

1. Basic Information and Sustainability Management

1.1 About This Report

1.1.1 Reporting Period

(GRI 2-3)

This report is a sustainability report (this report) issued by Pan-International Industrial Corp. and its group (Pan-International Group, Pan-International, the Group or we), disclosing the Group's performance, management policies and objectives in five major aspects: governance, products, supply chain, environment and society for the year 2024 (January 1, 2024 to December 31, 2024). The Group publishes a sustainability report annually and on its website.

- Release date of the previous report: August 2024
- Release date of this report: August 2025
- Expected release date of the next report: August 2026

The reporting period of this report aligns with that of the consolidated financial statements. To ensure completeness and comparability, certain chapters include information from before January 1, 2024, and after December 31, 2024, which will be indicated in those chapters.

1.1.2 Guidelines Followed

This report adheres to the GRI Standards issued by the Global Sustainability Standards Board (GSSB), the Electrical & Electronic Equipment SASB Standards issued by the Sustainability Accounting Standards Board (SASB), and the framework of Task Force on Climate-Related Financial Disclosures (TCFD) issued by the Financial Stability Board (FSB).

It also follows the TWSE's Preparation and Filing of Sustainability Reports by TWSE Listed Companies," as promulgated by the Taiwan Stock Exchange Corporation, and discloses the relevant disclosure of items related to the United Nations' 17 Sustainable Development Goals (SDGs).

1.1.3 Boundaries and Scope

(GRI 2-2)

The scope of information disclosure in this report covers the Group's parent company and subsidiaries included in the consolidated income statement, including enterprises located in Taiwan, China and the United States with 100% shareholding, excluding P.I.E. INDUSTRIAL BERHAD (PIB) Group (PIB Group), a Southeast Asian subsidiary that has independently prepared its sustainability report, as well as holding subsidiaries established for investment or tax planning purposes. However, if any information in this report involves the aforementioned excluded entities, it will be explicitly noted in the content.

The actual disclosure subjects of this report include:

No.	Company	Type	Abbreviation 1	Abbreviation 2	Level
(1)	Pan-International Industrial Corp. (Parent Company) A: Xindian Headquarters (1/1/2024-11/24) B: Zhonghe Headquarters (11/24/2024-12/31)	Pan-International, Taipei (Office)	Pan-International, Taipei	Taipei Headquarters	Various Factories and Locations
(2)	Pan-International Precision Electronic (Dongguan) Co., Ltd. (PDG)	Subsidiary	Dongguan Pan- International	Dongguan Plant	
(3)	Newocean Precision Component (Jiangxi) Co.,Ltd	Subsidiary	New Ocean, Jiangxi	Jiangxi Plant	
(4)	Honghuasheng Precision Electronics (YanTai) Co., Ltd.	Subsidiary	Honghuasheng, Yantai	Yantai Plant	
(5)	CJ Electric Systems (Wuhu) Co., Ltd.	Subsidiary	CJ Electric Systems, Wuhu	Wuhu Plant	
(6)	Pan-International Electronics, Inc.(PIU)	Subsidiary (Office)	PIU (USA)	US Office	

- ※ In subsequent report content, when referring to the above companies, Abbreviation 1 and Abbreviation 2 will be used interchangeably to enhance reading convenience and consistency.
- ※ The operational boundary period of (1) the parent company disclosed in this report is from January 1, 2024 to December 31, 2024. Due to the official relocation from the Xindian Headquarters to the Zhonghe Headquarters on November 25, 2024, this year's operational period can be divided into two phases: A. January 1, 2024 to November 24, 2024 is the operational period of Xindian Headquarters; B. November 25, 2024 to December 31, 2024 is the operational period of Zhonghe Headquarters. Due to the limited impact of the relocation process on overall operational activities, and for ease of data compilation and management, relevant environmental performance indicators are still primarily reported as combined annual statistics, with supplementary explanations provided for specific indicators when necessary.
- ※ The PIB Group is a locally listed company and its sustainability information will be disclosed independently according to local regulations. For details, please refer to their official website: <https://pieib.com.my/>; <https://pieib.com.my/>
- ※ For all entities covered in the consolidated financial statements, please refer to the financial information in the Investor Relations section of our Group's website: https://www.panpi.com.tw/tw/investor_service/financial/reports

If the scope of disclosure in each chapter of this report differs from the above, it will be specified within that chapter. The calculation basis for various statistics presented in the report is as follows:

Financial data	The economic income distribution table uses data from the consolidated financial report certified by accountants. Unless otherwise specified, all financial data are presented in New Taiwan Dollars. If presented in other currencies, it will be separately noted.
Environmental data	Greenhouse gas emissions are based on data inventoried in accordance with ISO 14064-1: 2018, with some plants verified by independent third parties. Water resource and waste statistics are based on data reported by each operating site to local authorities.
Other data	Summarized statistics from each operating base.

