled person's certificate in China.

## Annual entry and exit analysis table

Career Analysis Project/Year		In 2021		In 2022		In 2023	
		Number of people	Proportion (Note)	Number of people	Proportion (Note)	Number of people	Proportion (Note)
Factory	Tamshui plant	29	4%	15	3%	22	5%
	Dongguan plant	265	37%	179	37%	142	34%
	Qunhan Plant	135	19%	67	14%	31	8%
	Suzhou plant	166	23%	136	28%	81	20%
	Chongqing plant	127	18%	91	19%	136	33%
	Total	722		488		412	
Age	30 years of age or younger	415	57%	306	63%	245	59%
	31-50 years old	299	41%	174	36%	159	39%
	50 years of age or older	8	1%	8	2%	8	2%
Gender	Male	353	49%	239	49%	217	53%
	Female	369	51%	249	51%	195	47%

Career Analysis Project/Year		In 2021		In 2022		In 2023	
		Number of people	Proportion (Note)	Number of people	Proportion (Note)	Number of people	Proportion (Note)
Factory	Tamshui plant	29	4%	28	5%	35	7%
	Dongguan plant	240	31%	222	39%	187	40%
	Qunhan Plant	131	17%	67	12%	52	11%
	Suzhou plant	228	29%	141	25%	75	16%
	Chongqing plant	154	20%	106	19%	121	26%
	Total	782		564		470	
Age	30 years of age or younger	459	59%	318	56%	250	53%
	31-50 years old	312	40%	227	40%	197	42%
	50 years of age or older	11	1%	19	3%	23	5%
Gender	Male	397	51%	266	47%	238	51%
	Female	385	49%	298	53%	232	49%

Note 1: Data is based on the total number of employees as of the end of the year (12/31).

Note 2: The formulas are as follows:

• Hiring Rate = (Total number of employees hired in a specific category during the year / Total number of employees in that category at the end of the year) \* 100%  
 e.g., Female hiring rate = (Total number of female employees hired in the year / Total number of female employees at the end of the year) \* 100%  
 • Resignation Rate = (Total number of employees who resigned in a specific category during the year / Total number of employees in that category at the end of the year) \* 100%  
 e.g., Resignation rate for employees under 30 = (Total number of employees under 30 who resigned in the year / Total number of employees under 30 at the end of the year) \* 100%

## 5.3 Employee Compensation and Benefits (GRI2-20、2-21、401-2、405-2)

CviLux values employee labor rights and has established a human rights and labor policy. The compensation and benefits we provide exceed local legal requirements and are never below the legal minimum wage. All employees are covered by legally mandated insurance and pension plans. We have an equal-pay-for-equal-work policy, ensuring no differentiation based on race, region, ethnicity, background, social class, ancestry, religion, physical disability, gender, sexual orientation, pregnancy, marital status, union membership, political views, or age. Our reward system, which includes salaries, benefits, bonuses, and remuneration, is designed with a living wage concept in mind, providing market-competitive compensation. This increases employee loyalty, reduces turnover, and ensures stable business development. In 2024, the average annual salary for full-time non-managerial employees in Taiwan was NT\$978,000.

CviLux sets performance goals based on our performance appraisal system. We conduct annual performance reviews and interviews at the end of each year and use the results as a basis for promotion, salary adjustments, and the distribution of bonuses and remuneration. By linking our bonus system to employee appraisals, the company's operational performance, and annual net profit, we follow the company's articles of incorporation to allocate 5% to 12% of our profits as employee remuneration. This is distributed to all employees after considering their tenure and annual performance, to motivate them to work together toward the group's goals.

### Ratio of men's and women's salaries to salaries

Factory	Category	Male	Female
Tamshui plant	supervisor	1.32	1
	Indirect	1.09	1
	Operator	1.00	1
Dongguan plant	supervisor	1.10	1
	Indirect	0.99	1
	Operator	0.99	1
Qunhan Plant	supervisor	0.98	1
	Indirect	1.26	1
	Operator	1.03	1
Suzhou plant	supervisor	0.93	1
	Indirect	1.07	1
	Operator	1.04	1
Chongqing plant	supervisor	1.25	1
	Indirect	1.24	1
	Operator	1.00	1

### Salary information for full-time non-supervisory employees in Taiwan

Unit: NT\$ thousand				Unit: Dollar			
Year	2022	2023	2024	Factory	Basic salary	Average monthly fixed salary	Proportion/Multiple
Number of employees	164	157	148	Tamshui plant	27,470	27,480	1.00
Difference from the previous year	2.50%	-4.27%	-5.73%	Dongguan plant	1,900	2,473	1.30
Total salary (thousand yuan)	152,988	132,177	144,683	Qunhan Plant	1,900	2,639	1.39
Difference from the previous year	3.08%	-13.60%	9.46%	Suzhou plant	2,490	2,752	1.11
Average salary	933	842	978	Chongqing plant	2,100	2,115	1.01
Difference from the previous year	0.54%	-9.75%	16.15%				
Median salary	788	762	838				
Difference from the previous year	-0.25%	-3.30%	9.97%				

Note1. The local legal minimum wage is based on data from each region as of January 1, 2024.  
 Note2. The currency for the Tamsui Plant is TWD, while the currency for other plants in China is RMB.

### Retirement and Social Insurance

CviLux values employees' financial security after retirement and continuously improves its retirement system and fund allocation management. Since 1998, the Tamsui Plant has implemented the "Employee Retirement Regulations" in accordance with the "Labor Standards Act" and established a "Labor Pension Reserve Fund Supervisory Committee" to review matters related to pension reserve allocation and payments. In 2024, according to regulations, 4% of the total monthly employee salary was allocated to a special pension account at Taiwan Bank, with a balance of NT\$20,854 thousand as of the end of 2024. For employees who fall under the "Labor Pension Act," CviLux allocates 6% of their insured salary to a personal pension account at the Bureau of Labor Insurance every month. In 2024, the cumulative allocation amount was NT\$6,499 thousand. Additionally, each of the CviLux Group's affiliated companies, in accordance with the "Social Insurance Law," makes regular contributions with employees to government social insurance accounts, covering risks such as old age, illness, disability, unemployment, maternity, and financial hardship. In 2024, the total amount of pension and basic old-age insurance contributions was NT\$44,402 thousand. Through our robust retirement and social insurance mechanisms, CviLux continues to help employees build long-term, stable financial plans, fulfilling our commitment to employee well-being.

## Parental Leave

CviLux values the needs of female employees and is committed to creating a safe, warm, and friendly work environment. The company provides multiple facilities and services designed specifically for female employees to help them achieve work-life balance and implement gender equality in the workplace.

For parental support, employees at the Tamsui Plant, regardless of gender, can apply for parental leave in accordance with the "Act of Gender Equality in Employment," for a maximum of two years. After the leave, the company will arrange for the employee to return to their original position and provide necessary skills courses to assist their return to the workplace.

The company also provides a full range of family-friendly leave types as per the law, including: maternity leave, prenatal check-up leave, paternity leave, menstrual leave (unique to Taiwan), antenatal care leave, family care leave, and breastfeeding leave. At the same time, CviLux has set up safe, comfortable, and private lactation rooms in its offices to provide a convenient and supportive environment for employees with infants. Through our robust systems and thoughtful facilities, CviLux is actively building an inclusive and supportive workplace culture, ensuring employees can work and live with peace of mind during different life stages.

Number of childcare leave without pay applications/reinstatement in Taiwan					
Employee childcare stay/year	Gender	Statistics			
		2021	2022	2023	2024
The number of employees who are eligible to stay in childcare.	male	6	7	4	6
	female	5	2	5	4
The number of employees who applied for childcare stay.	male	0	1	0	1
	female	2	0	1	0
Number of employees who should be reinstated after the expiration of the childcare period (A).	male	0	0	1	0
	female	1	1	2	0
Number of employees who actually returned to work after the expiration of the childcare period (B)(including early reinstatement).	male	0	0	1	0
	female	0	0	1	0
Dismissal rate (B/A).	male	0%	0%	100%	0%
	female	0%	0%	50%	0%
The number of employees who have been in service 12 months after the expiration of the childcare period in the previous year and have returned to work (C).	male	0	-	-	1
	female	1	-	-	1
Retention rate (C/previous year B).	male	0%	-	-	100%
	female	50%	-	-	100%

Note 1: One male employee who was due to return in 2024 voluntarily resigned due to personal reasons and therefore did not return to work.

Note 2: "-" indicates that there were no employees due to return in the previous year, so the retention rate is 0.

Annual maternity/paternity leave statistics	Gender	Dongguan plant	Qunhan Plant	Suzhou plant	Chongqing plant
The actual number of people who took leave.	male	2	1	4	3
	female	4	1	3	3
Number of persons to be reinstated in the current year (A).	male	1	1	3	3
	female	1	0	2	2
Actual number of reinstated persons (B).	male	1	1	3	3
	female	0	0	2	2
Reinstatement rate (B/A).	male	100%	100%	100%	100%
	female	0%	-	100%	100%
The number of employees who are still in service twelve months after reinstatement(C).	male	0	0	2	1
	female	4	1	2	3
Retention rate (current year C/previous year B).	male	0%	-	100%	50%
	female	100%	50%	100%	100%

Note 1: "-" indicates not applicable.

Note 2: The count of employees due to return is based on their return-to-work date within the current year.

Note 3: Return-to-work rate = (Total number of employees who actually returned in the current year / Total number of employees due to return in the current year) \* 100%.

