



達邁科技股份有限公司
TAIMIDE TECH. INC.

2024 TAIMIDE TECH. INC. Sustainability Report

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About this Report

TAIMIDE is committed to disclosing its annual performance and initiatives in Corporate Governance, Environmental Protection, and Social Responsibility to stakeholders. Previous sustainability reports are available for download on the company website under:

[Corporate Social Responsibility → Stakeholders → ESG Reports.](#)

Reporting Principles	• Prepared in accordance with the Global Reporting Initiative (GRI) Standards (2021) for sustainability reporting • Task Force on Climate-related Financial Disclosures (TCFD) for climate risk and opportunity disclosures • United Nations Sustainable Development Goals (SDGs) • Sustainability Accounting Standards Board (SASB) • Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
Reporting Period	The disclosure period of this report is from January 1, 2024 to December 31, 2024.
Reporting Boundary	The sustainability performance disclosure in this report primarily covers TAIMIDE's individual entity and its Tongluo Branch. Other subsidiaries included in the consolidated financial statements: Pomiran Metalization Research Co., Ltd., TAIMIDE INTERNATIONAL INC., and KUNSHAN TAIMIDE TECH. are not within the scope of this data disclosure.
Calculation Basis	All disclosed data is presented using internationally recognized metrics. Where information pertains to other reporting scopes, additional notes are provided within the report text. Unless otherwise specified, all financial data is denominated in New Taiwan Dollars (NT\$).
Data Restatement	• 2.1.2 Green Product Innovation: In the table of recycled and non-recycled material usage for the past two years, the 2023 ABS usage has been categorized into newly purchased and recycled, with the addition of disclosed recycled ABS quantities, and all material totals have been updated. • 3.2.1 Energy Management: The conversion of 1 kcal to 4.1868 kJ has been applied, resulting in the adjustment of energy consumption units to GJ. In the table of total energy consumption for the past three years, the 2023 purchased electricity non-renewable data has been corrected, and a new non-renewable fuel item "diesel" has been added. In the table of green electricity usage ratio for the past three years, the 2023 total electricity consumption data has been corrected. • 3.2.2 Greenhouse Gas Emission Management: The total production data for 2022 and 2023 has been corrected. • 3.3.1 Water Resource Management: In the table of water withdrawal sources for the past three years, recycled water has been removed for 2022 and 2023, leading to adjustments in water withdrawal ratios and total water withdrawal volumes.

External Verification	This report has obtained BSI Taiwan AA1000AS V3 / Type I / Moderate Assurance certification from the British Standards Institution. Financial Data: Public financial information audited and verified by Deloitte Taiwan. Environmental Data: Data verified by SGS Taiwan (ISO 9001, ISO 14001, ISO 45001, QC080000, ISO 14064, ISO 14067, ISO 46001, ISO 50001 and IATF 16949)
Quality Management	The Company has established the “Operating Procedures for Preparation and Verification of Sustainability Reports.” The Sustainable Development Committee forms task teams for specific projects, with each team responsible for providing the data and information disclosed in this report. After verification of content accuracy by team leaders, the materials are submitted to the Operations Management Team for integration, proofreading, cross-checking, and compilation. Following compilation, third-party external institutions conduct verification. The report then undergoes the administrative process for review by the President and is finalized for publication after approval by the Board of Directors.

Publication Dates

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Next Report Publication Date: August 2026

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Stakeholder Engagement



Message from the Chairman

As one of the global leaders in polyimide film manufacturing, TAIMIDE has always adhered to the business philosophy of “Honesty, Open Mind, Pioneer, Eternity.” We continuously strengthen the core competitiveness of our products and services while actively addressing the challenges of global sustainable development. In 2024, we not only achieved steady revenue growth but also made significant progress in our three major sustainability strategies.

In “Climate Strategy and Environmental Development,” we are committed to process optimization and energy efficiency improvement. In 2024, we successfully reduced energy consumption per unit of product by 35.81% compared to the previous year. Additionally, we recycled a total of 9,227 metric tons of process solvents, preventing the generation of 26,387 metric tons of CO₂e greenhouse gas emissions. Regarding the adoption and development of sustainable materials, we focus on reducing the use of hazardous substances at the source and continue to research and promote PFAS-free products, striving to create more environmentally friendly solutions.

In “Happy Enterprise and Social Welfare,” the Company values employee rights, workplace safety, and the promotion of diversity and inclusion. In 2024, we implemented job redesign for middle-aged and senior employees, gaining a deeper understanding of their work needs and providing necessary resources to foster a more inclusive workplace. At the same time, through a comprehensive training system and key talent development programs, our employee engagement score rose to 4.03 points in 2024. Furthermore, we actively engage in local communities by participating in public welfare initiatives focused on education, environmental, public safety, and care for disadvantaged groups, strengthening the bond between the Company and society.

In “Integrity, Honesty and R&D Innovation,” we continue to enhance our corporate governance framework and risk management mechanisms, strengthen board diversity, and fully implement ethical management practices. In 2024, the ratio of female directors reached 44%, significantly higher than industry peers both domestically and internationally, demonstrating our strong commitment to gender equality and diversity & inclusion. In product innovation, we continue to invest in R&D to further enhance product competitiveness and market influence.

Looking ahead, we will continue to deepen sustainable governance, drive green transformation through technological innovation, create greater value for global customers, and collaborate with our supply chain, employees, customers, and society to build a sustainable future.



Chairman of TAIMIDE TECH.

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Sustainability Performance Highlights

Integrity, Honesty and R&D Innovation

Revenue Growth of 41%

Adhering to the philosophy of being a “Value Chain Provider,” we continue to expand and deepen our presence in five key application areas: Micro LED, smartphone Camera VCM anti-shake modules, AR glasses, medical devices, and IC packaging, driving future revenue growth.

Female Directors Ratio of 44%

We place strong emphasis on board diversity and gender equality, actively promoting gender diversity policies. Currently, female directors account for 44%, significantly exceeding industry averages both domestically and internationally.

Customer Satisfaction Score of 93

Committed to creating value for customers, we invest 9.94% of revenue in R&D and innovation, with 11 patents successfully filed. Through innovative solutions, we not only enhance product and service competitiveness but also collaborate with customers to achieve mutual success.

Climate Strategy and Environmental Development

Solvent Recovery Rate Exceeds 90%, Reducing 26,387 Metric Tons CO₂e

Through our organic solvent recovery system and wastewater concentration drying system, we have achieved a solvent recovery rate exceeding 90%. In 2024, the total volume of recovered solvents reached 9,227 metric tons, which is estimated to avoid 26,387 metric tons CO₂e of greenhouse gas emissions.

Circular Economy Generates NT\$5.6 Million in Economic Benefits

By recycling process solvents and utilizing distillation system technology to reintroduce recovered solvents back into the production process, we achieve annual savings of NT\$110~180 million. Additionally, the production of acetic acid and solid sodium salts generates economic benefits of NT\$5.6~7.4 million.

Energy Intensity Reduced by 35.81%

Through energy saving initiatives and process improvements, the energy intensity per kilogram of product in 2024 was 0.29 GJ/kg, representing a significant 35.81% reduction compared to 2023. This demonstrates our outstanding energy management performance and ongoing commitment to optimizing production efficiency.

Happy Enterprise and Social Welfare

Average Employee Training Hours: 28.6 Hours

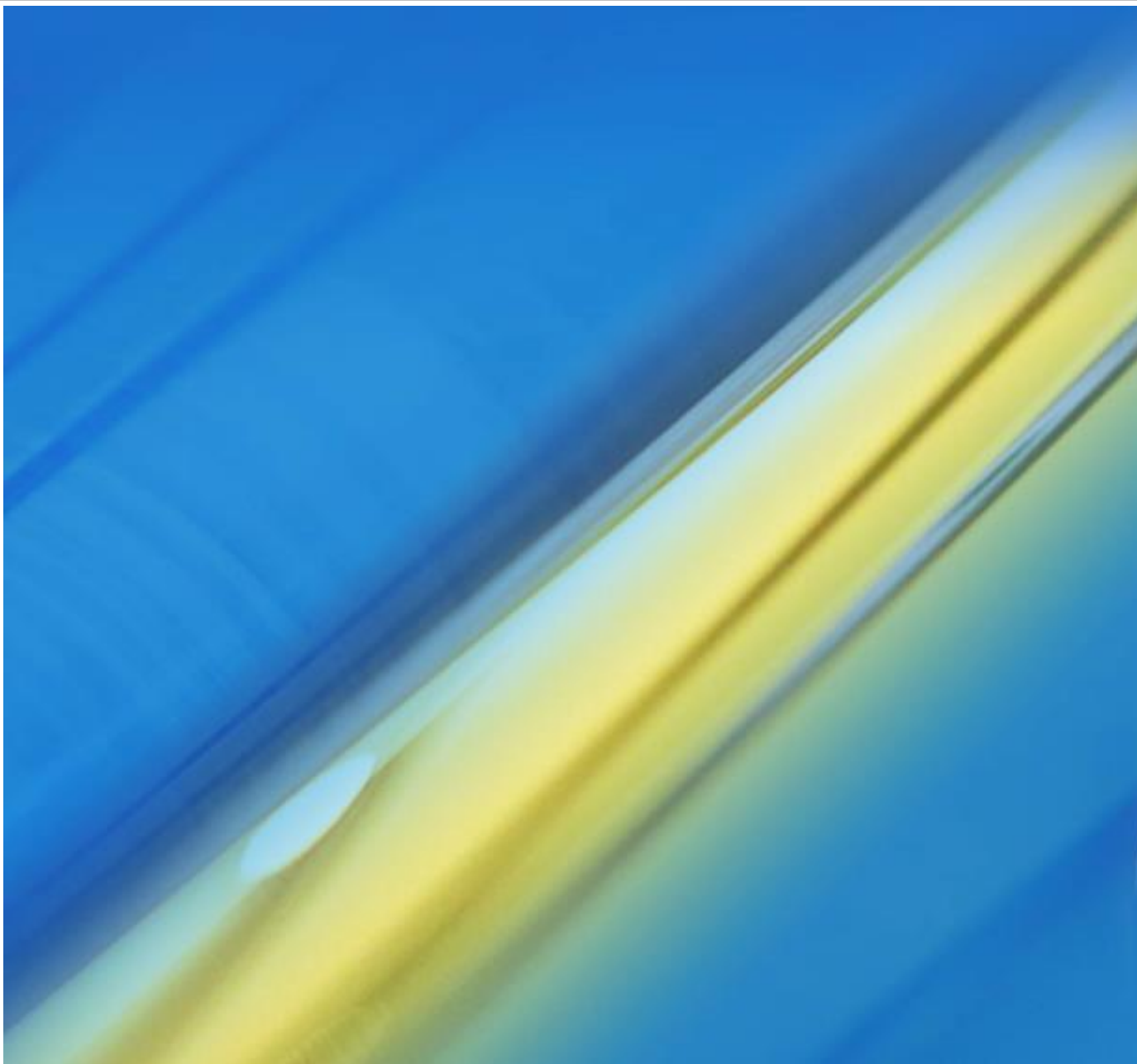
In 2024, we implemented a pilot Training Roadmap System integrated with digital learning platforms to systematically enhance employee competency development. The average annual training hours per employee reached 28.6 hours, effectively improving professional capabilities and organizational competitiveness.

23.59% Increase in Average Salary for Non-Managerial Full-Time Employees

The average salary for non-managerial full-time employees increased by 23.59% compared to the previous year, demonstrating our strong recognition of employee contributions and commitment to enhancing compensation competitiveness.

Employee Awareness Survey Score: 4.03 Points

The employee awareness survey score improved from 3.37 points in the previous year to 4.03 points in 2024, indicating significant progress in employees' understanding and alignment with company policies and culture.



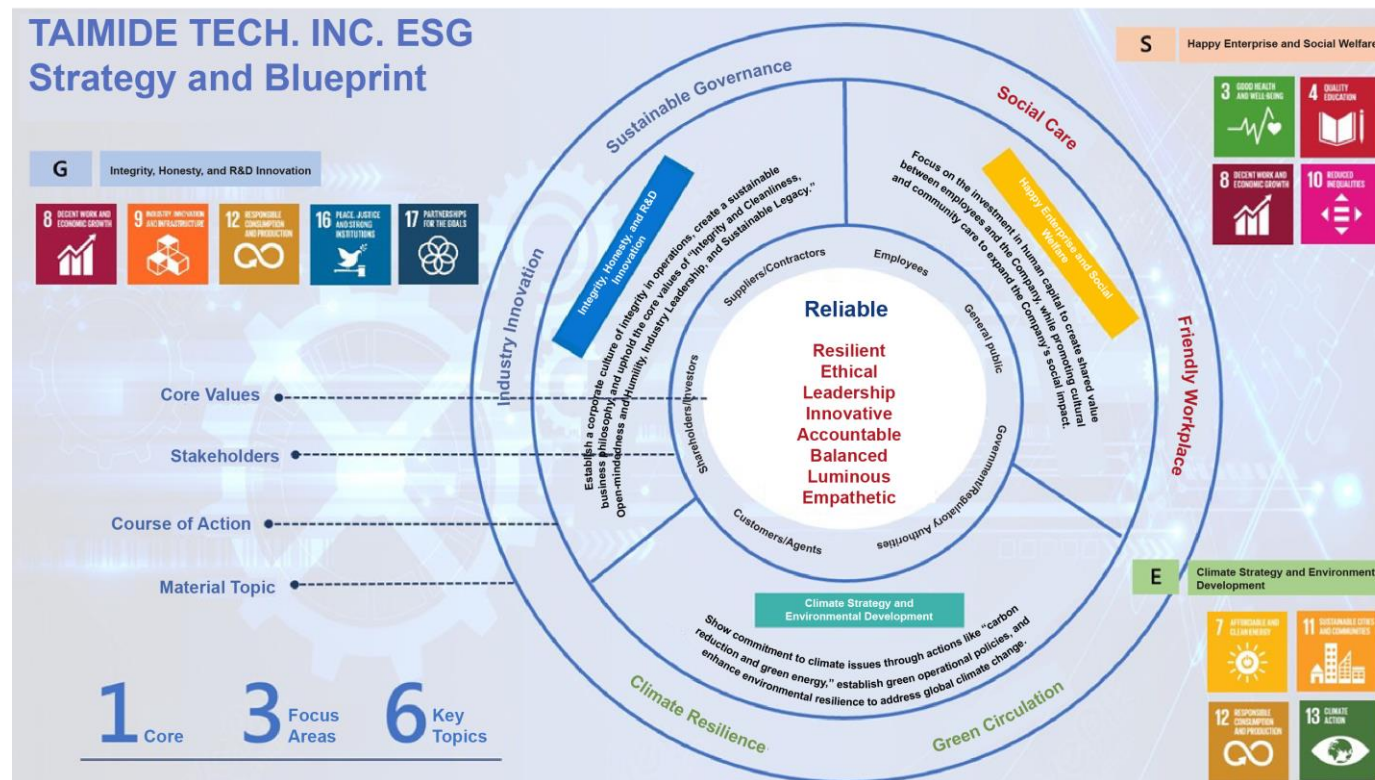
Sustainability Performance Advancing Transformation

Sustainable Governance
Stakeholder Engagement
Materiality Assessment

Sustainable Governance

Sustainability Vision and Strategy

TAIMIDE positions itself as a trusted partner in the global flexible printed circuit industry, with “reliability and trustworthiness” at its core. We have developed three sustainability areas: “Integrity, Honesty and R&D Innovation,” “Climate Strategy and Environmental Development,” and “Happy Enterprise and Social Welfare,” identifying six key topics: “Sustainable Governance,” “Industry Innovation,” “Climate Resilience,” “Green Circulation,” “Friendly Workplace,” and “Social Care.” Corresponding short, medium, and long-term goals have been established to fully implement the Company's sustainability mission.



Sustainable Governance Framework

Sustainable Development Policy

The Company has established the “Sustainable Development Best Practice Principles,” approved by the Board of Directors, which outlines corporate responsibility practices categorized into “implementing corporate social governance,” “developing sustainable environmental protection,” “social welfare,” and “strengthening CSR information disclosure,” combined with the win-win principle of occupational hazard prevention. We adhere to operational management methods that comply with environmental protection standards, commit to pollution prevention and reduction control, implement energy and resource reduction and utilization, and enforce prevention and operational safety through risk mechanisms.

Sustainable Development Committee

In March 2023, the Company established the “Sustainable Development Committee” dedicated to advancing corporate sustainability. Serving as the highest decision-making body for the Company's sustainable development, the Committee is chaired by the Chairman of the Board, with a Chief Secretary and a Director-General elected and appointed by the committee, working alongside senior executives from various fields to review the Company's core operational capabilities. The Committee formulates short, medium, and long-term sustainability plans and is responsible for coordination, allocation, execution, and operational tasks. Meetings are held at least annually, with progress regularly reported to the Board of Directors. In 2024, one report was submitted to the Board, covering stakeholder engagement outcomes and sustainability report performances.

Sustainable Development Execution Team

Under the Committee, the Sustainable Development Execution Team is established to advance execution in environmental sustainability, social welfare, and corporate governance. Project-specific team are formed as needed, with meetings convened based on project requirements. The Energy and Resource Management Team under the Environmental Sustainability Task Force holds quarterly meetings to track environmental performance. In 2024, a total of five meetings were conducted.

Sustainable Development Committee



Stakeholder Engagement

TAIMIDE adheres to the five principles of the AA1000 SES Stakeholder Engagement Standard (2015) - Dependency, Responsibility, Attention, Influence, and Diverse Perspectives, to identify six major categories of stakeholders. We maintain regular communication with key stakeholders to understand their concerns and continuously respond to their expectations through multiple communication channels. The Company reports stakeholder engagement outcomes to the Board of Directors annually, with one report submitted in 2024.

Stakeholder	Significance to TAIMIDE	Concern Issues	Responding Chapter	Engagement Channels	Engagement Frequency	2024 Performance
Government /Competent Authorities	Government and competent authorities promote the Company's sustainable development and technological innovation through policies and resource support.	Ethical Management Employee Health & Safety Diversity, Equity & Inclusion	1.3.2 Ethical Management 4.3 Employee Health & Safety 4.1.2 Diverse Workplace	Written Correspondence	Immediate	- Attended 18 regulatory briefings 16 government inspections in 2024
				Phone Communication	Immediate	
				Company Website Disclosure	Immediate	
				Public Information Uploads	Immediate	
				Seminars / Awareness Sessions / Briefings	1-2 times per month	
				File Reporting and On-site Inspections	Varies by authority, annually	
				ESG Topic Survey	Every 2 years	
Customers/Agents	Customers and agents drive the Company's product innovation and market expansion, serving as key partners for sustainable growth.	Product Quality & Safety Customer Relationship Management Risk Management Sustainable Supply Chain Management	2.1.3 Product Safety Management 2.2 Customer Relations 1.3 Risk Management 2.3 Supply Chain Management	Trade Shows (TPCA Show)	Occasionally	- Customer satisfaction score: 93 - HSF satisfaction score: 98 6 customer audits (onsite + online); 62 improvement items - Over 86 technical exchange meetings (in-person + online)
				Customer Satisfaction Survey	Annually	
				HSF Satisfaction Survey	Annually	
				Customer Meetings	Immediate	
				Phone Calls, Emails	Immediate	
				ESG Topic Survey	Every 2 years	
Employees	Employees are the Company's core asset, driving technological innovation and sustainability through their	Employee Health & Safety Talent Attraction & Retention Talent Cultivation & Development	4.3 Employee Health & Safety 4.1 Talent Attraction & Retention 4.2 Talent Cultivation & Development	Internal Employee Suggestion Box	Immediate	59.6% voluntary participation in awareness survey avg. score: 4.03 (total: 5) 4 labor-management meetings held 4 occupational safety committee meetings held
				Awareness Survey	Annually	
				Labor-Management Meetings / Welfare Committee / Occupational Safety Committee	Monthly / Quarterly	

Stakeholder	Significance to TAIMIDE	Concern Issues	Responding Chapter	Engagement Channels	Engagement Frequency	2024 Performance
	expertise and dedication.			ESG Topic Survey	Every 2 years	
Shareholders/Investors	Shareholders and investors provide financial support and diverse perspectives, aiding the Company's stable operational growth.	Information Security Talent Cultivation & Development Employee Health & Safety Product Quality & Safety	1.3.3 Information Security 4.2 Talent Cultivation & Development 4.3 Employee Health & Safety 2.1.3 Product Safety Management	Stakeholder Complaint Hotline & Mailbox	Immediate	- Held 1 shareholders' meeting and 1 investor conference, enabling investors to understand the Company's operational overview. 26 major announcements, 297 public disclosures 45 investor inquiries via phone - English versions of shareholder meeting handbook, annual report and meeting materials provided
				Financial Report Disclosure	Quarterly	
				Annual Shareholders' Meeting	Annually	
				Investor Conference	Annually	
				ESG Topic Survey	Every 2 years	
				Investor Relations Webpage	Occasionally	
				Domestic/International Investment Forums	Occasionally	
Suppliers/ Contractors	Suppliers and contractors provide key materials and services, supporting the Company's production efficiency and sustainable supply chain.	Ethical Management Product Quality & Safety Customer Relationship Management Operational Performance	1.3.2 Ethical Management 2.1.3 Product Safety Management 2.2 Customer Relations 1.1.4 Operational Performance	Phone Calls	Immediate	13 suppliers signed hazardous substance-free commitment 4 supplier audits conducted
				Emails	Immediate	
				Face-to-Face Meetings	Immediate	
				Messaging Apps (LINE/WeChat)	Immediate	
				Annual Evaluations & On-site Visits	Per audit plan	
				Ethics Violation Reporting Mailbox	Immediate	
				ESG Topic Survey	Every 2 years	
General Public	Includes media, academia, and local communities, encouraging the Company to balance growth with social responsibility.	R&D Innovation & Patents Operational Performance Integrity Management Product Quality & Safety	2.1 Product Innovation 1.1.4 Operational Performance 1.3.2 Integrity Management 2.1.3 Product Safety Management	Investor Conferences	Annually	- NT\$92,400 donated to local communities & NGOs - Ongoing collaboration with Tsinghua University on PFAS-free R&D
				Press Releases	Occasionally	
				Thematic Seminars	Occasionally	
				Academic R&D Partnerships	Occasionally	
				Community Engagement Activities	Occasionally	
				ESG Topic Survey	Every 2 years	

Materiality Analysis

Materiality Analysis Process

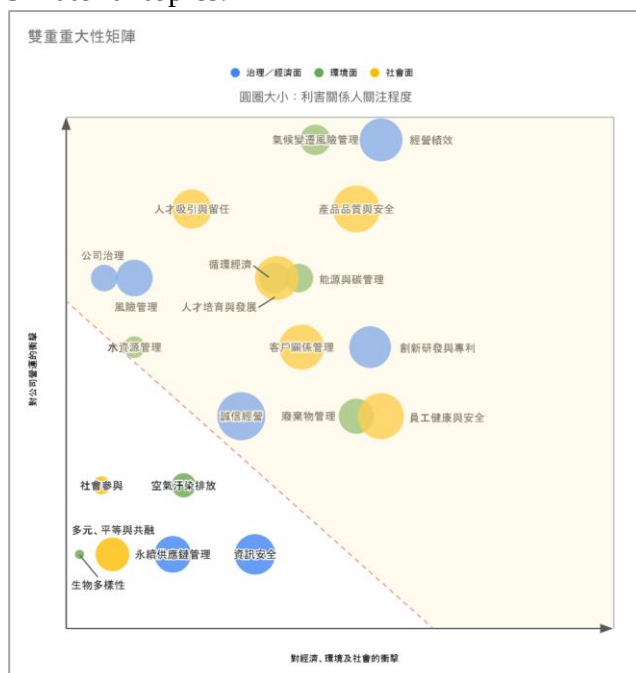
The Company identifies material topics every two years by following the GRI Standards and referencing the “Double Materiality Principle” under the European Sustainability Reporting Standards (ESRS). This process involves understanding stakeholder opinions, assessing the Company’s operational impact on external economic, environmental, and social factors, and evaluating how external sustainability expectations affect the Company’s operations. Finally, 15 material topics are determined.

Materiality Analysis Process

1	Identify Stakeholders	The Company follows the AA1000 SES Stakeholder Engagement Standard (2015) and its five principles (Dependency, Responsibility, Attention, Influence, Diverse Perspectives). A stakeholder questionnaire was distributed to members of the Sustainable Development Committee, and statistical analysis identified 6 major stakeholder groups: Government / Competent Authorities, Customers / Agents, Employees, Shareholders / Investors, Suppliers / Contractors, General Public.	6 Stakeholder Groups
2	Collect Potential Sustainability Topics	Referencing international sustainability frameworks (e.g., GRI Standards, SASB), the Taiwan Stock Exchange Corporation “Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies,” and peer cases, 21 sustainability topics were compiled.	21 Sustainability Topics
3	Survey Impact on Stakeholders	External stakeholders were surveyed on the degree of impact sustainability topics have on them, 253 questionnaires were collected.	253 Stakeholder Questionnaires
4	Assess Sustainability & Operational Impact	•Impact on Economy, Environment, and Society Topics were categorized into Governance/Economic, Environmental, and Social aspects. The Sustainable Development Execution Team under the Sustainable Development Committee evaluated the positive/negative impact severity and likelihood of each topic. 28 questionnaires were collected. •Impact on Company Operations Senior management assessed whether sustainability topics significantly affect revenue, costs, customer satisfaction, employee morale, and reputation. 7 questionnaires were collected.	35 Impact Assessment Questionnaires
5	Finalize Material Topics	Questionnaire results from Steps 3 and 4 were consolidated into a matrix, and a materiality threshold was set. With input from external consultants, 15 material topics were selected and approved by the President. The Sustainable Development Execution Team then formulated management policies for these topics and disclosed relevant information in this report.	15 Material Topics

Materiality Matrix

The Company plotted a double materiality matrix based on the survey results and selected 15 material topics.



圖字：

雙重重大性矩陣 Double Materiality Matrix

●治理/經濟面 Governance / Economic

●環境面 Environmental

●社會面 Social

圓圈大小：利害關係人關注程度 Bubble Size: Stakeholder Concern Level

對公司營運的衝擊 Impact on Company Operations

對經濟、環境及社會的衝擊 Impact on Economy, Environment & Society

生物多樣性 Biodiversity

多元、平等與共融 Diversity, Equity & Inclusion

永續供應鏈管理 Sustainable Supply Chain Management

資訊安全 Information Security

社會參與 Social Engagement

空氣污染排放 Air Pollution Emissions

誠信經營 Integrity & Ethics

廢棄物管理 Waste Management

員工健康與安全 Employee Health & Safety

客戶關係管理 Customer Relationship Management

創新研發與專利 Innovation R&D & Patents

公司治理 Corporate Governance

風險管理 Risk Management

水資源管理 Water Resource Management

人才培育與發展 Talent Cultivation & Development

能源與碳管理 Energy & Carbon Management

循環經濟 Circular Economy

產品品質與安全 Product Quality & Safety

人才吸引與留任 Talent Attraction & Retention

氣候變遷風險管理 Climate Change Risk Management

經營績效 Business Performance

經營績效 Business Performance

List of Material Topics and Changes

Aspect	Material Topic	Changes from Previous Year
Governance / Economic	Business Performance Innovative R&D & Patents Ethical Management Corporate Governance Risk Management	“Innovative R&D & Patents” added; “Responsible Procurement” (renamed “Sustainable Supply Chain Management”) was excluded due to lower impact compared to other Governance/Economic topics.
Environmental	Climate Change Risk Management Energy & Carbon Management Circular Economy Waste Management Water Resource Management	“Water Resource Management” added as a material topic, reflecting the importance of water management and recycling in the Company's management strategy.
Social	Product Quality & Safety Customer Relationship Management Talent Cultivation & Development Employee Health & Safety Talent Attraction & Retention	“Product Quality & Safety” and “Customer Relationship Management” added ; “Social Engagement” was excluded due to its relatively lower overall impact.

Material Topic Impact Boundaries

● Direct impact on business relationships, ▲ Directly related to this impact through its business relationships

Theme Aspect	Material Topic	Materiality Explanation		Value Chain Impact Boundaries			Corresponding Chapter	Corresponding GRI
		Impact on External Economy, Environment, Society	Impact on Company Operations	TAIMIDE	Supplier	Customer		
Governance / Economic	Business Performance	[Substantial Positive Impact] Revenue growth drives overall industry and supply chain development.	Business performance significantly affects company revenue, costs, and public image.	●	▲	▲	1.1.4 Operational Performance	GRI 201 Economic Performance
	Innovation R&D & Patents	[Substantial Positive Impact] Continuous development of innovative products drives overall electronics industry innovation.	R&D innovation is a key competitive advantage that helps drive revenue growth and customer collaboration.	●	▲	▲	1.3.4 Regulatory Compliance 2.1.1 Patent Design & Innovation	GRI 206 Anti-competitive Behavior
	Ethical Management	[Potential Positive Impact] Strengthening ethical management promotion efforts to incorporate integrity into company culture.	Ensuring no ethical incidents occur to avoid damage to company reputation and employee morale.	●	▲	●	1.3.2 Ethical Management	GRI 205 Anti-corruption
	Corporate Governance	[Potential Positive Impact] Emphasizing corporate governance while continuously improving governance ratings and transparent information disclosure.	Continuously improving internal control systems to prevent business disruptions or poor performance due to inadequate governance.	●	▲	▲	1.2 Corporate Governance	Custom Material Topic
	Risk Management	[Potential Negative Impact] Strengthening management of economic, environmental and human rights risks to avoid impacts on stakeholder rights.	Enhancing risk assessment and management to prevent operational disruptions.	●	▲	▲	1.3.1 Risk Management	Custom Material Topic
Environmental	Climate Change Risk Management	[Potential Negative Impact] Strengthening climate governance and management to avoid exacerbating extreme weather events.	Identifying potential climate risks and opportunities to prevent operational disruptions while exploring market opportunities.	●	▲	▲	3.1 Climate Resilience	GRI 201 Economic Performance
	Energy & Carbon Management	[Potential Negative Impact] Gradually reducing energy use and GHG emissions to minimize environmental impact.	Developing GHG reduction strategies to avoid increased carbon costs.	●	▲	●	3.2 GHG & Energy Management	GRI 305 Emissions GRI 302 Energy
	Circular Economy	[Substantial Positive Impact] Continuously developing product recycling designs to reduce demand for environmental resources.	Resource recycling can significantly reduce raw material procurement costs.	●	▲	●	2.1.2 Green Product Innovation	Custom Material Topic

Theme Aspect	Material Topic	Materiality Explanation		Value Chain Impact Boundaries			Corresponding Chapter	Corresponding GRI
		Impact on External Economy, Environment, Society	Impact on Company Operations	TAIMIDE	Supplier	Customer		
Environmental	Waste Management	[Substantial Positive Impact] Continuously analyzing waste management and cooperating with customers to reuse materials, gradually reducing waste generation.	Keeping updated with regulations and industry trends to avoid penalties that could damage brand image.	●	▲	●	3.4.1 Waste Management	GRI 306 Waste
	Water Resource Management	[Substantial Positive Impact] Implementing ISO 46001 for water management and enhancing water reuse to achieve zero wastewater discharge.	Water recycling significantly reduces water purchase needs, and zero-discharge facilities enhance company image as an industry model.	●	▲	▲	3.3 Water Resource Management	GRI 303 Water and Effluents
Social	Product Quality & Safety	[Substantial Positive Impact] All products pass third-party hazardous substance testing, providing customers with safe, high-quality products.	Ensuring stable and safe product quality increases internal management and testing costs to improve customer satisfaction.	●	●	●	2.1.3 Product Safety Management	GRI 416 Customer Health and Safety
	Customer Relationship Management	[Substantial Positive Impact] Continuously improving service quality to enhance customer satisfaction.	Establishing long-term customer relationships benefits stable company development.	●	▲	●	2.2 Customer Relations	GRI 418 Customer Privacy
	Talent Cultivation & Development	[Potential Negative Impact] Inadequate talent development programs may affect employee rights.	Focusing on talent cultivation & development helps employees reach potential, reduces turnover, and drives company growth.	●	-	-	4.2 Talent Cultivation & Development	GRI 404 Training and Education
	Employee Health & Safety	[Substantial Positive Impact] Establishing and optimizing occupational health and safety processes to create a healthy, safe workplace.	Reducing workplace accidents and organizing health competitions improves employee morale and creates a healthy workplace image.	●	-	-	4.3 Employee Health & Safety	GRI 403 Occupational Health and Safety
	Talent Attraction & Retention	[Potential Negative Impact] Continuously improving compensation and benefits to protect employee rights.	Comprehensive compensation systems help attract and retain top talent, creating a positive workplace image.	●	-	-	4.1 Talent Attraction & Retention	GRI 202 Market Presence GRI 401 Employment GRI 402 Labor/Management Relations GRI 405 Diversity and Equal Opportunity

1. Integrity and Honesty · Transparent Governance



1. Integrity and Honesty · Transparent Governance

1.1 TAIMIDE TECH.

1.2 Corporate Governance

1.3 Risk Management

Short, Medium and Long-term ESG Goals – Integrity and Honesty · Transparent Governance

Material Topic	Business Performance	Ethical Management	Corporate Governance	Risk Management
Policy and Commitment	Continuously develop high-value-added products to create mutual growth for customers and shareholders, becoming a trusted provider of innovative products in the global flexible FPC industry.	With “Integrity and Cleanliness” as TAIMIDE's core value, we pursue honesty, integrity and consistency with all stakeholders including customers, suppliers, investors and employees.	Comply with “Rules for Director Elections” and “Corporate Governance Best Practice Principles”, reference “Corporate Governance Evaluation” indicators to promote and implement transparent corporate governance.	Strengthen internal control systems, conduct regular monthly internal audits, and enhance information security controls to protect stakeholders' confidential information.
2024 Goals	Drive revenue growth with leading products	Strengthen training programs and publicly disclose results	36%~50% in Corporate Governance Evaluation	Obtain ISO 27001 Information Security Management System certification
2024 Achievements	Consolidated revenue reached NT\$2,246,589 thousand, a 41% increase compared to previous year	Conducted training for total 188 participants, 94 hours, and publicly disclosed on company website	36%~50% in Corporate Governance Evaluation	Obtained ISO 27001 Information Security Management System certification
Achievement Status				
2025 Goals	■ Regularly hold supplier meetings to maintain relationships and exchange market information. ■ Continue development in five key applications: Micro LED, smartphone Camera VCM anti-shake modules, AR glasses, medical devices, and IC packaging	■ Conduct anti-corruption, anti-bribery and ethical management training; prevent insider trading through education ■ Report proposals to Sustainable Development Committee ■ Disclose violations in sustainability reports, annual reports and company website	■ Achieve 36%~50% in Corporate Governance Evaluation	■ Conduct regular social engineering drills ■ Conduct regular information security awareness programs ■ Maintain ISO 27001 certification validity
2030 Goals	■ Implement AI smart manufacturing to enhance automation and reduce human error ■ Establish overseas manufacturing bases to expand service locations	■ Promote ethical management through multiple channels, e.g. training, policy promotion, events to internalize from management to all employees	■ Achieve 36%~50% in Corporate Governance Evaluation ■ Establish Board-level ESG KPIs ■ Implement digital management systems to track sustainability performance	■ Establish Risk Management Committee and develop risk management policies ■ Improve information security management mechanisms to create low-risk environment
Management Mechanism	■ Monthly operational meetings chaired by CEO with department heads to track performance	■ HR and audit units regularly review potential ethical risks ■ HR reports implementation results to Board at least annually	■ Annual performance evaluations for Board and functional committees, with external evaluations every 3 years	■ Internal audits conducted by Audit Office; develop future audit plans based on results for Board approval ■ IT Department conducts regular vulnerability scans, penetration tests, and social engineering drills

1.1 TAIMIDE TECH.

1.1.1 Company Profile



TAIMIDE was founded in 2000 and is one of the global leading manufacturers of Polyimide (PI) films, with long-term dedication to the design, mass production, and R&D of PI films. In recent years, the development of industries such as semiconductors, electronics, and communications has driven demand for electronic materials, consequently elevating the importance of PI films in electronic materials.