1.1.4 Information Restatement

(GRI 2-4)

This report is the 2025/10/28 version. The revisions are as follows: (1) P.83–84: Supplementary explanation of water resource management performance indicators and achievement status. (2)P.90: Supplementary explanation of waste and hazardous waste management performance indicators, including waste reduction, hazardous waste recycling rate, and achievement status. (3)P.176: Appendix 8.8 - ISO 14064-1:2018 Organizational-level Greenhouse Gas Verification Certificate (2024) - Yantai Honghuasheng. (4)P.177: Appendix 8.9 - ISO 14064-1:2018 Organizational-level Greenhouse Gas Verification Certificate (2024) - New Ocean, Jiangxi.

1.1.5 Internal Control

The Group has established procedures for preparing and verifying sustainability reports. The Investor Relations Department is responsible for the overall planning and communication of the annual sustainability report. Every year, the Sustainable Development Department is responsible for collecting the information required for the report and drafting its content. Once the annual sustainability report is prepared, it is submitted to the Sustainability Committee for a preliminary review, followed by an internal audit conducted by the audit supervisor. Finally, the report is approved by the Board of Directors.

1.1.6 External Assurance/Verification

(GRI 2-5)

After the report is finalized, management commissions an independent third-party agency for verification. This year we engaged PwC Taiwan to perform limited assurance procedures in accordance with International Standard on Assurance Engagements 3000 (TWSAE3000) Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (referring to International Standard on Assurance Engagements 3000 (ISAE 3000)). For relevant assurance methods and results, please refer to the appendix. 8.5 Assurance Statement Sustainability Report.

1.1.7 Contact Information

(GRI 2-3)

This report will be published on the Market Observation Post System and the Company's website for all stakeholders to access. Through the issuance of this report, we hope to have further communication and mutual understanding with stakeholders on relevant issues. We welcome any suggestions or feedback you may have on this report. Please contact us using the following methods:

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Email: **Gigi.Hung@panpi.com.tw**

Company website: **<http://www.panpi.com.tw/tw>**

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Report download URL:

<https://www.panpi.com.tw/tw/sustainability/report>



1.2 Sustainability Strategy and Performance

1.2.1 Message from the Management

As the climate crisis intensifies, businesses must take responsibility.

According to the World Meteorological Organization's report, 2024 has the potential to be the hottest year on record, with global average surface temperature rising by as much as 1.55°C. Extreme weather events caused by global warming have reached record highs, inflicting irreparable damage and harm on ecosystems worldwide. For business, climate change brings significant uncertainties and operational risks. While this may lead to increased operating costs, it also creates new opportunities for innovative green business development. Nevertheless, to prevent the intensification of global warming, companies must undertake the responsibility to drive energy conservation and emissions reduction.

Implementing carbon management, actively moving towards carbon neutrality.

In order to drive low-carbon transformation, the Company has completed comprehensive carbon inventory and engaged an external verification agency to validate the data, ensuring the accuracy and credibility of the inventory results. These results serve as the foundation for setting carbon reduction targets, formulating carbon reduction plans, and planning the path to carbon neutrality. Beyond continuously optimizing manufacturing processes and improving equipment efficiency, we actively invest in solar facility installation, and the purchase of renewable energy certificates (green certificates). Furthermore, we are increasing green electricity usage, improving renewable energy efficiency, and deepening sustainable investments. We are committed to contributing towards global emissions reduction and achieving carbon neutrality and net-zero emission goals.

Listening to employee voices, building a thriving workplace.