Note 4: Retention rate = (Total number of employees still employed twelve months after returning / Total number of employees who actually returned in the previous year) \* 100%.

## Employee Benefits

CviLux upholds a "people-centric" philosophy, committed to creating a happy, healthy, and inclusive workplace. We continuously plan diverse employee benefits and foster a positive corporate culture and high-quality work atmosphere. In addition to a compensation and benefits system that exceeds legal requirements, we also design programs that support employee physical and mental health. Our benefits cover a variety of areas, including work-life balance, healthcare, family care, and life assistance. We are also continuously optimizing our office environment to create a bright, comfortable, and friendly workspace, thereby improving employee productivity and happiness.

Furthermore, CviLux holds a variety of employee activities and health promotion courses to help our team relieve stress and promote cross-departmental communication. These efforts strengthen team cohesion and positive interactions among colleagues, further shaping a corporate culture that values both vitality and care.

## Welfare measures

Employee benefits programs	Applicable to the factory		Employee benefits programs	Applicable to the factory	
	Taiwan	China		Taiwan	China
Better than the 58-day maternity leave under the Labor Standards Act	✓		Group Tours	✓	
Better than the Labor Standards Act maternity leave for pregnancy less than three months	✓		Family Day	✓	
An additional 7 days of family care leave beyond the Labor Standards Act	✓		Flexible get off work schedule	✓	
Paid sick leave	✓		Flexible work location	✓	
Volunteer Leave	✓		Employee car and motorcycle parking spaces	✓	✓
Group Insurance <small>(Note : Group insurance includes life insurance, medical insurance, and accident insurance.)</small>	✓	✓	Staff Canteen		✓
Year-end bonus	✓	✓	Staff Afternoon Tea Coffee Bar	✓	✓
Employee dividends	✓		Staff dormitory	✓	✓
Employee Stock Ownership Trust	✓		Stress Relief Massage	✓	✓
performance bonuses	✓	✓	Nursing Room	✓	✓
wedding gift	✓	✓	Year-end party	✓	✓
Birthday gifts and cash gifts	✓	✓	Regular health check-up	✓	✓
Birth bonus	✓	✓	Free functional jackets	✓	
Funeral allowance	✓	✓	Red envelope for the start of work	✓	✓
Festival activities or bonuses	✓	✓	Night shift allowance	✓	✓
New Year Gifts	✓	✓	Referral Bonus		✓
Travel Grants	✓		Long-term bonus	✓	✓

## Family Day Event

To implement our employee care policy, CviLux holds an annual Employee Family Day event to demonstrate our commitment to the physical and mental health and well-being of our employees and their families.

Through a warm and cohesive event format, employees can share happy times with their families outside of work. This promotes parent-child bonding and family support, and also helps to enhance our employees' sense of identification with and belonging to the company. The event's success is not only reflected in participation and satisfaction metrics but also deepens our corporate culture of "people-centric care and mutual assistance."

CviLux will continue to use employee activities that are both institutionalized and heartfelt to create a positive workplace atmosphere and practice our corporate values of sustainable care.



## 5.4 Talent Training and Development (GRI404)

CviLux firmly believes that employees' continuous learning and growth are the key cornerstones of the company's sustainable development. We are committed to building a complete education and training system that covers the needs of all stages, from new hire onboarding to on-the-job training. This helps employees strengthen professional skills, improve work quality, and grow together with the company.

Based on our annual operational goals and the functional needs of each position, the HR department centrally plans our training programs. In conjunction with feedback from department managers and employees, we continuously and dynamically adjust course content and training methods to ensure the effectiveness and appropriateness of our training resource investment.

To enhance the integration and adaptation of new employees, we have specially designed an "Onboarding Training Needs Form" and a pre-employment training process. The content covers the company's vision, organizational systems, occupational safety, core competency introductions, and departmental practical guidance. This helps new employees quickly become familiar with our corporate culture and job requirements while cultivating an innovative and efficiency-oriented work habit.

For existing employees, we encourage them to actively participate in business-related professional courses and external certifications, providing diverse learning channels to support their career growth. Department managers also have a mentoring responsibility; in addition to arranging regular training, they provide one-on-one coaching when necessary to help employees meet standards for information system usage, workflow optimization, and technical skill enhancement. All training results are documented in individual training records, which serve as a reference for future promotion and development.

For key talent, the company has formulated the "Employee Career Development and Retention Management Regulations." Each department must regularly identify and create a list of key positions and personnel. Based on this, they plan Individual Development Plans (IDP) and formulate a medium-to-long-term career blueprint to enhance talent stability and organizational resilience. This embodies our management philosophy of "making the best use of talent and retaining talent."

For employees approaching retirement, the company provides professional consultation and a series of courses covering retirement preparation, life adjustment, and financial planning. This helps employees transition smoothly and confidently into retirement.

### Average hours of education and training per plant

Employee Type Plant	Female		Male	
	Total training hours	Average training hours	Total training hour	Average training hours
Tamshui Plant	1,886	27.7	1,684	18.9
Dongguan Plant	1,394	8.6	1,512	9.9
Qunhan Plant	3,496	58.3	1,436	28.2
Suzhou Plant	1,052	7.4	1,058	7.8
Chongqing Plant	2,124	10.5	1,664	17.1
Total	9,952	15.6	7,35	14.0

### Average working hours per person per factory area

Employee Type Plant	Production Technology		Non-production technology	
	Total training hours	Average training hours	Total training hour	Average training hours
Tamshui Plant	650	9.6	2,812	31.6
Dongguan Plant	595	3.7	1,397	9.1
Qunhan Plant	999	16.7	1,287	25.2
Suzhou Plant	464	3.3	941	7.0
Chongqing Plant	965	4.8	2,022	20.8
Total	3,672	5.8	8,458	16.1

## Average hours per employee by type in each factory

Employee Type	Management position		Non-management positions	
Plant	Total training hours	Average training hours	Total training hour	Average training hours
Tamshui Plant	1,931	28.4	1,640	18.4
Dongguan Plant	492	3.0	2,414	15.8
Qunhan Plant	218	3.6	4,714	92.4
Suzhou Plant	474	3.3	1,637	12.1
Chongqing Plant	659	3.2	3,129	32.3
Total	3,773	5.9	13,533	25.8

## 2024 Integrity Management Training Courses and Status

Training course name	Annual total number of people	Trainees	Number of participants	Training rate
Integrity management, corporate governance, internal control management courses, business ethics and human rights	7	Board Member	7	100%
	3	Corporate governance related units	3	100%
	106	Audit, procurement, business, accounting, and information personnel	212	100%

Plant	Number of participants	Total hours	Key training projects
Tamshui Plant	358	391	Integrity Management Training <ul style="list-style-type: none"> <li>• Integrity</li> <li>• Conflict of interest</li> <li>• Anti-bribery</li> <li>• Gifts and hospitality</li> <li>• Protection and use of company resources</li> <li>• Intellectual Property and Confidentiality</li> <li>• Fair competition</li> <li>• Anti-money laundering</li> </ul>
Dongguan Plant	140	140	
Qunhan Plant	146	146	
Suzhou Plant	267	267	
Chongqing Plant	313	313	
Total	1,224	1,257	

## 2024 Human Rights and Labor Training: Courses and Status

Plant	Number of participants	Total hours	Key training projects
Tamshui Plant	300	448	New employee onboarding training, covering the Employee Code of Conduct and Corporate Sustainability Policy , Human rights policy and anti-forced labor , Prevention of workplace sexual harassment and other unlawful infringements , World Human Rights Day awareness campaign.
Dongguan Plant	358	537	
Qunhan Plant	306	462	
Suzhou Plant	267	267	
Chongqing Plant	278	278	
Total	1,509	1,992	

## 2024 Information Security Training Results

Plant	Number of participants	Total hours	Key training projects
Tamshui Plant	133	169	ISO27001 internal auditor training, information security due diligence report
Dongguan Plant	138	138	Information Security Due Diligence Report
Qunhan Plant	132	132	Information Security Due Diligence Report
Suzhou Plant	267	267	Information Security Due Diligence Report
Chongqing Plant	323	323	Information Security Due Diligence Report
Total	993	1,029	

## 2024 Environmental Training Courses and Status

Plant	Number of participants	Total hours	Key training projects
Tamshui Plant	233	7725	2024 Environmental Training Courses ISO14064-1 and ISO50001 Internal Auditor Training, Water Resources Promotion, Hazardous Substance-Free Education and Training, Low-Carbon Product Design and Status
Dongguan Plant	262	339	ISO14064-1 and ISO50001 internal auditor training, water resources promotion, hazardous substance-free education and training, and special requirements for customer environmental protection reports
Qunhan Plant	170	210	Water resource promotion, hazardous substance-free education and training, and waste management operations
Suzhou Plant	642	828.5	ISO14064-1 and ISO50001 internal auditor training, water resources promotion, hazardous substance-free education and training, low-carbon product design
Chongqing Plant	770	746	Water resource promotion, hazardous substance-free education and training, and waste management operations
Total	2,077	2,896	

## Performance Management System

Through its digital performance management system, CviLux implements a fair and transparent employee appraisal and reward linkage mechanism. The company has fully adopted an electronic performance appraisal system where the process includes employee self-evaluation, a review by the direct supervisor, and a final decision by the CEO, ensuring the evaluation is consistent and objective.