Adhering to the philosophy of “Made in Taiwan, Global Deployment,” we operate two production bases located in Xinpu Township, Hsinchu County and Tongluo Township, Miaoli County. To support global market expansion, the Company has established a subsidiary in China, with its base in Kunshan City, Jiangsu Province.

Looking to future development, we will continue upholding the core principles of "Honesty, Open Mind, Pioneer, Eternity," persistently advancing the development of high-value-added products based on existing technological foundations, creating mutually beneficial growth for customers and shareholders, while adapting operational strategies to industry trends, progressing towards the vision of “becoming the unrivaled global hidden champion in the flexible circuit materials supply chain”.

Global Top 4 PI Film Manufacturers

Founded in 2000

NT\$2.247 billion
2024 consolidated revenue

Company Name	TAIMIDE TECH. INC.
Founded	June 22, 2000
IPO Date/ Stock Code	Listed on the TWSE in 2011 (Stock Code: 3645)
Industry	Electronic Components
Main Products	Manufacturing and sales of polyimide (PI) films
Key Clients	FPC supply chain and industrial insulation supply chain
Capital	NT\$1.322 billion
Consolidated Revenue (2024)	NT\$2.247 billion
Operations Locations	Headquarter (Main Plant) No.127, Sec.3, Wender Rd. Shinpu Jen, Hsinchu 305 Tongluo Branch: No. 6, TongKe 2nd Rd., Tongluo Science Park, Miaoli County 366 Kunshan Taimide Tech Room 1312, A Building Modern Square, No. 18. Weiye Rd., Development Area, Kuanshan City, Suzhou
Subsidiaries and Affiliates in the consolidated financial statements	Subsidiaries: 1. POMIRAN METALIZATION RESEARCH CO., LTD. 2. TAIMIDE INTERNATIONAL INC. 3. KUNSHAN TAIMIDE TECH. INC. Affiliate: POMIRAN TECHNOLOGY, LTD.
Shareholder Structure	Individuals: 74.82%, Financial Institutions: 0.08%, Other Legal Entities: 9.70%, Foreign Institutions/Individuals: 15.40%

1.1.2 Brand Vision

Vision	TAIMIDE has always adhered to the spirit of “Honesty, Open Mind, Pioneer, Eternity”, deeply cultivating the flexible printed circuit (FPC) materials industry over the long term. We believe that nurturing technical expertise strengthens the core competitiveness of the enterprise while continuously providing customers with high-quality products and services. Built on a people-oriented foundation, we are committed to creating a friendly workplace environment, listening to customer needs, fulfilling our corporate sustainability responsibilities, and becoming a benchmark brand in the industry.
Mission	We strive to become “a trusted provider of innovative products for the global FPC industry.” To safeguard the interests of all stakeholders, we place high importance on TAIMIDE's environmental impact. Within our existing operations, we are progressively implementing low-carbon technologies, energy management, and circular economy waste treatment. At the same time, we continue to recruit sustainability-conscious talent to collectively address external environmental challenges.

Core Business Philosophy



Core Values

We uphold honesty, integrity, and consistency with customers, suppliers, investors, and employees. The Company's commitment to customers is to give our best within our capabilities. TAIMIDE selects suppliers and employees fairly and objectively. Internally, we maintain unity, reject fraud, and ensure a 'clean' environment.



Shared Attitude

We foster a communicative environment to establish an open management model, where employees interact with integrity, honesty, and empathy from top to bottom. The leadership is receptive to feedback, while team members are eager for self-improvement. Through collaborative teamwork, we welcome diverse opinions. Once consensus is reached, we unite and fully commit to steadily advancing toward the shared goals.



Fundamental Spirit

TAIMIDE continually strives for excellence based on existing technologies, guided by the vision of becoming an industry pioneer. We are committed to enhancing our R&D and manufacturing capabilities to maintain global leadership in technology and customer benefits. We also focus on developing high value-added products, consistently surpassing ourselves, and achieving mutual benefits with customers, suppliers, employees, and shareholders.



Commitment to Goals

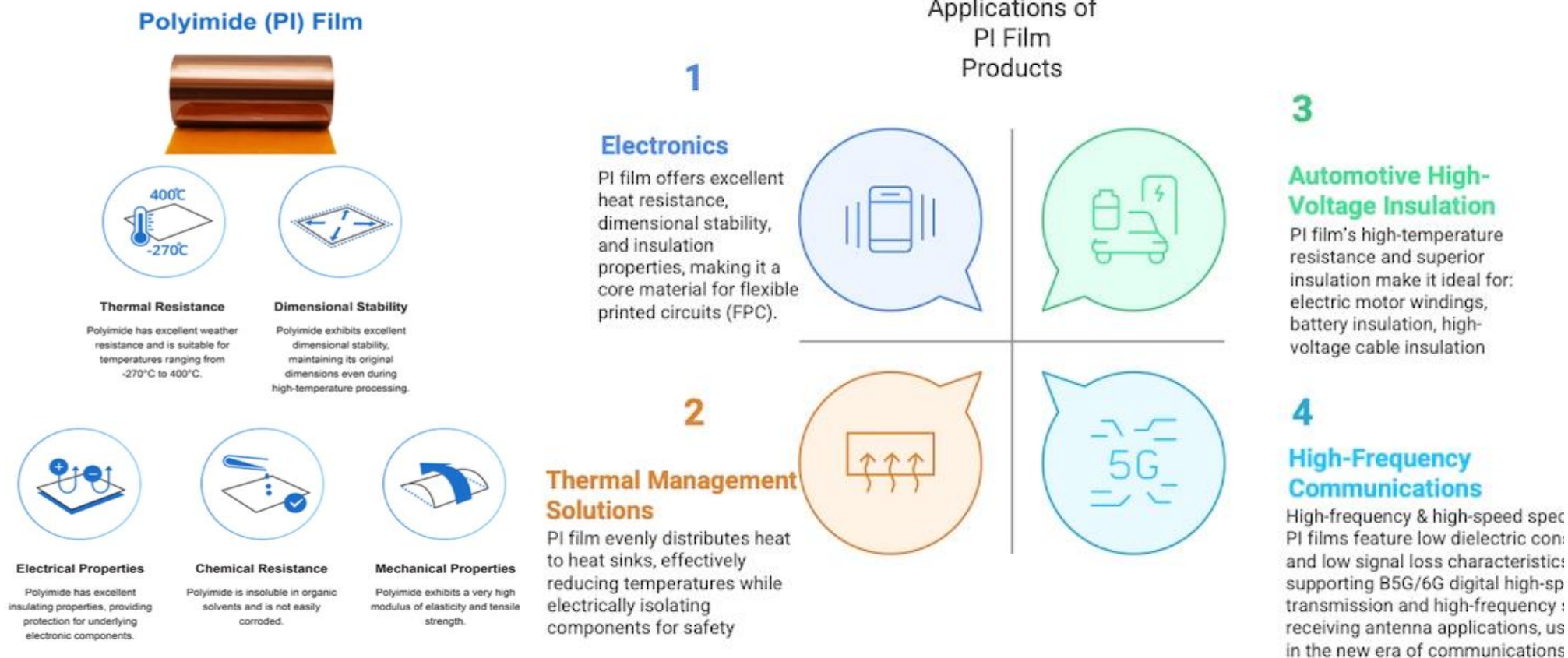
Continuous innovation is the vital source for sustainable growth in the future. We deeply understand that "those without thought for the future will surely have trouble close at hand." Innovation is the essence of our legacy. If we stop innovating, we will quickly face decline and obsolescence. TAIMIDE will continue to engage in meticulous long-term strategic planning, dedicated execution, timely evaluation, and proactive actions to address the increasingly severe and rapidly changing nature of the industry. We aim to establish our roots in Taiwan while gaining recognition internationally.

1.1.3 Products and Services

TAIMIDE's main product is PI film, an organic polymer material containing polyimide. It exhibits excellent heat resistance and electrical insulation properties, making it one of the key materials for flexible printed circuit boards (FPC). This advanced material is indispensable for various lightweight, thin, compact, and miniaturized electronic products, with applications in electrical and electronic products such as: displays, touch panels, solar cell modules, LED light strips, robotics, automotive electronics. In addition to manufacturing and designing PI films with various performance specifications, the Company possesses the capability for customized PI film production, providing customers with multi-functional thin-film materials for diverse product applications.

Product Characteristics

Product Applications



1.1.4 Operational Performance

In 2024, TAIMIDE's consolidated operating revenue reached NT\$2,246,589 thousand, representing a 41% increase compared to the previous year. Due to continuous growth in the global mid-to-high-end smartphone market, expansion of the electric vehicle market, and rising demand for thermal management solutions in high-performance equipment driven by AI technology adoption, the overall demand for PI films was consequently boosted. As a result, the Company's operational performance in 2024 showed growth compared to 2023.

Financial Performance of Individual Company for Recent Three Years (Unit: NT\$ thousand)

Item/Year	2022	2023	2024
Operating Revenue	1,815,332	1,555,903	2,211,753
Operating Costs	1,331,516	1,278,509	1,575,194
Gross profit	483,816	277,394	636,560
Operating Income (Loss)	231,674	-36,695	330,060
Earnings (Loss) Per Share	1.13	-1.06	1.78
Employee Compensation & Benefits	376,898	323,197	388,473
Payments to Government Note1	82,002	19,900	15,406
Community Investment Note2	3	13	60
Retained Economic Value Note3	-54,166	-105,378	621,093

Note1: Payments to government include all taxes (e.g., business tax, income tax, property tax, stamp duty) and penalties paid in accordance with international, national and local standards, excluding deferred taxes.

Note2: Community investment refers to corporate social responsibility expenditures including charitable sponsorships and neighborhood funds.

Note3: Retained Economic Value = Generated Direct Economic Value (Operating Revenue) - Distributed Economic Value (including operating costs, employee benefits, payments to government, community investment, and shareholder dividends).

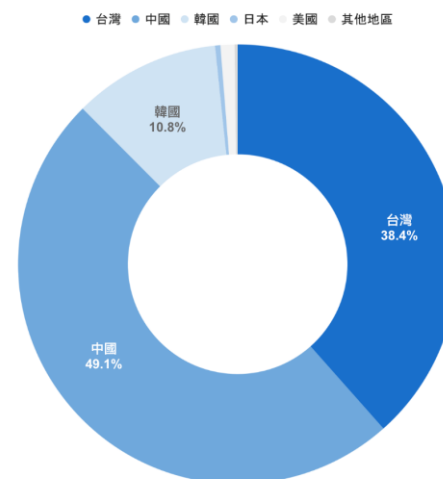
NT\$2.247 billion
2024 consolidated revenue

41% Growth
Consolidated revenue compared
to the previous year

Looking ahead, the Company adheres to the philosophy of “Value Chain Provider,” continuing to develop five key application areas: Micro LED, smartphone Camera VCM anti-shake modules, AR glasses, medical device, and IC packaging. Simultaneously, we actively monitor international sustainability regulations, invest in PFAS-free technology R&D, and provide more environmentally friendly solutions to create value for our customers.

Sales by Region in Recent Three Years (Unit: NT\$ thousand)

Sales Region	2022		2023		2024	
	Sales Amount	%	Sales Amount	%	Sales Amount	%
Taiwan	827,739	45.6%	652,269	41.9%	850,417	38.4%
China	668,776	36.8%	591,341	38.0%	1,085,356	49.1%
South Korea	262,702	14.5%	267,965	17.2%	239,534	10.8%
Japan	23,897	1.3%	12,000	0.8%	8,647	0.4%
United States	23,504	1.3%	25,409	1.6%	22,700	1.0%
Other Regions	8,714	0.5%	6,919	0.5%	5,099	0.2%
Total Sales	1,815,332	100%	1,555,903	100%	2,211,753	100%



台灣 Taiwan
中國 China
韓國 South Korea
日本 Japan
美國 United States
其他地區 Other Regions

Product Revenue for Past Three Years (Unit: NT\$ thousand)

Product Item	2022	2023	2024	2024 Sales %
Polyimide Films	1,815,204	1,555,903	2,211,753	100%
Other Income	128	0	0	0%
Total	1,815,332	1,555,903	2,211,753	100%

Note: Other income derives from labor service revenue.

Government Subsidies

TAIMIDE is committed to technological upgrades and R&D innovation. We have applied for the following government subsidy programs to further strengthen technical capabilities, market competitiveness, and promote sustainable development.

Government Subsidy Amounts for Past Three Years (Unit: NT\$ thousand)

Disbursement Year	Subsidy Program	Subsidy Amount
2022	Tax Credit for Investments (Includes R&D Tax Credit, 5G Tax Credit, Smart Machinery Tax Credit, Retained Earnings Tax Credit)	15,146.57
	2022 Energy Performance Contracting Demonstration Subsidy Program	2,608.26
2023	Tax Credit for Investments (Includes R&D Tax Credit, Smart Machinery Tax Credit, Retained Earnings Tax Credit)	6,993.11
	Occupational Safety and Health Administration Hazardous Chemical Monitoring Subsidy	4.54
	2022 Energy Performance Contracting Demonstration Subsidy Program	6,085.95
	Industrial Upgrade Innovation Platform (Thematic) Subsidy	30,429.0
2024	Tax Credit for Investments (Includes R&D Tax Credit, Smart Machinery Tax Credit, Retained Earnings Tax Credit)	7,604.36
	Industrial Upgrade Innovation Platform (Thematic) Subsidy	9,571

1.1.5 Tax Policy

TAIMIDE complies with international tax regulations and the legislative intent of tax laws in all countries where it operates, fulfilling tax filing and payment obligations in accordance with the law. For tax planning, the Finance & Administration Department actively participates in special tax matters to mitigate domestic and international tax risks for the Company and its subsidiaries, avoiding discrepancies arising from differing tax opinions or planning. When necessary, external professional consultants are engaged to effectively manage tax risks and evaluate response measures. In 2024, the Company received tax reductions totaling NT\$7,604 thousand with no violations of tax-related regulations.

Tax Policy

- (1) Fulfill tax payment and filing obligations in accordance with regulations, upholding the social responsibility of taxpayers.
- (2) Ensure transparency by disclosing tax information in financial statements as required.
- (3) Maintain constructive interaction and communication with tax agencies.
- (4) Consider tax implications in all major transactions and corporate decisions.

Tax Information (Unit: NT\$ thousand)

Category	Description	Amount
Business Tax	Input tax > Output tax	0
2024 Enterprise Income Tax	-	1,924
2023 Undistributed Earnings Tax	Undistributed earnings of 0 thousand offset by tax credits, amount: NT\$0	0
Other Taxes	Stamp tax + House tax + Land tax	4,770
Total		6,694
% of Revenue		0.30%

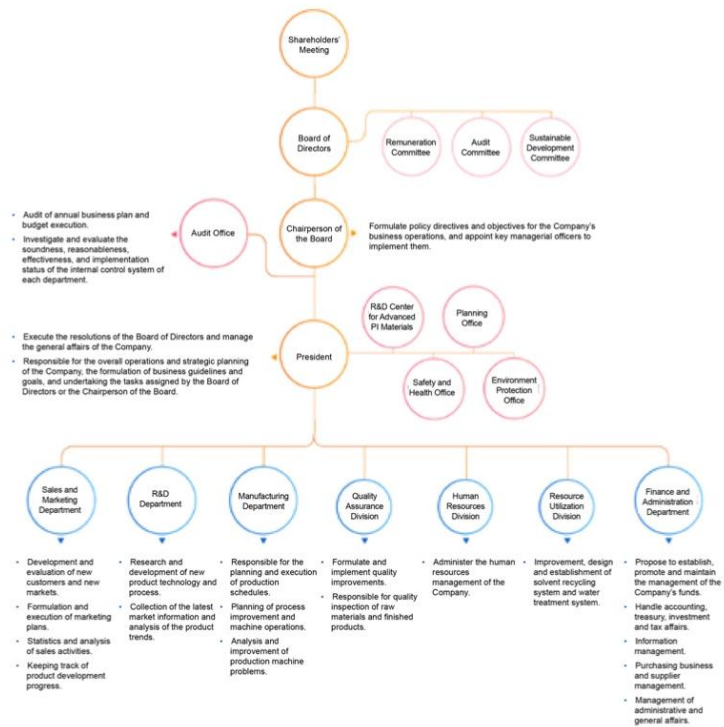
Note: The above amounts are applied figures; actual amounts are pending final approval.

1.2 Corporate Governance

1.2.1 Governance Framework

The highest governing body of TAIMIDE is the Board of Directors, composed of nine directors, including three independent directors. The nomination and election of board members follow the nomination and election system as stipulated in the Company’s Articles of Incorporation. In addition to assessing candidates’ academic backgrounds, professional experience, and qualifications, the opinions of stakeholders are also taken into account. The Company complies with the “Procedures for Election of Directors” and the “Corporate Governance Best Practice Principles” to ensure the diversity and independence of its board members.

TAIMIDE Organizational Structure



1.2.2 Board Member Election and Diversity

The Company has established the “[Procedures for Election of Directors](#),” taking into account diversity values such as gender and age, as well as professional knowledge and skills. Specific management objectives have been set for promoting board diversity, and progress is reviewed periodically. TAIMIDE has 6 directors and 3 independent directors (33.33%). Among the 9 board members, 4 are female directors (44.44%). Each board member possesses the necessary knowledge, skills, and experience to perform their duties. The age distribution is 1 in 41-50 years old, 3 in 51-60 years old, 4 in 61-70 years old and 1 in over 70 years old.

Additionally, there are no instances where spouses or relatives within the second degree of kinship occupy more than half of the board seats. The effectiveness of the diversity policy has exceeded the Company’s originally set diversity targets. For details on the implementation of the board diversity policy, please refer to Page 8 of TAIMIDE’s 2024 Annual Report.

Board Diversity Targets	Achievement	Implementation Result
At least 2 independent directors, no fewer than one-third of board seats	✓	3 independent directors, accounting for 33.33% of total directorships
At least 1 female director on the board	✓	4 female directors, accounting for 44.44% of total directorships
No more than half of board members should be spouses or relatives within the second degree of kinship	✓	None applicable to the Company

The Board of Directors possesses the following competencies:

Law	Industry Experience	Professional Skills
R&D and Manufacturing	Board Competencies	International Market Perspective
Leadership and Decision Making	Marketing and Promotion	Accounting and Financial Analysis

1.2.3 Board Members

The composition of the board members takes into account the Company's operations, business model, and needs to formulate appropriate development goals. Board members generally possess the necessary knowledge and professional skills required to perform their duties. The term of office for the 8th term "Directors" of the Company expired on July 29, 2024. Accordingly, nine directors (including three independent directors) were elected at the shareholders' meeting in accordance with the Procedures for Election of Directors for a three-year term. The newly elected directors assumed office immediately after the shareholders' meeting, with their term lasting from June 25, 2024 to June 24, 2027. The average tenure of board members is 8.5 years. For detailed information, please refer to pages 10-11 of TAIMIDE's 2024 Annual Report.

TAIMIDE's Board Members

Title	Name	Gender	Tenure	Areas of Expertise
Chairman	Sheng-Chang Wu	Male	3	Industry Knowledge/Professional Skills/R&D/International Market Perspective/ Leadership and Decision-Making
Director	Chih-Hung Yen	Male	3	International Market Perspective/Leadership and Decision-Making/Accounting and Financial Analysis Skills
Director	Feng Rong Industrial Co., Ltd. Representative: Chi- Teng Hsieh	Male	3	International Market Perspective/Leadership and Decision-Making/Accounting and Financial Analysis Skills
Director	Chan Fun Investment Co., Ltd. Representative: Fang- Chu Hsieh	Female	3	Leadership and Decision-Making/Accounting and Financial Analysis Skills
Director	Hsin Mu Energy Co., Ltd. Representative: Chao-Chin Li	Male	3	International Market Perspective/Leadership and Decision-Making/Accounting and Financial Analysis Skills
Director	Mei-Ling Tseng	Female	3	Industry Knowledge/Professional Skills/R&D/International Market Perspective/ Leadership and Decision-Making
Independent Director	Shih-Mei Lin	Female	3	Law/Leadership and Decision-Making
Independent Director	Chien-Min Wang	Male	3	Industry Knowledge/Professional Skills/ Leadership and Decision-Making
Independent Director	Chien-Ju Lin	Female	3	Leadership and Decision-Making/ Accounting and Finance Analysis Skills

1.2.4 Operation of the Board of Directors

In 2024, TAIMIDE convened 5 Board meetings, with an average attendance rate of 97.78% among all Board members. Key matters were communicated to the Board in accordance with the "Rules of Procedure for Board of Directors Meetings." No material events occurred at the Company in 2024. Should any such events occur, TAIMIDE will disclose material information in compliance with regulations through the Market Observation Post System (MOPS). For details on Board operations and important resolutions, please visit [the company website > Board Operations](#).

Important Sustainability-Related Resolutions of the Board of Directors in 2024

Date	Important Resolutions
2024.03.08	Approval of the amendment to the Company's "Corporate Governance Best Practice Principles"
2024.08.08	Approval of the Company's 2023 Sustainability Report
2024.11.07	- Approval of the establishment of the Company's "Operating Procedures for Preparation and Verification of Sustainability Reports" and "Internal Control Over the Management of Sustainable Information" - Approval of the establishment of the "Measures for the Implementation of Health Checkups for Management Team Members" and the "Measures for the Succession of Board Members and Key Management Personnel"

Conflict of Interest Recusal

The Board of Directors meetings and proposal discussions strictly follow conflict of interest recusal principles. When discussion involves potential conflicts with a director's personal interests, the Company will handle the matter in accordance with the Rules of Procedure for Board of Directors Meetings and relevant provisions of the Corporate Governance Best Practice Principles. If a director or their represented legal entity has an interest relationship that may harm the Company's interests, such director shall be notified in the meeting notice prior to the Board meeting to comply with recusal requirements. The director may state opinions and respond to inquiries but shall not participate in discussion or voting, and must recuse themselves during discussion and voting. They may not exercise voting rights on behalf of other directors either. In 2024, TAIMIDE had no conflict of interest cases occur. For detailed recusal regulations, please refer to page 14 of TAIMIDE's 2024 Annual Report.

1.2.5 Directors' Continuing Education

The Company regularly organizes continuing education programs for directors to enhance their sustainable development awareness, governance capabilities, and professional competencies. The courses cover critical topics including ESG, net-zero transition, and climate change. In 2024, all directors fulfilled the continuing education requirements specified in the “Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies,” completing a total of 78 hours, with 33 hours dedicated to sustainability-related subjects.

2024 Directors' ESG Continuing Education

Organizer	Course name	Participating director	Training hours
Taiwan Corporate Governance Association	How Should Enterprises Navigate in the Coming Era Where “Carbon Emissions Come with a Price”?	Chao- Chin Li	3
Taiwan Corporate Governance Association	Planning for Zero-Carbon Footprint, ESG Ideas and Energy Practices for Enterprises	Chao- Chin Li	3
Corporate Operating and Sustainable Development Association	ESG Sustainable Development and Carbon Emission Challenges	Chao- Chin Li	3
BCSD Taiwan	CDP Taiwan Launch to Create a New Carbon Era through Sustainable Knowledge	Chien- Min Wang	3
		Shih-Mei Lin	3
National Federation of CPA Associations of ROC	Aspects of Sustainable Internal Control	Chien-Ju Lin	3
Securities and Futures Institute	Response to Climate Change and Financial Impacts on Enterprises	Fang-Chu Hsieh	3
Taiwan Stock Exchange	2024 Cathay Sustainable Finance and Climate Change Summit	Chien- Min Wang	6
Taiwan Stock Exchange	Sustainable Knowledge Empowerment Promotion - Electronics Industry	Mei-Ling Tseng	6

1.2.6 Functional Committees

Audit Committee

The Company has established an Audit Committee composed of three independent directors, with one independent director possessing financial expertise serving as Chair and convener. The Audit Committee assists the Board in overseeing the quality and integrity of the Company's accounting, auditing, financial reporting processes, and financial controls to enhance corporate governance effectiveness. It maintains necessary communication with auditors and audit personnel regarding significant matters concerning the Company's financial and operational conditions. To fulfill its responsibilities, the Audit Committee may conduct appropriate audits and investigations in accordance with its charter and may hold separate meetings with internal auditors and audit members. In 2024, the Audit Committee convened 5 meetings with a 100% attendance rate.

Remuneration Committee

TAIMIDE has established a Remuneration Committee composed of three independent directors. The Remuneration Committee formulates and periodically reviews policies, systems, standards, and structures for performance evaluation and remuneration of directors and managers. It evaluates each director's level of participation in and contribution value to the Company's operations and provides recommendations to the Board for resolution after considering the Company's operational performance and industry standards. In 2024, the Remuneration Committee held 3 meetings with a 100% attendance rate.

1.2.7 Board Performance Evaluation

The Company follows the “Rules for Performance Evaluation of Board of Directors” to enhance the operational efficiency of the Board of Directors and fulfill fiduciary duties. An annual self-evaluation is conducted for the Board, individual Board members, and functional committees, with evaluation results reported to the Board in Q1 of the following year. Additionally, an external evaluation is performed every three years. The 2024 internal self-evaluation was conducted, with an external performance evaluation scheduled for 2025.

In the 2024 evaluation, all assessment indicators scored between 4.90 and 5.00 (out of 5 points), demonstrating excellent overall Board performance and effective implementation of the Company's future development strategies. After being presented to the Board, these evaluation results will serve as reference for director selection and nomination processes.

Board Performance Evaluation

Evaluation scope	Evaluation frequency	Evaluation period	Evaluation method	Evaluation contents	Total score	Improvement measures
The entire Board of Directors	Once every year	January 1, 2024 to December 31, 2024	Self-evaluation by the Board of Directors	1. The extent of participation in the Company's operations. 2. Improvement in the quality of the Board's decision-making. 3. Composition and structure of the Board of Directors. 4. Election and continuing education of directors. 5. Internal control.	4.95	The evaluation results indicated that the “Director Selection and Continuing Education” aspect of the Board performance evaluation received relatively lower scores. 【Improvement Measures】 1. To strengthen Board competencies, the Company organizes annual continuing education courses for directors based on industry characteristics, director needs, and future trends. Senior managers are also required to participate in these courses to continuously enhance their professional knowledge and capabilities, ensuring they possess the necessary expertise and qualifications for succession planning. 2. In 2024, the Board approved the “Measures for the Succession of Board Members and Key Management Personnel” which establishes standardized procedures for director and key management personnel selection and succession planning to ensure sustainable operations.
Individual Board members	Once every year	January 1, 2024 to December 31, 2024	Self-evaluation by the Board members	1. Alignment of the Company's objectives and tasks. 2. Perception of directors' responsibilities. 3. The extent of participation in the Company's operations 4. Internal relationship management and communication 5. Professionalism and continuing education of directors 6. Internal control	4.98	
Functional committees	Once every year	January 1, 2024 to December 31, 2024	Self-evaluation by the functional committees	1. The extent of participation in the Company's operations. 2. Perception of functional committees' responsibilities 3. Improvement in the quality of the functional committee's decision-making 4. Composition and member appointment of functional committees 5. Internal control (Audit Committee only)	5.00	

1.2.8 Director and Senior Management Remuneration

Director Remuneration

The Company has established the “Director Remuneration Management Policy.” Directors receive fixed remuneration as well as performance-based bonuses determined by the Company's annual operational performance. Pursuant to the Company's Articles of Incorporation, when company having profits in a fiscal year, up to 3% of profits may be allocated for director remuneration, subject to Board resolution and subsequent reporting to the shareholders' meeting.

Independent directors receive fixed monthly remuneration and are excluded from profit-sharing distributions. The Remuneration Committee proposes remuneration packages with reference to industry standards and the Company's operational performance, with final determination by the Board. Committee members must recuse themselves from voting on their own remuneration packages.

Senior Management Remuneration

Senior management remuneration is established in accordance with the target achievement rate of the management team, the Company's salary management policy/promotion and transfer management policy, and with reference to industry standards. Senior management remuneration is based on a fixed salary, with bonuses for changes in salary based on the target achievement rate.

2024 Remuneration Ratio

Annual Total Remuneration Ratio	5.97
Annual Remuneration Change Ratio	3.24

Notes: Annual Total Remuneration Ratio represents the ratio between the highest individual annual total remuneration and the median annual total remuneration of other employees at the Company. Annual Remuneration Change Ratio represents the percentage increase between the highest individual annual total remuneration and the median annual total remuneration increase of other employees at the Company.

Sustainability Performance and Remuneration Linkage

To implement sustainable development and ensure the achievement of sustainability goals, TAIMIDE will link company objectives with the performance of the President, senior management, and all employees starting from 2025.

For the President and all senior management, we will connect the achievement of sustainability-related goals and indicators to their remuneration, accounting for 10% of their variable remuneration, with annual calculations of objective achievement.

Sustainability Performance and Remuneration Linkage for President and Senior Management

Sustainability Aspect	Linked Sustainability Indicator
Economic	Achieve top 36%~50% in 2025 Corporate Governance Evaluation.
Environmental	Reduce electricity consumption by 5% and carbon emissions by 2,000 tons in 2025.
Social	Achieve an employee awareness survey score of 3.5 (out of 5) in 2025.
Accounting for 10% of variable remuneration	

1.3 Risk Management

1.3.1 Risk Management

Internal Control

TAIMIDE establishes its “Internal Control System” and “Implementation Rules for Internal Audits” annually in compliance with the Financial Supervisory Commission's “Regulations Governing Establishment of Internal Control Systems by Public Companies.” The Audit Office conducts risk assessments across 9 major transaction cycles (sales & receivables, procurement & payments, production, payroll, financing, property/plant/equipment, investments, R&D, electronic operations, and others) and operational items. Based on audit findings, future audit plans are developed and submitted to the Board for approval. No anomalies were identified in the 2024 internal audit results.