We recognize that our employees are our Company's greatest asset. To better understand their expectations, we conducted our first satisfaction survey at Pan-International, Taipei headquarters, which received an enthusiastic response from employees. The Company will actively respond to employee suggestions, enhance welfare benefits, and expand the scope of training in order to develop employees' professional competencies and competitiveness, supporting their career growth. In the future, the satisfaction survey will be gradually expanded to all global facilities to understand the diverse needs of employees worldwide. This approach will address local needs, foster employees' sense of belonging and engage everyone in shaping the future of Pan-International together.

Continuously strengthening governance and building a sustainable foundation.

With the tireless efforts of colleagues across various departments, our corporate governance evaluation rating significantly improved last year. We are deeply gratified that our efforts have been recognized. The road ahead offers considerable opportunities for growth and improvement. We will continue to strengthen the Board's supervisory function by establishing organizations such as the Risk Management Committee and Sustainability Committee. We aim to improve supply chain management and establish a green supply chain system while strengthening information security awareness and protection, to safeguard personal data. We will increase the number of women in executive roles, implementing workplace diversity and gender equality policies. Moreover, we will uphold workplace safety, protect labor rights, and other key governance policies to preserve the Company's positive corporate image.

Moving towards a century-old enterprise, fulfilling sustainable commitments.

Pan-International has reached its 55th year of business, made only possible by the collective efforts of all our colleagues who have helped us overcome all past difficulties and challenges. Looking to the future, we aim to build a century-old business. In the fact of intense geopolitical competition and a rapidly changing global business environment, we will remain steadfast in our corporate culture and core values of integrity, pragmatism, and innovation, as we bravely face challenges, and continue to generate revenue and profits. We are accelerating investments in future green and emerging industry product markets, developing new growth engines to propel the Company' to the next level. Furthermore, we will adhere to our carbon neutrality pathway and strive to achieve carbon reduction goals. We will operate in full compliance with regulations and uphold the highest standards of business integrity. At the same time, we will actively fulfill our corporate social responsibilities and give back to the communities we serve. Through these commitments, we uphold stakeholder interests and secure Pan-International's sustainable operations.



Chairman and Chairperson of Sustainability Committee



1.2.2 Sustainability Performance

2024



Pan-International Group Sustainability Highlights



G

Integrity violations: 0 ; Zero cases of competitive behavior: 0

- ✓ Zero cases of incidents related to trust and monopoly laws
- ✓ Taiwan corporate governance evaluation improved to 21%-35%
- ✓ Group: Sustainability Report has obtained ISAE3000 assurance annually starting from 2023
- ✓ The proportion of Independent **Directors** exceeds half at 57%
- ✓ Strengthen climate governance
- ✓ Cybersecurity protection achieves a **Grade A Security Scorecard**

S

- ✓ **Honghuasheng, Yantai: Obtained SEDEX-SMETA (Supplier Ethical Data Exchange) certification in collaboration with corporate entities**
- ✓ **Strengthen supplier audit management**
- ✓ **From 2024, the employee satisfaction survey questionnaire response rate reached 85.85%, with an average employee satisfaction rate of 78.75%**
- ✓ **Annual severe injury rate is zero**

E

- Group's total waste recycling rate reached 81.04%
- ✓ Group's renewable energy usage rate increased to 3.92% in 2024 (baseline year 2022: 0.06%)
- ✓ Compared to the baseline year (2022), the Group's carbon emissions in 2024 decreased by 14,451.189 tCO₂e
- ✓ Subsidiaries in Taiwan and Mainland China regions all obtained greenhouse gas inventory verification certificates for 2024
- ✓ Honghuasheng, Yantai: Obtained UL2799 Platinum Level Zero Landfill Certification
- ✓ New Ocean Precision Component, Jiangxi: Obtained the GRS (Global Recycled Standard) Certificate in 2024
- ✓ CJ Electric Systems, Wuhu's annual water withdrawal decreased by approximately 24.85% compared to the previous year

▼ Sustainability Highlights - 2



MSCI (Morgan Stanley Capital International) ESG Rating: BB

(AAA-CCC, AAA being the best)

※ Source: Company Investor Integrated Relations Platform <https://irplatform.tdcc.com.tw/ir/zh/#>

1.2.3 Management Systems and Other Verification Assurance Qualifications

(Please refer to the appendix for certificates)