At the beginning of each year, we set annual performance goals for all employees based on company strategic objectives. Performance appraisals and interviews are conducted at the end of the year, and the results serve as a basis for promotion, salary adjustments, bonus distribution, and career development. The results are also linked to the company's business performance, with 5% to 12% of the annual after-tax net profit allocated as employee remuneration. This is distributed to all employees based on their tenure and individual performance, to encourage them to grow with the company.

In 2024, the Tamsui Plant's participation rate in the regular performance appraisal was over 95%, excluding new hires with less than three months of service. Overseas plants conduct formal performance appraisals for indirect personnel once a year to strengthen operational consistency and organizational synergy. The total number of employees appraised accounted for 60% of the group's total workforce. CviLux will continue to refine its performance and reward system through a fair, data-driven, and motivational approach, thereby implementing a human resources strategy that is "results-oriented and talent-centric."

## 2024 Annual Appraisal Participation Rate

Plant	Number of people to be evaluated	Number of examinees	Completion rate
Tamshui Plant	157	149	95%
Dongguan Plant	175	175	100%
Qunhan Plant	73	73	100%
Suzhou Plant	165	165	100%
Chongqing Plant	137	137	100%
Total	707	699	99%

## 5.5 Occupational Health and Safety

(GRI3-3、403、OHS Management System)

### Occupational Health and Safety Policy

- Comply with legal requirements and implement EHS actions.
- Promote educational activities to enhance EHS awareness.
- Continuously improve measures to eliminate EHS hazards.
- Ensure smooth communication channels to convey our EHS policy.
- Strive for preventive design to reduce EHS risks.

### Materiality Topic - Occupational Health and Safety

<b>Materiality Assessment</b>		CviLux places great importance on a workplace environment that is healthy and safe for our employees. We strictly require the normal operation of our management system to effectively prevent potential workplace risks and reduce accidents.
<b>Our Commitment</b>		Our company is committed to providing employees with a safe and healthy work environment. We manage our operations in accordance with the ISO 45001 system and the RBA (Responsible Business Alliance) Code to effectively prevent the occurrence of occupational hazards.
<b>Goals</b>	<b>Short-term</b>	1.Zero fire incidents. 2.Conduct one health and safety awareness campaign every six months. 3.Zero occupational safety violations. 4.Zero major occupational accidents. 5.Achieve a 90% completion rate for employee annual health check-ups.
	<b>Medium-to-long-term</b>	Aim for "zero accidents."
<b>Execution Performance</b>		<ul style="list-style-type: none"> <li>• In 2024, the group had no major occupational accidents.</li> <li>• In 2024, the total hours of occupational health and safety training were 3,566.5 hours.</li> <li>• Received recognition as an outstanding enterprise for voluntarily disclosing occupational health and safety performance in its sustainability report.</li> </ul>
<b>Complaint Channel</b>		cg_ta100@cvilux-group.com

## 5.5.1 Occupational Health and Safety Management System (GRI403-1)

To ensure employee health and workplace safety, CviLux has implemented the ISO 45001 Occupational Health and Safety Management System and the Responsible Business Alliance (RBA) Code of Conduct, integrating occupational health and safety into the core of our operational management. All our operating locations and activities are managed according to these system requirements, ensuring compliance with relevant regulations and implementing risk control to realize our corporate philosophy of environmental protection, employee well-being, and sustainable operations.

The company regularly identifies and assesses hazard sources involved in our operations and formulates effective control measures. Each department is responsible for implementing and supervising these measures according to their duties to prevent occupational accidents. Concurrently, CviLux annually plans crisis response projects and implementation plans and regularly conducts emergency response drills to strengthen employees' ability to handle disasters and unexpected events.

For any actual incidents, the company conducts an investigation and cause analysis based on standard operating procedures. We then propose corrective actions and preventive measures, which are integrated into our continuous improvement mechanism. Through this systematic health and safety management process, CviLux continues to build a safe, compliant, and resilient workplace environment, safeguarding the health and safety of our employees.

ISO 45001 and RBA System Coverage:

Plant	ISO45001	RBA
Tamshui Plant	✓	✓
Dongguan Plant	✓	
Qunhan Plant	✓	
Suzhou Plant	✓	✓
Chongqing Plant	✓	

Number of Certified OHS Personnel at Each Plant:

Plant	Number of people
Tamshui Plant	3
Dongguan Plant	7
Qunhan Plant	2
Suzhou Plant	8
Chongqing Plant	2

## 5.5.2 Occupational Health and Safety Committee (GRI403-4)

CviLux has established an Occupational Health and Safety Committee to maintain OHS management in our workplaces, prevent occupational hazards, and build a safe and healthy work environment. The committee is established and operates in accordance with the ISO 45001 management system and has implemented a layered management structure to fully execute our company's Environmental, Safety, and Health (ESH) policy.

The committee holds quarterly meetings with cross-departmental member participation. Meeting topics include daily information collection, employee feedback and survey summaries, inspection of first aid equipment, operational risk identification and assessment, the formulation and tracking of preventive and improvement measures, and a review of goal achievement. Meeting minutes are compiled and submitted to the company's highest-ranking executive to strengthen communication and consultation with internal and external stakeholders and ensure the transparency and enforceability of all health and safety measures.

Through institutionalized operations and a regular meeting mechanism, CviLux continuously promotes a company-wide OHS culture, ensuring every employee can work with peace of mind in a safe and protected workplace. The OHS management system covers 100% of all workers, including our full-time and temporary employees.

### Personnel Ratio for the Occupational Health and Safety Committee / Employee Representative Conference

Number of people/ Plant	Tamshui Plant	Dongguan Plant	Qunhan Plant	Suzhou Plant	Chongqing Plant
Number of Employer Representatives	5	3	3	3	3
Number of Employee Representatives	5	11	9	13	15
Percentage of Employee Representatives on the Committee	50%	79%	75%	81%	83%

### Consultation and Communication

To strengthen the implementation and transparency of our Occupational Health and Safety (OHS) management system, CviLux has established an OHS Committee. The committee is responsible for regularly identifying risks, reviewing control effectiveness, and serving as an important platform for internal and external communication and consultation. This ensures that stakeholder opinions are effectively heard and incorporated into management decisions.

### Internal Communication

We have established a diverse communication mechanism to promote employee understanding of and participation in OHS information. The main methods include:

- Using tools such as document publications, internal reports, training, regular meetings, electronic platforms, and bulletin boards to convey OHS policies and management information. This ensures all employees can promptly grasp relevant regulations and countermeasures.
- Proactively conducting pre-work safety communication for personnel at different levels, as well as external workers like contractors and visitors, to explain operational precautions and potential risks.
- Allowing employees to express opinions and suggestions through department representatives or OHS committee members and to engage in formal consultation with management.
- Recording, communicating, and responding to all internal information related to OHS management system activities through appropriate channels to enhance transparency and traceability.

### External Communication

For external stakeholders who may be affected by our operations, CviLux has established a necessary communication and response mechanism:

- When there are significant changes to OHS policies or an expansion of operational risks, we proactively notify external parties (e.g., government agencies, contractors, communities) to ensure they understand the relevant requirements and countermeasures.
- We regularly or on a project basis consult with external parties to assess the potential impact of our OHS management measures on them and make timely adjustments to mitigate risk.
- Through comprehensive internal and external communication mechanisms, CviLux ensures the smooth flow of occupational health and safety information. We continuously listen to stakeholder opinions to strengthen our workplace safety culture and health governance.

## Hazard Identification and Risk Assessment (GRI403-2)

To effectively prevent health and safety risks that may occur during the daily operations of our plants and to avoid personal harm and financial losses to employees or people in nearby communities, CviLux has specifically formulated the "Hazard Identification and Risk Assessment Management Procedure." This is to build a scientific and systematic OHS risk management mechanism. By identifying potential hazard sources, assessing the degree of risk, and taking preventive and control measures, we keep operational risks within an acceptable range.

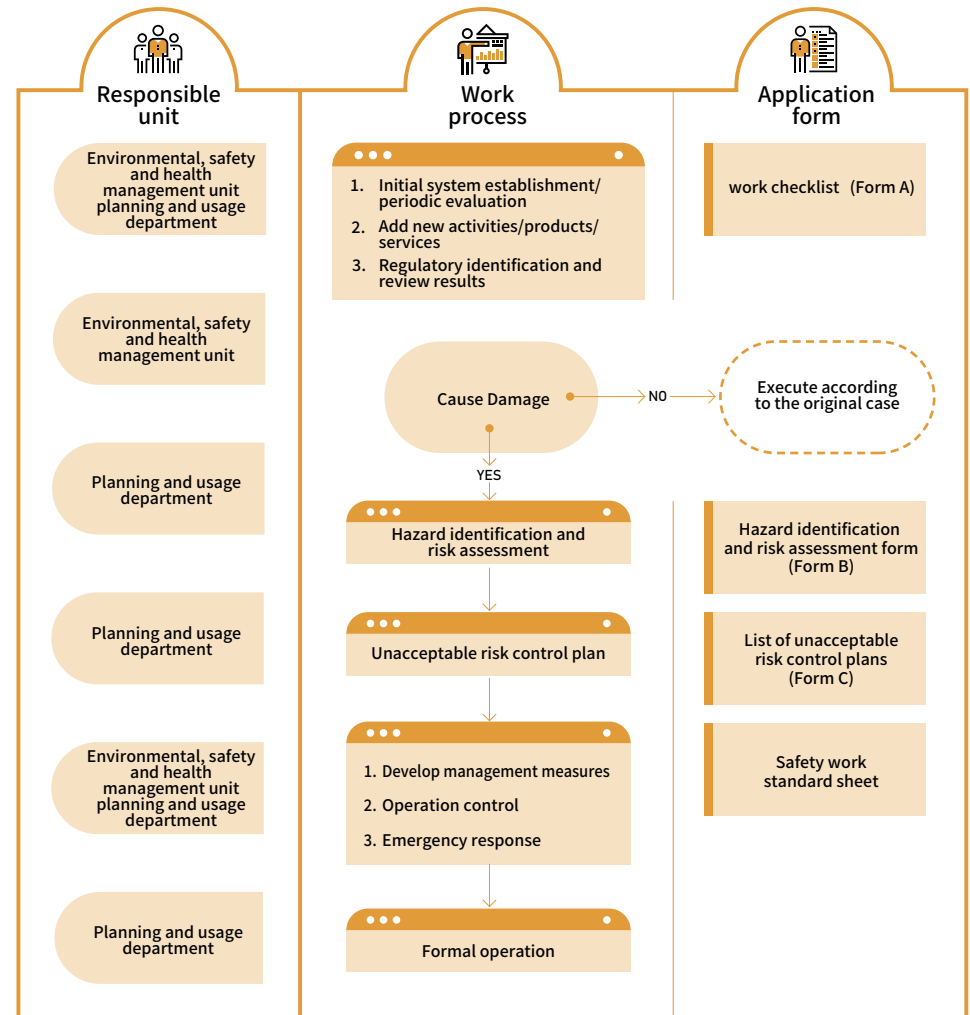
The scope of this management mechanism includes:

- Work activities performed by all personnel, both inside and outside the plant.
- The plant's infrastructure, equipment operation, and material storage.
- External work areas that the organization has the authority to manage and control, and their activities that may impact the health and safety of personnel.

Based on their actual work areas, each department regularly inventories hazard sources and evaluates their risk using a formula of "probability × severity." A control plan is then formulated, which includes measures such as engineering controls, improved operating procedures, distributing personal protective equipment (PPE), and training. A management representative regularly convenes cross-departmental risk assessment and update meetings to ensure that hazard management is timely and comprehensive, thereby implementing the PDCA principle of continuous improvement.

Through comprehensive risk identification and hierarchical control, CviLux is committed to building a zero-accident workplace, ensuring employee health and safety and operational stability.

## Identification and Assessment Flowchart



## Risk assessment results

In 2024, all five of CviLux's production sites identified and assessed occupational health and safety risks. The four main OHS risk issues identified were Ergonomics, Traffic accidents, Mechanical injuries/electric shock, and Fire. All of these were rated as a "low" level risk.

Risk issues	Description of Risk Issues	Risk Assessment Tools	Risk Level
Human Factors Engineering	Vision loss, poor posture, hearing impairment	<ul style="list-style-type: none"> <li>Hazard source identification and risk assessment form</li> </ul>	Low
Traffic accident	Accidents on the way to and from get off work		Low
Mechanical injury, electric shock	Machinery operation accidents that occur during work		Low
Fire	Fire accident in factory pipeline		Low

## Regular risk checks

To ensure the effectiveness of our EHS management system, we regularly conduct internal audits for timely improvement and prevention. A team of qualified auditors is organized, and an internal audit plan is formulated, reviewed by a management representative, and scheduled based on each department's operational status. The assignment of auditors is done with independence in mind.

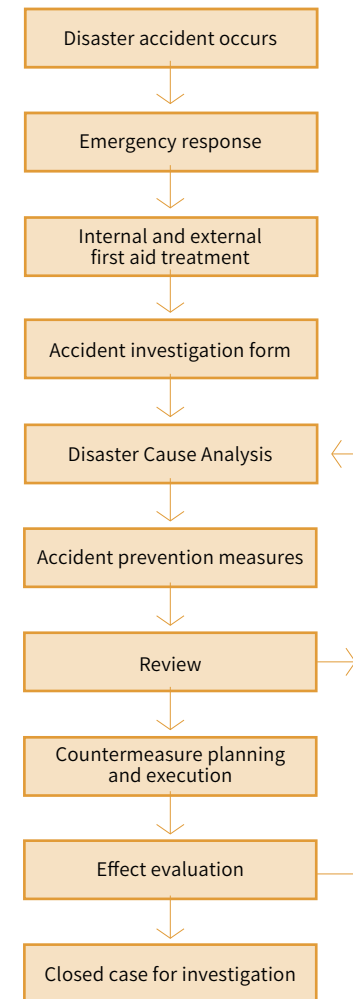
Audit results are documented, and the audited department must take corrective actions for any non-conformances found and submit an improvement report. The implementation and effectiveness of these actions are verified, and the internal audit results are a topic for tracking and discussion during our management review meetings.

Following risk audits in 2024, all five of CviLux's production sites had no anomalies, and the system was operating normally.

## Accident investigation (GRI 403-2)

CviLux has established the "Accident Investigation and Reporting Operating Procedures." The primary purpose is to enable an immediate and effective rescue and response when an accident occurs, to investigate the root cause, and to formulate corrective actions to reduce the recurrence rate. This ultimately protects the occupational health and safety of our workers.

## Procedures for handling disaster accidents



To effectively prevent occupational hazards, to take immediate and effective rescue and response measures when an incident occurs, and to investigate the cause and formulate corrective actions to reduce the recurrence rate, CviLux Corporation has established the "Accident Investigation and Reporting Operating Procedures." The policy protects workers from being disciplined for reporting occupational hazards or for leaving a situation they believe could cause harm or illness. It prohibits any form of negative action—including termination, demotion, loss of benefits, or other adverse treatment—against an employee who reports a hazard.

1. When an accident occurs, the department where it happened must fill out the "Near-Miss/Occupational Accident Report Form" within three days.
2. For a major disaster or accident, the department supervisor must submit the "Near-Miss/Occupational Accident Report Form" to the OHS Office within 24 hours. If a written form cannot be submitted within this timeframe, the OHS Office must be notified verbally or by phone, and the written form must be submitted within three days.
3. After receiving the report, the OHS Office must initiate an investigation, which includes analyzing the cause and formulating and tracking preventive measures. The findings are recorded in the "Near-Miss/Accident Investigation Form".
4. The accident investigation report is to be filed.
5. The department where the accident occurred must present a report, review countermeasures, and inform others of relevant precautions at a management meeting.
6. When there is an imminent danger in the workplace, workers may stop work and retreat to a safe location.

Incident Reporting Content Generally Includes:

- When an occupational accident or near-miss occurs at any of our workplaces or a contractor's site, the department where the incident occurred must notify the department supervisor and management for support by phone or verbally within one hour.
- If there are injuries or fatalities, emergency medical care should be provided first to prevent the disaster from escalating and causing secondary harm.
- The Tamsui Plant, in accordance with Article 37, Paragraph 2 of the Occupational Safety and Health Act, must report a major occupational accident to the labor inspection agency within eight hours.

The definition of a major occupational accident is as follows:

- A fatality occurs.
- Three or more people are injured.
- One or more people are injured and require hospitalization.
- Other accidents specified and announced by the central competent authority.
- Plants in China, in accordance with Article 2 of the Regulation on the Reporting and Investigation of Production Safety Accidents, must report a major occupational accident to the inspection agency within 24 hours. The definitions are as follows:

Extraordinarily Major Accident: Causes 30 or more fatalities, or 100 or more serious injuries, or direct economic losses of RMB 100 million or more.

Major Accident: Causes 10 to 30 fatalities, or 50 to 100 serious injuries, or direct economic losses between RMB 50 million and 100 million.

Relatively Serious Accident: Causes 3 to 10 fatalities, or 10 to 50 serious injuries, or direct economic losses between RMB 10 million and 50 million.

General Accident: Causes fewer than 3 fatalities, or fewer than 10 serious injuries, or direct economic losses of less than RMB 10 million.

During a major occupational accident, except for necessary first aid and rescue efforts, the scene must not be moved or destroyed unless permitted by a judicial authority or the labor inspection agency.

## Occupational Accident and Injury Statistics by Plant

Plant	Total working hours		Number of occupational injuries		Disabling Injury Frequency Rate (FR)		Injury days		Disability Severity Rate (SF)		Death rate caused by occupational injuries		Occupational disease rate (ODR)	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Tamshui Plant	106,903	120,167	0	0	0	0	0	0	0	0	0	0	0	0
Dongguan Plant	524,826	532,956	2	2	3.81	3.75	51.13	17.00	97.41	31.90	0	0	0	0
Qunhan Plant	159,077	185,724	0	1	-	5.38	-	23.00	-	123.84	0	0	0	0
Suzhou Plant	410,339	443,396	0	0	0	0	0	0	0	0	0	0	0	0
Chongqing Plant	290,104	626,014	1	0	3.45	-	17.00	-	58.60	-	0	0	0	0

### Notes

1. Disabling Injury Frequency Rate (FR) = (Number of work-related injuries × 1,000,000) / Total work hours.
2. Disabling Injury Severity Rate (SF) = (Total number of days lost to work-related injuries × 1,000,000) / Total work hours.
3. Occupational Disease Rate (ODR) = (Number of occupational disease cases / Total work hours) × 200,000.
4. The number of occupational injuries and days lost to injuries do not include traffic accidents that occur during commuting.
5. 2024 Near-miss incidents: Tamsui Plant (2), Dongguan Plant (3), Qunhan Plant (2), Suzhou Plant (2), and Chongqing Plant (1).