The Audit Office is responsible for promoting and revising the internal control system, conducting regular monthly internal audit activities and supervising all departments and subsidiaries. Audit results are reported to the Board of Directors at least annually. Additionally, each audit staff member completes a minimum of 12 hours of audit training annually to enhance professional competencies. In 2024, in response to FSC regulations requiring public companies to establish internal controls for Management of Sustainable Information” and incorporate them into audit plans, relevant training was arranged and sustainability information management procedures were fully implemented.

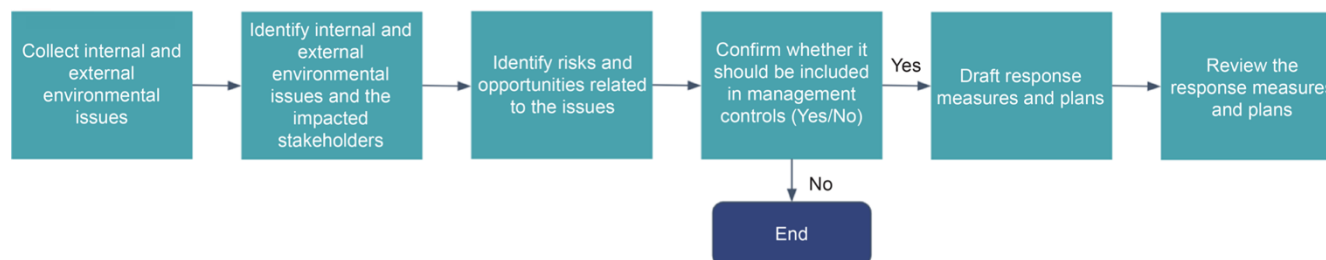
2024 Audit Personnel’s Continuing Education

Organizer	Course name	Participants	Total Hours
The Institute of Internal Auditors	“Explanation of Sustainable Information Disclosure Policy” and Key Matters for Internal Control and Internal Audit	1	6
	New Challenges for Internal Auditors - Explanation of Sustainable Information Disclosure and Management Policies and Related Key Audit Matters	1	6
	How to adjust the internal control system to meet the new ESG regulations	1	6
	New Challenges for Internal Auditors - Explanation of Sustainable Information Disclosure and Management Policies and Related Key Audit Matters	1	6

Risk Management

The Board of Directors serves as the highest decision-making body for TAIMIDE's risk management framework. The Company regularly conducts risk and opportunity identification processes, with all departments responsible for identifying and managing potential risks and opportunities. Specifically for energy and water resources, the “Identification of Energy and Water Resources Issues and Risk and Opportunity Procedure” has been established to identify high-level risks, develop corresponding mitigation measures, and prevent potential impacts on Company operations and external stakeholders.

Issue Identification and Risk Opportunity Operational Process



Potential Risks and Response Measures

Risk Item	Risk Description	Response Measures	Responsible Unit	Board Reporting
Market Risk	The Company holds both fixed-rate and floating-rate assets and liabilities. When market interest rates decrease by 0.1%, with all other variables remaining unchanged, TAIMIDE's pre-tax profit will increase by NT\$893,000.	To hedge against interest rate fluctuations, the Company will continuously monitor market interest rate trends, adjust the borrowing portfolio across different currencies, secure the most favorable loan terms from banks, control the Company's overall accounts receivable turnover, inventory turnover and fixed asset turnover ratios, and increase company cash flow, thereby minimizing the impact of interest rate hikes on the Company.	Financial Unit	Weekly finance meetings Quarterly board reports
Exchange Rate Fluctuation	The Company and its subsidiaries primarily conduct product exports using USD pricing, while purchase costs fluctuate according to recent international currency trends.	For local purchase in Mainland China, RMB pricing is adopted to mitigate excessive gross margin volatility from exchange rate fluctuations. For USD net asset positions and anticipated future cash flows, the Company and subsidiaries will closely monitor global economic conditions and reference bank analysis reports, then implement hedging measures such as forward foreign exchange contracts or direct USD spot sales to reduce exchange rate risks. The 2024 consolidated foreign exchange gain amounted to NT\$22,469,000.	Financial Unit	Weekly finance meetings Quarterly board reports
Inflation	Inflation may lead to rising costs of raw materials, human resources, transportation, and logistics.	TAIMIDE has not yet experienced any material impact on profitability due to inflationary pressures. Moving forward, the Company will maintain close and positive relationships with suppliers and clients, continuously monitor market price fluctuations, and dynamically adjust purchase/sale prices in response to market changes to mitigate the effects of inflation.	Procurement Unit and Sales and Marketing Department	Monthly sales meetings Quarterly board reports
Investment Risk	TAIMIDE does not engage in high-risk, high-leverage investment products. All investments are executed only after prudent evaluation. Loaning funds to others, endorsement/guarantees, and derivative transactions are strictly conducted in compliance with the Company's established "Procedures for the Acquisition or Disposition of Assets," "Operational Procedures for Loaning Funds to Others" and "Operational Procedures for Endorsements/Guarantees."		Financial Unit	Weekly finance meetings Quarterly board reports
International Policy and Legal Changes	TAIMIDE exports approximately 60% of its products to Mainland China, Europe, Japan, the United States and other countries. Changes in local trade policies, economic conditions, environmental regulations and product safety standards may affect product sales.	All departments and business units shall, according to their functional responsibilities, conduct impact assessments and develop response measures for significant policy, legal and technological changes to mitigate potential operational risks. When necessary, external legal counsel or accountants may be engaged to provide advisory services and assist the Company in handling relevant legal matters. During the reporting period, there were no significant domestic or international policy or legal changes that materially impacted the Company's financial or operational performance.	Business Units	Quarterly board CPA briefings on upcoming regulations and unit meetings

Risk Item	Risk Description	Response Measures	Responsible Unit	Board Reporting
Technology and Industry Shifts	In the rapidly changing technological and industrial environment, emerging technologies may impact the Company's competitive advantages and market share.	In recent years, TAIMIDE has not only collaborated with leading international manufacturers to develop new functional polyimide film products for emerging applications, but has also obtained aerospace certifications with European and American partners, aiming for continuous advancements in application technologies. The Company's technical development and response strategies are fully capable of addressing the impacts of technological and industrial changes.	Business Units	Quarterly board CPA briefings on upcoming regulations and unit meetings
Changes in Corporate Image on Crisis Management	Corporate image is the comprehensive impression and perception of the company among the general public, customers, business partners and employees. The occurrence of negative events may damage brand image and trigger a trust crisis.	TAIMIDE will establish a crisis response team to implement necessary countermeasures when encountering incidents that endanger corporate image. For operational risks that may affect corporate image, the Company has established an effective crisis management mechanism that can immediately activate response systems when needed, with designated spokespersons making unified external statements or clarifying false information through material information platforms to protect corporate image and fulfill communication obligations with all stakeholders.	President Strategy Planning Office	Quarterly board reports and President approved disclosures per regulations
Purchases or Sales Concentration	Purchases Concentration Risk: Reliance on a limited number of key suppliers for raw materials may lead to supply disruptions if these suppliers encounter production issues, financial difficulties, or other unexpected events, thereby impacting the Company's production schedules and delivery capabilities.	Based on considerations including supplier certification timelines, costs, risks, economies of scale in procurement, and established cooperative relationships, the Company only sources from suppliers with proven quality, reliable delivery schedules, and stable supply capacities. However, the Company also actively develops alternative material suppliers, currently maintaining at least three qualified suppliers for each major raw material category. This effectively mitigates risks associated with over-concentrated purchase sources. Furthermore, the Company sustains strong cooperative relationships with all suppliers. Historical records demonstrate consistent quality and on-time delivery performance across all suppliers, with no incidents of material shortages or supply interruptions to date.	Procurement Unit	Weekly procurement meetings Quarterly board reports
	Sales Concentration Risk: Over-reliance on a limited number of key customers for sales may significantly impact the Company's revenue performance when these customers alter their demand.	TAIMIDE's sales clients mainly include flexible copper clad laminate (FCCL) manufacturers and flexible printed circuit board (FPC) manufacturers. Over the past two years, the Company's net sales to its top ten customers accounted for approximately 80% of total annual operating revenue. However, there is no concentration of customers within a single group; therefore, no sales concentration exists.	Sales and Marketing	Monthly sales meetings Quarterly board reports

Potential Sustainability Risks

Aspect	Sustainability Risk Item	Risk Description	Response Measures	Responsible Unit	Board Reporting
Environmental	Compliance with Energy Regulations	- Under Article 8 of the Energy Administration Act and Regulations on Setting Energy Conservation Objectives and Execution Plans for Energy Users by the Bureau of Energy, Ministry of Economic Affairs, large energy users with contracted electricity capacity exceeding 800 kW must achieve an average annual energy savings rate of more than 1% from 2015 to 2024. - Under the Climate Change Response Act, imposing a carbon fee on “large carbon emitters” that emit more than 25,000 metric tons of carbon dioxide equivalent (CO2-eq) per year.	- Install smart meters to real-time monitor the electricity usage efficiency of air conditioning systems, process chilled water systems, and air compressor systems; implement the ISO 50001 Energy Management System to conduct energy audits, and quarterly plan energy-saving and carbon reduction programs while tracking target achievement status. - Apply for economic demand-bidding measures, agree to reduce contracted capacity, and lower electricity costs.	Engineering Department	Regular reporting to the Sustainable Development Committee and annual reporting to the Board of Directors
	Electricity Price Increase	Electricity rate hikes may lead to higher power costs.			
	Water Restrictions During Droughts	Limited water availability in dry seasons may disrupt production if insufficient supply exists.	Implement water conservation plans and increase water recycling rates. The Tongluo Plant has achieved zero wastewater discharge with 100% water reuse.	Resources Utilization Department	
Social	Compliance with Occupational Safety Regulations	Changes in occupational safety regulations may result in government penalties.	Regularly monitor regulatory updates and verify compliance in environmental documentation submissions.	Environmental Health / Safety & Hygiene Office	
	Occupational Accident	The occurrence of occupational accidents may impact employee health and safety. In the event of major occupational safety incidents, regulatory authorities may order work stoppages, resulting in operational disruptions.	- Implementation of the ISO 45001 Occupational Health and Safety Management System to ensure a safe and healthy work environment. - Regular hazard risk assessments to identify high-risk hazards and establish preventive measures. - Annual fire drills and safety training programs to enhance emergency response capabilities and employee self-safety management skills.		
	Prohibition of Hazardous Substances in Products	The presence of hazardous substances in products may compromise customer safety and pose health risks to employees during production.	During new product introduction, confirm the exclusion of hazardous substances at the design stage, and require suppliers to provide corresponding test reports or HSF (Hazardous Substance Free) compliance certificates meeting EU RoHS Directive requirements. Conduct third-party impartial testing for hazardous substances, including REACH, RoHS, and SVHC items, to ensure delivery of safe products to customers.	R&D Department	

1.3.2 Ethical Management

The Company has established the “Code of Ethical Conduct,” “Ethical Corporate Management Best Practice Principles,” and “Procedures for Ethical Management and Guidelines for Conduct,” explicitly prohibiting bribery, corruption, illegal political contributions, improper charitable donations or sponsorships, and unethical benefit exchange while safeguarding intellectual property rights and preventing unfair competition. All employees are required to comply with these ethical standards to ensure sustainable corporate development.

TAIMIDE's Core Values — Integrity and Cleanliness

For external clients, suppliers, and investor shareholders, as well as internal employees, we pursue **honesty, integrity, and consistency**. Commitments to customers are fulfilled to the best of our capabilities with full dedication. When selecting suppliers and employees, TAIMIDE conducts the process with fairness and objectivity. Within the Company, we maintain **absolute zero tolerance for fraud across all levels; factionalism is prohibited, ensuring "clean"** operations from internal to external.

>> [TAIMIDE Ethical Management Policy](#)

The Company emphasizes the principles of fairness, honesty, trustworthiness, and transparency to guide business activities, with “Integrity and Cleanliness” as the core operating value. Robust corporate governance policies and risk management mechanisms have been established to achieve long-term corporate development objectives. To this end, we regularly review potential integrity risks, with annual audits conducted by the internal audit unit covering 2 operational sites (Xinpu Plant and Tongluo Plant). In 2024, 100% of TAIMIDE's operational sites completed corruption risk assessments, with no material corruption/ethical risks identified. Irregular ethics training and awareness programs are implemented, with the Human Resources Department responsible for formulating, supervising, and executing ethical management policies and preventive measures to ensure compliance. The implementation status of ethical management is reported to the Board of Directors three to four times annually. In 2024, a total of four reports were submitted to the Board.

Ethical Management Approach

Management Target	Management Method	2024 Implementation Results
Board of Directors and Managers	● The Company has established the “Corporate Governance Best Practice Principles” and “Procedures for Handling Material Inside Information,” stipulating that directors, managers, and employees must not disclose material inside information, solicit undisclosed material information unrelated to their duties, or leak non-business-related confidential information. ● Annual insider trading prevention training reminds directors not to trade company shares during the 30-day closed period before annual financial reports and the 15-day period before quarterly reports.	● Notified directors via email before each 2024 board meeting about meeting dates and closed periods to prevent accidental violations. ● No ethical violations occurred.
All Employees	Employment contracts include work conduct clauses requiring compliance with company rules. Annual ethics training is mandatory for all employees and new staff to ensure adherence to ethical principles.	No ethical violations occurred.
Clients and Suppliers	A client, supplier evaluation mechanism is implemented. Contracts explicitly define rights and obligations and include confidentiality clauses. Suppliers must sign Supplier Social Responsibility Commitment Letters.	No ethical violations occurred.

Ethical Management Education and Training

To establish a corporate culture of integrity and transparency, TAIMIDE conducts regular ethical management education and training for all employee levels annually. Through the internal online training platform, various courses and regulatory compliance awareness programs are provided to emphasize the importance of ethical management and the Company's commitment to integrity. In 2024, a total of 188 participants completed 94 training hours.

Target	Training Method	2024 Implementation Results			
		Training Program	Training Content	Participants	Total Hours
Directors and Managers	- Conduct annual education on “Procedures for the Prevention of Insider Trading” and related regulations for current directors. - For newly appointed directors or executives, the Company shall immediately submit the “Compliance Brochure for Directors and Supervisors” and “Regulations and Compliance Guidelines on Shareholding Changes” upon their assumption of office, followed by arranged educational briefings.	Prevention of Insider Trading	Explain the Securities and Exchange Act requirements for insider shareholding disclosures, common violation patterns, and preventive measures against insider trading.	8	4
Internal Employees (Including Senior Management)	- Conduct annual education on the “Procedures for the Prevention of Insider Trading” and related regulations for managers and employees at least once per year. - Regularly promote employee work rule compliance items during monthly staff meetings. - Implement periodic training via the internal Training Management System (TMS), requiring mandatory participation by all employees. Courses include: Introduction to insider trading regulations; Scope of insider trading information; Root causes and corporate risk implications.	Ethical Management and Prevention of Insider Trading	Explain the importance of insider trading prevention and the regulatory content of TAIMIDE's Ethical Management Policy; simultaneously promote the Company's internal whistleblowing and grievance channels, encouraging employees to uphold justice when encountering illegal activities.	112	56
New Employees	Conduct “Introduction to Insider Trading, Ethical Conduct and Ethical Management Principles” training upon onboarding, with presentation materials and video files archived in the Company's internal system for employee reference.	Ethical Management and Prevention of Insider Trading	For new personnel, promote the Company's Ethical Management Principles and internal whistleblowing, grievance channels; simultaneously declare to new personnel the Company's emphasis on clean operations, consistency and other core values.	68	34

Whistleblowing Channels

TAIMIDE's whistleblowing system and related procedures operate in parallel with audit operations, accepting anonymous complaints while ensuring confidentiality and protection for whistleblowers throughout the process, with no retaliation permitted. Independent reporting mechanisms and dedicated hotlines are established on both the company website and intranet, providing stakeholders with multiple channels for complaints and reports. The legal unit handles compliance-related issues raised through these channels, forming project teams when necessary to coordinate cross-departmental support.

Relevant departments report aggregated investigation results to the Board at least once annually, 4 times in 2024. In 2024, the Company recorded zero incidents of corruption, bribery, or violations of ethical management regulations, with no reported cases requiring investigation.

Whistleblowing/Reporting Cases in Past Three Years

Whistleblowing/Reporting Cases

Complaint / Reporting Category	2022	2023	2024
Ethical Management	0	0	0
Labor Rights	0	0	0
Environmental Protection	0	0	0
Customer Service	0	0	0

Multiple Reporting Channels

Stakeholder	Contact Information	Receiving Unit
Employees	Ms. Ti-Hua Wan Tel: 03-5896088 #1802 E-mail: tihua_wan@ TAIMIDE.com.tw	HR Division
Shareholders/ Investors	Spokesperson: Tai-Tsun Chen Vice President Tel: 03-5896088 #1862 E-mail: pr@TAIMIDE.com.tw Ms. Chia-Hui Chung Tel: 03-5896088 #1862 E-mail: ir@ TAIMIDE.com.tw	Finance and Administration Department
Customers/ Distribution Channels/ Distributors	Ms. Hsiao-Ching Tseng Tel: 03-5896088 # 1211, 1216 E-mail: marketing@ TAIMIDE.com.tw	Sales and Marketing Department
Suppliers/ Contractors	Mr. Chi-Hsiang Liu Tel: 03-5896088 #1851 E-mail: purchase@TAIMIDE.com.tw	Finance and Administration Department
Government/Competent Authorities	Mr. Hung-Ta Shih Tel: 03-5896088 #1502 E-mail: csr@TAIMID.com.tw	HR Division
General Public	Spokesperson: Tai-Tsun Chen Vice President Tel: 03-5896088 #1862 E-mail: pr@TAIMIDE.com.tw	Finance and Administration Department
	Mr. Hung-Ta Shih Tel: 03-5896088 #1502 (Xinpu Plant) Ms. Shih-Ting Huang Tel: 037-987656 #2815 (Tongluo Plant) E-mail: csr@TAIMID.com.tw	HR Division

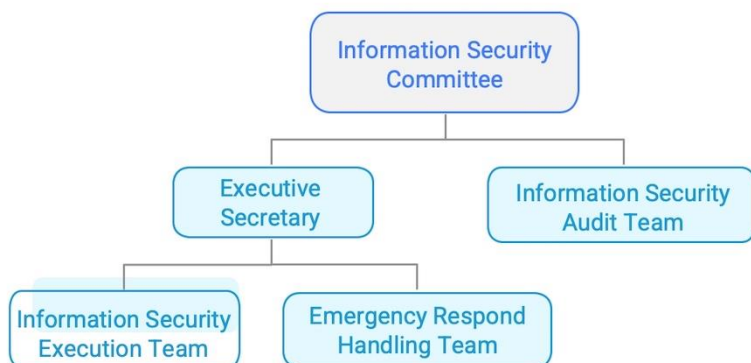
1.3.3 Information Security

TAIMIDE complies with the ISO 27001 Information Security Management System (ISMS) and has established an Information Security Management Policy to plan, execute, and implement information security operations and policies. The Company enforces the “Procedures for Information Management” to regulate the use of the Company IT equipment and strengthen information security controls.



Information Security Management Framework

TAIMIDE has established an Information Security Committee, which holds annual management review meetings, total one meeting held in 2024. Additionally, the Company has appointed a dedicated Information Security Officer, with the IT Department overseeing information security operations and reporting to the officer. As the IT Department operates under the Finance & Administration Department, it submits weekly and monthly work reports to the Department head, covering all information security matters. Annually, the Audit Department conducts internal control audits, while external audits are performed by an accounting firm. In 2024, the Company obtained ISO 27001 Information Security Management System (ISMS) certification, valid from January 13, 2025, to January 12, 2028. External audits will continue to be conducted annually to maintain compliance.



TAIMIDE Information Security Policy

To continuously improve and strengthen the Company's information security management, ensuring the confidentiality, integrity, and availability of all information assets while complying with applicable laws, regulations, and contractual requirements. We establish and maintain a secure, trustworthy, and business-continuous information environment, safeguarding information assets against both internal and external threats, whether intentional or accidental.

Information Security Objectives

- Ensure the Company's information operations comply with all applicable laws and regulations.
- Ensure all personnel understand their information security responsibilities, safeguard information assets, and mitigate risks of security incidents.
- Maintain the confidentiality of company information assets by enforcing strict access controls, allowing only authorized personnel to access sensitive data.
- Preserve the integrity of information systems and availability of data, preventing unauthorized modifications.
- Guarantee business-continuous information operations that meet service-level requirements for uninterrupted performance.

Information Security Management Measures

 Equipment Control	■ All company computer hosts and application servers are housed in dedicated server rooms, with access logs retained for audit purposes.
 Network Security	■ Servers and personal computers undergo regular software updates and antivirus scans to prevent viruses and malware. ■ Hardware firewalls are installed on all network connections, with configured firewall rules to control internal/external communications. ■ A spam detection system is implemented to mitigate risks from email attacks, e.g. spam/advertising emails, phishing emails, spoofed attack emails, virus-infected emails, emails with malicious attachments.
 Access Control	■ The IT department implements data access permission management, requiring employees to submit access requests in compliance with regulations and obtain approval from authorized supervisors. ■ System accounts are deleted for all departing employees' post-termination.
 Risk Management	■ Conduct regular information security risk assessments to identify cybersecurity risks and implement necessary risk treatment measures. ■ Perform periodic vulnerability scans and penetration tests, followed by system hardening for identified vulnerabilities. ■ Execute daily data backups and conduct annual disaster recovery drills to enhance operational resilience. ■ Deploy uninterruptible power supply (UPS) and voltage stabilization equipment in server rooms to prevent system crashes caused by Taipower's unexpected power outages and ensure uninterrupted operation of computer application systems during temporary power failures.
 Cybersecurity Awareness	■ Conduct regular security awareness training and social engineering drills to enhance employees' cybersecurity awareness. ■ Refine the information security management system, continuously improving it in response to environmental changes and regulatory requirements to address potential incidents. ■ Join SP-ISAC (Science Park Information Sharing and Analysis Center) to stay updated on the latest security intelligence and arrange professional development for IT staff.

Enhancing Information Security Awareness

To improve employees' awareness of information security, annual information security education and training sessions are regularly organized for staff. Through social engineering drills, employees' vigilance in daily operations is enhanced. In 2024, a total of 2 social engineering drills were conducted. Employees who clicked on the links were required to attend a 30-minute information security course. Notably, the click rates in the second social engineering drill decreased significantly by 50%, demonstrating a marked improvement in employees' information security awareness.

2024 Social Engineering Drill Results

Social Engineering Drill	Participation Rate	Click Rate
First Drill	76%	24%
Second Drill	77%	12%

2024 Information Security Training

Target	Participants	Total Hours
All Employees	74	37
Social Engineering Drill Clickers	103	51.5
Total	177	88.5

Cyber Security Incident Handling

When a suspected cyber security incident occurs, the discoverer shall immediately report to the Information Security Notification Window. The Information Security Notification Window will, based on the incident classification, notify the responsible unit and its supervisor within 30 minutes. The Company follows the "Regulations on the Notification and Response of Cyber Security Incident" to report incidents to the responsible units according to their classification.

Upon occurrence of a cyber security incident, reports shall be escalated level-by-level to the Chief Information Security Officer, Financial and Administrative Department Head, President, and Chairman of the Board. The root cause of the incident shall be analyzed and addressed immediately. After resolution, preventive measures shall be implemented to avoid recurrence. In 2024, there were 2 false-alarm cyber security incidents, which were promptly handled and closed. These incidents had no significant impact on the Company's financial operations, customers, employees, suppliers or other stakeholders.

1.3.4 Regulatory Compliance

TAIMIDE has established the “Regulatory Identification and Management Procedure,” under which the legal unit regularly assists all units in identifying regulatory risks and ensures the continuous and effective implementation of internal control systems. In 2024, the Company recorded one compliance violation. Over the past three years, there have been no major regulatory breaches, nor any legal disputes related to anti-competitive practices, antitrust, or monopoly behavior. Additionally, the Company has not provided direct or indirect financial or material political contributions at any of its domestic or international locations. All violations were rectified within the required timeframe, and preventive measures have been implemented to avoid recurrence.

2024 Compliance Violation Improvements

Violation	Penalty Amount	Reason for Violation	Improvement Plan	Preventive Measures
Article 24, Paragraph 1 of the Labor Standards Act Article 24, Paragraph 2 of the Labor Standards Act	NT\$100,000	Inadequate employee training on regulations, overtime violations due to cross-month shift scheduling.	Enhanced regulatory training and communication	Automated alerts in shift scheduling system

Note: A material penalty is defined as a single incident with fines exceeding NT\$ 1,000,000.

Patent Litigation

TAIMIDE is committed to adhering to fair competition principles and has explicitly stipulated prohibitions against intellectual property rights infringement in its “Ethical Corporate Management Best Practice Principles.” Below is our response regarding recent patent-related litigation cases:

Response to Patent Litigation Cases

Case Description	Court Rulings
E.I. du Pont de Nemours and Company (hereinafter referred to as “DuPont”) filed a patent infringement lawsuit against the Company and its responsible person at the Intellectual Property Court on October 7, 2020. DuPont claimed that the Company infringed its ROC Invention Patent No. I519576 titled “Matte Finish Polyimide Films and Methods Relating Thereto,” and demanded payment of NT\$6,650 thousand plus interest calculated at 5% per annum from the day after service of the complaint copy until full payment.	● The Intellectual Property and Commercial Court issued a first-instance judgment on November 30, 2021, ruling that “the plaintiff’s claims and provisional execution request are both dismissed, with litigation costs to be borne by the plaintiff.” ● After receiving the unfavorable first-instance judgment, DuPont appealed the decision. The Intellectual Property and Commercial Court issued a second-instance judgment on July 29, 2022, rejecting DuPont’s appeal. However, DuPont remained dissatisfied and filed another appeal on August 31, 2022. ● On April 3, 2024, the Supreme Court issued a ruling with the main text stating “The appeal is dismissed. Third-instance litigation costs shall be borne by the appellant.”

2. R&D Innovation · Value Creation



2. R&D Innovation · Value Creation

2.1 Product Innovation

2.2 Customer Relations

2.3 Supply Chain Management

Short, Medium, and Long-Term ESG Goals – R&D Innovation · Value Creation

Material Topic	Innovative R&D and Patents	Circular Economy	Product Quality and Safety	Customer Relations Management
Policy and Commitment	Leverage government and academic research resources to drive technological innovation, while protecting R&D achievements through global patent strategy and rigorous management to enhance market competitiveness.	Adopt lifecycle thinking in product design to improve material recycling and regeneration, thereby reducing environmental impact.	Ensure all products are free from hazardous substances throughout the entire production chain, supported by robust systems management and regular third-party safety certifications to guarantee consistent quality and safety.	As a Value Chain Provider, create customer value through premium services, real-time response, and continuous improvement.
2024 Goals	File 16 patent applications	ABS pipe return rate $\geq 91.5\%$	Add 1 new management system certification	Average customer satisfaction score ≥ 86
2024 Achievement	16 patent applications filed	ABS pipe return rate: 97.2%	Maintained IATF 16949 system validity	Customer satisfaction score: 93
Achievement Status				
2025 Goals	■ Establish dedicated patent personnel to facilitate product patent review ■ Implement a patent management system ■ Enhance technical depth and breadth through exchanges with government, industry, and academia	■ ABS pipe return rate $\geq 91.5\%$ ■ Build a sodium sulfate recycling system to convert waste into reusable resources	■ >90% of raw material suppliers sign hazardous substance-free pledges ■ Stability metric (Cpk≥ 1.33) achievement rate $\geq 95\%$ for QC items	■ Average customer satisfaction score ≥ 88
2030 Goals	■ Conduct patent analyses for new/existing products to advance R&D. ■ Publish regular TTF technical reports to elevate PI industry technology. ■ Adopt AI-powered smart manufacturing to reduce human error. ■ Develop specialty PI or PI-based derivative products.	■ Advance green manufacturing, e.g., biodegradable PI films or circular designs or materials	■ Through production process monitoring and management, reduce both internal and external quality failure costs. ■ Implement a supplier quality performance evaluation system to promote overall supply chain quality improvement. ■ Establish a full product lifecycle quality management system, implementing comprehensive monitoring from design, testing, manufacturing to shipment. ■ Deploy a smart quality monitoring system integrating sensors and AI algorithms for real-time quality monitoring and early warning.	■ Establish an omnichannel customer interaction platform to integrate online and offline service information, enhancing customer satisfaction and loyalty.
Management Mechanism	■ R&D Center oversees patent development, filing, and maintenance	■ R&D Department evaluates materials and technical improvements	■ Procurement Department annually tracks the signed compliance rate from suppliers. ■ R&D Department schedules regular third-party product inspections. ■ Production and inspection-related metrics are continuously monitored. ■ QA Department conducts periodic third-party quality system audits, implements annual review plans, strengthens alignment between internal and external audits.	■ Marketing Department conducts annual satisfaction surveys and implements improvements

2.1 Product Innovation

In addressing the challenges of global warming, the circular economy can effectively enhance resource utilization efficiency. To this end, we actively engage in material recycling and reuse, and design products based on lifecycle thinking to minimize environmental impact. Guided by the philosophy of “Value Chain Provider,” we amplify customer value through innovative technologies and services, continuously developing five key application areas: Micro LED, smartphone Camera VCM anti-shake modules, AR glasses, medical device, and IC packaging. We also monitor international sustainability standards, investing in R&D for PFAS-free technologies to deliver more environmentally friendly solutions. Furthermore, we collaborate with supplier partners to jointly participate in sustainability transformation initiatives, driving the entire industry chain toward a more sustainable future.

2.1.1 Patent Design and Innovation

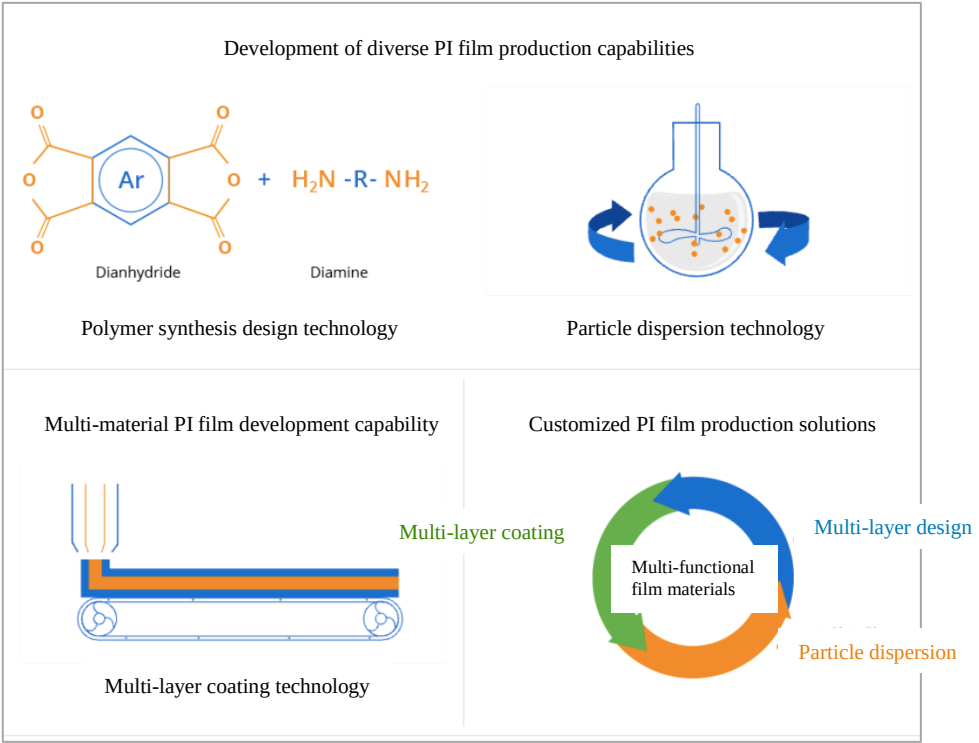
Product innovation serves as the core foundation for the Company to sustain its market competitiveness. Through continuous investments in capital, talent, and technology for R&D, we have successfully fulfilled diverse customer demands. In alignment with our strategic plan, the Company allocated NT\$223.2 million in R&D expenditures during 2024, representing 9.94% of total revenue, while securing multiple patents domestically and internationally. As of the end of 2024, we have accumulated 136 invention patents and 18 utility model patents, totaling 154 granted patents.