ESG	Items	Name	Pan-International, Taipei (Office)	Dongguan Pan-International	New Ocean, Jiangxi	Honghuasheng, Yantai	CJ Electric Systems, Wuhu
G	ISO 9001	Quality Management System	NA	2026/12/24	2028/1/11	2027/11/7	NA
G	ISO 13485	Medical devices Quality management systems standards	NA	2028/1/7	2028/5/29	NA	NA
G	IATF 16949	Automotive Quality Management System Standard	NA	2026/12/24	NA	2027/11/7	2026/11/16
E	ISO 14001	Environmental Management Systems	NA	2027/4/3	2028/3/11	2027/6/27	2027/2/1
E	IECQ QC 080000	Hazardous Substance Process Management System	NA	2027/8/18	NA	NA	NA
E	ISO 50001	Energy Management System	NA	NA	Planned to obtain by December 2025	2026/10/12	NA
E	ISO 14064-1	Greenhouse Gas Inventories	Obtained 2024 certificate in August 2025	Obtained 2024 certificate in August 2025	From 2024 (the 2023 certificate), renewed annually; the 2024 certificate (expected 2025/09).	From 2022 (the 2021 certificate), renewed annually; the 2024 certificate (expected 2025/08).	Obtained 2024 certificate in August 2025
E	GRS	Global Recycled Standard	NA	NA	2025/8/14	NA	NA
E	UL2799 Platinum Certification	Zero Waste to Landfill Validation	NA	NA	NA	September 15, 2027 Platinum Certification	NA
S	ISO 45001	Occupational Health and Safety Management Systems	NA	NA	2026/4/6	September 15, 2027	NA
S	ISO/IEC 27001	Information Security Management System	NA	NA	NA	July 28, 2026 (Corporate Joint)	NA
S	SEDEX (SMETA)	Suppliers Ethical Data Exchange Audit	NA	NA	NA	Obtained on January 9, 2023	NA
G	ESG Sustainability Report - Assurance Certificate (TWSAE3000)	Starting from 2024 (using 2023 data), the entire group obtains certificate annually (2024 certificate to be obtained in August 2025)					

Note: Dates listed in the table represent the expiration dates of the certificates

1.3 Stakeholder Engagement

1.3.1 Identifying Stakeholders

(GRI 2-29)

The Company's operations are deeply intertwined with the environment and communities in which it operates and do not function independently. Therefore, company decisions have different degrees of impact on downstream customers, upstream suppliers, community partners, and the natural environment. Companies with a sense of responsibility must mitigate the impact of their decisions on stakeholders.

Considering the Company's industry attributes and operations, Pan-International Group's Sustainability Committee and each of its issue units, along with the heads of the corresponding external communication departments, referred to the five major principles of the AA1000 Stakeholder Engagement Standard (2015): Dependency, Responsibility, Tension, Influence, and Diverse Perspectives, to assess the groups or organizations that impact Pan-International and are affected by it. After identification, there are seven categories of stakeholders directly related to our group, including employees, customers, investors/shareholders, suppliers, non-profit organizations, government agencies, and media. This enables us to concentrate our resources, gain a deeper understanding of stakeholders' concerns, and actively respond.

1.3.2 Stakeholder Communication

(GRI 2- 12, 2-29)

To understand and respond to stakeholders' concerns, we engage in both regular and irregular communications with stakeholders through various channels, allowing them to provide feedback at any time regarding ESG issues that matter to them. The Company will respond by formulating strategies or modifying management measures accordingly. The communication mechanisms and the key issues of concern for various stakeholders in 2023 (conducted every two years) are summarized as follows:

▼ Pan-International Group's Stakeholder Communication Mechanism and Management Procedures

No.	Communication Procedure	Description
1	Identification for Stakeholder and Issue of Concern	• The Sustainability Committee's various issue units and corresponding external communication departments are responsible for identifying relevant stakeholders and gathering their issues of concern.
2	Corresponding External Communication Departments	• Following the annual strategic goals and stakeholder concern response guidelines established by the Sustainability Committee, the responsible departments develop response modes and practices, and promote their implementation.