## Occupational Health and Safety Training (GRI403-5)

To enhance our employees' occupational health and safety and disaster response capabilities, and in accordance with regulations and operational needs, CviLux divides its EHS training into pre-employment and on-the-job training. Training categories include EHS or production safety personnel, EHS-related business managers, operators of hazardous machinery and equipment, personnel in special operations, fire prevention and firefighting, use of protective gear, 5S auditors, dedicated EHS personnel, and other training designated by the central competent authority.

In 2024, following occupational health and safety-related training, CviLux employees had zero major occupational injuries or diseases for the year.

Plant	Number of participants	Total hours	Key training projects
Tamshui Plant	260	572.5	General occupational safety and health education and training courses, new employee environmental safety and health training, emergency drills, hazardous chemical production safety training, fire safety, ISO45001 internal audit personnel training, RBA environmental safety and health education and training
Dongguan Plant	487	951	New employee environmental safety and health training, production safety, emergency drills, hazardous chemical production safety training, fire safety training, hazard element identification and risk assessment, first aid training, environmental protection regulations and ISO45001 internal auditor training, RBA environmental safety and health education and training, occupational safety and health courses
Qunhan Plant	500	712	New employee environmental safety and health training, production safety, emergency drills, hazardous chemical production safety training, fire safety training, environmental protection regulations and ISO45001 internal auditor training, RBA environmental safety and health education and training, occupational safety and health courses
Suzhou Plant	665	704	New employee environmental safety and health training, production safety, emergency drills, hazardous chemical production safety training, fire safety training, environmental protection regulations and ISO45001 internal auditor training, RBA environmental safety and health education and training, occupational safety and health courses
Chongqing Plant	650	627	New employee environmental safety and health training, production safety, emergency drills, hazardous chemical production safety training, fire safety training, hazard element identification and risk assessment, first aid training, RBA environmental safety and health education and training, occupational safety and health courses
Total	2,562	3,566.5	

## Measures to Prevent External Environmental, Health, and Safety Impacts (GRI403-7)

CviLux has established the "Contractor Management Operating Procedures" to strengthen the control over the safety of external construction workers on our premises. This is to prevent external personnel from posing a threat to the property and lives of both companies' employees due to their unfamiliarity with our production environment. These regulations are based on relevant laws and regulations, such as the "Occupational Safety and Health Act," to manage the EHS impacts resulting from these activities, thereby protecting EHS and preventing occupational accidents.

All contractors are required to submit the "Contractor EHS Management Agreement" when signing a written contract. The safety and health manager or on-site supervisor designated by the contractor or subcontractor must maintain contact with our company's on-site supervisor and safety and health manager. They are responsible for and must execute the safety and health management of the work site in accordance with our inspection guidelines and relevant OHS laws and regulations.

## 5.6 Employee Health Management and Promotion (GRI403-3、403-6)

CviLux values the physical health and workplace well-being of every employee. In addition to implementing a labor health care system in accordance with the law, we also proactively provide health management measures that exceed legal requirements, continuously strengthening employee health awareness and early disease prevention.

CviLux provides health check-up items and frequencies that are superior to legal requirements. We hold employee health check-ups at the plants every two years and use a "Health Tiered Management Table" formulated by our on-site physician for tiered management. For employees in tiers 3 and 4, we arrange health consultations with the on-site physician to ensure they receive health management tracking and treatment. In 2024, of the 171 employees at the Tamsui Plant who were eligible for a health check-up, 166 received one, for a coverage rate of 97.08%. Given that lung cancer is one of the main causes of death in Taiwan, we specifically enhanced the lung function test items in this health check-up for early detection and treatment. At the plants in mainland China, 483 employees underwent a health check-up, for a completion rate of 95%.

level	Key training projects
Level 1	Normal. Maintaining healthy lifestyle habits is recommended, and regular annual health checkups are advised.
Level 2	Minor abnormalities are managed by colleagues through self-health management.
Level 3	If the health check results are abnormal, it is recommended to follow up, arrange for a retest or referral, and plan individual health counseling.
Level 4	If the health check results are severely abnormal, immediately refer the patient to a specialist for further diagnosis and treatment, and provide necessary assistance.

CviLux continuously refines its workplace health management mechanisms, committed to providing comprehensive employee health services. The Tamsui Plant arranges for specialists and nurses to provide on-site services every quarter. In addition to personalized health consultations, they also conduct workplace health education to help employees stay informed about their health status and preventive concepts.

To systematically implement employee health protection, CviLux has established four major employee health management plans in accordance with the "Labor Health Protection Rules":

- Overwork Prevention Plan: We regularly assess working hours and health risks, and strengthen health tracking for employees with long working hours.
- Ergonomic Hazard Prevention Plan: We provide training and offer posture improvement suggestions for repetitive tasks and high-risk positions.
- Illegal Infringement Prevention Plan: We've established a reporting and handling mechanism for workplace violence incidents.
- Maternity Health Protection Plan: We provide work risk assessments and job adjustments for pregnant and breastfeeding employees.

In terms of health promotion, CviLux encourages employees to participate in after-work sports clubs, such as badminton, table tennis, and yoga clubs, to create an active and healthy workplace culture. We also regularly hold various health education courses and experiential activities, such as occupational health and safety training, workplace health promotion seminars, and visual impairment massage services, to comprehensively enhance employee health awareness and self-care abilities.

Furthermore, we strictly control our work environment management. Each work area is equipped with a first aid kit, which is regularly inspected and restocked. We also conduct environmental monitoring (e.g., for carbon dioxide, lighting, and noise) and publicize the results. Drinking water equipment has its filters replaced and undergoes E. coli testing on a regular basis to ensure the safety of employees' drinking water. CviLux is committed to establishing a "from the inside out" workplace health management culture, with a comprehensive deployment of structural systems, behavioral guidance, and environmental safety, to fulfill our commitment to our employees' physical and mental health.

### Tamsui Plant: Number of Stress-Relief Massage Sessions

Year	Number of people
2024	1,500
2023	1,500
2022	1,500

### Tamsui Plant: Number of On-site Service Sessions

year	Service Hours	Interviews			
		Health Consultation/ Health Education for Abnormal Health Examination Results	Ergonomics and Overwork Consultation	Awareness on Preventing Unlawful Workplace Infringemen	Maternity Protection Health Education / Consultation for Middle-Aged and Older Employees
2024	112	149	92	103	52
2023	112	99	92	117	44

# 06

## Social care

As a member of the greater society, a company's sustainable development is inextricably linked to its investors, employees, local communities, and other stakeholders. CviLux Corporation upholds the philosophy of "taking from society, using for society," proactively leveraging our corporate influence to inspire more attention and investment, and thereby practicing corporate social responsibility.

We actively partner with local groups to ensure that available resources are provided effectively and promptly to those in real need, enhancing the efficiency of resource allocation and the impact of our public service. In addition to our company's direct participation in charitable activities, we also respond to the group's call for resource integration by donating funds to charities and gathering the goodwill of our employees and the public to create a positive cycle.

Through tangible investments and strategic community engagement, CviLux hopes to be a positive force for promoting social harmony and sustainable progress, continuously working to build a better social environment.



### | 6.1 Participate in social welfare

90

## Annual performance

- The "Do One Thing for the Tamsui River" initiative's "Water System Citizens Natural Ecology Visit" Supported cultural and arts events, including the Youth Arts League's
- Hua-Yang Drama Festival, the Angel's Voice Charity Concert, and the Formosa International Organ Art Festival, totaling NT\$450,000.

## 6.1 Community Engagement

### Local Care

CviLux's headquarters are located in Tamsui. Because our location is farther from the city center, recruiting talent is more challenging than it is for companies in the urban core. Therefore, we've always been committed to the economic development and social contribution of the Tamsui area. We have a reasonable compensation and benefits policy to provide employment opportunities for residents of Tamsui, Sanzhi, and Jinshan, reducing their commuting time and costs and improving their quality of life.

At the same time, we've promoted the industrial transformation and upgrading of Tamsui. In 2024, the Tamsui headquarters' local hiring rate reached 59%. We are deeply honored to be able to grow together with the Tamsui community and have enhanced the community's interaction and identification with us. Our funding for social participation is allocated based on specific projects and social needs.



### Do One Thing for the Tamsui River

Since 2019, CviLux has continuously supported this initiative, helping to eliminate 3% of severe pollution. We are committed to contributing to the recovery of water resources through our actions. CviLux is committed to doing the following for the Tamsui River:

- Re-acquaint ourselves with the Tamsui River, take photos of the river near our offices or plants, and care about its health.
- Encourage employees to actively participate in the public governance of the Tamsui River system and be a responsible corporate citizen of the watershed.

### Taipei Computer Association Marks 50-Year Milestone, Partners with Industry to Champion a Net-Zero Vision

CviLux actively responded to the industry's net-zero movement by participating in the "TCA50 x Net Zero 100" initiative in 2024. Joining forces with the Taipei Computer Association (TCA) and numerous supply chain partners, we are jointly promoting the "2050 net-zero emissions" vision. This demonstrates our company's commitment to and responsibility for climate change issues.



## Support for Arts and Culture

### Sponsorship of the Youth Arts League's Hua-Yang Drama Festival

CviLux has a long-standing commitment to local culture and youth education. In 2024, we sponsored the local Tamsui theater troupe, the "Youth Arts League (Youth Performing Arts Alliance)," with NT\$200,000. We hope to do our part in nurturing local youth performing arts talent and promoting arts and culture education.