Percentage of R&D Expenses to Revenue (Unit: NT\$ Thousand)

Item	2022	2023	2024
R&D Expenses	147,933	164,902	223,205
Net Operating Revenue	1,815,332	1,593,021	2,246,579
Percentage %	8.15%	10.35%	9.94%

9.94%	154
R&D investment ratio	cumulative patents granted

Technology Blueprint



Intellectual Property Management

TAIMIDE is a technology-oriented company. Under global competition, the protection and strategic deployment of intellectual property are crucial for the Company. Patent applications not only safeguard our products but also serve as the best indicator of technical capabilities and rights assertion. We have established the following patent and trade secret management policies to protect the Company's intellectual property, with annual reporting of implementation results to the Board of Directors. In 2024, a total of 1 report was submitted to the Board.

Patent Management Strategy	
1 Patent Applications	Conduct patent filings through internal R&D achievements following the Company's patent application procedures
2 Patent Maintenance	Regular monitoring and maintenance of patent status
3 Patent Analysis & Portfolio Management	Conduct patent searches and analysis to track market and technology trends and monitor competitor activities

Trade Secret Management System	
●	Follow product development and design procedures to generate R&D technical documentation.
●	Implement confidential document management in accordance with R&D data management procedures to ensure proper preservation of confidential files and prevent unauthorized access by personnel.

Patent Incentive Program

To encourage continuous innovation and R&D among employees and promote technological innovation, we have established a Patent Incentive Program that rewards staff for drafting patent development results or obtaining patents.

Patent Drafting Incentive	Employees receive monetary rewards for completing patent proposals that pass internal review and obtain patent rights.
Patent Approval Incentive	For all patents approved and granted by the patent authority, rewards are distributed according to the approval sequence.

R&D Achievements

The Company maintains continuous technological innovation through the establishment of an R&D Center and R&D Department. The R&D Center is responsible for project development of new technologies and products, while continuously collaborating with academic and institutional research units on specialized R&D programs, and jointly developing with internationally renowned Japanese company Arakawa Chemical to execute multiple international-level new product and application development projects. The R&D Department focuses on technological development including product performance enhancement, production technology and equipment development/improvement, and raw material evaluation, working toward the goal of building self-owned key technology platforms and independently developing high-end PI material formulations and processes.

Patents granted in the past three years

	2022	2023	2024
Domestic	6	5	6
International	9	8	5
Total	15	13	11

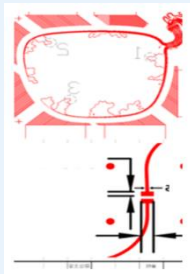
Patents granted as of the end of 2024

	Taiwan	China	United States	South Korea	Japan	Total
Invention patent	61	38	21	9	7	136
Utility model patent	9	9	0	0	0	18
Total	70	47	21	9	7	154

Driving the Future of AR Glasses with PI Film Innovation

The Company is committed to creating exceptional PI films tailored for our customers, collaborating with clients to develop innovative technology products. Through our partnership with subsidiary Pomiran Metalization Research Co., Ltd., we have successfully assisted customers in manufacturing AR glasses, achieving immersive experiences and natural human-machine interaction.

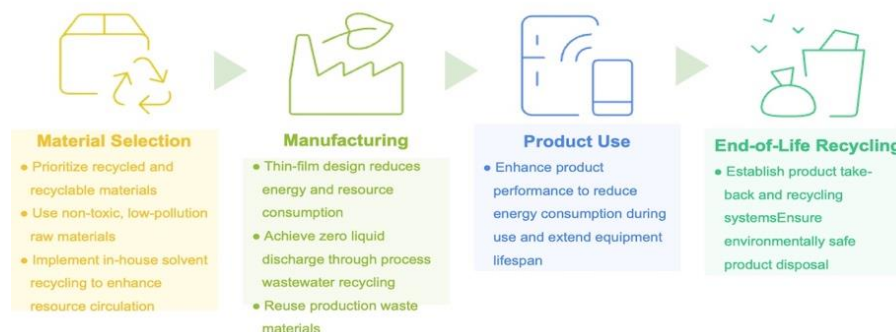
We provide transparent optical-grade PI films, ultra-thin substrates, and thermal release adhesives, ensuring shape stability and maintaining superior optical quality during the transfer process to AR glasses. Our subsidiary specializes in ultra-fine circuit manufacturing, delivering robust support for eye-tracking technology.



2.1.2 Green Product Innovation

To reduce the environmental impact of our products, the Company conducts product lifecycle assessments during the R&D phase and adheres to the 12 Principles of Green Chemistry. From raw material selection, product manufacturing, and product use to waste recycling, every stage emphasizes resource circularity and environmental impact minimization.

TAIMIDE Product Lifecycle Assessment



Material Selection

● Prioritize recycled and recyclable materials

The Company continuously explores more sustainable product designs and is committed to increasing the potential for resource circularity. To put environmental concept into practice, we actively implement material recovery and reuse initiatives.

In 2024, during PI film production, our total material usage reached 298.9 metric tons, with renewable materials accounting for 69.79% of the total, including ABS pipes, end caps, cardboard boxes, paper tubes, and wooden pallets. We recycle ABS pipes and end caps, and after the recovered materials undergo processing and quality inspection to ensure they meet standards, they are redistributed to production lines for reuse, thereby reducing environmental impact.

Usage of Renewable and Non-Renewable Materials in Past Two Years (Unit: Metric Tons)

Category	Item	2023	2024
Renewable Materials	Recycled ABS	6.9	8.8
	Cardboard Boxes	41.1	81.6
	End Caps	17.5	29.9
	Wooden Pallets	31.3	47.7
	Paper Tubes	1.3	40.6
	Subtotal	98.1	208.6
Non-Renewable Materials	ABS	26.0	58.2
	Others	24.0	32.1
	Subtotal	50.0	90.3
Total Materials		148.1	298.9
Renewable Material Ratio		66.24%	69.79%

Note 1: “Others” in non-renewable materials includes EPE sheets, FRP tubes, HDPE tubes, PET aluminum foil, PE films, box-sealing nails, masking tape, desiccants, fiber tape, etc.

Note 2: Renewable material ratio = Renewable material usage / Total material usage

- **Use non-toxic, low-pollution raw materials**

During product R&D design, we reduce the use of hazardous substance-containing materials and seek alternative substitutes. For materials without currently available alternatives, we implement the “HSF (Hazardous Substance-Free) Management Procedure” to conduct risk assessments, classifying materials into high, medium, and low risk levels. High-risk materials must comply with international restricted substance regulations, and we require suppliers to submit annual test reports and HSF compliance certificates. In 2024, there were 28 high-risk material items, with a 100% response rate for supplier test reports and compliance certificates.

【 Green Patent 】 Bio-Degradable Materials Reduce Product Environmental Impact

We utilize biologically-derived materials——soluble polyimide resins to develop primer coatings that enhance the adhesion between PI films and metals for flexible circuit boards. These coatings are designed to naturally biodegrade during product disposal, significantly reducing the environmental impact of raw materials.

【 Green R&D 】 Collaboration with Tsinghua University to Develop PFAS-free Polyimide Monomers

PFAS (per- and polyfluoroalkyl substances) are a class of stable synthetic compounds that provide excellent chemical resistance, low dielectric properties, low water absorption, and high transparency, making them commonly used in producing highly transparent or low-dielectric polyimide films. However, PFAS do not naturally degrade and persistently accumulate in the environment and organisms, where they can bioaccumulate, impair health, disrupt physiological functions, and even cause cancer.

To address this, the Company is currently collaborating with Tsinghua University to develop a new generation of PFAS-free polyimide monomers. Upon successful development, we plan to fully transition both 5G high-frequency polyimide substrate materials and transparent polyimide materials for display applications into environmentally friendly products to reduce environmental impact.

Implementing In-House Solvent Recycling to Enhance Resource Circularity

【 Circular Economy 】 Organic Solvent Recovery Rate $\geq$ 90%

The primary pollution source in PI film manufacturing stems from organic solvent usage, where resulting waste liquids and gases may cause air and environmental contamination. Thus, reducing VOCs emissions and wastewater discharge remains our ongoing priority.

We have successfully implemented an organic solvent recovery system and wastewater concentration-drying system, achieving a solvent recovery rate exceeding 90%. In 2024, total solvent recovery reached 9,227 metric tons, corresponding to carbon reduction of 26,387 metric tons CO₂e – equivalent to the annual carbon absorption capacity of 67 Daan Forest Parks.

>> For details, please refer to Section 3.3.3 Water Conservation Measures and Section 3.4.3 Pollution Reduction Initiatives.

Note: Based on the Council of Agriculture's standard that 1 hectare of forest absorbs 15 metric tons of carbon annually, the 25.9-hectare Daan Forest Park absorbs approximately 388.5 metric tons per year.

Product Usage

- **Enhance product performance to reduce energy consumption during use and extend equipment lifespan**

By utilizing high-performance advanced materials to improve operational efficiency, our products not only decrease energy demands but also effectively prolong usage cycles, reducing replacement frequency and further minimizing environmental impact.

【 Energy Consumption Reduction 】 High-Performance PI Film-Based Graphite Sheets Deliver 12% Performance Boost and Significantly Extended Lifespan

Graphite sheets manufactured using our high-efficiency PI film materials demonstrate over 12% better thermal conductivity compared to traditional polyimide materials, substantially improving heat dissipation in electronic devices. This innovation effectively reduces energy consumption and extends product lifespans, particularly for high-end electronics and new energy applications. Furthermore, this technology not only enhances market competitiveness and drives technological innovation, but also fully demonstrates the exceptional value of combining environmental sustainability with high-efficiency materials. In 2024, this product line generated approximately NT\$52.86 million in revenue.

2.1.3 Product Safety Management

The Company prioritizes the impact of products on external environments and stakeholders. To deliver safe, high-quality, and reliable products, we evaluate hazardous substances during raw material procurement to minimize negative external impacts, and have implemented and certified the IECQ QC080000 Hazardous Substance Process Management System for effective identification and control of hazardous substances. Furthermore, we ensure all products undergo third-party hazardous substance testing covering REACH, RoHS, SVHC, and other requirements, providing customers with guaranteed safe products. In 2024, there were zero incidents of non-compliance with health, safety, or information labeling regulations.

Within our raw material procurement process, we require suppliers to submit SDS (Safety Data Sheets), which are archived by our EHS (Environment, Health & Safety) Department. In accordance with HSF regulations, we implement identification procedures that mandate suppliers to provide corresponding test reports or HSF compliance certificates, all meeting EU RoHS Directive requirements.

Quality Management

The Company adheres to the ISO 9001 Quality Management System and IATF 16949 Automotive Quality Management System. A dedicated laboratory has been established within the Quality Assurance Department, conducting inspections categorized into raw materials, semi-finished products, and finished products. All testing methods and processes strictly follow the “Raw Material Inspection Procedures” and “Finished Product Inspection Procedures”.

Laboratory Testing Items

Raw Materials	Appearance, purity, and other items
Semi-Finished Products	Solid content, rheological properties, and other items
Finished Products	All items specified in the product specifications

TAIMIDE Quality Management System



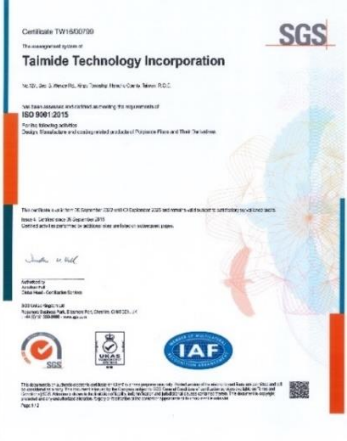
IECQ QC080000 Hazardous Substance Process Management System



IATF 16949 Automotive Quality Management System



ISO 9001 Quality Management System



2.2 Customer Relations

The Company aims to serve as a value chain provider, striving to transcend the traditional role of a PI film manufacturer by delivering superior products and services to create greater value for customers. We adhere to a customer-first philosophy, focusing on applying high-standard R&D and production technologies to provide clients with the most suitable products. Concurrently, we maintain a professional sales service team that serves as a communication bridge and offers technical consultation services. Furthermore, we regularly participate in supplier seminars and plan annual TPCA Show product launches to further strengthen customer relationships and continuously enhance customer satisfaction.

2.2.1 Customer Satisfaction Management

To continuously improve product services, the Company conducts annual customer satisfaction surveys to ensure proper understanding of customer needs. We firmly believe that enhancing customer satisfaction will ultimately increase customer loyalty and further drive business growth.

We survey our top ten revenue-generating and automotive customers and customers designated by the supervisor of sales and marketing each year. In 2024, a total of 23 customer satisfaction questionnaires were received, the average satisfaction score was 93 points, slightly higher than last year's score of 89. For customers with lower scores, we conducted interviews to identify root causes, communicated with the Quality Assurance Department and manufacturing units to develop corresponding improvement measures, and continues to provide higher-quality services.

Winner of the 2024 TAIFLEX Supplier Outstanding Contribution Award

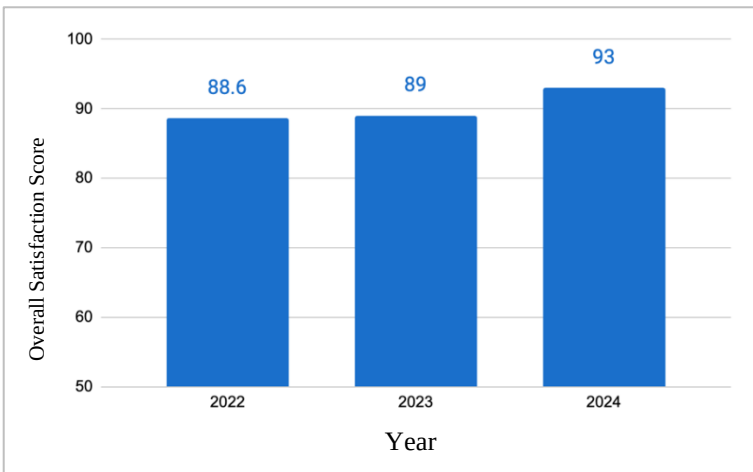
Following our receipt of the Best Emission Reduction Award at customer TAIFLEX Scientific Co., Ltd.'s annual Supplier Conference in 2023, awarded for outstanding performance in wastewater treatment and resource recovery at the Tongluo plant, along with long-term implementation of pallet recycling and core tube reuse. The Company was again recognized by TAIFLEX in 2024 with the Outstanding Contribution Award, affirming the results of our premium product services.



2024 Customer Satisfaction Survey Results

Survey Item	Maximum Score	2024 Average Score
Delivery Service Satisfaction	10	9
Sales Service Satisfaction	40	39
Technical Support Satisfaction	30	27
Product Satisfaction	20	18
Overall Score		93

Customer Satisfaction Survey Results in the Past Three



Customer Communication

To promptly respond to customer needs, the Company has established the “Customer Complaint Handling Procedure,” which clearly defines the complaint handling process and operational methods to resolve customer complaints quickly and effectively while preventing recurrence.

In 2024, the main categories of received complaints included appearance, personnel management, specifications, and production operations. All cases were resolved and closed, with corresponding improvement and preventive measures implemented to avoid recurrence of similar incidents.

Customer Complaint Handling Process



Customer Privacy Management

In order to protect the security of customer confidential information, the Company follows the ISO 27001 Information Security Management System to strengthen information security management policies and enhance defense capabilities against external malicious attacks. In terms of internal management, we implement strict controls over employees' system access permissions. When employees use various application systems, they must follow the Company's internal system permission application procedures, obtain supervisor approval, have the IT department establish a system account, and receive authorization from the system administrator based on the requested functional permissions before access is granted.

Additionally, based on the different responsibilities of departments, file permissions are also managed separately. For important files, we implement password protection measures to prevent unauthorized data access. For employees who leave the company, we immediately delete their system accounts to avoid any leakage of customer confidentiality. In 2024, no customer privacy breach incidents occurred.

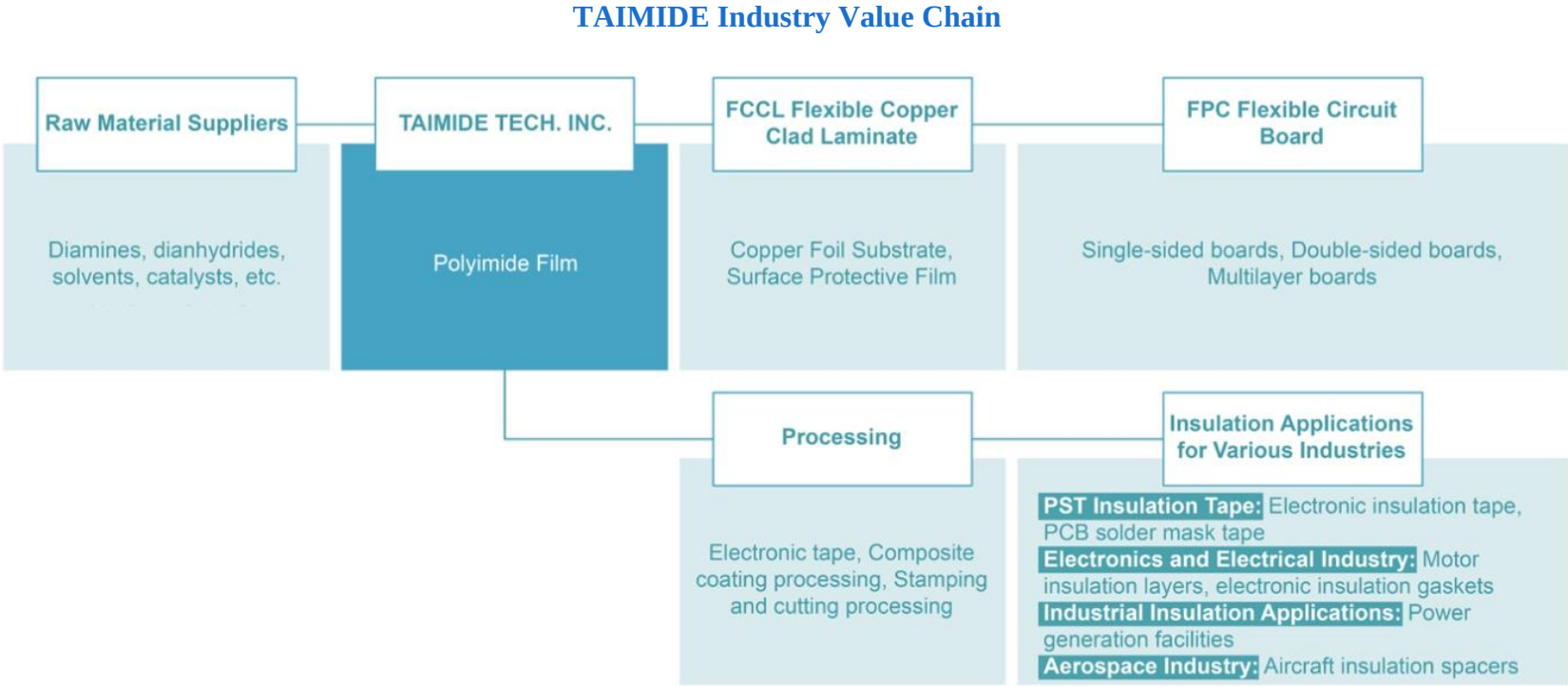
Product Service-Related Regulatory Compliance

We actively monitor regulatory trends to ensure our products and services comply with all legal requirements. In 2024, there were no instances of our products being banned from sale or legally removed from shelves, nor were there any violations of marketing communication regulations or voluntary non-compliance incidents.

2.3 Supply Chain Management

2.3.1 TAIMIDE Value Chain

TAIMIDE’s PI film is primarily supplied for use in the flexible circuit board industry, insulation industry, and artificial graphite industry. With the downstream application market gradually developing toward refined high added-value products, PI film is produced using raw materials such as diamines, dianhydrides, solvents, and catalysts, and supplied to the electronics industry for flexible printed circuits (FPC), which are widely applied in related industries such as semiconductor packaging, liquid crystal displays, and communications. PI film features high-temperature resistance, dimensional stability, and excellent mechanical and electrical properties, making it suitable for insulation applications across various industries, including motor insulation layers and electronic insulating spacers in the electrical and electronics industry, insulation for industrial power generation facilities, and aircraft insulation spacer layers in the aerospace industry.



Note: In 2024, the industry value chain showed no significant fluctuations compared to the previous year.

2.3.2 Supplier Management

The Company actively understands the responsibilities and requirements of international enterprises regarding sustainability actions in the supply chain and continuously encourages more supply chain partners to respond to sustainability initiatives, enhancing their capability to adapt to sustainable transformation. We have established five major strategies for supply chain development to effectively monitor the overall status of the supply chain.

>> [TAIMIDE Supplier Management](#)



Supplier Evaluation

The Company has established the “Operating Procedures for Supplier Management,” where comprehensive evaluations are conducted by various departments including procurement, environmental safety, and quality. Through on-site audits, ESG self-assessments, and other methods, key indicators and criteria for assessing suppliers' ESG performance are determined, such as environmental management systems, RoHS compliance, prohibition of hazardous substances, anti-discrimination policies, and prohibition of child labor.

New Supplier

Management Mechanism

1. New suppliers are required to sign and return the “Supplier Social Responsibility Commitment Letter.” Failure to do so will disqualify them from becoming official suppliers.

2. Suppliers must complete the ESG evaluation form, conducting self-assessments across five major aspects: corporate governance, environmental protection, labor rights, health and safety, and supply chain management.

2024 Implementation Results

A total of 1 new supplier was added, which has signed and returned the “Supplier Social Responsibility Commitment Letter” and completed the ESG evaluation form. In 2024, this supplier received an A grade in the evaluation.

All Suppliers

Management Mechanism

● For all suppliers, quarterly evaluations are conducted focusing on quality, cost, delivery time, and cooperation level. For suppliers that fail to meet requirements, the Quality Assurance Department will supervise them to implement planned continuous improvements. If multiple corrective actions prove ineffective, their supplier qualification will be revoked.

Supplier Evaluation Items

Evaluation Item	Percentage	Description
Quality	50%	Delivery quality
Cost	20%	Price competitiveness
Delivery Time	10%	On-time delivery rate and quantity accuracy
Cooperation Level	20%	Problem resolution, provision of environmental safety and hazardous substance-related information, technical support

2024 Implementation Results

A total of 38 suppliers were evaluated, with an overall average score of 94.9 points.

2024 Supplier Evaluation Results

Supplier Category	Number of Suppliers Evaluated	Average Score
Raw Materials	20	92.2
Materials	14	93.8
Outsourcing	4	98.7

All Suppliers

Management Mechanism

- To reduce supply chain disruption risks, we conduct annual on-site audits of selected suppliers, covering raw material intake, production/process control, packaging, warehousing/storage, and shipment management.
- To enhance ESG performance in the raw material supply chain and mitigate operational risks, starting from 2024, suppliers are required to complete the ESG evaluation form, self-assessing five key areas: corporate governance, environmental protection, labor rights, health and safety, and supply chain management. Suppliers scoring below 70% in audits are required to implement improvements to strengthen ESG performance management, ensuring product lifecycle compliance with sustainable development principles and promoting collective sustainability across the value chain.

2024 Implementation Results

On-site audits were conducted for key raw material suppliers, totaling 4 suppliers, 1 rated A and 3 rated B. No suppliers were disqualified, with an overall average score of 89.

2024 Supplier On-Site Audit Results

Item	Score	Status	Description	Quantity	Percentage
A	≥ 90	Qualified	Preferred transaction supplier	1	25%
B	76 - 90	Qualified	Maintain transaction supplier	3	75%
C	60 - 75	Under Observation	Reduce transaction volume	-	-
D	≤ 60	Disqualified	Terminate transaction, revoke supplier qualification	-	-
Total				4	100%

No forced or compulsory labor, child labor, freedom of association, collective bargaining risks, or operations in high water-risk regions were identified at the Company's operational sites or among its suppliers.

2024 Supplier ESG Evaluation Results

Item	Number of Response	Average Score
Supplier ESG Evaluation Form	17	89

To continuously improve supplier ESG performance, short, medium, and long-term goals have been established with ongoing tracking to achieve a sustainable supply chain vision.

- 2025~2026: Over 80% of raw material suppliers to obtain ISO 14001 environmental management certification, with ESG (environmental, social, governance) on-site audits implemented for multiple suppliers to ensure compliance with sustainability standards.
- 2027~2028: Plans to conduct wastewater discharge surveys for raw material suppliers, further strengthening environmental responsibility and supply chain sustainability.

2.3.3 Local and Green Procurement

《Eight Principles of Green Procurement Management》

1. Environmental Consideration: In the procurement process, consider the environmental impact of products or services, including energy efficiency, resource usage, emissions, and waste management.
2. Carbon Reduction and Circular Economy: Prioritize products that reduce waste generation, are reusable or recyclable, and promote circular economy principles.
3. Energy Saving and Carbon Reduction: Select products with lower energy consumption and greenhouse gas emissions to support energy conservation and carbon reduction goals.
4. Social Responsibility: Consider suppliers' social responsibility performance, such as labor rights, human rights respect, and fair trade practices.
5. Environmental Labels and Certifications: Favor products with environmental labels or certifications, such as energy efficiency labeling rating level 1 or organic certifications.
6. Supply Chain Transparency: Require suppliers to provide information on product origins, material composition, and manufacturing processes to ensure supply chain sustainability.
7. Innovation and Technological Development: Encourage the adoption of innovative technologies and solutions to advance environmental sustainability and green development.
8. Education and Training: Provide internal training and education to enhance employees' awareness and capabilities in green procurement, fostering a green procurement culture.

Green Procurement

The Company has established eight principles for green procurement management to build long-term cooperative relationships within the supply chain, reduce unnecessary costs and external environmental impacts, and work together with supply chain partners to create a sustainable value chain. Additionally, we advocate for purchasing products with environmentally friendly certifications. In 2024, the green procurement amount reached approximately NT\$8.78 million, primarily from purchasing FSC-certified cartons and paper tubes, accounting for 1.11% of total procurement expenditures.

Green Procurement Amount (Unit: NT\$)

Green Procurement Item	Green-Label	Procurement Amount
Cartons	FSC Forest Certification	NT\$3.9 million
Paper Tubes	FSC Forest Certification	NT\$4.88 million

Local Procurement

To support the local economy and sustainable development, the Company is committed to promoting local procurement to boost regional employment opportunities and reduce the overall carbon emissions of the supply chain. In 2024, domestic procurement accounted for 44.1% of total procurement expenditures, representing a 7.2 percentage point decrease compared to 2023. This decline was primarily due to reduced prices of foreign raw materials, which prompted the Company to strategically increase overseas procurement.

Procurement Amounts for Domestic and Foreign Suppliers in the Past Three Years

Procurement area	Supplier Type	2022	2023	2024
Domestic	Raw materials	13.2%	13.6%	12.7%
	Others	33.3%	37.7%	31.4%
	Total	46.5%	51.3%	44.1%
International	Raw materials	53.6%	47.4%	55.2%
	Others	-	1.3%	0.7%
	Total	53.6%	48.70%	55.90%

3. Green Circularity · Low-Carbon Transition



3. Green Circularity · Low-Carbon Transition

3.1 Climate Resilience

3.2 Greenhouse Gas & Energy
Management

3.3 Water Resource Management

3.4 Waste & Air Pollution Control

Short, Medium, and Long-Term ESG Goals – Green Circularity · Low-Carbon Transition

Material Topic	Climate Change Risk Management	Energy & Carbon Management	Waste Management	Water Resource Management
Policy and Commitment	With reference to the TCFD framework, formulate climate response strategies to mitigate the impacts of climate change.	Align with “Taiwan's Pathway to Net-Zero Emissions in 2050 and Strategy Overview,” focusing on process improvements, equipment upgrades, energy management, and circular economy to help Taiwan transition toward a future net-zero society.	Strengthen waste reduction and proper recycling and reuse, gradually decreasing waste output.	Implement the ISO 46001 Water Efficiency Management System, enhance water recycling, and achieve zero liquid discharge in plant areas.
2024 Goals	Complete identification of climate-related risks and opportunities (including transition risks and physical risks).	Achieve 1% electricity savings.	Reduce outsourced solid alkaline salt waste by 66%.	Implement water-saving measures to reduce usage by 2,550 tons.
2024 Achievement	Completed risk and opportunity matrix, adopting the TCFD framework for assessment and consolidation.	Achieved 3.9% electricity savings.	Recycled and reused 66% of solid salt waste.	Reduced water usage by 3,318 tons through conservation measures.
Achievement Status				
2025 Goals	Establish SOPs for extreme weather events and disasters to maintain operations.	- Reduce carbon emissions by 2,000 tons. - Achieve 5% electricity savings. - Reduce natural gas usage by 6.5% at Tongluo Plant.	- Track waste disposal routes through waste disposal company evaluations. - Digitize paper forms, e.g., automated checklists, work permits.	- Save 2,550 tons of water at Tongluo Plant. - Collect 219.5 tons of rainwater.
2030 Goals	Continuously assess corporate impacts on the natural environment and integrate TNFD (Taskforce on Nature-related Financial Disclosures) to mitigate financial risks.	- Promote low-carbon manufacturing by adopting best technologies, upgrading systems, reducing electricity, steam consumption, and increasing green energy usage. - Reduce Scope 1 and 2 emissions by 35% by 2030.	Optimize systems or introduce equipment to minimize waste output.	Monitor and improve water usage, reduce consumption, and maintain zero wastewater discharge.
Management Mechanism	The Sustainable Development Team regularly reviews risk management measures across departments and tracks progress.	- Annual third-party verification of GHG emissions. - The Environmental Sustainability Team conducts annual carbon audits and sets incremental reduction targets; the Energy and Resources Management Team holds quarterly progress meetings. - The Engineering Department consolidates annual energy usage data and plans energy-saving projects.	The Environmental Safety & Health Department annually tracks waste output.	The Resources Utilization Department ensures certificate validity and monitors annual water usage.

Green Circularity · Low-Carbon Transition

The impact of global warming on corporate operations is intensifying. The Company has established energy and water resource policies while actively addressing environmental issues. We have implemented the ISO 14001 Environmental Management System, ISO 46001 Water Efficiency Management System, ISO 50001 Energy Management System, and QC080000 Hazardous Substance Process Management System. Additionally, we have obtained ISO 14064-1 Greenhouse Gas Verification and ISO 14067 Product Carbon Footprint Certification. Through comprehensive management systems and long-term planning, we are progressively advancing sustainable transformation within the Company.

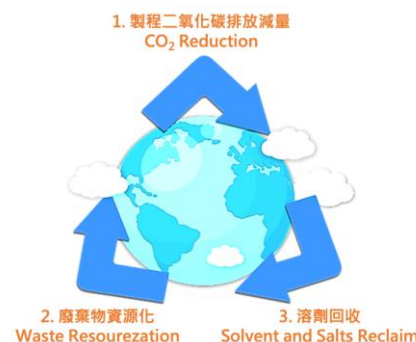
《Energy and Water Resource Policy》

As a world-class enterprise specializing in the R&D and manufacturing of polyimide films, the Company implements energy and water efficiency management systems, expecting every employee to take responsibility for energy and water resource management as part of our environmental protection framework. We comply with national and local energy regulations and commit to meeting all ISO 50001 & 46001 standard requirements. Our commitments include:

- A. Energy and Water Conservation: Implement management measures to achieve energy management goals.
- B. Efficiency Improvement: Maximize energy efficiency and reduce operational costs.
- C. Green Procurement: Review procurement processes to prioritize energy and water saving equipment.
- D. Regulatory Compliance: Adhere to energy and water resource regulations to build sustainable green operations.
- E. Continuous Improvement: Assess major energy usage and continuously enhance energy performance.
- F. Employee Engagement: Strengthen education and training mechanisms to raise employee awareness of management responsibilities.

Driving Environmental Sustainability Through the 3R Plan as the Core

The Company adopts the 3R plan as the core of its environmental sustainability management—Reduction, Resourceization, and Reclaim, actively minimizing resource usage, reusing reusable items, and implementing recycling. This effectively reduces the need for external raw material procurement while decreasing waste and pollutant generation.



Engaging Employees in Implementing Environmental Sustainability

As a world-class enterprise specializing in polyimide film R&D and manufacturing, we encourage all employees to actively participate in and implement these initiatives. We expect every employee to take responsibility for environmental protection and integrate into the overall environmental management system. To achieve this, we provide internal training and external professional development covering topics such as net-zero emissions, low-carbon energy, water conservation, air pollution control, circular economy, and digital low-carbon transition. In 2024, internal training involved 55 participants with 59 training hours, while external training included 24 participants with 197.5 hours. By the end of 2024, we had accumulated 182 employees certified in environmental management-related qualifications.

No Environmental Regulation Violations in the Past Three Years

We comply with local environmental regulations and regularly monitor environmental standards. In addition to strengthening employees' environmental awareness, the Company conducts annual internal and external audits. Based on audit findings, we adjust management methods and execution strategies to continuously improve environmental, health, and safety performance. From 2022 to 2024, the Company recorded zero violations of environmental regulations.