No.	Communication Procedure	Description
3	Sustainability Committee	<ul style="list-style-type: none"> Identify major issues of concern for stakeholders and formulate response guidelines. Oversee each relevant department in formulating response strategies, reviewing implementation progress, and making improvements for deficiencies.
4	Board of Directors	<ul style="list-style-type: none"> Engagement results and ESG-related issues are compiled in the annual sustainability report, which is submitted to the Board of Directors for discussion and approval before being announced publicly. Review the effectiveness of stakeholder communication and annual ESG-related goals.
5	External Disclosure	<ul style="list-style-type: none"> Disclose stakeholder communication and engagement results annually through sustainability reports and company websites.

▼ Pan-International Group's Primary Stakeholders and Communication Results

Stakeholder	Relationship Description	Communication Channels	Communication Frequency	Primary Issues of Concern ^{Note 1}	Responsible Units	Communication Results
Employees	Important partners for company operations and promoting sustainable management	Assembly Internal education and training Performance evaluation Grievance channels	Irregular Irregular Annual Irregular	Benefits and salaries, diversity and equality, human rights, career development	Human Resources Department	<ul style="list-style-type: none"> Adjusted employee salaries to align with market and industry trends. Allocated annual performance bonuses and profit-sharing based on evaluation results. Reviewed job levels and positions to promote outstanding talents.
Customers	Important partners for promoting sustainable management	Customer visits Plant visits Reporting channels	Irregular	Business integrity, product quality and safety, innovation and R&D, raw material use, marketing and labeling	Business Department, Business Units	<ul style="list-style-type: none"> Maintained good customer relationships and ongoing order transactions. Jointly developed new products and expanded revenue. Recognized as excellent suppliers by customers.
Suppliers	Important partners for promoting green supply chains, jointly implementing carbon management plans	Price negotiation meetings Supplier questionnaires Annual audits Supplier conferences	Irregular Irregular Annual Annual	Business integrity, supply chain management, product quality and safety, greenhouse gas emissions	Procurement Department Manufacturing Department	<ul style="list-style-type: none"> Conducted annual audits of 65 suppliers, 63 of which passed improvement review and were rated as Grade A suppliers. Held irregular educational training sessions on environmental protection, quality, conflict minerals, hazardous substances, and integrity issues
Investors/Shareholders	Important stakeholders supporting the company's Sustainable operations	Spokesperson channels Investor conferences Annual shareholders' meeting	Irregular Semi-annual/quar-terly Annual	Operational performance, R&D, customer relationships, business integrity	GM's Office Investor Relations Department	<ul style="list-style-type: none"> The GM and spokesperson participated in investor conferences hosted by securities firms to discuss the Company's current operations and future outlook. Responded inquiries from investors and shareholders through spokesperson channels. All proposals at the annual shareholders' meeting were approved by shareholders, and new directors were elected.

Stakeholder	Relationship Description	Communication Channels	Communication Frequency	Primary Issues of Concern ^{Note 1}	Responsible Units	Communication Results
Communities /Public welfare organizations	Important partners in maintaining community harmony and protecting the environment	Community activities Charitable activities Spokesperson channels	Quarterly Irregular Irregular	Air quality, waste, greenhouse gas emissions, human rights, biodiversity	Human Resources Department Investor Relations Department Environmental Safety Department	<ul style="list-style-type: none"> Regularly communicated with village representatives, participated in community activities, and donated resources to give back to residents. Accepted proposals from public welfare organizations and cooperated with them to sponsor charitable activities that support disadvantaged groups. Collaborated with environmental groups to provide resources and volunteers for maintaining environmental cleanliness and reducing pollution.
Media	Key partners in disclosing company information and ensuring transparency	Investor conferences Spokesperson channels	Semi-annual/quar-terly Irregular	Operational performance, business integrity, R&D innovation, customer relationships	GM's Office Investor Relations Department	<ul style="list-style-type: none"> Responded to media inquiries and disclosed operations-related information appropriately to enhance company information transparency.
Government Agencies	The Group's operations are based on legal compliance, and timely reflect operational issues and industry opinions to government agencies to help adjust policies and support industry development	Meetings held by government departments Questionnaires Official document communication	Irregular	Regulatory compliance, business integrity, energy, information security, labor rights	GM's Office Investor Relations Department	<ul style="list-style-type: none"> Assigned personnel from relevant departments to participate in industry and environment-related seminars organized by government agencies, allowing them to provide feedback on behalf of the Company. Invited to participate in Corporate Governance 3.0 - Sustainable Development Roadmap exchange meetings held by the Financial Supervisory Commission and stock exchange to understand relevant policy development plans and formulate company response strategies.