Founded by Yu Hao-wei in 2006, the "Youth Arts League" has been dedicated to youth arts education since 2000. Their signature event, the "Hua-Yang Drama Festival," is now in its 24th year. Through the production and performance of stage plays, the festival guides teenagers to explore the world beyond textbooks, helping them develop emotional sensitivity, empathy, and teamwork, and inspiring their thinking and creativity.

CviLux shares the group's philosophy that "theater is a classroom for life." We believe that art not only enriches culture but can also become a force for transforming lives. By actively supporting high-quality local arts and culture groups, we hope to pool the collective strength of our company and the community to continuously promote cultural inclusion and youth empowerment, making Tamsui a place with richer humanistic values and hope.



## Sponsorship of the Angel's Voice Charity Concert

CviLux continuously supports the promotion of arts and culture and public welfare activities through tangible actions. In 2024, we sponsored the "Angel's Voice Charity Concert" with NT\$200,000, hoping to convey warmth and hope through a high-quality artistic event and inject positive energy into society.

The concert was a collaborative performance by organist Yu Xiao-yi and the Original Voices Children's Choir. With a focus on sacred music and Taiwanese folk songs, it blended the melodious organ with pure children's voices, creating a solemn and moving musical atmosphere. Under Yu Xiao-yi's unique interpretation, the organ was at times powerful and at times delicate and gentle, showcasing its diverse layers and cultural depth. Many audience members were deeply moved as they experienced the organ's stunning charm up close for the first time.

CviLux firmly believes that art has the power to heal and inspire and can open up a dialogue of the soul between silence and sound. In the future, we will continue to support cultural activities with educational significance and public welfare value, fulfilling our corporate social responsibility and creating a better society together.



## Sponsorship of Taiwanese Music Professionals

In 2024, CviLux sponsored the "Formosa International Organ Art Festival" with NT\$50,000 to support the development of local organ culture in Taiwan, deepen community ties, and promote international arts and culture exchange.

The festival aims to revitalize organs in local churches, bringing this instrument of great historical and artistic value into the public eye. Through a series of performances, guided lectures, and educational outreach, it connects music venues in cities and towns. This makes the organ more than just a background sound for religious ceremonies; it becomes part of the community's cultural life.

The festival also invites organists from Taiwan and abroad to jointly plan and perform international collaborative programs, promoting the exchange and fusion of musical cultures. This showcases Taiwan's potential and creativity as a cultural exchange platform. Through the accumulation of performance experience and the cultivation of talent, this art form is gradually taking root in Taiwan, developing its own local musical vocabulary and cultural assets.

CviLux hopes that through tangible sponsorship and active participation, we can contribute to arts education and cultural diversity, working with society to build a future with greater humanistic depth.



## Participation in the CDP Program

By participating in CDP (formerly the Carbon Disclosure Project), we complete a carbon management questionnaire that includes disclosing carbon emission equivalents. This strengthens our ability to respond to climate change and allows us to assess issues like energy depletion, resource scarcity, extreme weather, and sea level rise. Our goal is to reduce operational risks and costs, and to transform these risks into green circular economy business opportunities to enhance the sustainability of our business operations.



## Championing Biodiversity



## Supporting Earth Day



## Supporting Earth Hour: Reduce Carbon, Love the Earth



# 07

## Appendix

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# 附錄一、查證聲明

**格瑞國際驗證有限公司**  
GREAT International Certification Co., Ltd.

In 2024, involving environment, society and governance/economy, a series of major themes. In terms of our professional opinion, this report covers the inclusivity issues of CviLux.

**- Materiality**  
The report has stated that CviLux focuses on environment, society and governance/economy topics, and identified 7 major topics including operational performance, occupational safety and health, green product, energy and greenhouse gas management, information security and privacy, sustainable supply chains and customer relations, etc. In terms of our professional opinion, this report appropriately covers the materiality issues of CviLux.

**- Responsiveness**  
CviLux responds to requests and opinions from stakeholders. Implementation methods include shareholders meetings, legal briefing, public information observatory, supplier corporate sustainability conference, official website investor area, corporate sustainability report, customer satisfaction survey/business meeting and audit, company website, employee welfare committee, labor-management meeting, workers' congress, supplier sustainability assessment/ on-site audit, community charity activities, press releases, social networking sites, government regulatory audits/data reporting/factory inspections, phone calls and email, etc., those numerous internal and external stakeholder communication mechanisms, as an opportunity to provide further responses to stakeholders, and to promptly respond to stakeholder concerns. In terms of our professional opinion, this report covers the responsiveness issues of CviLux.

**- Impact**  
CviLux has identified and fairly demonstrated its impact with balanced and effective measurement and disclosure. CviLux has established a process for monitoring, measuring, evaluating and managing impacts, which helps to achieve more effective decision-making and results management within the organization. In terms of our professional opinion, this report covers the impact issues of CviLux.

**- GRI Guidelines**  
CviLux provides the self-declaration of compliance with the GRI Sustainability Reporting Standards and relevant information. Based on the results of the review, we confirm that the report refers to the social responsibility and sustainability of the GRI Sustainability Reporting Standards. Relevant disclosure items for developments have been disclosed, partially disclosed, or omitted. In terms of our professional opinion, this self-declaration covers CviLux's social responsibility and sustainability themes.

**Assurance level**  
According to the AA1000 Assurance Standard v3 and its 2018 Appendix, we have verified that this Statement is a moderate level of assurance, as described in the scope and methods of this Statement.

**Responsibility**  
The responsibility of the sustainability report, as stated in this Statement, is owned by the person in charge of CviLux. The responsibility of GREAT is solely to provide professional opinions based on the scope and methods described, and to provide a Statement for the stakeholders.

**Ability and Independence**  
GREAT is composed of experts in various management system fields. The verification team is composed of members with professional background, who have received training in a series of sustainable development, environmental and social management standards such as AA1000 AS v3, ISO 9001, ISO 14001 and ISO 45001, and are qualified as lead auditors.

On behalf of the assurance team AUGUST 04, 2025  
GREAT International Certification Co., Ltd.  
Taiwan, Republic of China

  
Signed by General Manager: W. J. Chen

  
AA1000  
Licensed Report  
000-250/V3-980HP

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**格瑞國際驗證有限公司**  
GREAT International Certification Co., Ltd.

**Independent Assurance Statement Based on  
2024 Sustainability Report of CviLux Corporation**

Statement No.: 250T006

CviLux Corporation (hereinafter referred to as CviLux) and GREAT International Certification Co., Ltd. (hereinafter referred to as GREAT) are independent companies and organizations. Except for the evaluation and verification of the company's 2024 sustainability report, GREAT has no financial relationship with CviLux.

The purpose of this independent assurance statement (hereinafter referred to as the Statement) is only to serve as the conclusion of guaranteeing the relevant matters within the scope defined in the following relevant CviLux's Sustainability Report, and not for other purposes. Except for the Statement for fact verification, GREAT does not bear any relevant legal or other responsibilities for the use of other purposes, or anyone who reads this Statement.

This Statement is based on the conclusions made by the relevant information verification provided by CviLux to GREAT. Therefore, the scope of the review is based on and limited to the content of the information provided. GREAT believes that the information content is complete, accurate and precise. Any questions about the content of this Statement or related matters will be answered by CviLux.

**The Scope of Assurance**  
The verification scope of CviLux and GREAT agreement includes:

- The contents of the entire sustainability report and all operating performance of CviLux from January 1, 2024 to December 31, 2024;
- According to the type 1 of AA1000 Assurance Standard v3, evaluate the nature and degree of CviLux's compliance with the AA1000 Accountability Principles (2018), excluding the verification of the reliability of the information/data disclosed in the report.
- This Statement is made in Chinese and translated into English for reference.

**Verification Opinion**  
We summarize the content of CviLux's sustainability report, and provide a fair standpoint of CviLux's related operations and performance. We believe that the specific performance indicators of CviLux in 2024, such as environment, society and corporate governance, are presented correctly. The performance indicators disclosed in the report demonstrate CviLux's expectations and efforts to identify and satisfy stakeholders.

Our verification work is carried out by a group of teams with verification capabilities according to the AA1000 Assurance Standard v3, as well as the planning and execution of this part of the work to obtain the necessary information data and instructions. We believe that the evidence provided by CviLux is sufficient to show that its reporting method and self-declaration in accordance with the AA1000 Assurance Standard v3 and its 2018 appendix are in line with the GRI Sustainability Reporting Guidelines.

**Verification method**  
To gather the evidence relevant to the conclusions, we performed the following:

- To conduct a senior management review of issues from external parties related to CviLux's corporate policies to confirm the appropriateness of the statement in this report;
- To discuss with the managers of CviLux about the way of stakeholder participations, and have no direct contact with external stakeholders;
- To interview with employees related to the preparation of the sustainability report and information provision;
- To audit the performance data of CviLux on a sampling basis;
- To evidence supporting the claims made in the review report;
- To Review the management process of the principles of inclusivity, materiality, responsiveness, and impact described in the company report and its related AA1000 Accountability Principles (2018).