3.1 Climate Resilience

According to the scientific data released by Working Group I of the Sixth Assessment Report (AR6) of the United Nations Intergovernmental Panel on Climate Change (IPCC), the global average surface temperature during the period 2011-2020 has increased by approximately 1.09°C compared to the pre-industrial era (1850-1900), causing significant impacts on both natural environments and human social systems. To prevent global warming from exceeding the critical threshold of 1.5°C, the international community has reached a consensus on actively promoting Net Zero Emissions and carbon neutrality goals, while implementing energy transition and climate risk adaptation actions.

In response, the Company continues to enhance transparency in climate-related information disclosure. Following the four core frameworks recommended by the Task Force on Climate-related Financial Disclosures (TCFD) - governance, strategy, risk management, and metrics & targets, we systematically examine the potential impacts of climate change on our operations and financial performance. Furthermore, we are establishing management mechanisms and action plans to address climate risks.

3.1.1 Climate Governance

Sustainable Development Committee Responsible for Climate Change Management

To strengthen the sustainable governance framework and enhance climate change response capabilities, we have established a “Sustainable Development Committee” as the highest-level decision-making body for sustainable development within the Company. This committee is specifically responsible for coordinating and promoting overall sustainable development policies and climate-related strategies. The committee is chaired by the Chairman of the Board, with a Chief Secretary and a Director-General elected and appointed by the committee, held by the Vice President and the Corporate Governance Officer respectively. Together with senior management from various professional fields, they review the Company's core operations and external sustainability trends, formulating short, medium, and long-term sustainable development blueprints. These include GHG inventories and carbon emission reduction actions, implementing concrete measures to manage and adapt to climate change risks.

To implement committee resolutions and enhance execution, the committee has established a “Sustainable Development Execution Team,” composed of cross-departmental representatives. This team drives sustainability initiatives across three key areas: environmental sustainability, social responsibility, and corporate governance. Through systematic management mechanisms and action plans, the Company continuously advances toward low-carbon transition and sustainable operations.

Board of Directors Regularly Oversees Implementation Results

The Company regularly reports sustainability-related implementation results to the Board of Directors to ensure high-level governance attention and oversight. Progress on GHG inventories and third-party verification is reported quarterly by the Sustainable Development Committee to the Board, with an annual consolidated review of ESG performance across all aspects. Based on recommendations and guidance from the Board, targets and strategies are adjusted to continuously strengthen sustainable governance mechanisms and ensure alignment with the Company's overall operational strategy.

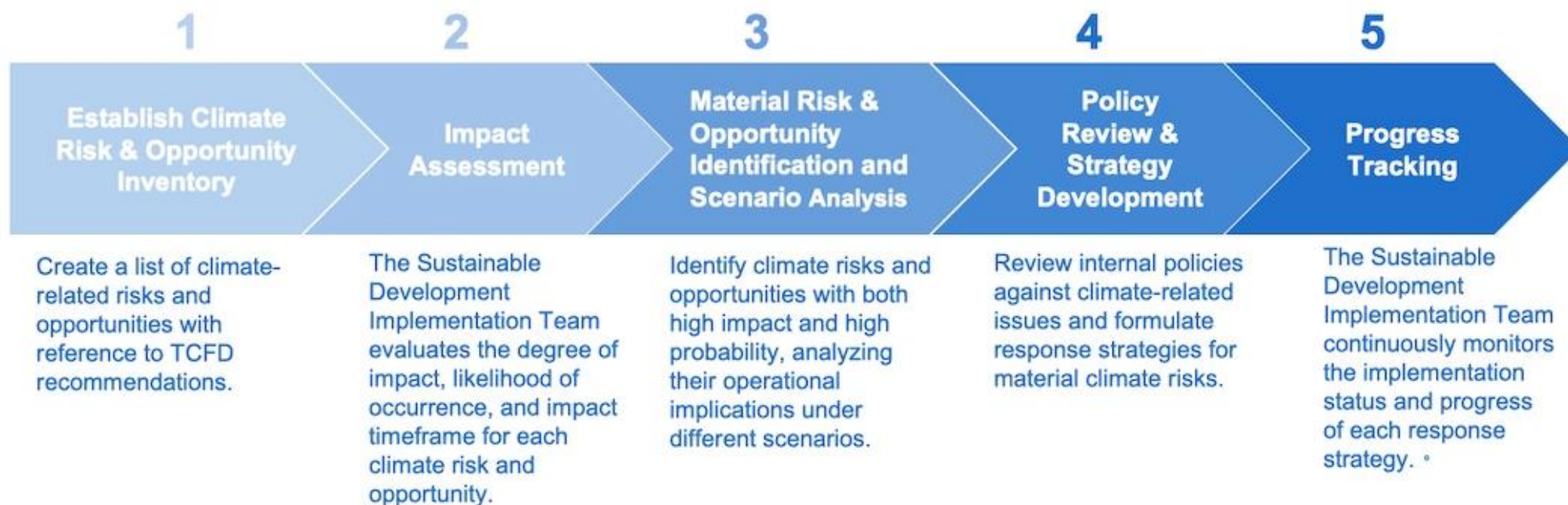
Enhancing Climate Competencies of Directors and Sustainable Development Committee Members

To improve directors' expertise in climate change and net-zero initiatives, 24 hours of relevant continuing education courses were arranged for directors in 2024. Additionally, the Corporate Governance Officer completed 15 hours of external continuing education. In 2025, external experts were invited to conduct courses for Sustainable Development Committee members on topics such as TCFD and internal carbon pricing, with 36 participants and 108 training hours. These efforts guide the Company in its low-carbon transition to mitigate the impacts of climate change.

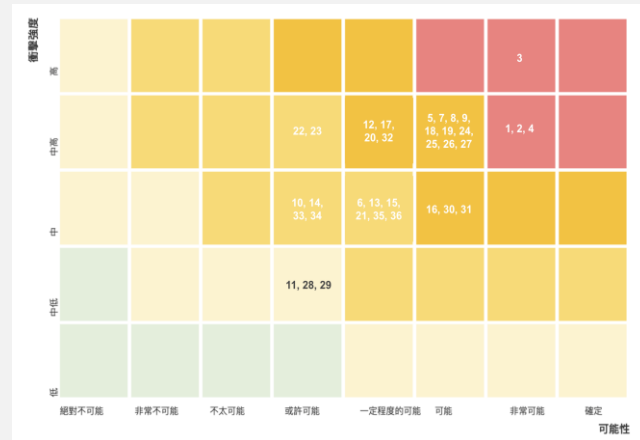
3.1.2 Climate Risk Management

The Company follows the TCFD framework to assess potential impacts and opportunities from climate change across transition risks (policy and regulation, technological risks, market risks, reputational risks), physical risks (acute risks, chronic risks), and opportunities (resource efficiency, energy sources, products and services, markets, resilience). By evaluating impact severity and likelihood of occurrence on business models, operational costs, regulatory compliance, and supply chain stability, we establish a risk and opportunity matrix to identify key impacts and develop corresponding response strategies.

Climate Risk and Opportunity Management Process



Climate Risk Matrix



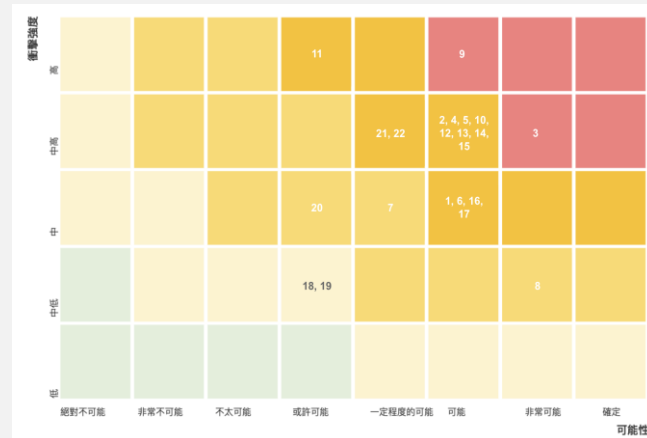
衝擊強度 Impact Intensity
 低 Low,
 中低 Medium-Low,
 中 Medium,
 中高 Medium-High,
 高 High
 可能性 Probability
 絕對不可能 Absolutely Impossible,
 非常不可能 Very Unlikely,
 不太可能 Unlikely
 或許可能 Possibly Likely
 一定程度的可能 Somewhat Likely
 可能 Likely
 非常可能 Very Likely,

- 1 Carbon tax
- 2 Fuel/energy tax
- 3 Cap-and-trade system
- 4 Mandatory reporting
- 5 Product efficiency regulations and standards
- 6 Product labeling regulations and standards
- 7 Renewable energy regulations
- 8 Air pollution control
- 9 General environmental regulations
- 10 Uncertainty of new regulations
- 11 Lack of regulations or compliance
- 12 International conventions or agreements

- 13 Voluntary agreements
- 14 Legal litigation
- 15 Demand for low-carbon products and services
- 16 New technology investments
- 17 Low-carbon technology transition
- 18 Customer behavior changes
- 19 Market information uncertainty
- 20 Causing natural resource changes
- 21 Customer preference changes
- 22 Bad reputation
- 23 Causing negative feedback
- 24 Tropical cyclones

- 25 Extreme temperature changes
- 26 Rainfall pattern and distribution changes
- 27 Extreme rainfall and drought
- 28 Ice and snow
- 29 Sea level rises
- 30 Average temperature changes
- 31 Average rainfall changes
- 32 Physical risk uncertainty
- 33 Changes to human and cultural environments
- 34 Socioeconomic fluctuations
- 35 Humanitarian improvements
- 36 Social uncertainty

Climate Opportunity Matrix



衝擊強度 Impact Intensity
 低 Low,
 中低 Medium-Low,
 中 Medium,
 中高 Medium-High,
 高 High
 可能性 Probability
 絕對不可能 Absolutely Impossible,
 非常不可能 Very Unlikely,
 不太可能 Unlikely
 或許可能 Possibly Likely
 一定程度的可能 Somewhat Likely
 可能 Likely
 非常可能 Very Likely,

- 1 Transportation modes
- 2 Production processes
- 3 Recycled materials
- 4 R&D innovation
- 5 Operational diversification
- 6 Customer behavior changes
- 7 Green buildings
- 8 Water resource usage
- 9 Low-carbon energy
- 10 Policy incentives
- 11 New technology adoption
- 12 Participation in carbon markets

- 13 Regional microgrids
- 14 Low-carbon products or services
- 15 Adaptation solutions
- 16 Finding new business opportunities
- 17 Obtaining government cooperation
- 18 Participation in public infrastructure
- 19 Developing funding sources
- 20 Participating in renewable energy projects
- 21 Energy efficiency improvements
- 22 Alternative or diversified resources

3.1.3 Climate Strategy

Climate Risk Response Measures

Risk Type	Major Risk Item	Impact Severity	Likelihood	Timeframe	Impact Scope	Potential Financial Impact	Response Measures
Transition Risk - Policy & Regulation	Cap-and-Trade System	High	Very Likely	Short-term	Company direct operations	Taiwan's "Climate Change Response Act" will impose carbon fees on manufacturers with annual GHG emissions exceeding 25,000 tons CO ₂ e, leading to additional carbon cost burdens.	Research carbon pricing mechanisms and establish short, mid and long-term decarbonization targets and plans to reduce carbon costs and emissions. In 2024, NT\$22.43 million was invested in energy-saving and carbon reduction projects.
	Carbon Tax	Medium-High	Very Likely	Short-term	Company direct operations	MOEA's energy conservation targets for large electricity consumers will increase energy-saving expenditures.	Set annual electricity-saving targets and implement conservation measures. Achieved 3.9% electricity savings in 2024.
	Fuel/Energy Tax	Medium-High	Very Likely	Mid-term	Company direct operations		
	Mandatory Reporting	Medium-High	Very Likely	Short-term	Company direct operations	Compliance with client and regulatory disclosure requirements increases verification and certification costs.	- Annually publish sustainability reports and maintain ISO 14064-1, ISO 50001 certifications. NT\$2.042 million spent on audit and counseling in 2024 to strengthen environmental management to avoid penalties. - Conduct ISO standard training to develop in-house environmental management expertise and reduce external consulting costs.

Climate Opportunity Strategy

Opportunity Type	Major Opportunity Item	Impact Severity	Likelihood	Timeframe	Impact Scope	Potential Financial Impact	Response Measures
Resource Efficiency	Recycled Materials	Company direct operations, upstream & supply chain	Medium-High	Very Likely	Short-term	- Promote internal circular economy to reduce waste disposal costs and lower operational expenses. - Increase recycling rates to reduce carbon emissions and material costs, decreasing operational expenses.	- Continuously invest capital, talent and technology in product R&D for sustainable product design. - Recover VOCs waste liquid from processes through distillation system improvements and equipment investments, achieving >90% plant-wide recovery rate. Recycled solvents are reused in production, saving NT\$110-180 million annually. - Recover VOCs waste liquid to produce acetic acid and solid sodium salt, generating NT\$5.6-7.4 million in economic benefits.
Energy Source	Low-Carbon Energy	Company direct operations	High	Likely	Mid-term	Using low-carbon energy can reduce carbon fee costs and enhance product competitiveness.	Implement waste heat recovery to replace primary energy usage and increase renewable energy adoption to reduce carbon emissions. In 2024, invested NT\$1.69 million in VOC emission heat recovery, reducing natural gas usage by 94,248 kWh annually, equivalent to 177.27 tCO ₂ e emissions.

Scenario Analysis

To enhance the identification and management of climate-related risks and opportunities, the Company conducts climate scenario analysis aligned with the TCFD (Task Force on Climate-related Financial Disclosures) recommendations. This analysis simulates potential impacts of climate change on operations and financial performance under different temperature-rise scenarios. The results help assess future uncertainties and inform mid- to long-term strategic planning.

■ Transition Risks

In order to assess the potential impact of future climate policies and changes in carbon emission costs on the Company's operations, we adopt the climate scenarios published by the Network for Greening the Financial System (NGFS), a central bank and supervisory body green finance network, to evaluate under three policy scenarios—Net Zero 2050, Below 2°C, and Nationally Determined Contributions (NDCs) the company's carbon emission costs. If the Company implements no carbon reduction measures, carbon fees/taxes are fully implemented, the financial impact this will bring to the Company.

Scenario	Net Zero 2050	Below 2°C	Nationally Determined Contributions (NDCs)
Description	Assumes global net-zero GHG emissions by 2050, reflecting the most ambitious climate policies.	Simulates policies aligned with the Paris Agreement's "well below 2°C" target.	Assumes countries meet their 2030 NDCs under the Paris Agreement without further policy escalation.
Projected Warming (by the end of the century)	≈ 1.4°C	≈ 1.8°C	≈ 2.3°C
Estimated Carbon Costs	2030: NT\$198 million/year 2040: NT\$642 million/year	2030: NT\$126 million/year 2040: NT\$361 million/year	2030: NT\$18 million/year 2040: NT\$85 million/year
Revenue Impact	2030: 8.80% 2040: 28.56%	2030: 5.59% 2040: 16.07%	2030: 0.79% 2040: 3.76%

Note

1. Carbon cost estimates assume full implementation of carbon fees/taxes, excluding any exemptions.

3.1.4 Metrics and Targets

To effectively monitor climate-related risks and opportunities, the Company has established and continues to optimize climate-related Key Performance Indicators (KPIs), setting specific and measurable carbon reduction targets. Progress is reviewed regularly to enhance operational resilience.

Short, Medium, and Long-Term Targets

Climate Risk	Metric	2025	2030	2050
Cap-and-Trade / Emissions Trading Carbon Tax Fuel Tax / Energy Tax	Scope 1 + 2 GHG Emissions (Baseline year: 2023)	10% Reduction	35% Reduction	Net-Zero Emissions
	Renewable Energy Share of Total Electricity Use	-	2%	100%

3.2 Greenhouse Gas and Energy Management

In recent years, the impacts of climate change have intensified, with greenhouse gas (GHG) emissions being a primary cause. Governments and international organizations have begun implementing regulations and standards targeting GHG emissions, which will significantly impact business operations. In response to “Taiwan’s Pathway to Net-Zero Emissions in 2050 and Strategy Overview” and the industrial transformation strategies for the manufacturing sector, the Company has taken action through process optimization, equipment upgrades, energy management and circular economy initiatives. We actively promote carbon reduction and energy-saving measures to mitigate future carbon risks, reduce operational costs, and strengthen the management of GHG emissions from our business activities while contributing to Taiwan’s transition toward a net-zero society.

3.2.1 Energy Management

To strengthen energy management and reduce carbon emission risks, the Company has implemented and obtained ISO 50001 Energy Management System certification, systematically promoting energy efficiency improvement measures. In addition to continuous monitoring and analysis of energy usage trends to optimize efficiency, we have also installed solar power generation systems to supply electricity for production processes, further reducing reliance on traditional power sources and lowering greenhouse gas emissions.

In compliance with the “Energy Administration Act,” we annually submit energy consumption reports and establishes an energy baseline using historical data to achieve an annual energy-saving target of 1%.

The Company continuously tracks and manages energy usage at two major production sites: Xinpū Plant and Tongluo Plant, implementing various energy-saving measures to improve efficiency and reduce the environmental impact of production processes. Based on 2022~2024 statistical data, the energy consumption at both plants is summarized in the table below:



ISO 50001 Certificate
(Valid from 2023/12/06 to
2026/12/05)

Energy Consumption by Plant in the Past Three Years

Type	Category	Unit	2022	2023	2024
Xinpū Plant					
Electricity	Purchased Non-Renewable	kWh	15,894,946	13,937,891	18,707,927
		GJ	57,232.11	50,185.44	67,360.66
Non-Renewable Fuel	Natural Gas	m ³	814,659	485,846	665,125
		GJ	30,697.33	18,307.26	25,062.71
	Diesel	L	3,250.93	3,845.35	4,205.16
		GJ	117.63	139.13	152.15
Subtotal		GJ	30,814.95	18,446.39	25,214.86
Total Consumption		GJ	88,047.06	68,631.83	92,575.52
Tongluo Plant					
Electricity	Purchased Non-Renewable	kWh	43,196,800	40,340,800	45,238,400
		GJ	155,536.47	145,253.02	162,887.55
	Self-Generated Renewable	kWh	351,000	822,000	806,000
		GJ	1,263.83	2,959.73	2,902.12
Non-Renewable Fuels	Natural Gas	m ³	6,006,632	5,651,613	6,734,876
		GJ	226,337.10	212,959.56	253,778.21
	Diesel	L	3,200	2,000	3,200
		GJ	115.78	72.36	115.78
Subtotal		GJ	226,452.89	213,031.92	253,893.99
Total Consumption		GJ	383,253.18	361,244.68	419,683.67

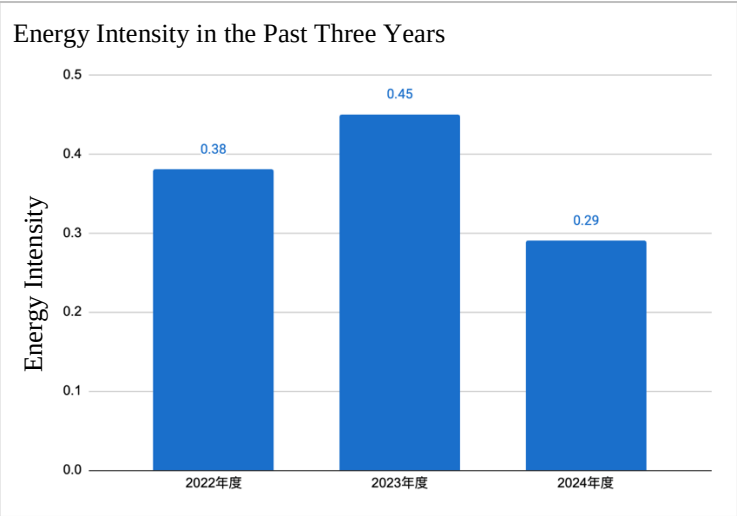
Overall Energy Usage Status

The Company's energy consumption primarily consists of purchased electricity and natural gas, with natural gas mainly used as boiler fuel. Purchased electricity dominates overall energy usage. In 2024, total energy consumption increased by 19.14% compared to 2023, mainly due to production growth. To further enhance energy efficiency, we continuously optimize energy usage. In 2024, the energy intensity per kilogram of product was 0.2890 GJ/kg, representing a significant 35.10% reduction from 2023, demonstrating notable improvements in energy efficiency.

Energy Consumption Summary in the Past Three Years

Category		Unit	2022	2023	2024
Electricity	Purchased	kWh	59,091,746	54,278,691	63,937,327
	Non-Renewable	GJ	212,768.58	195,438.46	230,248.21
	Self-Generated	kWh	351,000	822,000	806,000
	Renewable	GJ	1,263.83	2,959.73	2,902.12
Non-Renewable Fuel	Natural Gas	m³	6,821,291	6,137,459	7,400,001
		GJ	257,034.43	231,266.82	278,840.92
	Diesel	L	6,450.93	5,845.35	7,405.163
		GJ	233.41	211.50	267.94
Subtotal		GJ	257,267.84	231,478.32	279,108.85
Total Consumption		GJ	471,300.24	429,876.51	512,259.19
Total Production		Kg	1,231,917	965,300	1,772,366
Energy Intensity		GJ/Kg	0.3826	0.4453	0.2890

- Note 1: Purchased electricity/natural gas data is aggregated from monthly utility bills across all plants; natural gas usage is based on actual consumption; diesel reflects annual procurement volume.
- Note 2: Energy conversion factors follow the Ministry of Environment’s GHG Emission Coefficient Table Version 6.0.4. Electricity: 860 kcal/kWh; Diesel: 8,642 kcal/L; Natural gas: 9,000 kcal/m³; 1 kcal = 4.1868 kJ.
- Note 3: Annual production volume is based on reported primary product output in annual reports.
- Note 4: TAIMIDE does not sell energy or renewable fuels.



Renewable Energy Usage

The Company commissioned a 650.08 kW self-consumption solar power system at its Tongluo Plant in 2022. In 2024, the system generated 806,000 kWh of green electricity, accounting for approximately 1.24% of total electricity consumption. We have obtained 806 Taiwan Renewable Energy Certificates (T-RECs) for this production.

Green Electricity Usage Proportion in the Past Three Years

Item	2022	2023	2024
Green Electricity Usage (kWh)	351,000	822,000	806,000
Total Electricity Consumption (kWh)	59,442,746	55,100,691	64,752,327
Green Electricity Share	0.59%	1.49%	1.24%

- Note 1: Total Electricity Consumption = Purchased Electricity + Green Electricity Usage
- Note 2: Green Electricity Share = Green Electricity Usage / (Purchased Electricity + Green Electricity Usage)

3.2.2 GHG Emissions Management

The Company's Environmental Sustainability Team under the Sustainable Development Committee oversees GHG emissions-related issues. Following the ISO 14064-1:2018 GHG inventory standard, we conduct baseline GHG emissions inventories for Scope 1 and Scope 2 emissions across all our facilities, with verification by third-party auditors. Using 2022 as the baseline year, the Sustainability Team will formulate carbon reduction targets based on inventory results and implement them year by year.

In 2024, Scope 1 emissions totaled 16,251.82 metric tons CO₂e, while Scope 2 emissions reached 30,310.56 metric tons CO₂e, resulting in total emissions of 46,562.38 metric tons CO₂e. Due to recovering demand for consumer electronics, our order volume grew steadily, leading to an 83.6% increase in total production compared to 2023. Consequently, total GHG emissions rose, but emission intensity decreased by 39.39%, demonstrating the effectiveness of our carbon reduction measures.

Total GHG Emissions in the Past Three Years

Category	2022	2023	2024
Scope 1 (metric tons CO ₂ e)	15,301.80	15,027.47	16,251.82
Scope 2 (metric tons CO ₂ e)	29,250.41	26,813.68	30,310.56
Total Emissions (metric tons CO ₂ e)	44,552.21	41,841.15	46,562.38
Total Production (metric tons)	1,231.92	965.30	1,772.37
Emission Intensity (metric tons CO ₂ e/metric ton)	36.16	43.35	26.27

Note 1: The Company uses the operational control approach for GHG emissions.

Note 2: The Company only completed the verification process for the Tongluo plant in 2022 and 2023. In 2024, both the Xinpu and Tongluo plants completed the verification process.

Note 3: GHG species covered: CO₂, CH₄, N₂O, HFCs, and SF₆.

Note 4: Global Warming Potential (GWP): Tongluo Plant in 2022 cites IPCC 2007 Fourth Assessment Report, Tongluo Plant in 2023 and 2024 cites IPCC 2013 Fifth Assessment Report; Xinpu Plant in 2022 and 2023 cites IPCC Fifth Assessment Report, Xinpu Plant in 2024 cites IPCC 2021 Sixth Assessment Report.

Note 5: Electricity GHG emission coefficients are based primarily on the latest available values of that year. 2022 electricity emission coefficient: 0.495kg CO₂e/kwh, 2023 electricity emission coefficient: 0.494kg CO₂e/kwh, 2024 electricity emission coefficient: 0.474kg CO₂e/kwh.

GHG Emissions by Plant in the Past Three Years

Category	2022	2023	2024
Xinpu Plant			
Scope 1 (metric tons CO ₂ e)	1,928.53	1,247.65	1,548.23
Scope 2 (metric tons CO ₂ e)	7,868.00	6,885.32	8,867.56
Total Emissions (metric tons CO ₂ e)	9,796.53	8,132.97	10,415.79
Total Production (metric tons)	344.81	262.33	631.02
GHG Emission Intensity (metric tons CO ₂ e/metric ton)	28.41	31.00	16.51
Tongluo Plant			
Scope 1 (metric tons CO ₂ e)	13,373.27	13,779.82	14,703.59
Scope 2 (metric tons CO ₂ e)	21,382.41	19,928.36	21,443.00
Total Emissions (metric tons CO ₂ e)	34,755.68	33,708.18	36,146.59
Total Production (metric tons)	887.11	702.98	1,141.35
GHG Emission Intensity (metric tons CO ₂ e/metric ton)	39.18	47.95	31.67

3.2.3 Energy Conservation and Carbon Reduction Measures

Net-Zero Emissions Pathway

To respond to the global net-zero trend and climate change challenges, the Company has established short, medium, and long-term carbon reduction targets, with 2023 as the baseline year. We have planned carbon reduction initiatives by 2030, with the long-term goal of achieving net-zero emissions by 2050. Through phased implementation and cross-departmental collaboration, we are committed to sustainable manufacturing and reducing our operational impact on the external environment.

Short-Term (2025)	Mid-Term (2026–2029)	Mid-Term (2030)	Long-Term (2050)
➤ Scope 1+2 emissions reduced by 10%	➤ Scope 1+2 emissions reduced by 20% ➤ Renewable energy $\geq 2\%$ of electricity use	➤ Scope 1+2 emissions reduced by 35% ➤ Establish supply chain carbon management	➤ Scope 1+2 net-zero emissions ➤ Full transition to green electricity ➤ Achieve supply chain carbon neutrality
Planned Measures: ● Introduce energy-efficient process technologies ● Optimize equipment efficiency ● Formalize internal carbon audits ● Upgrade boilers & HVAC systems to cut natural gas use	Planned Measures: ● Scale up renewable energy procurement (including T-RECs) ● Implement carbon neutrality programs ● Develop product carbon footprint calculations	Planned Measures: ● Assess carbon neutrality progress ● Conduct Scope 3 inventories & supply chain carbon management ● Gradually transition to 100% green electricity	Planned Measures: ● Deploy carbon offset measures (e.g., natural carbon sinks) ● Achieve net-zero emissions

Energy Conservation and Carbon Reduction Achievements

To enhance energy data visualization and further plan energy reduction initiatives, the Company monitors real-time equipment data e.g., energy consumption, flow rate, temperature, pressure... etc. to analyze energy efficiency and track the results of carbon reduction measures. In 2024, we invested NT\$22,434 thousand in the following energy-saving projects, projected to reduce 74,995.69 GJ/year across both plants, equivalent to 5,024.76 metric tons of CO₂e emissions avoided annually.

2024 Energy Conservation & Carbon Reduction Measures

Category	Description	Improvement Results	GJ/Year	tCO ₂ e/Year
Energy-Efficient Upgrades	Replacement of dryers, pumps, and air-float blowers with energy-efficient models	Reduced 408,223 kWh/year Reduced 79,306 m ³ natural gas/year	1,469.87 2,988.35	193.50 173.26
Natural Gas & Steam Optimization	- Boiler exhaust O₂ monitoring, VFD-controlled air intake - Flash steam recovery system - Distillation system energy optimization	Reduced 71,036 kWh/year Reduced 1,572,666 m ³ natural gas/year	255.78 59,259.94	33.67 3,435.72
Power Equipment Optimization	- Adjusted frequency/operation time for mixers, VOC blowers...etc. - Installed VFDs on motors, pumps	Reduced 731,779 kWh/year	2,634.88	346.86
Thermal Efficiency Improvement	- Lowered set temps for hot-air heaters, IR systems - IR heaters switched to continuous power adjustment - VOC exhaust heat recovery - Oven insulation reinforcement	Reduced 711,544 kWh/year Reduced 94,248 m ³ natural gas/year	2,562.02 3,551.38	337.27 205.19
Compressed Air & Gas Supply Optimization	Reduced air pressure for static eliminators in slitting, rewinding machines	Reduced 30,256 kWh/year	108.94	14.34
Process Airflow & Water System Savings	- Adjusted air intake/exhaust volumes - Cooling tower fan temp-control mode - Lab fume hood fan consolidation	Reduced 528,828 kWh/year	1,904.12	250.66
Lighting & Small Equipment Management	- Added lighting circuit switches - Instrument standby power management - Replace halogen lamps to LED lamps - Dehumidifier humidity control	Reduced 72,325 kWh/year	260.42	34.28
Total			74,995.69	5,024.76

Note 1: Using the Energy Administration, Ministry of Economic Affairs' 2024 electricity emission factor benchmark = 0.474kgCO₂e for calculation; Xinpū Plant's natural gas emission factor refers to the Ministry of Environment's GHG Emission Coefficient Management Table Version 6.0.4, while Tongluo Plant uses plant-specific coefficients.

Note 2: The above data represents estimated energy savings for the current year; electricity savings can reduce Scope 2 emissions, while natural gas reduction can lower Scope 1 emissions.

3.3 Water Resource Management

Production in our plants relies on water resources. However, in recent years, extreme droughts in Taiwan have caused water shortages, making water management a critical operational issue. When planning water usage during plant construction, we considered not only company development but also the water needs of surrounding communities. We monitor daily water meter readings to track usage and ensure accurate data collection. Additionally, we regularly maintain equipment to optimize water efficiency and implement detailed water usage statistics to strengthen resource control.

3.3.1 Water Usage Management

The Company conducted analysis using the World Resources Institute (WRI) water risk assessment tool, confirming that neither the Xinpū Plant nor Tongluo Plant is located in ecological conservation areas or high baseline water stress regions. The primary water sources consist of tap water and groundwater, utilized for process cooling water, air pollution control equipment, office employee domestic water use, and perimeter sprinkling purposes. The Xinpū Plant's water supply originates from Fengshan River, while the Tongluo Plant sources from Liyutan Reservoir. Neither facility qualifies as a major water user under government regulations, nor has their water intake caused significant negative impacts on the ecological biodiversity of water source areas or nearby communities. We continuously monitor plant water consumption and discharge through water bills and meter records, while conducting regular drainage testing to strictly enforce water pollution prevention measures.

Water Usage Status

The production of PI film primarily utilizes water for cooling towers, with a total water intake of 183.63 million liters in 2024, representing a 16.27% increase from 2023 due to production capacity expansion. The Xinpū Plant maintains a drainage ratio of 21.05%, while the Tongluo Plant achieves “zero liquid discharge” by recycling 100% of water resources, resulting in no wastewater discharge from this facility over the past three years.

Water Usage in the Past Three Years (Unit: Million Liters)

Plant	Xinpū Plant			Tongluo Plant		
Year	2022	2023	2024	2022	2023	2024
Intake Volume	56.90	47.72	53.64	112.78	110.21	129.99
Discharge Volume	14.11	11.05	11.29	-	-	-
Consumption Volume	42.79	36.67	42.35	112.78	110.21	129.99
Drainage Ratio	24.80%	23.16%	21.05%	-	-	-

Note 1: Tap water is mainly returned for neighboring community use, while the Company's products and operational water use come from groundwater.

Note 2: Drainage volume data reflects the Company's actual discharge statistics and excludes water discharged by neighboring communities.