Note 1: This table provides a brief overview of stakeholders' concerns. For detailed response measures, please refer to the relevant chapters of this report.

1.4 Material Topic Management

1.4.1 Material Topic Assessment Process

(GRI 2- 14, 3-1)

Material Topic Assessment Process

Pan-International Group's Sustainability Committee annually evaluates the sustainability issues that significantly impact stakeholders based on the Group's operations, industry type, and the effects generated by the value chain. The evaluation is conducted through stakeholder engagement and consultant advice, in accordance with the materiality, completeness, and stakeholder inclusiveness criteria outlined in GRI 3 of the 2021 version of GRI Standards. The Sustainability Committee then determines the key sustainability issues for the current period. The detailed assessment process is as follows:

Step 1: Identify Key Issues

- (1) Summarize industry attributes: Review the business items, models, product or service types, industry classifications, types of workers for each company in the Group, and analyze all the relevant industry attributes associated with the Group.
- (2) Identify sustainability issues: In addition to considering significant past events, both positive and negative, the Group also evaluates potential risks or opportunities based on feedback from stakeholder communications, as well as global regulations and standards (GRI Standards, TCFD, and Electrical & Electronic Equipment SASB Standards, etc.). Additionally, the Group reviews industry regulations, standards, and benchmark enterprises within the same industry to comprehensively assess sustainability issues relevant to the Group. A total of 25 sustainability issues were identified during this reporting period.

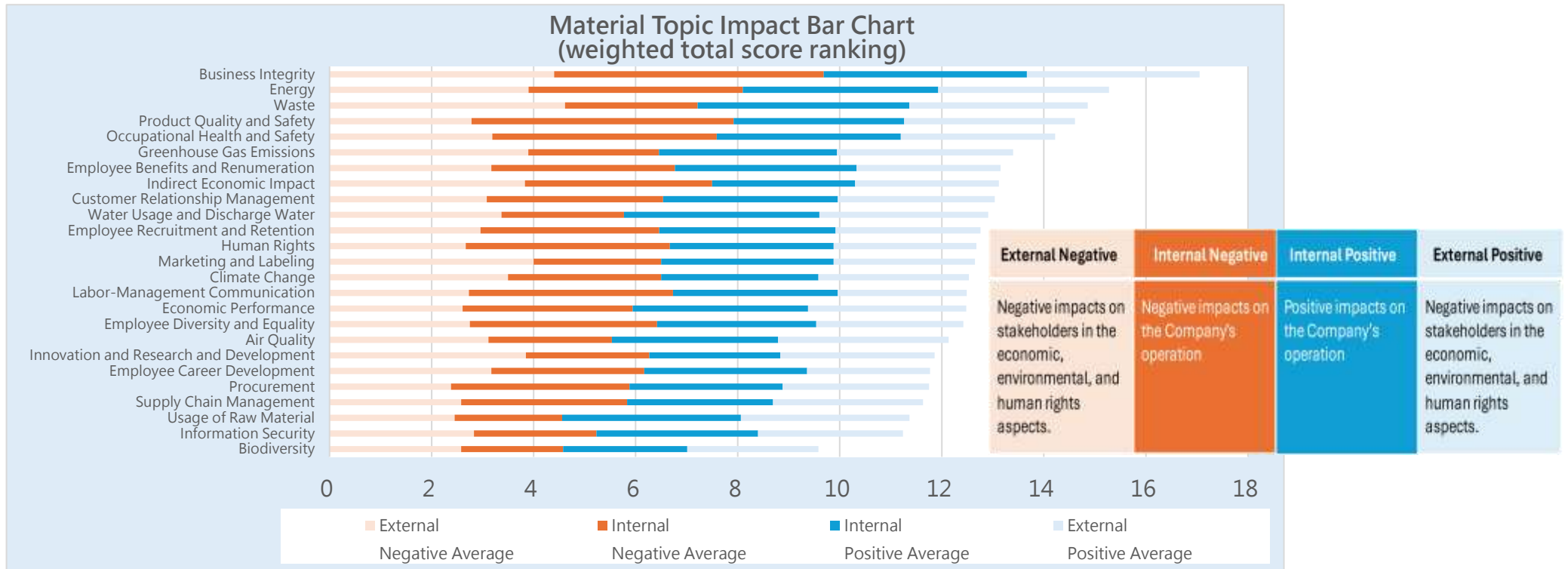
Step 2: Determine Material Topics

We conduct questionnaires for senior executives, members of the Group's Sustainability Committee, and external stakeholders to comprehensively assess the positive and negative impacts of each sustainability issue. Internal personnel evaluate the impact on company operations, while external stakeholders review the effects on the environment, society, and human rights (people). The evaluation aspects include:

- (1) Positive or negative impact: The impact on company operations or stakeholders resulting from the Group's management strategies and actions on various issues can be classified as positive or negative.
- (2) Impact level: Conduct a comprehensive evaluation of factors such as the magnitude of impact on company operations or stakeholders, the probability or frequency of occurrence, the scope of impact, and the ability to remedy any negative effects.

In 2023 (conducted every 2 years), a total of 223 questionnaires were collected. After excluding invalid questionnaires, there were 207 valid questionnaires, with 31 from internal and 176 from external sources. After calculating the positive and negative impact scores of each issue for the Company's internal and external stakeholders, we set weighted scores based on three industry-related standards or regulations to ensure a comprehensive evaluation.

Finally, we ranked the total scores of each issue from high to low. The Sustainability Committee set "top quartile of total scores" as the materiality threshold, selecting seven material topics for this period.



Step 3: Reporting on Material Topics and Information

The Sustainability Committee evaluates relevant international standards for material topics, reviews management policies and objectives of material topics, collects annual data, and ensures the disclosure of key sustainability information of this address respond to stakeholders' concerns. After completing the preparation of the annual sustainability report, the Sustainability Committee reviews the report again and submits it to the Board of Directors for approval, ensuring that all disclosed information is accurate and free of any concerns regarding misrepresentation.

Step 4: Continuous Review

The Company conducts an annual review of the implementation of material topic policies and goal achievement rates annually to optimize internal management approaches and quantitative goals. It also compares the differences in topics before and after the next identification process, investigates the reasons for these differences, and presents the findings in the report.

1.4.2 Material Topic Impact Management

(GRI 2- 12, 2- 12, 2-3)

Material Topic Management Strategy

The Chairman of Pan-International Group is the highest decision-making and supervisory authority for the Group's management of material topics. The Chairman appoints the Sustainability Committee to oversee sustainable material topic management, which includes reviewing and evaluating management approaches, proposing suggestions for improvement. The Committee also establishes diverse communication channels for stakeholders, and regularly summarizes stakeholder feedback. Then, the Committee reviews these opinions and their impacts, formulates response measures or guidelines, and reports them to the Board of Directors. The Chairman and Sustainability Committee meet at least once a year to discuss the management of material topics and formulate new sustainability development directions and strategic goals for the upcoming year.

Material Topic List

Compared to 2022, this year included "Product Quality and Safety" as a material topic and removed "Economic Performance," "Corporate Governance," "Risk Management," "Climate Change," and "Water Resource Management" from the list of five material topics.

Material Topic	Corresponding GRI Topic	Corresponding Report Chapter
Business Integrity	GRI 3-3 GRI 205-3 GRI 206-1	2.4 Responsible Business Conduct
Energy	GRI 3-3 GRI 302-1 GRI 302-3 GRI 302-4	5.1 Energy Conservation and Carbon Reduction

Material Topic	Corresponding GRI Topic	Corresponding Report Chapter
Waste	GRI 3-3 GRI 306-3 GRI 306-4 GRI 306-5	5.3 Waste Management
Product Quality and Safety	GRI 3-3	3.2 Product Quality and Safety
Occupational Health and Safety	GRI 3-3 GRI 403 (All)	6.4 Workplace Safety
Greenhouse Gas Emissions	GRI 3-3 GRI 305-1 GRI 305-2 GRI 305-4 GRI 305-5	5.1 Energy Conservation and Carbon Reduction
Employee Benefits and Remuneration	GRI 3-3 GRI 202-1 GRI 401-2 GRI 401-3	6.2 Remuneration and Benefits

Note: This management approach list presents only the material topics and their corresponding GRI topics. For detailed information on policies, strategies, management objectives, and approaches, please refer to the explanation provided in each chapter.