**Conclusion**  
The results of a detailed review of the AA1000 Accountability Principles (2018) including inclusivity, materiality, responsiveness, impact and GRI sustainability reporting standards are as follows:

- Inclusivity**  
CviLux has established a process of cooperation with major stakeholders, including investors/shareholders, customers, employees, suppliers, community and government agencies/schools, etc., and will launch a series of stakeholder activities

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# Appendix 2 - GRI Guidelines Comparison Table

## ★Major Themes

Statement of use	CviLux has reported content from January 1 to December 31, 2023 in accordance with GRI guidelines					
GRI 1 used	GRI 1 : Basics 2021					
Applicable GRI Industry Code	Our company is in the electronic components industry and there are no applicable GRI industry standards.					
Topic	Reveal project	Project description	chapter	page	Omit reasons/necessary explanations	GRI Industry Code Revealed Projects in Reference number
GRI 2: General Disclosure 2021						
Organization and reporting practices	2-1	Organization details	2.1 Company Profile	16		
	2-2	Entities included in organizational sustainability reporting	About the report	02		
	2-3	Reporting period, frequency and contact person	About the report	02		
	2-4	Information rearrangement	About the report	02		
	2-5	external assurance/assurance	About the report	02		
Activities and Workers	2-6	Activities, value chains and other business relationships	2.1 Company Profile	16		
	2-7	staff	5.2 Employee Profile	68		
	2-8	non-employee workers	5.2 Employee Profile	68		
Governance	2-9	Governance structure and composition	2.4 Governance practices	21		
	2-10	Nomination and selection of the highest governance unit	2.4 Governance practices	21		
	2-11	Chairman of the highest governance unit	2.4 Governance practices	21		
	2-12	The role of the highest governance unit in monitoring impact management	1.1 Organizational context-Sustainability Committee	07		
	2-13	Head of Impact Management	1.1 Organizational context-Sustainability Committee	07		
	2-14	The role of the highest governance unit in sustainable reporting	1.1 Organizational context-Sustainability Committee	07		
	2-15	conflict of interest	2.4 Governance practices	21		
	2-16	Communicate key events	2.4 Governance practices	21		
	2-17	Crowd intelligence in the highest governance unit	2.4 Governance practices	21		
	2-18	Performance evaluation of the highest governance unit	2.4 Governance practices	21		
	2-19	remuneration policy	2.4.2 Functional Committee	25		
	2-20	Salary Decision Process	2.4.2 Functional Committee	25		
	2-21	Annual total remuneration ratio	5.3 Employee compensation and benefits	72		

Topic	Reveal project	Project description	chapter	page	Omit reasons/necessary explanations	GRI Industry Code Revealed Projects in Reference number
GRI 2: General Disclosure 2021						
Strategy, Policy and Practice	2-22	Statement on sustainable development strategy	Chairman's message	03		
	2-23	policy commitments	2.4.4 Ethical integrity 3.5 Sustainable supply chain	28 50		
	2-24	Incorporate policy commitments	2.4.4 Ethical integrity 3.5 Sustainable supply chain	28 50		
	2-25	Procedures for remediating negative shocks	2.4 Governance practices	21		
	2-26	Mechanisms for seeking advice and raising concerns	2.4 Governance practices	21		
	2-27	Compliance	2.6 Compliance with regulations	33		
Stakeholder discussion	2-28	Membership of public associations	Public association information	05		
	2-29	Stakeholder discussion policy	1.2 Stakeholder identification and analysis of major themes	08		
	2-30	group agreement	5.1 Human Rights Management	63		
GRI3: Key Themes 2021						
Major themes	3-1	Process for deciding major topics	1.2 Stakeholder identification and analysis of major themes	08		
	3-2	List of major topics	1.2 Stakeholder identification and analysis of major themes	08		
Economic aspect						
★Economic performance						
GRI3 : Major Themes 2021	3-3	Major theme management	2.7 Operational performance	34		
GRI201 : Economic Performance 2016	201-1	The direct economic value generated and distributed by the organization	2.7 Operational performance	34		
	201-2	Financial impacts and other risks and opportunities arising from climate change	4.1 Climate-related financial disclosures	54		
	201-3	Defining Benefit Plan Obligations and Other Retirement Plans	5.3 Employee compensation and benefits	72		
	201-4	Financial subsidies from the government	2.7 Operational performance	34		
Economic aspect						
★Purchasing Practice						
GRI 3 : Major Themes 2021	3-3	Major theme management	3.5 Sustainable supply chain	50		
GRI 204 : Procurement Practice 2016	204-1	Proportion of procurement spend from local suppliers	3.5 Sustainable supply chain	50		

Topic	Reveal project	Project description	chapter	page	Omit reasons/necessary explanations	GRI Industry Code Revealed Projects in Reference number
Economic aspect						
★Economic performance						
GRI3 : Major Themes 2021	3-3	Major theme management	2.7 Operational performance	34		
GRI201 : Economic Performance 2016	201-1	The direct economic value generated and distributed by the organization	2.7 Operational performance	34		
	201-2	Financial impacts and other risks and opportunities arising from climate change	4.1 Climate-related financial disclosures	54		
	201-3	Defining Benefit Plan Obligations and Other Retirement Plans	5.3 Employee compensation and benefits	72		
	201-4	Financial subsidies from the government	2.7 Operational performance	34		
★Information security/business secret protection						
GRI 3 : Major Themes 2021	3-3	Major theme management	3.5 Sustainable supply chain	50		
Information security/operational secret protection	-	Proportion of procurement spend from local suppliers	3.5 Sustainable supply chain	50		
★ Emissions						
GRI 305 :Emissions 2016	305-1	Direct (Scope 1) greenhouse gas emissions	4.2 Energy and Greenhouse Gas Management	57		
	305-2	Energy indirect (scope 2) greenhouse gas emissions	4.2 Energy and Greenhouse Gas Management	57		
	305-3	Other indirect (Scope 3) greenhouse gas emissions	4.2 Energy and Greenhouse Gas Management	57		
	305-4	Greenhouse gas emission intensity	4.2 Energy and Greenhouse Gas Management	57		
	305-5	Greenhouse gas emission reduction	4.2 Energy and Greenhouse Gas Management	57		
waste						
GRI 306 : Waste 2020 Management Policy	306-1	Waste generation and significant waste-related impacts	4.4 Waste disposal	61		
	306-2	Managing significant waste-related impacts	4.4 Waste disposal	61		
GRI 306 : Waste 2020 Management Policy	306-3	waste generation	4.4 Waste disposal	61		
	306-4	Waste disposal and transfer	4.4 Waste disposal	61		
	306-5	Direct disposal of waste	4.4 Waste disposal	61		
★Supplier environmental assessment						
GRI 3 : Major Themes 2021	3-3	Major topic management	3.5 Sustainable supply chain	50		
GRI 308 : Supplier Environmental Assessment 2016	308-1	Use environmental criteria to screen new suppliers	3.5 Sustainable supply chain	50		
	308-2	Negative environmental impacts of supply chains and actions taken	3.5 Sustainable supply chain	50		

Topic	Reveal project	Project description	chapter	page	Omit reasons/necessary explanations	GRI Industry Code Revealed Projects in Reference number
Social aspect						
Labor-employer relationship						
GRI 401 : Employment Relations 2016	401-1	New and retired employees	5.2 Employee Profile	68		
	401-2	Benefits provided to full-time employees (excluding temporary or part-time employees)	5.3 Employee compensation and benefits	72		
	401-3	parental leave	5.3 Employee compensation and benefits	72		
Labor/management relations						
GRI 402 : Labor/ Management Communication 2016	402-1	The notice period for major changes in the company's operations is handled in accordance with local laws and regulations.	5.1 Human Rights Management	63		
★Occupational safety and health						
GRI 3 : Major Themes 2021	3-3	Major topic management	5.5 Occupational safety and health	80		
GRI 403 : Occupational Safety and Health 2018 Management Policy	403-1	Occupational safety and health management system	5.5 Occupational safety and health	80		
	403-2	Hazard identification, risk assessment, and accident investigation	5.5 Occupational safety and health	80		
	403-3	occupational health services	5.5 Occupational safety and health	80		
	403-4	Worker participation, consultation and communication on occupational safety and health	5.5 Occupational safety and health	80		
	403-5	Worker training on occupational safety and health	5.5 Occupational safety and health	80		
	403-6	worker health promotion	5.5 Occupational safety and health	80		
	403-7	Prevent and mitigate the impact of occupational safety and health directly related to business relationships	5.5 Occupational safety and health	80		
GRI 403 : Occupational Safety and Health 2018	403-8	Workers covered by the occupational safety and health management system	5.5 Occupational safety and health	80		
	403-9	occupational injuries	5.5 Occupational safety and health	80		
	403-10	occupational diseases	5.5 Occupational safety and health	80		
Training and education						
GRI 404 : Training and Education 2016	404-1	Average hours of training per employee per year	5.4 Talent training and development	76		
	404-2	Enhancement of employee functions and transition assistance programs	5.4 Talent training and development	76		
	404-3	Percentage of employees who receive regular performance and career development reviews	5.3 Employee compensation and benefits	72		
Employee Diversity and Equal Opportunities						
GRI 405 : Employee Diversity and Equal Opportunities 2016	405-1	Diversity of governance units and employees	5.2 Employee Profile	68		