Water sources in the past three years (Unit: Million Liters)

Plant		Xinpū Plant			Tongluo Plant		
Category		2022	2023	2024	2022	2023	2024
Tap Water	Intake Volume	12.45	10.48	6.39	94.16	97.22	111.90
	Percentage	21.9%	21.95%	11.91%	83.49%	88.21%	86.08%
Rainwater + OAC Distillation Recovery	Intake Volume	-	-	-	16.99	8.93	13.14
	Percentage	-	-	-	15.06%	8.10%	10.11%
Groundwater	Intake Volume	44.45	37.24	47.25	0	0	0
	Percentage	78.10%	78.05%	88.09%	-	-	-
Reclaimed Water (External)	Intake Volume	-	-	-	1.63	4.06	4.95
	Percentage	-	-	-	1.45%	3.68%	3.81%
Total Intake Volume		56.90	47.72	53.64	112.78	110.21	129.99

3.3.2 Wastewater Pollution Prevention

In wastewater discharge management, the Company treats all plant wastewater through our dedicated wastewater treatment facility equipped with biological treatment systems. We conduct daily self-monitoring to verify all pollutant concentrations remain below effluent discharge standards before releasing through industrial wastewater outfalls. Currently, only the Xinpu Plant discharges treated effluent, with Fengshan River serving as the receiving water body. The Tongluo Plant has achieved zero wastewater discharge by permanently sealing its outfall, completely eliminating potential groundwater impacts while maintaining full self-responsibility for wastewater treatment.

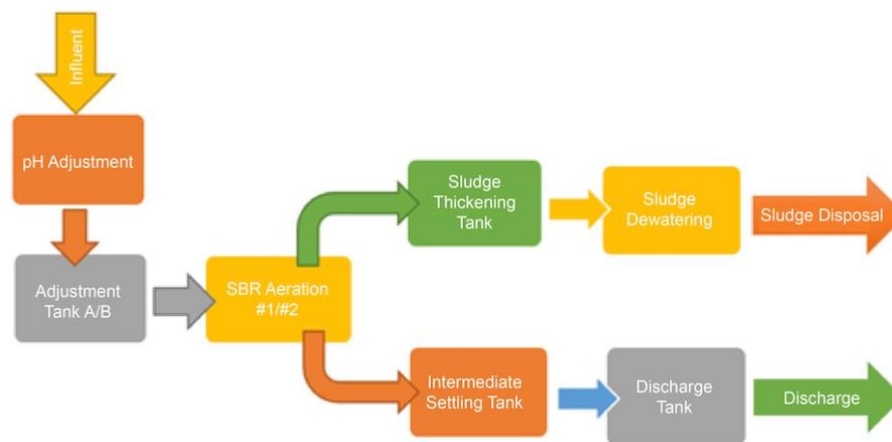
Beyond daily self-monitoring, the Xinpu Plant contracts certified vendors for semiannual effluent quality testing. The discharged water quality consistently measures significantly below regulatory standards, causing no notable adverse effects on aquatic biodiversity or nearby communities. In 2024, total wastewater discharge reached 11,295 metric tons, averaging approximately 31.9 CMD (cubic meters per day) with peak daily discharge around 102.7 CMD, both substantially below the permitted 300 CMD threshold. Throughout 2024, all Xinpu Plant wastewater discharges fully complied with effluent quality standards.

Wastewater discharge in the past three years

Plant	Xinpu Plant			Tongluo Plant		
Category	2022	2023	2024	2022	2023	2024
Wastewater Discharge Volume	14,107	11,015	11,295	Zero discharge		
Wastewater Recovery Rate	None	None	None	100%	100%	100%

Testing Items	Discharge Standards	2022 Test Values		2023 Test Values		2024 Test Values	
pH	6~9	8.1	7.9	7.9	8.1	7.6	8.0
Suspended Solids SS (mg/L)	<30	12.3	4.4	9.2	11.4	25.8	2.2
Biochemical Oxygen Demand BOD (mg/L)	<30	9	7.2	4.2	2.8	<2.0	<2.0
Chemical Oxygen Demand COD (mg/L)	<100	34.7	17.7	39.9	29.7	26.1	N.D.
True Color (mg/L)	<400	<25	<25	<25	<25	<25	<25
Free Available Residual Chlorine (mg/L)	<2.0W	N.D.	N.D.	N.D.	<0.09	N.D.	N.D.

Xinpu Plant Wastewater Treatment Process



3.3.3 Water Conservation Measures

Water resources constitute an indispensable element of the Company's production operations. With extreme climate conditions potentially leading to drought and water rationing issues, the stability of industrial water usage faces potential risks. Adhering to dual considerations of risk prevention and resource sustainability, we actively review and strengthen various water management practices, having obtained ISO 46001 Water Efficiency Management System certification. Through technological implementation, process optimization, and systematic management, we progressively enhance water usage efficiency and water resource recovery rates.

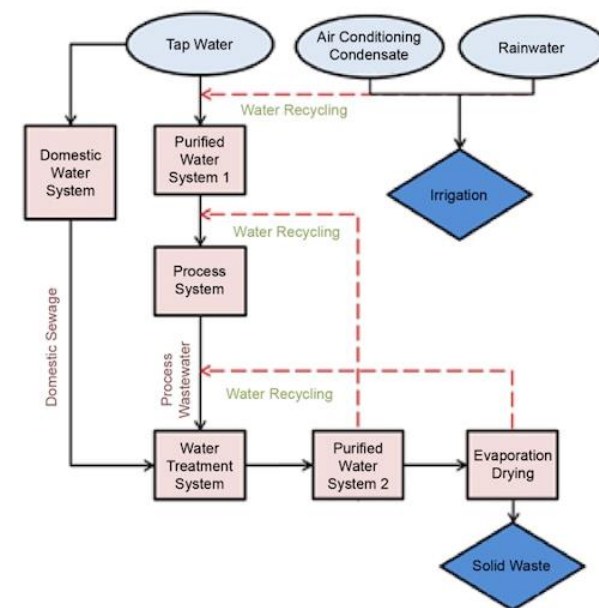
Tongluo Plant Water Conservation Strategy

To alleviate local water pressure while considering surrounding communities' water needs, TAIMIDE vigorously develops water resource recycling and reuse through 3R principles, establishing water conservation strategies. The plant achieves zero wastewater discharge through five major steps, generating annual savings of approximately NT\$3.4 million. By maximizing resource utilization, the plant recovers and repurposes high-salinity and VOC-containing wastewater, extracting high-purity salts through purification processes, creating millions of US dollars in economic value while consistently receiving recognition through domestic and international awards.

Tongluo Plant Water Conservation Strategy



Tongluo Plant Water Resource Recovery Mechanism



Tongluo Plant Water Conservation Strategy

Implementation Results of Water Conservation Strategy Steps

Step1 Source Reduction	Step2 Wastewater Minimization	Step3 Zero Wastewater Discharge	Step4 New Water Sources	Step5 Solid Resource Recovery
The plant's primary water usage involves cooling tower operations, which have transitioned to using purified water supply. High-quality purified water significantly increases the cooling tower's concentration ratio, effectively improving usage frequency and efficiency. The original drainage rate of 49.4% was reduced to 2.8% by 2024, with complete recycling implementation, dramatically decreasing cooling tower water supply requirements.	- The purified water system was upgraded from RO to 2B3T configuration, improving water production rate while reducing wastewater volume. - Solvent recovery and evaporation drying systems utilize boiler-generated steam for heat recovery. Boilers now employ high-quality purified water to enhance water utilization efficiency, coupled with a dual-pump condensate recovery system that achieves near-100% recovery of steam-cooled condensate. These measures saved 51,267m³ of water in 2024.	- High-concentration process wastewater and domestic sewage undergo chemical coagulation, microbial denitrification, COD degradation, and advanced membrane purification to produce clean recycled water for process reuse. - Collaboration with ITRI enables conversion of high-salinity wastewater into solid powder through evaporation drying systems, with 100% recovery of evaporated water content. The Tongluo Plant achieved zero wastewater discharge in 2024, conserving approximately 30,629.9m³ of water.	The facility constructed rainwater collection tanks, total capacity 6,623m³ in unused spaces, with a catchment area of 14,268m². Collected rainwater serves basic irrigation after treatment replaces tap water usage. In 2024, Tongluo Plant obtained 18,082m³ from rainwater + OAC + reclaimed water, representing 11.26% of total water consumption.	The evaporation crystallization system processes waste sludge from high-salinity wastewater treatment, evaporating and crystallizing salt components for filtration and separation to produce solid sodium salts. These byproducts are sold to textile dyeing industries for reuse, generating millions USD in economic value. 2024 production totaled 252.6 metric tons of solid sodium salts.

Wastewater Recycling Usage in the Past Three Years (Unit: Million Liters)

Item	2022	2023	2024
Recycled Water	23.78	26.27	30.63

Awards and achievements over the years

Water Resources Agency, MOEA

2019

Outstanding Award in the Water Conservation Excellence Competition for Industry Group

Environmental Protection Administration

2020

Bronze Award in the National Enterprise Environmental Protection Award for Manufacturing Group

Taiwan Institute for Sustainable Energy

2020

Taiwan Corporate Sustainability Awards (TCSA) Sustainable Water Management Award

Hsinchu Science Park Bureau

2021

Water Conservation Excellence Award

Hsinchu Science Park Bureau

2022

Water Conservation Excellence Award

Industrial Research

2023

R&D 100 Awards





Tongluo Plant Achieves 100% Wastewater Recycling

2024 Water Conservation Measures

Item	Water Conservation Measure	Water Savings Benefit
Reduced Cooling Water Demand	Modified treatment unit for VOC waste alkali to decrease heating requirements, thereby reducing cooling tower water consumption	Reduced cooling tower intake by 768 tons/year
	Optimized energy-saving operations in Phase II distillation system to lower heating needs, consequently decreasing cooling water usage	Reduced cooling water intake by 2,550 tons/year

Water Baseline Analysis

The Company in compliance with the ISO 46001 Water Efficiency Management System, incorporates climatic factors such as temperature and humidity, along with manufacturing conditions including production hours and product categories, into linear regression for water baseline analysis. The analysis revealed a reduction of 20,428 metric tons compared to the water baseline in 2024, achieving an overall water conservation rate of 8.95%, demonstrating our successful water resource management and reduction efforts.

2024 Water Baseline Analysis

Water Baseline Analysis	Xinpu Plant	Tongluo Plant	Total
Actual Water Use (m³)	47,252	160,606	207,858
Baseline Water Use (m³)	46,740	181,546	228,286
Total Product Output (Kg)	631,020	1,141,346	1,772,366
Actual Water Use per Unit Output (Kg/m³)	0.075	0.141	0.117
Baseline Water Use per Unit Output (Kg/m³)	0.074	0.159	0.129
Reduction Percentage vs. Baseline	1.10%	-11.53%	-8.95%

Note:
Reduction Percentage vs. Baseline = (Actual Water Use - Baseline Water Use) / Baseline Water Use

3.4 Waste & Air Pollution Control

Improper handling of waste generated from factory production not only risks regulatory penalties that could impact operations but also creates significant environmental burdens. The Company strictly complies with relevant regulations from the Ministry of Environment while actively exploring ways to maximize resource utilization. Through comprehensive waste audits, we continuously work to improve resource efficiency, reducing waste generation while minimizing environmental impacts.

3.4.1 Waste Management

In accordance with the Ministry of Environment's “Waste Disposal Act,” we categorize waste into general waste and hazardous waste. In 2024, total waste amounted to 15,933.79 metric tons, comprising 99.98% general industrial waste and 0.02% hazardous industrial waste. During the reporting period, there were no violations involving transboundary movement, treatment, or export of hazardous waste as defined by the Basel Convention.

2024 Waste Classification, Treatment Methods and Quantities (Unit: Metric Tons)

Category	Waste Items	Treatment Methods	Quantity
General Industrial Waste	Plastic waste mixtures, domestic waste and other solid wastes	Incineration, Physical Treatment	265.74
	Liquid waste/water	Thermal Treatment, Physical Treatment, Incineration, Off-site Wastewater Treatment	689.08
	Sludge	Thermal Treatment, Solidification	298.67
	Recyclable materials	Recycling and reuse	14,676.624
Hazardous Industrial Waste	B-0339 ethylene glycol monomethyl ether waste liquid	Incineration	0.004
	C-0301 Waste liquid with flash point <60°C (excluding alcoholic waste with ethanol concentration <24% by volume)	Incineration, Washing Treatment	3.67
Total			15,933.79

Waste Treatment

The concentrated liquids from process VOC gas capture and waste liquids from scrubbers are all transported to the Tongluo Plant for in-house treatment, recovering process raw materials from the concentrates and waste liquids to reduce outsourcing disposal and minimize environmental hazards. We prioritize comprehensive waste management both internally and externally, implementing rigorous pollution and hazard prevention measures for waste storage, transportation, and disposal. Specifically regarding waste management, we strictly comply with the “Methods and Facilities Standards for the Storage, Clearance and Disposal of Industrial Waste” by implementing categorized collection, segregated storage, and classified treatment. All waste is processed through qualified contractors selected via our vendor evaluation and audit mechanism.

For waste transportation, the Company weighs all loaded waste transport vehicles to record waste output quantities. Below shows the waste disposal statistics for our individual operating plants across all facilities for the past two years. With the gradual recovery of consumer electronics demand leading to stable growth in our product orders, the 2024 volume increased by 75.77% compared to 2023.

2023 Waste Disposal Statistics

Plant	Category	Disposal Method	Reusable		Non-Reusable			Total
			Reuse, Recycling	Other Recovery	Incineration		Other Disposal	
					Energy Recovery	Non-Energy Recovery		
Xinpu Plant	General Industrial Waste	Off-site	-	72.53	83.54	32.16	61.75	249.98
	Hazardous Industrial Waste	Off-site	-	-	0.43	-	-	0.43
	Subtotal		-	72.53	83.97	32.16	61.75	250.42
Tongluo Plant	General Industrial Waste	On-site	-	7,687.7	-	-	-	8,802.66
		Off-site	-	296.95	62.6	489.52	265.89	
	Hazardous Industrial Waste	Off-site	-	11.73	-	0.58	-	12.31
	Subtotal		-	7,996.38	62.6	490.10	265.89	8,814.97
Total			-	8,068.91	146.57	522.26	327.64	9,065.38

Note 1: Reuse refers to inspection, cleaning, or repair to extend the waste's lifecycle, e.g., company computers refurbished by vendors for continued use.

Note 2: Recycling means processing waste into new materials via recycling facilities, e.g., PET bottles, cardboard boxes.

Note 3: Incineration (Energy Recovery) refers to waste incineration that generates energy or electricity.

Note 4: Incineration (Non-Energy Recovery) refers to waste incineration that does not generate energy or electricity.

2024 Waste Disposal Statistics

Plant	Category	Disposal Method	Reusable		Non-Reusable			Total
			Reuse, Recycling	Reuse, Recycling	Incineration		Other Disposal	
					Energy Recovery	Energy Recovery		
Xinpu Plant	General Industrial Waste	Off-site	-	190.214	189.19	-	39.59	418.994
	Hazardous Industrial Waste	Off-site	-	-	0.163	-	-	0.163
	Subtotal		-	190.214	189.353	-	39.59	419.157
Tongluo Plant	General Industrial Waste	On-site	-	14,486.41	-	-	-	15,511.12
		Off-site	-	-	310.91	489.98	223.82	
	Hazardous Industrial Waste	On-site	-	2.98	-	-	-	3.511
		Off-site	-	-	-	0.531	-	
	Subtotal		-	14,489.39	310.91	490.511	223.82	15,514.631
Total			-	14,679.604	500.263	490.511	263.41	15,933.788

Note 1: Reuse refers to inspection, cleaning, or repair to extend the waste's lifecycle, e.g., company computers refurbished by vendors for continued use.

Note 2: Recycling means processing waste into new materials via recycling facilities, e.g., PET bottles, cardboard boxes.

Note 3: Incineration (Energy Recovery) refers to waste incineration that generates energy or electricity.

Note 4: Incineration (Non-Energy Recovery) refers to waste incineration that does not generate energy or electricity.

3.4.2 Air Pollution Control

For air pollution control, the Company has installed control equipment on production lines and conducts annual testing to ensure compliance with emission standards set by the Ministry of Environment as the primary objective. Based on actual monitoring results, we have progressively reduced pollutant emissions year by year to minimize environmental impact.

Air Pollutant Emissions in the Past Two Years (Unit: Metric Tons)

Year	2022		2023		2024	
Item	Xinpu Plant	Tongluo Plant	Xinpu Plant	Tongluo Plant	Xinpu Plant	Tongluo Plant
NOx Emissions	1.35665	9.60369	0.78298	9.03501	1.06292	7.82623
SOx Emissions	-	-	-	-	-	-
TSP Emissions	0.08772	0.28775	0.05714	0.27071	0.09954	0.32295
VOCs Emissions	2.10945	6.05955	1.53418	6.90448	2.13732	8.60761

Note 1: Data sourced from the Company's quarterly air pollution fee and emission reports for each plant.

Note 2: Calculation method based on raw material usage estimates.

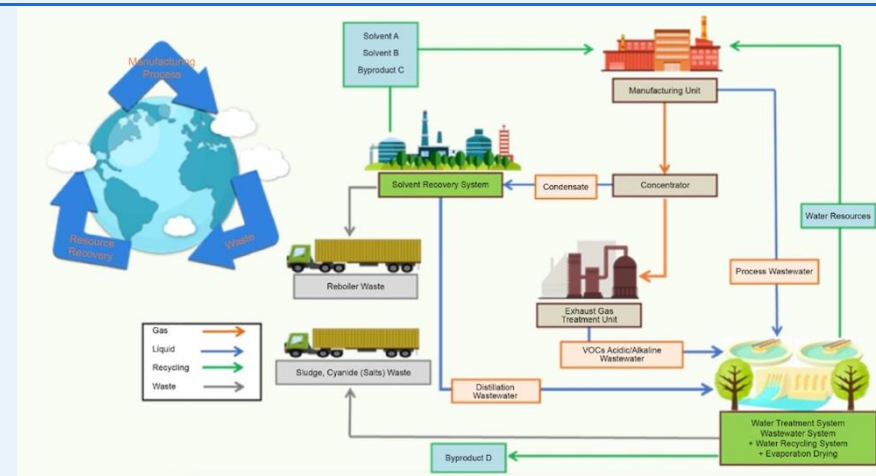
3.4.3 Pollution Reduction and Control

To minimize the environmental impact of its products, the Company evaluates the product lifecycle and focuses on processes with higher pollution levels or greater potential for reuse, implementing the 3R concept to achieve circular utilization and pollution reduction. The PI film manufacturing process involves organic solvent treatment, generating waste liquids and gases containing VOCs, the emissions of which could adversely affect the local environment. Through nine years of collaboration and R&D with the Industrial Technology Research Institute (ITRI), we overcame challenge such as the difficulty in capturing VOCs and poor purification quality, ultimately developing an innovative green PI film manufacturing process that achieves near-total VOC recycling. This breakthrough earned the Company the prestigious “R&D 100 Awards,” often regarded as the Oscars of the innovation industry in 2023.

Near-Total VOC Recycling—Raw Material Recovery Rate > 90%, Generating Millions in Business Opportunities

After nine years of collaboration and R&D with the Industrial Technology Research Institute (ITRI), the Company overcame challenges such as VOC capture difficulties and subpar purification quality, developing an innovative green PI film manufacturing process that achieves near-total VOC recycling. This process recovers and purifies VOC-laden waste gases and liquids emitted during production, yielding high-purity Solvent A and Solvent B, essential for PI film manufacturing, with a recovery rate exceeding 90%. These solvents are then reintroduced into the production system for reuse. Additionally, the process generates byproducts, including solid sodium salts and high-purity acid solutions, which are supplied to the dyeing and finishing industry for repurposing or sold to other technology companies for their manufacturing processes, creating millions of dollars in business opportunities.

This technology not only earned the “R&D 100 Awards” in 2023 but also attracted visits and exchanges in 2024 with officials from the Ministry of Environment and local inspection agencies, serving as a reference case for other enterprises to follow.



Ministry of Environment arranges 40-person delegation visit in 2024



Wins 2023 R&D 100 Award

Near-Total VOC Recycling—Raw Material Recovery Rate > 90%, Generating Millions in Business Opportunities

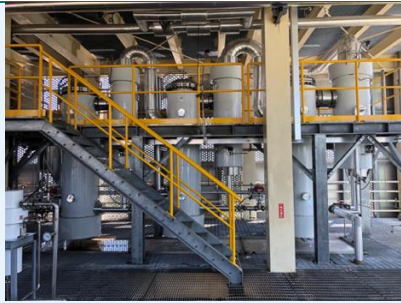
1	CO2 Emission Reduction	Regarding VOC emissions, the conventional treatment method is incineration; however, through high-efficiency separation and purification technology, 99% of VOCs can be captured and recycled into solvents. The carbon emissions from new solvent production are approximately 2.860 kgCO ₂ e/kg. Based on the Company's solvent usage and the avoidance of VOC incineration, projected to reduce carbon emissions by approximately 26,387 metric tons in 2024.	Reduction of 26,387 Metric Tons Estimated Carbon Emission Reduction in 2024
2	Solvent Reclaim	The VOC exhaust gas contains abundant Solvent A, Solvent B, and high-purity acid solution. By utilizing the existing high-temperature energy from the exhaust gas and implementing reflux operation at the top of the distillation column, the solvents and moisture in the VOC exhaust gas are effectively separated and captured, then condensed and liquefied into a concentrated VOC solution, which enters the solvent recovery system for purification and recycling. This process recovers thermal energy from upstream operations and reduces production costs for subsequent purification processes. The Company employs azeotropic distillation to recover Solvent B and pressure-swing distillation to recover working Solvent A and high-purity acid solution. The reclaimed Solvent A and B are directly transferred back to the production system for reuse, while the high-purity acid solution is sold for use in other technology industry processes. The overall recovery rate exceeds 90%, with approximately 95% being reusable production raw materials and the remaining 5% converted into valuable chemical byproducts. In 2024, the total solvent recovery volume reached 9,227 metric tons, saving millions of dollars annually, generating additional revenue streams, and advancing the circular economy.	9,227 Metric Tons Reclaimed Solvent reclaimed in 2024 Saving Millions of Dollars Annual cost Savings
3	Waste Resourezation	In the solvent recovery module, trace amounts of non-toxic waste can be repurposed as fuel. Wastewater from the VOC treatment system and solvent recovery system undergoes pollutant degradation in the wastewater treatment system, followed by RO purification to produce pure water for manufacturing processes. Through multi-effect evaporation, drying, and evaporation crystallization technologies, waste sludge is converted into 99% high-purity solid sodium salt, which can be reused in the dyeing and finishing industry. In 2024, a total of 252.6 tons of solid sodium salt were produced, generating an economic value of NT\$5.6 million through the output of acetic acid and solid sodium salt.	99% High-Purity Sodium Salt Output Solid Sodium Salt Recovery Output in 2024 NT\$5.6 million Economic Value Created Through Resource Recovery



VOC Condensation & Concentration System



Organic Solvent Distillation System



Multi-Effect Evaporation System

Solvent Reclaimed in the Past Three Years	
Year	Solvent Reclaimed (Tons)
2022	7,219
2023	6,398
2024	9,227

4. Happy Enterprise · Friendly Workplace



4. Happy Enterprise · Friendly Workplace

- 4.1 Talent Attraction & Retention
- 4.2 Talent Cultivation & Development
- 4.3 Employee Health & Safety

Short, Medium, and Long-Term ESG Goals – Happy Enterprise · Friendly Workplace

Material Topic	Talent Cultivation & Development	Talent Attraction & Retention	Employee Health & Safety
Policy and Commitment	Employee training roadmaps are designed based on company's value competencies, managerial competencies, and professional competencies to comprehensively bridge skill gaps.	Attract top talent and enhance employee retention through competitive compensation, diverse development opportunities, and an excellent workplace environment.	Implement the ISO 45001 Occupational Safety Management System, continuously improve workplace safety through PDCA, and provide employees with a zero-incident work environment.
2024 Goals	Develop Individual Development Plans (IDPs) for high-potential talent.		■ On-site nurses provide follow-up health education based on medical checkup results, with 100% completion of interviews for high-risk employees. ■ Provide quarterly health promotion materials and posters, 1 per quarter. ■ Organize 2 health promotion lectures annually, with an 80%+ participant pass rate on assessments.
2024 Achievements	IDPs have been planned and are scheduled for implementation starting in 2025.		■ On-site nurses provide follow-up health education based on medical checkup results, with 100% completion of interviews for high-risk employees. ■ Published 7 health promotion bulletins. ■ Conducted 3 health promotion lectures, with a 90.5% participant pass rate.
Achievement Status			
2025 Goals	■ Establish a reward system linking sustainability performance to compensation. ■ Implement an internal trainer selection and training program. ■ Conduct 3 management training sessions for senior, mid-level, and frontline. ■ Provide diverse learning opportunities, including in-person internal courses, TMS online courses, external in-person courses, and external online management training.		■ On-site nurses provide follow-up health education based on medical checkup results, with 100% completion of interviews for high-risk employees. ■ Provide quarterly health promotion materials and posters, 1 per quarter. ■ Organize 2 health promotion lectures annually, with an 80%+ participant pass rate on assessments. ■ Conduct contractor safety and health education training and maintain zero accidents among contractors. ■ Require construction teams to submit work permits in advance, with special permits for high-risk operations.
2030 Goals	■ Establish a management training program to cultivate talent pipelines at all levels.	■ Implement employee incentive programs, such as employee stock ownership. ■ Prioritize employee well-being through activities, diverse clubs, and counseling services.	■ Increase factory automation and monitoring to reduce occupational hazards. ■ Proactively audit and monitor factory operations to ensure the effectiveness of the Occupational Safety and Health Management System.
Management Mechanism	The HR Department quarterly plans employee development initiatives and annually tracks training hours.	■ Conduct annual engagement surveys and implement improvements based on findings. ■ Participate in annual salary benchmarking to adjust compensation structures and retain top talent. ■ Conduct quarterly new employee interviews to address concerns and enhance engagement.	■ The Occupational Safety and Health Committee holds quarterly meetings to review safety performance. ■ Conduct an annual internal occupational safety audit.

4.1 Talent Attraction & Retention

The Company adopts a people-oriented approach, respecting each individual's uniqueness and regarding human capital as the cornerstone for sustainable business operations and competitive advantage. We foster an organizational culture that balances human-centric values with systematic structures, continuously optimizing training frameworks and development roadmaps to provide employees with diverse learning resources. This enables employees to accumulate professional knowledge and skills while enhancing their work value. We firmly believe that by treating all employees fairly, establishing robust communication channels, offering competitive compensation packages, and maintaining a continuously learning-friendly and equitable work environment, we can strengthen employees' sense of belonging and purpose. With a vision for diverse and inclusive human resource strategies, we inspire employees to commit and contribute to the Company, society, and stakeholders, thereby achieving sustainable corporate development goals.

1



Employment Policy

When conducting workforce planning, the Company accurately assesses the qualitative and quantitative human resource needs of the organization. We adopt open, fair, and impartial selection processes for both internal and external candidates to identify like-minded individuals who align with the company's values, thereby implementing the philosophy of the right person for the right position.

- Job opportunities are publicly advertised through recruitment platforms, welcoming qualified candidates who share our corporate vision and values.
- Each position's required competencies serve as the basis for talent selection, ensuring an equitable recruitment process that matches candidates' capabilities to appropriate roles.

2



Training & Development Policy

Through comprehensive training programs, development initiatives, career planning, and performance management systems, we enhance employees' work motivation and capabilities while improving individual performance to achieve company objectives.

- Training and development needs are identified through organizational analysis, job analysis, and employee development assessments.
- By employing diverse learning tools and maintaining a robust training and development framework, equip employees to excel in both current and future job responsibilities.

3



Compensation & Benefits Policy

Considering market compensation trends and operational conditions, develop competitive compensation packages that are internally motivating and externally attractive to recruit, incentivize, and retain top talent.

- Develop and establish compensation systems that ensure external market competitiveness, internal equity among positions, and individual fairness based on merit.
- Design appropriate compensation and benefits packages according to labor market supply and demand dynamics.

4



Employee Relations

Provide superior working conditions, conducive work environments, effective communication channels, employee assistance programs, and cultivate an excellent corporate culture to align individual goals with organizational objectives.

- Develop and shape a positive corporate culture; create a pleasant work environment and foster a positive atmosphere for employee relations.
- Establish effective communication channels to enhance dialogue and mutual understanding; treat and respect employees fairly; develop and implement employee assistance programs.

4.1.1 Talent Recruitment

Talent is the most crucial resource for corporate development and growth. In accordance with annual operational plans and strategies, The Company implements top-down human resource supply-demand planning across all departments and units. The recruitment process adopts open, fair, and impartial selection methods. By matching position-specific competency requirements with appropriate assessment tools, we identify the most suitable candidates from both internal and external talent pools to fulfill the Company's philosophy of the right person for the right position. In 2024, the total new hire rate reached 17.80%, with 68 new employees joining the Company.

Diverse Recruitment Channels		
Online	Job Banks	University & College Websites
Physical	Employment Service Institution	
Employee Referrals	Staff Recommendations	Internal Job Postings

New Employee Statistics in the Past Three Years

Year		2022				2023				2024			
	Category	Female	New Hire Ratio	Male	New Hire Ratio	Female	New Hire Ratio	Male	New Hire Ratio	Female	New Hire Ratio	Male	New Hire Ratio
Xinpu Plant	Under 30	2	100.00%	1	14.29%	-	-	4	66.67%	2	66.67%	11	73.33%
	31-50	5	16.67%	3	2.59%	1	3.33%	3	2.56%	1	3.85%	9	9.00%
	Over 51	-	-	-	-	-	-	1	5.26%	-	-	1	4.17%
Tongluo Plant	Under 30	2	50.00%	13	30.23%	-	-	5	17.24%	2	50.00%	15	68.18%
	31-50	1	9.09%	12	7.45%	3	27.27%	2	1.37%	2	16.67%	25	16.34%
	Over 51	-	-	-	-	-	-	-	-	-	-	-	-
Total		10	18.18%	29	8.22%	4	7.27%	15	4.57%	7	12.73%	61	18.65%
Total New Hire Rate		9.33%				4.96%				17.80%			

Note 1: New hire headcount includes employees who may have left mid-period.

Note 2: Gender-specific new hire ratio by age group = New hires of gender in age group ÷ Total employees of that gender in age group at year-end.

Note 3: Total new hire rate = Annual new hires ÷ Total headcount across all operational locations at year-end.

4.1.2 Diverse Workplace

The Company prohibits discriminatory treatment based on race, nationality, age, gender, marital status, political affiliation, religious beliefs, or other factors. We strictly comply with labor laws and regulations, with clearly defined systems for promotions, evaluations, training, rewards/discipline, and benefits, all implemented under the principles of fairness, impartiality, and transparency.

Workforce Composition

As of the end of 2024, the Company employed 382 full-time regular employees at the Xinpu and Tongluo plants. Among these, 327 were male 85.6% and 55 were female 14.4%. We do not employ part-time, temporary, or zero-hour contract workers. Due to job requirements involving frequent movement and heavy lifting, male employees dominate the direct labor positions. Regarding management structure, 100% of our Taiwan-based managerial staff are local nationals.

Employee Composition in the Past Three Years (Unit: Headcount)								
Category	Year		2022		2023		2024	
	Plant	Item	Female	Male	Female	Male	Female	Male
Position Level	Xinpu Plant	Managerial	3	9	3	10	3	10
		Non-managerial	42	129	37	132	36	129
	Tongluo Plant	Managerial	-	6	-	5	-	5
		Non-managerial	20	209	15	181	16	183
Total			65	353	55	328	55	327
Age	Xinpu Plant	Under 30	4	7	2	6	3	15
		31-50	36	116	30	117	26	100
		Over 51	5	15	8	19	10	24
	Tongluo Plant	Under 30	8	43	4	29	4	22
		31-50	12	161	11	146	12	153
		Over 51	-	11	-	11	-	13
Subtotal			65	353	55	328	55	327
Total			418		383		382	

Note 1: Managerial positions refer to manager-level and above.
Note 2: Employee headcount in 2024 showed no significant fluctuation compared to the previous year.

2024 Employee Education Background (Unit: Headcount)		
Education Level	Female	Male
PhD	-	9
Master's	13	44
Bachelor's	33	135
Below Bachelor's	9	139
Total	55	327

Non-Employee Workers in the Past Three Years (Unit: Headcount)			
Plant	2022	2023	2024
Xinpu Plant	4	4	10
Tongluo Plant	8	8	16
Total	12	12	26
Note 1: 2022 and 2023 data only included security and cleaning staff; 2024 data expanded to include equipment maintenance personnel. The 2024 figures represent annual estimates based on daily averages during normal months. Due to this expanded scope, the 2024 non-employee worker count appears higher than previous years.			