Topic	Reveal project	Project description	chapter	page	Omit reasons/necessary explanations	GRI Industry Code Revealed Projects in Reference number
social aspect						
★Supplier social assessment						
GRI 3 : Major Themes 2021	3-3	Major topic management	3.5 Sustainable supply chain	50		
GRI 414 : Supplier Social Assessment 2016	414-1	New suppliers screened using social criteria	3.5 Sustainable supply chain	50		
	414-2	Negative social impacts in supply chains and actions taken	3.5 Sustainable supply chain	50		
★Customer health and safety						
GRI 3 : Major Themes 2021	3-3	Major topic management	3.2 Product Responsibility and Safety	45		
GRI 416 : Customer Health and Safety 2016	416-1	Assess the impact of product and service categories on health and safety	3.2 Product Responsibility and Safety	45		
	416-2	Breach of health and safety regulations regarding products and services	3.2 Product Responsibility and Safety	45		
★Marketing and Labeling						
GRI 3 : Major Themes 2021	3-3	Major topic management	3.2 Product Responsibility and Safety	45		
GRI 417 : Marketing & Signage 2016	417-1	Product and service information and labeling requirements	3.2 Product Responsibility and Safety	45		
	417-2	Incidents of failure to comply with regulations on information and labeling of products and services	3.2 Product Responsibility and Safety	45		
	417-3	Incidents of failure to comply with laws and regulations regarding marketing communications	3.2 Product Responsibility and Safety	45		
★Customer service						
GRI 3 : Major Themes 2021	3-3	Major topic management	3.4 Customer Service	48		
GRI 418 : Customer privacy	418-1	Complaints of substantiated breach of customer privacy or loss of customer information	3.4 Customer Service	48		
Public welfare participation						
Custom theme	-	Charity participation activities	Social care	90		

## Appendix 3 - Sustainable Accounting Standards (SASB)

Reveal the subject	Indicator code	Character	Reveal indicators	Annual disclosures	Corresponding chapter
Energy Management	RT-EE-130a.1	Quantify	(1) Total energy consumption {GJ} (2) Grid power usage proportion (%) (3) Renewable energy usage ratio (%)	Total energy consumption: 53,496.95(GJ) Percentage of purchased electricity: 94.5 % Renewable energy usage rate: 5.5 %	4.2 Energy and Greenhouse Gas Management
Hazardous Substance Management	RT-EE-150a.1	Quantify	Hazardous waste weight {T} and recycling percentage (%)	Weight of hazardous waste generated: 26.64 metric tons (t) 100% of hazardous industrial waste is entrusted to legal disposal agencies for disposal in accordance with regulations	4.4 Waste disposal
	RT-EE-150a.2		Number of reportable spills and total volume (kg), total volume recovered (kg)	0	4.4 Waste disposal
Product Safety	RT-EE-250a.1	Quantify	Number of product recalls and total number of recalled products	0	3.2 Product Responsibility and Safety
	RT-EE-250a.2		Total property damage resulting from product safety-related legal proceedings	0	3.2 Product Responsibility and Safety
Product life cycle management	RT-EE-410a.1	Quantify	Percentage of revenue from products compliant with IEC 62474 standard (%)	Not applicable	2.1 Company Profile 3.5.2 Product liability and safety
	RT-EE-410a.2		Percentage of qualifying products that meet Energy Star standards, by revenue	Not eligible for ENERGYSTAR®. not applicable	
	RT-EE-410a.3		Total revenue from renewable energy-related products and energy efficiency-related products	Not applicable	
Raw material procurement	RT-EE-440a.1	Discussion and Analysis	Risk management description for key raw materials	CviLux conducts supplier risk analysis, evaluates supplier performance, schedules audit plans, and formulates "Operation Standards for Environmental Management Substances", "Operation Standards for Halogen-Free Products" and internal product production safety-related specifications to safeguard the health and safety of customers.	3.2 Product Responsibility and Safety
Business ethics	RT-EE-510a.1	Discussion and Analysis	Describe policies and practices to prevent: (1) corruption and bribery, and (2) anti-competitive conduct	0	2.4 Governance practices
	RT-EE-510a.2	Quantify	Total financial losses resulting from legal proceedings related to bribery or corruption	0	
	RT-EE-510a.3		Total financial losses resulting from legal proceedings related to anti-competitive conduct provisions	0	
Activity indicators	RT-EE-000.A	Quantify	Number of products produced by product category	12,200,386	2.1 Company Profile
	RT-EE-000.B		Number of employees	1,161	5.2 Employee Profile
Note: key materials	1.1 Critical materials are defined as materials that are essential in their use and for which there is a risk of supply constraints. This definition is derived from the National Academies of Sciences Minerals, Critical Minerals, and the National Research Council of the United States Economics. 1.2 Examples of critical materials include, but are not limited to, the following as defined by the National Research Council: 1.2.1 Antimony, cobalt, fluorite, gallium, germanium, graphite, indium, magnesium, niobium, tantalum, and tungsten; 1.2.2 Platinum group metals (platinum, palladium, iridium, rhodium, ruthenium and osmium); and 1.2.3 Rare earth elements, including yttrium, scandium, lanthanum and the lanthanide series (cerium, praseodymium, neodymium, promethium, samarium, europium, gadolinium, terbium, dysprosium, holmium, erbium, thulium, ytterbium and lutetium)"				

## Appendix 4 - Sustainable Disclosure Indicators-Electronic Components Industry

serial number	index	Indicator type	Annual disclosures
1	Total energy consumption, percentage of purchased electricity and renewable energy usage rate (GJ.%)	Quantify	Total energy consumption: 53,496.95(GJ) Percentage of purchased electricity: 94.5 % Renewable energy usage rate: 5.5 %
2	Total water intake and total water consumption (thousand cubic meters m3)	Quantify	Total water withdrawal: 131.093 million liters
3	Weight and recycling percentage of hazardous waste generated (metric tons.percentage)	Quantify	Weight of hazardous waste generated: 12.63 metric tons (t) 100% of hazardous industrial waste is entrusted to legal disposal agencies for disposal in accordance with regulations
4	Describe the types, number and ratio of occupational accidents (number.%)	Quantify	5.5 Occupational safety and health
5	Disclosure of product life cycle management: including the weight of end-of-life products and electronic waste and the percentage of recycling (Note 1) (metric tons. percentage)	Quantify	4.4 Waste disposal
6	Description of risk management associated with the use of critical materials	Qualitative description	Not applicable
7	Total pecuniary losses (\$) resulting from legal proceedings related to anti-competitive conduct regulations	Quantify	0
8	Output of main products by product category	Quantify	No need to disclose

# Appendix 5 - Climate-related information of listed companies

The risks and opportunities that climate change poses to the company and the relevant response measures taken by the company

Project	Chapters disclosed in the report
1. Describe board and management oversight and governance of climate-related risks and opportunities	4.1 Climate-related financial disclosures
2. Describe how the identified climate risks and opportunities affect the company's business, strategy and finances (short-term, medium-term, long-term)	4.1 Climate-related financial disclosures
3. Describe the financial impact of extreme climate events and transition actions	4.1 Climate-related financial disclosures
4. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system	4.1 Climate-related financial disclosures
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and main financial impacts used should be explained.	4.1 Climate-related financial disclosures
6. If there is a transformation plan to manage climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transformation risks.	4.1 Climate-related financial disclosures
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Internal carbon pricing has not yet been implemented
8. If climate-related goals are set, information such as the activities covered, greenhouse gas emission scope, planning schedule, annual achievement progress, etc. should be explained; if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, information such as Explain the source and quantity of carbon reduction credits or the quantity of renewable energy certificates (RECs) being redeemed.	4.1 Climate-related financial disclosures
9. Greenhouse gas inventory and confirmation status	4.2 Energy and Greenhouse Gas Management

Factory	2022			2023			2024		
	Category I	Category II	total	Category I	Category II	total	Category I	Category II	total
Tamshui plant	41.55	203.79	245.3421	40.6187	208.1217	248.7404	40.6271	176.6035	217.2306
Dongguan plant	2.31	3,094.94	3,097.25	5.56	2,606.68	2,612.24	5.31	1,830.15	1835.46
Qunhan Plant	1.85	777.97	779.82	2.44	871.47	873.91	2.03	640.50	642.53
Suzhou plant	23.68	3,329.16	3,352.84	38.38	3,006.92	3,045.30	39.09	2,391.35	2430.44
Chongqing plant	38.87	1,534.95	1,573.82	35.78	1,309.81	1,345.59	39.09	700.24	739.33

Note 1: The fresh water plant will conduct inspections in accordance with the ISO14064-1:2018 standard starting from 2021, and obtain a reasonable assurance level from a third-party impartial unit. Each overseas production base completes its own independent inventory and discloses its greenhouse gas emissions on the blue map (IPE website)

Note 2: Qunhan Factory did not upload the IPE website in 2021, so there is no data.

## Appendix 6 - United Nations Global Compact Classification and Corresponding Principles

United Nations Global Compact Classification and Corresponding Principles		Report Chapters	Page
Human rights	Support and respect the internationally recognized declaration on the protection of human rights	external initiatives	04
	Ensure that no human rights violations are involved	5.1 Human Rights Management	63
Labor	Protect workers' freedom of assembly and association and effectively recognize the right to collective bargaining	5.1 Human Rights Management	63
	All forms of forced labor are prohibited	5.1 Human Rights Management	63
	Really ban child labor	5.1 Human Rights Management	63
	End employment and career-related discrimination	5.1 Human Rights Management	63
Environment	Support preventive responses to environmental challenges	4.1 Climate-related financial disclosures	54
	Adopt more corporate environmental responsibility practices	4.1 Climate-related financial disclosures	54
	Encourage the development and promotion of environmentally friendly technologies	4.1 Climate-related financial disclosures	54
Anti-corruption	Corruption of any kind, including extortion and bribery, is prohibited	2.4 Governance practices	21



## 2024 SUSTAINABILITY REPORT



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