Diverse Talent Employment

Adhering to the principles of diversity and inclusion, the Company continuously fosters a workplace environment that is friendly and diverse, ensuring equal employment opportunities for disadvantaged and relevant groups. We actively hire indigenous peoples and individuals with disabilities, providing accommodations such as accessible parking spaces and remote work options during recovery periods for employees with disabilities or mobility impairments. In cases where the required employment quotas are not met, the Company complies with legal regulations by paying the corresponding deficiency subsidies. As of the end of 2024, the Company employed 2 individuals with mild disabilities, 4 indigenous employees, and 89 foreign workers. Due to the nature of most job positions being shift-based production line roles that require significant physical labor, attracting applicants with disabilities has proven challenging. Consequently, we have consistently fulfilled our legal obligations by paying monthly deficiency subsidies whenever the employment quotas were not met.

2024 Diverse Workforce Composition

Category	Age	Male	Female
Persons with Disabilities	Under 30	1	-
	31-50	-	1
	Over 51	-	-
Proportion of Total Workforce		0.26%	0.26%
Indigenous Peoples	Under 30	-	-
	31-50	3	-
	Over 51	1	-
Proportion of Total Workforce		1.05%	-
Foreign Workers	Under 30	18	-
	31-50	71	-
	Over 51	-	-
Proportion of Total Workforce		23.30%	-

Job Redesign for Middle-aged and Elderly Employees

In accordance with the actual work requirements of middle-aged and elderly employees, the Company provides appropriate work assistive devices to reduce occupational injury risks, enhance operational efficiency, and support the extension of healthy careers.

In 2024, we completed job redesign and work assistive device applications for 3 middle-aged/elderly employees, equipping them with specialized equipment including customized electric pallet trucks, lightweight electric pallet trucks, and self-propelled forklifts tailored to their specific job characteristics.

Care for Foreign Workers

All our foreign workers come from the Philippines. We have established dedicated dormitories featuring prayer rooms, Taipei Times newspapers, facial recognition temperature scanners, recreational areas, and medical protective equipment to enhance their quality of life in Taiwan. Additionally, we arrange Mandarin language courses and legal education programs to help overcome language barriers and raise awareness of workers' rights.



In collaboration with the Labor Affairs Bureau, our Tongluo Plant dormitory hosted Mandarin courses for foreign workers, providing 8 total hours of practical language learning resources to improve communication skills, foster cross-cultural exchange, and strengthen teamwork and work efficiency.



Four foreign workers participated in the “Multicultural Cuisine Festival & Gender Violence Prevention Awareness” event, showcasing culinary skills by preparing authentic hometown dishes, allowing participants to experience diverse cultures while promoting cross-cultural understanding and friendly interaction



Five foreign workers joined the “Labor Affairs Bureau Human Trafficking Law Awareness Activities,” gaining 2.5 hours of instruction to deepen understanding of labor rights and anti-human trafficking regulations through interactive learning.

Maternal Care & Family Support

The Company provides on-site nursing staff for one-on-one consultations and implements maternal health protection programs. We offer comprehensive benefits including lactation rooms, prenatal checkup leave, maternity leave, family care leave, childbirth subsidies, children's scholarships, and contracted childcare facilities to assist employees in balancing work and family life.

Equal Compensation

Employee remuneration at the Company is strictly determined according to the “Salary Management Regulations” based on job grades and levels, without any differential consideration based on race, religion, political affiliation, origin, birthplace, gender, sexual orientation, marital status, disability, or union membership status.

2024 Employee Compensation Ratios

Plant	Category	Managerial		Non-managerial	
		Female	Male	Female	Male
Xinpu	Base Salary Ratio	1	0.96	1	0.97
Plant	Compensation Ratio	1	0.96	1	0.97
Tongluo	Base Salary Ratio	N/A	N/A	1	1
Plant	Compensation Ratio	N/A	N/A	1	1
Notes:					
1. Managerial personnel refer to manager-level and above positions.					
2. The base salary ratio and compensation ratio for managerial positions at Tongluo Plant are marked N/A due to the absence of female managers at this facility.					

4.1.3 Employee Benefits

Welfare Measures

We are committed to creating a high-quality work environment with comprehensive employee benefits, complete insurance systems, and recreational activities to address employees' diverse needs. Beyond compensation methods, the Company implements various welfare measures to motivate and retain talent while supporting employees' personal life requirements outside of work, thereby enhancing their sense of belonging. Recognizing employee dedication, we encourage work-life balance through the following initiatives:

Statutory Leaves	Family care leave, women's menstrual leave, prenatal checkup leave, maternity leave, paternity leave, and special paid leave.
Healthcare	Labor insurance, national health insurance, group insurance (cancer/accident coverage) for employees and dependents, company uniforms/safety shoes/protective gear, annual health checkups/special examinations (noise/dust exposure), on-site doctors/nurses, hospitalization condolence payments, and health lectures.
Festival Bonuses	3 festivals/birthday/Labor Day gift vouchers, Mother's Day gifts, Moon Festival gift boxes, and wedding/bereavement gifts.
Childcare Support	Childbirth subsidies, children's scholarships, and contracted childcare facilities.
Subsidies & Discounts	Domestic/international travel subsidies, club activity subsidies, partner merchant discounts, on-the-job training/exam subsidies, and company vehicle/transportation allowances.
Bonuses & Incentives	Year-end bonuses, performance bonuses, production bonuses, profit-sharing bonuses, employee stock ownership trusts, patent R&D awards, annual proposal awards, and seniority recognition awards.
Company Facilities	Tongluo Plant employee dormitories, staff cafeteria/meal service, lactation rooms, employee parking spaces, and recreation lounges.
Company Activities	Regular employee gatherings, annual year-end parties, and Christmas events.

To enhance administrative efficiency and align with environmental sustainability, starting in 2025, the Company replaces all paper-based Labor Day gift vouchers with electronic vouchers. This transition streamlines administrative processes, reduces paper consumption, improves voucher redemption convenience across multiple retail channels, and decreases carbon footprints, fulfilling our corporate sustainability commitments.

To foster employee interaction, the Company organized domestic and international trips in 2024 with 163 employee participants and 120 family member participants.



3-Day Penghu Tour



5-day Malaysia Tour



5-day Busan, Korea Tour

Parental Leave System

The Company allows employees to apply for unpaid leave during child-raising periods in accordance with legal provisions, enabling them to focus on childcare with greater peace of mind. Additionally, we provide complimentary group insurance coverage during this period to further support employees in balancing family care responsibilities. In 2024, a total of 3 employees returned from parental leave, achieving a 100% reinstatement rate and a 33% retention rate.

Plant Location	Male	Female	Total
Eligible Applicants (A)	18	6	24
Actual Parental Leave Applicants (B)	4	1	5
Scheduled Returnees (C)	3	0	3
Actual Returnees (D)	3	0	3
Reinstatement Rate % (D/C)	100%	-	100%
Prior Year Returnees (E)	2	1	3
Retained After 1 Year (F)	1	0	1
Retention Rate % (F/E)	50%	0%	33%

Notes:

(A) Eligibility for 2024 parental leave required are employees who gave birth between 2022/1/1-2024/12/31 and remained employed at 2024 year-end, including all maternity/paternity leave applicants who “qualified” for parental leave.

(B) Employees who met eligibility criteria and actually utilized parental leave during the year.

(C) Projected 2024 returnees based on application year plus leave duration.

(D) Actual 2024 returnees based on application year plus leave duration.

(E) Employees who actually returned from leave in 2023, based on application year plus leave duration.

(F) Total employees who completed parental leave in 2023 and remained employed twelve months after reinstatement.

Retirement System

The Company has established comprehensive retirement benefit programs for employees, including a defined benefit plan in compliance with Taiwan's Labor Standards Act and defined contribution arrangements pursuant to Taiwan's Labor Pension Act. In addition to statutory reserve requirements, we conduct annual actuarial valuations through external consultants to ensure full funding of pension obligations and safeguard employees' future retirement benefits. In 2024, we achieved full funding of all pension liabilities, with 23 employees currently enrolled in the legacy pension system and the remaining workforce participating in the new labor pension scheme, resulting in total contributions reaching NT\$13,639 thousand.

For employees concluding their careers through retirement or termination of employment, the Company offers a reemployment program for middle-aged and elderly workers, considering individual skills, physical capabilities, and personal preferences. During 2024, two retired employees were successfully rehired, continuing to contribute valuable experience and create organizational value.

4.1.4 Employee Compensation

At TAIMIDE, “people” are the most valuable asset, and we firmly believe that highly satisfied employees can deliver high-performance results. Therefore, offering competitive compensation has always been our goal. Through internal job evaluations, external salary surveys, and the Company's annual operational performance, salary levels are adjusted accordingly, while employees can achieve higher incentives through performance assessments. The Company's employee compensation is determined in accordance with the “Salary Management Policy,” which assigns salary grades and levels based on individual educational background, work experience, and expertise. In addition to fixed salaries, performance bonuses, year-end bonuses, and employee profit-sharing are distributed according to operational performance and individual achievements. To attract, develop, and retain talent, as well as to reward employees who consistently create value and contribute, fixed compensation has been adjusted in recent years based on economic conditions, company performance, and individual performance. In 2024, based on various indicators, foreign workers received a 4.08% salary increase aligned with the minimum wage adjustment, while local employees received an average salary adjustment of 1~7% depending on individual performance and salary positioning.

Employee Compensation Linked to Sustainability Performance

To implement sustainable development and encourage employees to participate collectively, we have aligned the Company’s goals with all employees' variable compensation starting in 2025. These goals include both financial and non-financial performance metrics:

Category	Linked Metrics
Financial Performance	Revenue & EPS Targets
Non-Financial Performance	Energy Saving & Carbon Reduction Targets
Weighting in Evaluation 40%	

Compensation Overview for Non-Managerial Full-Time Employees

Item	2022	2023	2024	YoY Change (%)
No. of Non-Managerial Full-Time Employees	413	372	357	-4.03%
Average Salary (NT\$ Thousand)	779	657	812	+23.59%
Median Salary (NT\$ Thousand)	708	618	743	+20.23%
Note: The calculation follows TWSE regulations, excluding managers and exempted personnel. Employees with less than one year of service are weighted by their working days. Employee profit-sharing is recorded on an accrual basis, and undistributed amounts are estimated.				

The Company exceeds labor law requirements by offering salaries higher than the minimum wage. In 2024, the standard salary for female employees was higher than for males, primarily due to differences in job roles rather than gender-based considerations.

2024 Base Salary Ratio to Local Minimum Wage

Item	Female	Male
Taiwan Minimum Wage: TAIMIDE	1: 1.23	1: 1.12

4.1.5 Human Rights Protection

The Company adheres to international standards, including the “Universal Declaration of Human Rights,” the “UN Guiding Principles on Business and Human Rights,” and the ILO “Declaration on Fundamental Principles and Rights at Work,” while complying with local regulations and committing to upholding the highest ethical standards.

We have established the Sustainable Development Best Practice Principles to ensure gender equality, protect labor rights, and prohibit discrimination. Related policies such as the “Recruitment and Employment Management Regulations,” “Sexual Harassment Prevention and Control Measures,” and “Prevention Plan for Unlawful Acts of Violence in the Line of Duty” incorporate preventive mechanisms and regulations. In 2024, there were no reported incidents of discrimination, sexual harassment, violations of indigenous rights, or negative social impacts.

TAIMIDE Human Rights Policy

The Company commits to:

- Not employing child labor under the age of 16
- Prohibiting all forms of forced labor
- Prohibiting any form of discrimination, workplace sexual harassment, or retaliatory behavior
- Providing fair wages and benefits
- Promoting diverse communication management to maintain labor-management harmony
- Ensuring a safe working environment and establishing preventive measures

The Company has established relevant management policies and operational procedures, including:

- Assessing the impact of business operations and internal management on human rights, and formulating corresponding procedures
- Regularly reviewing the effectiveness of internal human rights policies or statements
- Disclosing procedures for handling affected stakeholders in cases of human rights violations
- Providing an effective and appropriate grievance mechanism for labor rights violations to ensure fairness and transparency throughout the complaint process.

Unlawful Infringement Prevention Plan

To protect employees' rights and prevent unlawful infringement during work execution, we regularly conduct hazard identification and risk assessments to identify potential threats and mitigate or eliminate risks of illegal violations.

The Chairman has signed the “Written Statement on Prevention of Workplace Unlawful Infringement,” declaring the Company's zero-tolerance stance toward workplace violations.

To raise employee awareness, we provide various human rights-related training programs, including mandatory annual workplace sexual harassment prevention training to safeguard employees' rights.

Target Group	Training Program	Training Content	Participants	Total Hours
New Employees	Work Regulations & Sexual Harassment Prevention	Introduction to work rules, working hour policies, and company regulations, along with sexual harassment prevention rules and complaint channels.	54	54
	Workplace Relationships	Communication techniques and conflict resolution methods to prevent workplace disputes.	35	35
All Employees	Sexual Harassment Prevention	Explain the key points of the amendments to the Gender Equality Act and the importance of sexual harassment prevention.	66	33
	RBA Code of Conduct	Latest RBA Code of Conduct requirements as a reference for company policy formulation.	52	52
Total			207	174

4.1.6 Labor-Management Communication

The Company respects employees' freedom of association and regularly holds labor-management meetings and employee welfare committee sessions to facilitate two-way communication. Representatives from each department assist in conveying employee feedback during these meetings, ensuring all voices are heard and addressed by the Company. Monthly employee meetings, chaired by the President, are held to communicate operational updates, key achievements, and business expectations, while also serving as a platform to announce significant operational changes. Although no labor union has been established to date, the Company actively promotes labor-management harmony and has maintained a record of zero major labor disputes since its inception. In 2024, a total of four labor-management meetings were conducted.

We have established clear employee work rules to safeguard employee rights, obligations, and benefits. Through multiple communication channels, employee concerns are effectively addressed, with no formal grievances filed in 2024. We are committed to fostering harmonious labor relations, ensuring open communication and prompt issue resolution, thereby protecting employee rights and promoting mutual prosperity.

Employee Communication Channels

Communication Channel	Communication Content
Company Administrative System	Employees or departments may express opinions through the administrative hierarchy (Unit (Plant) → Vice President →President → Chairman). Supervisors at all levels shall assist in coordinating with relevant departments for resolution.
Employee Welfare Committee	Matters related to employee benefits and rights
Labor-Management Meetings	Harmonizing labor relations and promoting cooperation
Labor Pension Supervisory Committee	Pension reserve deposits
Employee Stock Ownership Committee	Handling employee membership, withdrawals, and fund deposits
Company Website	Announcements on organizational changes, position adjustments, rewards, and disciplinary actions
Employee Grievance Mailbox	Workplace unlawful infringement complaints E-mail: safetyappeal@TAIMIDE.com.tw Hotline: 03-5896088 #1955/2955 Sexual harassment complaints E-mail: hrgrievance@TAIMIDE.com.tw Hotline: 03-5896088 #1968/1965

Minimum Notice Period for Operational Changes

In compliance with the Labor Standards Act, the Company experienced no major operational changes in 2024. Should significant operational changes occur, the following notice guidelines shall apply:

No employer shall, even by advance notice to a worker, terminate a labor contract unless one of the following situations arises:

1. Where the employer’s business is suspended or has been transferred.
2. Where the employer’s business suffers an operating loss, or business contraction.
- 3.Where force majeure necessitates the suspension of business for more than one month.
4. Where the change of the nature of business necessitates the reduction of workforce and the terminated employees cannot be reassigned to other suitable positions.
5. A particular worker is clearly not able to perform satisfactorily the duties required of the position held.

Where an employer terminates a labor contract for reasons specified in the preceding paragraph, the provisions set forth below shall govern the minimum period of advance notice:

1. Where a worker has worked continuously for more than three months but less than one year, the notice shall be given ten days in advance.
- 2.Where a worker has worked continuously for more than one year but less than three years, the notice shall be given twenty days in advance.
- 3.Where a worker has worked continuously for more than three years, the notice shall be given thirty days in advance.

After receiving the advance notice referred to in the preceding Paragraph, a worker may, during hours of work, ask for leave of absence for the purpose of finding a new job. Such leave of absence may not exceed two working days per week. Wages shall be paid during such leave of absence.

Employee Engagement Survey

The Company values employee feedback and opinions, adhering to a management philosophy of active employee engagement. An annual Employee Engagement Survey is conducted, available in both Chinese and English versions. Survey results and employee feedback are compiled into internal reports for management reference, enabling continuous improvement based on key findings to enhance employee satisfaction.

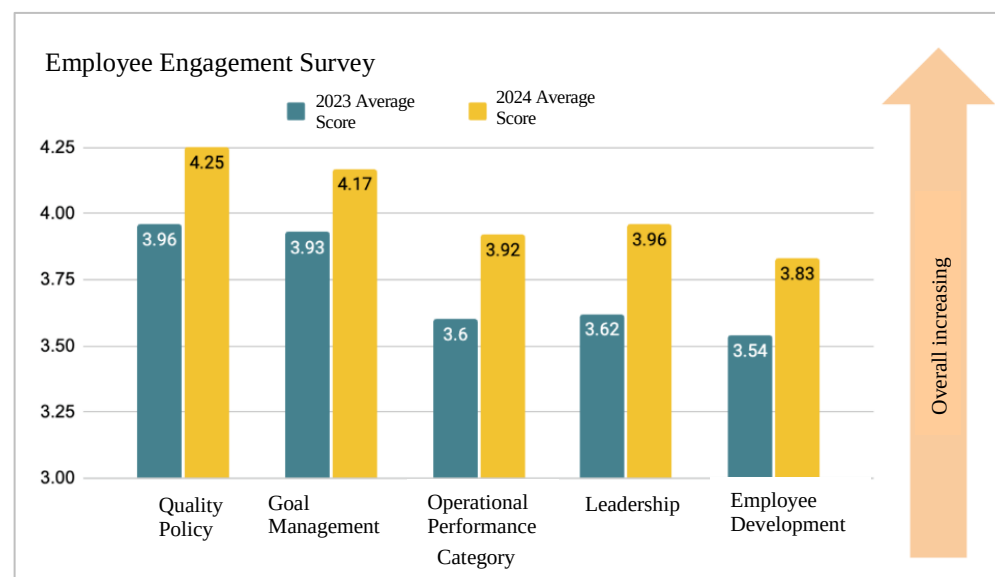
In 2024, 227 employees responded to the survey, achieving a response rate of 59.6%. The questionnaire covered five key engagement categories: “Quality Policy,” “Goal Management,” “Operational Performance,” “Leadership,” and “Employee Development.” The overall engagement score was 80.6% (equivalent to an average score of 4.03 out of 5 on the Likert scale), showing significant improvement across all categories compared to 2023 data.

Category	2023 Average Score	2024 Average Score
Quality Policy	3.96	4.25
Goal Management	3.93	4.17
Operational Performance	3.60	3.92
Leadership	3.62	3.96
Employee Development	3.54	3.83
Overall Average Score	3.73	4.03

The “Quality Policy” category improved from an average score of 3.96 in 2023 to 4.25 in 2024, while “Goal Management” rose from 3.93 to 4.17, demonstrating the effectiveness of the Company's internal communication and strategic alignment. The “Employee Development” category also showed progress, increasing from 3.54 to 3.83, reflecting higher employee satisfaction with career growth opportunities and learning resources.

Overall, the weighted average score across all categories improved from 3.73 in 2023 to 4.03 in 2024, indicating growing employee recognition of the Company's management effectiveness and workplace support. We will continue tracking survey results to refine management practices and resource allocation, further enhancing employee engagement and organizational cohesion.

To address the relatively lower scores in “Employee Development,” the Company has initiated adjustments to the current training system. In 2024, a pilot Training Roadmap Program was introduced, with full implementation scheduled for 2025. Under this program, all employees must complete a minimum of 12 training hours annually and fulfill at least one mandatory course from the Training Roadmap every three years, ensuring systematic competency development.



4.1.7 Talent Retention

The Company continuously monitors employee turnover patterns to refine talent retention strategies and optimize the work environment. Below are the turnover rate statistics from 2022 to 2024, categorized by plant, age group, and gender. In 2024, we recorded 69 employee departures, representing an overall turnover rate of 18.06%.

Turnover Statistics in the Past Three Years

Year		2022				2023				2024			
		Female	Turnover Rate	Male	Turnover Rate	Female	Turnover Rate	Male	Turnover Rate	Female	Turnover Rate	Male	Turnover Rate
Xinpu Plant	Under 30	1	25.00%	3	42.86%	2	100.00%	1	16.67%	1	33.33%	2	13.33%
	31-50	3	8.33%	8	6.90%	5	16.67%	6	5.13%	2	7.69%	19	19.00%
	Over 51	-	-	-	-	1	12.50%	-	-	1	10.00%	3	12.50%
Tongluo Plant	Under 30	2	25.00%	11	25.58%	3	75.00%	9	31.03%	1	25.00%	11	50.00%
	31-50	-	-	18	11.18%	4	36.36%	24	16.44%	2	16.67%	27	17.65%
	Over 51	-	-	-	-	-	-	-	-	-	-	-	-
Total		6	9.23%	40	11.33%	15	27.27%	40	12.20%	7	12.73%	62	18.96%
Overall turnover rate		11.00%				14.36%				18.06%			

Note 1: Turnover figures include voluntary resignations, terminations, and retirements.

Note 2: Gender-specific age group turnover rate = Turnover count in age group by gender ÷ Total employees in same age group & gender at year-end.

Note 3: Overall turnover rate = Annual turnover count ÷ Total headcount at year-end.

Talent Retention

To maintain the stability of human resources, the Company implemented HR staff and new employee interviews starting April 2024, to understand new hires' adaptation status and implement employee care. Simultaneously, to improve human resource management, we conduct interviews with departing employees to deeply understand resignation reasons and further propose improvement measures, achieving a 100% exit interview rate in 2024.

New Employee Care

For assisting new employees in integrating into the work environment and job transition, in April 2024 we began administering the “New Employee Care Questionnaire” within three months of their onboarding to survey their work situation. Through new employee feedback, we understand their work adaptation level and provide immediate responses and assistance regarding their inquiries. In 2024, a total of 23 questionnaires were collected, achieving a 95.8% response rate.

New Employee Feedback

One new employee mentioned in the feedback that the current job responsibilities highly overlapped with previous work, although it was easy to get started, his/her hoped to take on more advanced duties. After evaluation interviews by the HR department and internal supervisors, it was decided to transfer this employee to a position more aligned with his/her aptitude and capabilities, providing a stage to realize his/her potential.

Through the implementation of this system and the HR department's continuous follow-up guidance, the Company's new employee retention rate has remained stable. The 2024 new employee retention rate was 73.5%, with continuous care and assistance helping to enhance employees' workplace identification and ongoing employment willingness.

2024 Turnover Analysis Results

Main Reason for Resignation	Analysis & Improvement Plan
Family Care or Health Considerations/Personal Factors	Local employees mainly resigned due to family care responsibilities or personal health factors; eight foreign workers returned to their home countries after completing 12 years of work in Taiwan, representing expected workforce turnover. To help employees balance work and personal life, the Company has implemented support measures including family care leave, unpaid leave options, and employee wellness programs to assist staff in meeting needs at different life stages.
Compensation & Benefits/Work Environment Concerns	With the rapid expansion of the AI industry in 2024, salary levels in the field rose significantly. The Company also observed some employees resigning to pursue higher salary expectations, better workplace conditions, or career growth opportunities. In response to industry trends and talent retention challenges, the Company has launched multiple HR optimization initiatives, including an “Employee Referral Bonus” program to encourage internal talent referrals, while strengthening internal promotion and career development pathways to foster positive talent circulation and mutually beneficial labor-management outcomes.

4.2 Talent Cultivation & Development

4.2.1 Talent Development

Adhering to the core philosophy that “people are TAIMIDE's most important asset,” the Company systematically formulates annual training plans based on yearly operational goals, strategic directions, and employee development needs, serving as the foundational basis for enhancing organizational capabilities and employee career growth. Training arrangements encompass two main pillars: “Management Competency Training” and “Professional Skills Training,” while incorporating job hierarchy, years of service, and competency differences to ensure all levels of personnel receive appropriate training resources.

To strengthen the comprehensiveness and strategic alignment of the training system, the Company has established a complete training roadmap based on three key dimensions: “Corporate Value Competencies,” “Management Competencies,” and “Professional Skills.” This training roadmap not only serves as a blueprint for skill enhancement but also provides clear criteria for promotion and appointment mechanisms. Whether employees seek to improve within their current roles or pursue higher-level positions, they must complete corresponding training courses according to the training roadmap to bridge competency gaps and enhance job performance.



Training Framework

To enhance employee competencies and strengthen overall competitiveness, the Company continues to optimize its training system by piloting the Training Roadmap Program in 2024, with full implementation scheduled for 2025. According to program requirements, all employees must complete a minimum of 12 annual training hours and fulfill at least one mandatory course from the Training Roadmap every three years, ensuring systematic competency development.

For improved learning accessibility and management efficiency, we have implemented a TMS e-learning system that integrates with the Training Roadmap's structure and course resources to establish a comprehensive self-directed learning platform. The system not only regularly updates course content but also enables employees to review their personal training records and learning histories at any time. Supervisors can likewise monitor their team members' training progress and learning outcomes through the system, thereby strengthening training management and effectiveness tracking.

In addition to regular professional competency training conducted by internal instructors, the Company provides external training subsidies and resource support by arranging employee participation in courses offered by professional institutions or inviting external instructors for on-site training. These initiatives cover multidimensional management and professional competency training to enhance employees' skill application and problem-solving capabilities.

Target	Training Content
New Employees	■ 【Mandatory Courses】 Covering core company values, delivered on the first workday for 5 total hours: plant/work environment introduction, quality policy, ethical management, labor rights, information security, and occupational safety training. Designated units require additional chemical handling training for 3 hours. 2024 completion rate: 100%, total 534 training hours and 68 participants.

Target	Training Content
	■ 【Professional Training】 New hires/internal transfers must complete designated OJT or Off-JT per Training Roadmap within 3 months. 2024 completion rate: 100%, total 3,293.9 hours and 49 participants.
All Employees	■ 【Mandatory Course】 Sexual harassment prevention, ethical management and insider trading prevention, fire safety training ■ 【Online Courses】 “TAIMIDE Lectures” conducted every Thursday by senior staff/managers as internal instructors, with recordings uploaded to TMS for flexible access.
Professionals	■ 【Mandatory Courses】 Role-specific training, e.g., information security, HSF hazardous substance control. ■ 【Recurrent Training】 From 2025, complete required professional courses at least once every 3 years per Training Roadmap. ■ 【Direct Labor Skill Assessment and Retraining】 From 2025, technical staff undergo triennial evaluations with retraining for failures.
Managers	■ 【Cultural Cultivation】 Quarterly “Rome Wasn't Built in a Day” course by the Chairman, instructing new employees and management staff on the importance of core corporate values, along with PI film technology and company development history. In 2024, accumulated 73 total training hours with 73 participants. ■ 【Management Training】 Based on identified competency gaps among supervisors, management skills training programs are organized, with external professional instructors invited to conduct on-site courses. In 2024, a total of 246 training hours were conducted, with 41 designated supervisors participating in the “Employee Communication and Coaching Motivation Techniques” training.
Key Talent	Gradual implementation of talent development programs. Key positions identified in 2024; Individual Development Plans (IDPs) launching in 2025 with enhanced learning resources to cultivate new talent.

2024 Average Education Training Hours

Category	Male	Female
Management	24.85	41.97
Non-Management	28.01	28.61
Total	27.86	29.34

Note: Due to developmental needs, female managers were assigned more external training courses in 2024, resulting in relatively higher average training hours for this group.

2024 Training Participation & Hours

Training Type	Training Program	Participants	Total Hours
In-house Training (including TMS e-learning)	Corporate Values Training	73	73
	Management Competencies Training	153	351.5
	Professional Skills Training	2,463	5,253.5
	Management System Training	217	711
	Occupational Safety & Health (including fire safety)	454	903.5
	General Courses	1,023	1,248.8
External Training	Management Competencies Training	62	313
	Professional Skills Training	82	560
	Management System Training	214	643
	Occupational Safety & Health (including fire safety)	80	666.5
Total		4,821	10,723.8

Note: General courses include new hire orientation, sexual harassment prevention, ethical management, information security, and health promotion seminars.

Furthermore, to strengthen the foundation of corporate sustainable governance, the Company has progressively implemented training programs covering climate risk, sustainability strategies, carbon management, and corporate social responsibility. Through lectures, capacity-building courses, and seminars, we promote organization-wide sustainability awareness, gradually internalizing sustainable development as a core organizational culture.

2024 Sustainability-Focused Training Programs

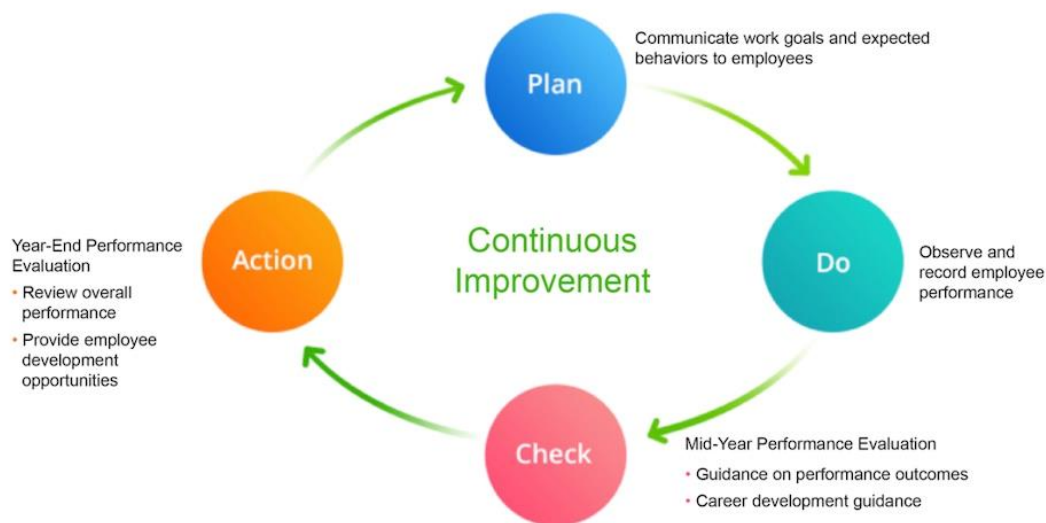
Type	Sustainability Activity Content	Participants	Total Hours
Sustainability Promotion Lecture	Chairman's Lecture (Rome Wasn't Built in a Day")	73	73
Vision Goals/Executive Sustainability Training	Includes trends and risk management of digital technology & AI, climate change and corporate financial impact response, sustainability knowledge empowerment courses	6	21
ESG Team Enhancement	ESG courses/seminars/forums	199	425
Employee Sustainability Training	ISO 27001 Information Security Management System implementation course	207	569.5
	Internal courses	42	42
Total		527	1,130.5

4.2.2 Performance Evaluation

To assist employees in continuous improvement and growth, the Company has established a comprehensive periodic performance evaluation system, with assessments conducted without gender-based differentiation. New employees undergo probationary training and evaluation mechanisms to ensure familiarity with job responsibilities and organizational culture; incumbent employees participate in annual goal-setting at the beginning of the year, followed by biannual management-by-objectives and performance evaluations at mid-year and year-end. Promotions and rotations are determined with reference to employees' historical evaluation results and require resolution by the personnel review committee. This year's performance evaluations covered 100% of employees excluding those with less than three months of service or on parental leave, resulting in 35 promotions 9.1% and 13 rotations 3.4% based on organizational or individual development needs.

The Company enhances and recognizes employee performance through performance management, training programs, bonus systems, development schemes, and promotion mechanisms. Our promotion system emphasizes internal vacancy transparency and respects employees' transfer intentions while cultivating succession pipelines, with developmental potential serving as a key promotion criterion. Furthermore, we encourage job rotations aligned with organizational development to facilitate internal talent mobility, thereby strengthening employees' comprehensive capabilities and optimizing the alignment between employees, jobs, and the organization to enhance both employee satisfaction and organizational performance.

To develop succession talent across all organizational levels and strengthen performance, the Company implements employee performance management and development following the PDCA cycle. At each year-end, supervisors and employees jointly establish annual objectives and identify required skills/behaviors for goal achievement, with semi-annual performance reviews. Throughout evaluation periods, supervisors provide continuous observational feedback and career development guidance while creating growth opportunities.



4.3 Employee Health & Safety

4.3.1 Occupational Safety Policy

TAIMIDE has implemented the ISO 45001 Occupational Health and Safety Management System and CNS 45001 management system, covering the Xinpu Plant and Tongluo Plant (including all employees and non-employee workers), to reduce occupational safety and health risks and improve operational efficiency. Simultaneously, hazard risk assessment and identification are conducted annually, and the PDCA approach is utilized to continuously improve the occupational health and safety management system. The PDCA management cycle consists of:

Plan: Identify and assess occupational health and safety risks, occupational health and safety opportunities, as well as other risks and opportunities; establish occupational health and safety objectives and develop necessary procedures to achieve results consistent with the organization's occupational health and safety policy;

Do: Utilize organizational resources to implement various management activity programs and fulfill occupational health and safety requirements in operational processes;

Check: Monitor and measure compliance with occupational health and safety policies and objectives, and report audit results;

Action: Take measures to continuously improve the occupational health and safety system to achieve desired outcomes.



Occupational Safety and Health Committee

TAIMIDE has established an “Occupational Safety and Health Committee” composed of 43 members including the Chairperson, Executive Secretary, committee members (with labor representatives), and safety officers, with labor representatives exceeding one-third at 16 members. The committee holds quarterly meetings to discuss occupational safety and health matters and implement management measures, conducting 4 meetings in 2024. Key initiatives included:

- Reconfiguring plant-area Diphoterine placement locations to ensure rapid accessibility during emergencies, thereby reducing accident risks
- Organizing explosion-proof safety training courses
- Conducting inspections and installing protective rails and fall hazard warning signs for fixed ladders at Xnpu Plant to mitigate accident risks
- Adding handrails to operational staircases to decrease accident potential
- Implementing employee health promotion programs by replacing all vending machine beverages with sugar-free options and hosting wellness lectures to encourage monthly exercise participation for minimum 10 sessions.

4.3.2 Hazard Reduction

Hazard Identification and Assessment

Annually conducted by trained qualified personnel to identify hazard risks, comprehensively evaluating severity, probability of occurrence, and effectiveness of risk controls to determine risk levels. For high-hazard risks, operational execution controls and improvement targets are established and incorporated into the occupational safety management system for regular tracking, aiming to continuously eliminate potential hazards in the workplace. In 2024, a hazard risk assessment was conducted, identifying the following high-risk items:

Type	Description	Countermeasures
Chemical Hazards	Use of raw materials such as organic solvents, which may cause poisoning through inhalation or contact	- Strengthen inspection of leaks in exhaust fans and ducts, improve equipment VOC leaks to reduce VOC gas concentration in the work environment. - Wear protective gear to minimize solvent contact and use Diphoterine to rinse affected areas to reduce injury severity.
	Work in confined spaces such as sewers or exhaust ducts may lead to oxygen deficiency	Verify the hazards of tank contents before entry, ensure ventilation, and equip workers with protective gear and gas detectors.
	Contractor construction sparks may ignite organic solvents, causing fires	Require contractors to provide fire blankets and fire extinguishers, enhance awareness campaigns, and strengthen supervision for prevention.
	Supplier tanker drivers may mistakenly transfer materials into wrong tanks, potentially causing explosions	- Accompany tanker drivers during operations, verify and inspect before execution. - Add locks to caps and improve pipeline labeling.
Physical Hazards	High-altitude work to prevent falls	Revise and enforce automatic inspection management procedures, add new high-altitude work platform inspection forms.
	Excessive noise during equipment operation may cause hearing damage	- Conduct semi-annual workplace environment monitoring and implement tiered management based on results. - Post notices in visible areas for noise or dust work environments and provide appropriate personal protective equipment.
Ergonomics	Heavy lifting may cause injuries	- Install new forklifts and fixed cranes on-site. - Onsite medical staff conduct risk classification based on health check results and provide regular follow-ups.
Overload	Heavy workload and high stress	- Increase manpower resources, assign tasks based on suitability, and adjust work arrangements. - Onsite medical staff conduct risk classification based on health check results and provide regular follow-ups.
Commuting Traffic Accidents	Employees commuting or moving within the plant area at high speeds may lead to traffic accidents	Conduct regular traffic safety awareness campaigns.

Chemical Substance Management

In the PI film manufacturing process, organic solvents and other chemical substances will be used. To prevent harm to employees and effectively mitigate potential hazards affecting their health and safety, a clear and rigorous chemical management system has been established. The system categorizes control measures into “Laboratory” and “Production Process” two major areas based on the work environment:

- **Laboratory Area:** Management focuses on three key aspects: procurement, storage, and handling, requiring that all laboratory chemicals undergo complete purchasing and receiving procedures, with proper labeling and personal protective measures strictly enforced.
- **Production Process Area:** For frequently used chemicals, enhanced protections are applied during handling, storage, and dispensing, along with a risk-tiered storage system and an abnormal incident reporting mechanism.

To ensure full lifecycle management of chemicals, the Company follows a “Procurement – Storage – Usage” three-stage regulation:

- **Procurement Stage:** Internal demand and existing inventory must be verified, with Safety Data Sheets (SDS) properly filed. All purchasing and acceptance procedures must comply with standard operating protocols.
- **Storage Stage:** All chemicals must be clearly labeled with hazard symbols and Chinese names, stored in categorized cabinets based on their properties. Critical chemicals require additional public notices and control lists.
- **Usage Stage:** Operators must wear appropriate personal protective equipment (PPE) and receive training on correct handling and emergency response measures, including exposure treatment and firefighting knowledge.

To enhance employees' safety awareness and practical response capabilities regarding chemicals, the Company conducts annual training on various topics, covering new hires, operators, EHS personnel, and designated personnel. In 2024, the following training courses were completed:

Type	Content	Trainees	Training Hours
Basic Knowledge & Practical Operations	Covers common chemical labeling, material intake, storage, maintenance, and internal chemical regulations, along with hazard prevention methods.	158	156
Professional Training	Advanced study on toxic and regulated chemical substances, industry common deficiencies, and digital chemical management for internal procedural reference.	12	91
Total		170	247

Emergency Incident Handling

To promptly respond to sudden emergency incidents, the Company has established the “Operating Procedures for Emergency Preparedness and Response Management,” which define the steps for emergency response and disaster prevention plans, rescue procedures, reporting standards, and other operational protocols. This ensures full control over disaster situations and division of responsibilities to minimize damage.

We have developed response plans for different types of emergencies, including fire protection, chemical spills, industrial waste, toxic substances, wastewater plant incidents, laboratory accidents, earthquakes, and epidemics. Emergency incidents are classified into three levels of management. In the event of an emergency, all employees must follow the task assignments outlined in the emergency response plan, immediately implement appropriate response and rescue procedures based on the type of incident, prevent the expansion of pollution sources, and comply with the instructions of the on-site commander to carry out necessary actions.

During the execution of any task, if an immediate hazardous emergency occurs, employees may assess the danger level on-site and decide whether to halt operations or take necessary protective measures before evacuating. No disciplinary action will be taken for such decisions. In 2024, the Company experienced no major emergency incidents.

Incident Handling Process:



Occupational Injury Statistics

The Company consistently prioritizes workplace safety for employees, conducting occupational injury statistics and trend analysis across different plant areas. A systematic approach is adopted to review accident causes and implement improvements and preventive measures. The 2024 occupational injury statistics are as follows:

2024 Occupational Safety Quantitative Statistics Table

Category		Xinpu Plant	Tongluo Plant
Man-hours Worked (hours)		296,086	441,323
Recordable Occupational Injuries	Severe Injury Cases	0	0
	Disabling Injury Cases	0	3
Total Lost Days		0	4
Disabling Injury Frequency Rate (FR)		0	6.80
Disabling Injury Severity Rate (SR)		0	9.06
Absenteeism Rate (AR)		0	1.6%
Occupational Disease Rate		0	0
Fatality Rate		0	0

Notes:

1. Man-hours Worked = Actual clock-in/clock-out recorded working hours
2. Severe Injury: An injury resulting in death or rendering the worker unable or unlikely to recover to pre-injury health status within six months.
3. Disabling Injury Cases: Number of cases where workers were unable to return to work for one or more days (inclusive) due to occupational injuries.
4. Total Lost Days: Total calendar days workers were unable to return to work due to occupational injuries (excluding the day of injury and the day of return to work).
5. Disabling Injury Frequency Rate (FR) = (Disabling Injury Cases * 1,000,000) / Total Man-hours Worked
6. Disabling Injury Severity Rate (SR) = (Total Lost Days * 1,000,000) / Total Man-hours Worked
7. Absenteeism Rate (AR) = (Lost Days Due to Disabling Injuries / Total Working Days) *100
8. Traffic accidents are excluded from the statistics.
9. The above data covers only the Company's full-time employees.

In 2024, there were 0 occupational injury incidents and 0 occupational disease cases involving non-employee workers at both the Xinpu and Tongluo plants. To enhance operational safety, contractors are required to sign the Contractor Work Safety Agreement upon entering the facility. Annual occupational safety awareness sessions are conducted for contractors, along with regular workplace inspections, aiming to achieve a zero-accident target for contractors.

Occupational Injury Analysis and Improvements

Incident		Causes	Corrective Actions
Cut by utility knife during film stretching	■	Unsafe environment: Confined operating space	Replaced utility knives with auto-retractable safety knives
	■	Unsafe action: Knife blade not fully retracted	
Laceration on left pinky from cracked welding tool	■	Unsafe environment: Damaged tool	Implemented tool inspection and replacement protocols and reinforced safe handling training
	■	Unsafe action: Gripping the tool's cracked area with left hand	
Needle plate puncture left index finger during cleaning	■	Unsafe environment: Loose cleanroom suit caught on needles	Installed automated steel-brush cleaning mechanisms and enhanced safety briefings
	■	Unsafe action: Poor arm positioning awareness	
Pinched hand while retrieving screws from pump drive	■	Unsafe environment: Screw fall risk during guard removal	Upgraded guards to quick-release designs and standardized incident reporting procedures
	■	Unsafe action: Ad hoc retrieval without reporting	
Hand trapped in operating mixer blades	■	Unsafe environment: Lack of mixer guards	Installed auto-power-cut guards (deactivates when opened) and intensified training
	■	Unsafe action: Cleaning without power-off	
Traffic accident		Slippery roads, poor conditions	Strengthened safe driving campaigns

Occupational Safety Education and Training

To enhance employees' understanding of occupational safety regulations and the operational requirements of the safety management system, as well as to equip them with the knowledge to respond effectively when hazards occur, the Company conducts annual occupational safety and health education and training. All new employees must complete the new employee labor safety, health, and hazard communication training upon joining. Additionally, training sessions are provided in the native languages of foreign workers through interpreters to ensure comprehension. For employees in specific roles where special hazards may arise during operations, advanced professional training is implemented to raise safety awareness and ensure a secure working environment. In 2024, a total of 222 employees received general occupational safety training, accumulating 326 training hours, while 78 personnel participated in external specialized training, totaling 672 hours.

2024 Occupational Safety Training

Type	Description	Trainees	Total Training Hours
General Safety Knowledge	Covers avoidance of common hazards in process operations, including explosion prevention, toxic substance protection, machinery entanglement prevention, special supervision, personal protective equipment (PPE) usage, dust operations, oxygen-deficient environments, and other safety guidelines.	222	326
Professional Training	Periodic specialized training for qualified personnel, including occupational safety and health management supervisors, boiler operations, forklift handling, first aid, lifting operations, high-pressure gas equipment operation, oxygen-deficient work, organic solvent handling, specific chemical substances, fixed cranes, and dust-related operations.	78	672
Total		300	998

4.3.3 Health Promotion

TAIMIDE conducted an analysis of employee health examination results, revealing in 2024 that 67.5% of all employees had BMI values above the normal range, with 18.2% classified as severely obese. These conditions may lead to future health issues such as the three highs and chronic diseases. Therefore, in 2024, a series of employee health promotion initiatives were launched, centered around three pillars: “Health Learning,” “Healthy Eating,” and “Active Living.” These programs aim to raise health awareness, promote healthy eating habits, and establish regular exercise routines to mitigate obesity-related problems.

Reducing Employee BMI to Prevent the Three Highs and Obesity Issues		
Health Learning	Healthy Eating	Active Living
【Enhancing Health Awareness】 - Health check-ups - Health consultations - Health education campaigns	【Promoting Healthy Diets】 Low-oil, low-salt, low-sugar meals	【Building Exercise Habits】 - Fitness competitions - Sports clubs

1. Health Learning

Health check-ups	Employees undergo annual general health check-ups and special occupational health examinations. we employ on-site nurses and physicians to monitor, track, and analyze employee health results. Employees classified as Level 2 or higher in health risk grading by on-site nurses, as well as those identified with higher cardiovascular risk based on 10-year risk assessments, receive one-on-one on-site medical consultations for personalized health guidance. In 2024, a total of 351 employees underwent general health check-ups, while 106 employees were screened for noise-related risks and 37 for dust exposure.
Maternal Health Protection Measures	To safeguard the physical and mental well-being of female employees during pregnancy and postpartum periods, we provide one-on-one on-site medical consultations. These include assessments of workplace hazards, risk classification, job suitability evaluations, and hazard control recommendations. Where necessary, workplace adjustments and job reassignments are implemented to minimize exposure to risks during maternal health protection periods.
Overload Prevention	To prevent work-related stress and musculoskeletal disorders, an annual “Perceived Fatigue and Musculoskeletal Symptoms” questionnaire is administered during health check-ups. Employees identified with moderate to severe symptoms receive personalized consultations with on-site nurses, followed by workplace improvements or job adjustments as needed. In 2024, 42 medium-to-high-risk employees were identified, all of whom completed nurse consultations and ongoing medical follow-ups.
On-Site Health Consultations	Medical professionals provide regular on-site consultations. Nurses: 6 sessions/month, 2 hours each; General Physicians: 1 session every 2 months, 2 hours each; Occupational Medicine Specialists: 1 session every 4 months, 3 hours each. In 2024, 156 on-site sessions were conducted, serving 393 employees.
Health Awareness Campaigns	Annual in-person or online health promotion seminars and internal platform updates disseminate health education. In 2024, 3 seminars covered topics including posture correction, healthy nutrition, and hidden disease prevention, with 212 participants, total 212 training hours.

2. Healthy Eating

Healthy Diet Initiatives	• The Company provides staff cafeteria lunches, with the General Affairs Department regularly auditing meals to ensure compliance with low-oil, low-salt, low-sugar standards to promote healthy eating habits. • Replaced sugary beverages in vending machines with sugar-free drink options.
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3. Active Living

Fitness Competitions	• Departmental Health Points Challenge Employees log monthly aerobic exercise frequency and type. Departments achieving target participation rates receive fitness subsidies. Points incorporate health seminar attendance, on-site medical service engagement, and exercise frequency. The highest-scoring department wins health bonuses. • Departmental BMI Reduction Challenge Compares two-year health check data across departments, awarding bonuses for greatest reductions in BMI-abnormality rates and weight loss. • Individual BMI Reduction Challenge Selects employees showing greatest BMI improvements between annual check-ups for personal health bonuses.
Sports Clubs	• Employees are encouraged to form sports clubs to build camaraderie and exercise habits.

Health Promotion Program Results

Departmental Health Points Challenge, BMI Reduction Challenge implemented from May 2024 and closed in March 2025. The results are as follows :

- 18% seminar participation rate
- 665 cumulative exercise activity participations, average 18% participation rate.
- 2% reduction in BMI-abnormality rates compared to the previous year

We will continue to track the employees' health and optimize health promotion programs to create a healthy workplace environment.

5. Social Welfare · Shared Prosperity



5. Social Welfare · Shared Prosperity

5.1 Social Care

5.1 Social Care

TAIMIDE actively integrates corporate resources to continuously invest in social welfare and support local community activities, enhancing the Company's social influence. We strive to practice the United Nations' Sustainable Development Goals (SDGs), aiming to unite broader forces to deliver tangible care for our valued society and environment, while providing the greatest warmth to those we care about.

External Engagement

Organization Name	Year Joined	Participation Role
Taiwan Printed Circuit Association (TPCA)	2003	Member
Hsinchu County Industrial Association	2000	Member
The Allied Association for Science Park Industries	2012	Member
The Institute of Internal Auditors-Chinese Taiwan	2017	Member
Friends of the Police Association	2016	Member
Taiwan Battery Association	2022	Member

5.1.1 Social Engagement

In 2024, we invested a total of NT\$92,400 in social engagement, primarily focusing on collaborating with upstream and downstream partners on charitable initiatives, supporting local culture, preserving the natural environment, and fostering mutual benefit with local communities.

【Upstream and downstream jointly engage in charity work】Supporting customer charity activities

We joined customer TAIFLEX's charitable campaign to support Kaohsiung City Youth Care Association, purchasing items from their charity sale.



【Environmental Conservation】Sponsoring Environmental Organizations to Promote Environmental Education

The Company prioritizes environmental sustainability and has long-term sponsored the "TPCF Environment Foundation". Through collaboration with environmental nonprofit organizations, we aim to continuously leverage corporate influence while supporting the advancement of environmental education.



【Supporting Local Culture】Sponsoring Hakka Coming-of-Age Ceremonies to Preserve Cultural Heritage

We have consistently supported the "Hakka Coming-of-Age Ceremony" organized by the Taiwan Hakka Culture Development Center, Hakka Affairs Council. This initiative promotes the preservation of local cultural heritage and fosters cultural identity among younger generations. The event integrates traditional Hakka values of diligence and gratitude, guiding students to personally experience the essence and spiritual values of Hakka culture. It enhances recognition and respect for local traditions while strengthening the cultural roots in Hakka communities, achieving intergenerational heritage goals.



(Image source: Hakka Affairs Council)

【Shared Prosperity with Local Communities】Enhancing Community Communication and Promoting Local Exchange

The Company's Xinpu plant is located adjacent to residential areas, making community relations a critical priority. We maintain positive relationships with neighboring residents through multiple channels, including regular in-person meetings with residents, stakeholders and local organizations to address concerns, as well as instant messaging communications. This allows us to better understand and respond to community needs, implement improvement measures, preserve local quality of life, and develop sustainable community partnerships.

Improvement Objectives	Implementation Measures
Noise Reduction Measures	Installation of soundproof walls in dormitories, replacement of outdated equipment and optimization of operational parameters, concentration of heavy truck and diesel forklift operations between 7:00 AM and 8:00 PM, complete prohibition of operations during 12:00 PM to 1:00 PM and after 8:00 PM.
Odor Control Measures	Conversion of boiler fuel from heavy oil to natural gas, installation of scrubbers to treat odors from tank venting and installation of covers for wastewater treatment basins with exhaust gases routed to scrubbers

Community Engagement

Guided by our commitment to corporate social responsibility, we actively support local community development and public welfare initiatives to foster social cohesion and sustainable development. In 2024, we sponsored 5 local activities with a total investment of NT\$75,400, covering diverse areas including support for vulnerable groups, fire safety education and community exchange activities

Activity / Organization	Description
Xinpu Tianxin Cultural & Environmental Volunteer Association	Supported ongoing volunteer services including free haircuts for seniors, community clean-ups, Hakka language preservation, local revitalization projects, and Christmas events
2024 Xinpu Year-End Care for Disadvantaged Groups Initiative	Caring for vulnerable and isolated community members
Friends of the Police Association of the Second Special Police Corps - Northern Office	Crime prevention programs and expanded public safety awareness campaigns to maintain community security
Volunteer Firefighter Brigade Xinpu Branch	Funded fire prevention education and emergency response training to ensure local fire safety
Tianxin Village Residents' Promotion Activities	Community-building programs to enhance resident interactions and neighborhood vitality
Total Investment: NT\$75,400	



2024 Xinpu Year-End Care for Disadvantaged Groups Initiative

Appendices

GRI Content Index

Usage Statement	TAIMIDE has reported in accordance with the GRI Standards for the period from January 1, 2024 to December 31, 2024
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	None

Universal Standards

Category	Topic	Disclosure Item		Corresponding Section	Page
GRI 2: General Disclosures 2021	The organization and its reporting practices	2-1	Organizational details	1.1.1 Company Profile	18
		2-2	Entities included in the organization's sustainability reporting	About this Report	3
		2-3	Reporting period, frequency and contact point	About this Report	3
		2-4	Restatements of information	About this Report	3
		2-5	External assurance	About this Report	4
	Activities and workers	2-6	Activities, value chain and other business relationships	1.1.1 Company Profile 1.1.3 Products and Services 2.3.1 TAIMIDE Value Chain	18 20 47
		2-7	Employees	4.1.2 Diverse Workplace	80
		2-8	Workers who are not employees	4.1.2 Diverse Workplace	80
	Governance	2-9	Governance structure and composition	1.2.3 Board Members	24
		2-10	Nomination and selection of the highest governance body	1.2.2 Board Member Election and Diversity	23
		2-11	Chair of the highest governance body	1.2.3 Board Members	24
		2-12	Role of the highest governance body in overseeing the management of impacts	Sustainable Governance Framework	9
		2-13	Delegation of responsibility for managing impacts	Sustainable Governance Framework	9

Category	Topic	Disclosure Item		Corresponding Section	Page
		2-14	Role of the highest governance body in sustainability reporting	About this Report	4
		2-15	Conflicts of interest	1.2.4 Operation of the Board of Directors	24
		2-16	Communication of critical concerns	1.2.4 Operation of the Board of Directors	24
		2-17	Collective knowledge of the highest governance body	1.2.5 Directors' Continuing Education	25
		2-18	Evaluation of the performance of the highest governance body	1.2.7 Board Performance Evaluation	26
		2-19	Remuneration policies	1.2.8 Director and Senior Management Remuneration	27
		2-20	Process to determine remuneration	1.2.8 Director and Senior Management Remuneration	27
		2-21	Annual total compensation ratio	1.2.8 Director and Senior Management Remuneration	27
	Strategy, policies and practices	2-22	Statement on sustainable development strategy	Sustainability Vision and Strategy	8
		2-23	Policy commitments	Sustainable Governance Framework	9
				2.3.2 Supplier Management	48
				4.1.5 Human Rights Protection	86
		2-24	Embedding policy commitments	Sustainable Governance Framework	9
				2.3.2 Supplier Management	48
				4.1.5 Human Rights Protection	87
		2-25	Processes to remediate negative impacts	1.3.2 Ethical Management	34
		2-26	Mechanisms for seeking advice and raising concerns	1.3.2 Ethical Management	34
		2-27	Compliance with laws and regulations	1.3.4 Regulatory Compliance	37
		2-28	Membership associations	5.1 Social Care	105
	Stakeholder engagement	2-29	Approach to stakeholder engagement	Stakeholder Engagement	10
		2-30	Collective bargaining agreements	No collective bargaining agreement 4.1.6 Labor-Management Communication	88
GRI 3: Material Topics (2021)	Material topic disclosures	3-1	Process to determine material topics	Materiality Analysis Process	12
	Material topic disclosures	3-2	List of material topics	Materiality Analysis Process	13

Category	Topic	Disclosure Item		Corresponding Section	Page
	Material topic disclosures	3-3	Management of material topics	Material Topic Impact Boundaries Short, Medium and Long-Term ESG Goals – Integrity and Honesty · Transparent Governance Short, Medium and Long-Term ESG Goals – R&D Innovation · Value Creation Short, Medium and Long-Term ESG Goals – Green Circularity · Low Carbon Transition Short, Medium and Long-Term ESG Goals – Happy Enterprise · Friendly Workplace	14 17 39 53 77

Topic Standards

Category	Disclosure Item		Corresponding Section	Page
Material Topics				
Operational Performance				
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	1.1.4 Operational Performance	21
R&D Innovation & Patents				
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	1.3.4 Regulatory Compliance	37
Ethical Business Conduct				
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	1.3.2 Ethical Management	32
Corporate Governance (Custom Material Topic)				
GRI 3: Material Topics 2021	3-3	Management of material topics	Short, Medium and Long-Term ESG Goals – Integrity and Honesty · Transparent Governance	17
Risk Management (Custom Material Topic)				
GRI 3: Material Topics 2021	3-3	Management of material topics	Short, Medium and Long-Term ESG Goals – Integrity and Honesty · Transparent Governance	17
Climate Change Risk Management				
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	3.1 Climate Resilience	58

Category	Disclosure Item		Corresponding Section	Page
Energy & Carbon Management				
GRI 302: Energy 2016	302-1	Energy consumption within the organization	3.2.1 Energy Management	62
	302-3	Energy intensity	3.2.1 Energy Management	62
	302-4	Reduction of energy consumption	3.2.3 Energy Conservation and Carbon Reduction Measures	65
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	3.2.2 GHG Emissions Management	63
	305-2	Energy indirect (Scope 2) GHG emissions	3.2.2 GHG Emissions Management	63
	305-4	GHG emissions intensity	3.2.2 GHG Emissions Management	63
	305-5	Reduction of GHG emissions	3.2.3 Energy Conservation and Carbon Reduction Measures	66
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	3.4.2 Air Pollution Control	73
Circular Economy				
GRI 3: Material Topics (2021)	3-3	Management of material topics	Short, Medium and Long-Term ESG Goals – R&D Innovation · Value Creation	39
Waste Management				
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	3.4.3 Pollution Reduction and Control	74
	306-2	Management of significant waste-related impacts	3.4.1 Waste Management	72
	306-3	Waste generated	3.4.1 Waste Management	73
	306-4	Waste diverted from disposal	3.4.1 Waste Management	73
	306-5	Waste directed to disposal	3.4.1 Waste Management	73
Water Resource Management				
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	3.3 Water Resource	67
	303-2	Management of water discharge-related impacts	3.3.2 Wastewater Pollution Prevention	68
	303-3	Water withdrawal	3.3.1 Water Usage Management	67
	303-4	Water discharge	3.3.1 Water Usage Management	67
	303-5	Water consumption	3.3.1 Water Usage Management	67

Category	Disclosure Item		Corresponding Section	Page
Product Quality & Safety				
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	2.1.2 Green Product Innovation	42
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2.1.3 Green Product Innovation	44
Customer Relationship Management				
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.2.1 Customer Satisfaction Management	46
Talent Development & Training				
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	4.2.1 Talent Development	95
	404-2	Programs for upgrading employee skills and transition assistance programs	4.2.1 Talent Development	94
	404-3	Percentage of employees receiving regular performance and career development reviews	4.2.2 Performance Evaluation	96
Occupational Health & Safety				
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	4.3.1 Occupational Safety Policy	97
	403-2	Hazard identification, risk assessment, and incident investigation	4.3.2 Hazard Reduction	98
	403-3	Occupational health services	4.3.3 Health Promotion	102
	403-4	Worker participation, consultation, and communication on occupational health and safety	4.3.1 Occupational Safety Policy	98
	403-5	Worker training on occupational health and safety	4.3.2 Hazard Reduction	102
	403-6	Promotion of worker health	4.3.3 Health Promotion	102
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.3.2 Hazard Reduction	102
	403-8	Workers covered by an occupational health and safety management system	4.3.1 Occupational Safety Policy	97
	403-9	Work-related injuries	4.3.2 Hazard Reduction	101
	403-10	Work-related ill health	4.3.2 Hazard Reduction	101

Category	Disclosure Item		Corresponding Section	Page
Talent Attraction & Retention				
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	4.1.4 Employee Compensation	86
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	4.1.1 Talent Recruitment 4.1.7 Talent Retention	79 90
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.1.3 Employee Benefits	83
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	4.1.6 Labor-Management Communication	88
GRI 405: Diversity and Equal Opportunity 2016	405-2	Ratio of basic salary and remuneration of women to men	4.1.2 Diverse Workplace	82

SASB Standards Index

Code	Disclosure Metric	Response Content/Chapter	Page
Disclosure Topic: Greenhouse Gas Emissions			
RT-CH-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	(To be updated after verification)	63
RT-CH-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	3.2.3 Energy Conservation and Carbon Reduction Measures	65
Disclosure Topic: Air Quality			
RT-CH-120a.1	Air emissions of the following pollutants: (1) NOX (excluding N2O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	3.4.2 Air Pollution Control	73
Disclosure Topic: Energy Management			
RT-CH-130a.1	(1) Total energy consumed (2) percentage grid electricity (3) percentage renewable and (4) total self-generated energy	(1) 511,991.25 (2) 45.54% (3) 0.57% (4) 2,902.12	62
Disclosure Topic: Water Management			
RT-CH-140a.1	(1) Total water withdrawal and percentage from areas with high or extremely high baseline water stress; (2) Total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Reported sites are not located in high or extremely high-water stress areas	67
RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	No violations in 2024	68
RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	3.3 Water Resource Management	69
Disclosure Topic: Hazardous Waste Management			
RT-CH-150a.1	(1) Amount of hazardous waste generated, (2) percentage recycled	3.4.1 Waste Management	73
Disclosure Topic: Community Relations			
RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	5.1 Social Care	107

Disclosure Topic: Labor Health & Safety			
RT-CH-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	4.3.2 Hazard Reduction	101
RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	Annual health checkups for employees; biannual workplace monitoring for regulated chemicals. Please refer to 4.3 Employee Health & Safety for details.	103
Disclosure Topic: Product Design for Use-Phase Efficiency			
RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency	2.1.2 Green Product Innovation	43
Disclosure Topic: Chemical Safety & Environmental Management			
RT-CH-410b.1	(1) Percentage of products that contain Globally Harmonized System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	(1) None (2) 100%	42
RT-CH-410b.2	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	2.1.2 Green Product Innovation	42
Disclosure Topic: Genetically Modified Organisms			
RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	No such products	-
Disclosure Topic: Management of Legal & Regulatory Environment			
RT-CH-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	1.3.1 Risk Management	31
Disclosure Topic: Operational Safety, Emergency Preparedness & Response			
RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	No process safety incidents	-
RT-CH-540a.2	Number of transport incidents	No transportation incidents	-

Activity Metrics	Response
Production volume of reportable segment	PI Film: 1,772.37 metric tons

Appendix 1-12 Sustainability Disclosure Indicators – Electronic Components Industry

No.	Indicator	Type	2024 Disclosure Status
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantitative	Total energy consumption: 511,991.25 GJ Purchased electricity percentage: 44.97% Renewable energy usage rate: 0.57%
2	Total water withdrawal and total water consumption	Quantitative	Total water withdrawal: 214,248.56 m ³ Total water consumption: 202,955.56 m ³
3	Weight of hazardous waste generated and recycling percentage	Quantitative	3.67 metric tons, 0% recycled
4	Description of occupational accident types, number of cases, and rates	Quantitative	Lost-time injury cases: 3 Lost-time injury frequency rate (LTIFR): 6.80 Lost-time injury severity rate (LTISR): 9 For accident types, please refer to 4.3.2 Hazard Reduction
5	Product lifecycle management disclosure: Weight of scrapped products & e-waste, and recycling percentage	Quantitative	Currently, no scrapped product or e-waste recycling mechanism has been implemented; thus, no relevant data is available. Due to the high heat resistance and chemical stability of PI films, they are difficult to separate or reprocess, resulting in a 0% recycling rate.
6	Description of risk management related to the use of critical materials	Qualitative	PI films are widely used in industries such as electronics, aerospace, and optoelectronics, and their performance heavily depends on the stable supply and quality of critical materials. To ensure supply chain resilience and mitigate operational risks, the Company has established a comprehensive risk management system. Please refer to 2.3 Supply Chain Management for details.
7	Total monetary losses due to legal proceedings related to anti-competitive behavior regulations	Quantitative	None
8	Production volume by major product category	Quantitative	PI films: 1,772.37 metric tons

TCFD & Listed Company Climate-Related Disclosure Index

TCFD Recommended Disclosures			Climate-Related Information of TWSE/TPEX Listed Company	Corresponding Section	Page
Governance	TCFD 1(a)	Describe the board's oversight of climate-related risks and opportunities.	1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	3.1.1 Climate Governance	55
	TCFD 1(b)	Describe management's role in assessing and managing climate-related risks and opportunities.			
Strategy	TCFD 2(a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	3.1.3 Climate Strategy	58
	TCFD 2(b)	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	3. Describe the financial impact of extreme weather events and transformative actions.	3.1.3 Climate Strategy	58
	TCFD 2(c)	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	3.1.3 Climate Strategy	60
Risk Management	TCFD 3(a)	Describe the organization's processes for identifying and assessing climate-related risks.	4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	3.1.2 Climate Risk Management	56
	TCFD 3(b)	Describe the organization's processes for managing climate-related risks.			
	TCFD 3(c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.			
Metrics & Targets	TCFD 4(a)	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	3.1.3 Climate Strategy	60
	TCFD 4(b)	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan.	3.2.3 Energy Conservation and Carbon Reduction Measures	63

TCFD Recommended Disclosures			Climate-Related Information of TWSE/TPEX Listed Company	Corresponding Section	Page
	TCFD 4(c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	3.2.3 Energy Conservation and Carbon Reduction Measures	65
-			7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Currently, an internal carbon pricing mechanism has not yet been established.	-

Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

		Scope 1	Scope 2	Scope 3
2023	Covered Entity	TAIMIDE TECH. INC.		Not yet inventoried
	Total Emissions (metric tons CO ₂ e)	15,027.47	26,813.68	
	GHG Emission Intensity (tCO ₂ e /total production (metric tons))	15.57	27.78	
	Assurance Institutions	SGS Taiwan Limited		
	Assurance Status Description	The Tongluo Plant has completed third-party certification.		
2024	Covered Entity	TAIMIDE TECH. INC.		Assessed and disclosed on the website
	Total Emissions (metric tons CO ₂ e)	16,251.82	30,310.56	
	GHG Emission Intensity (tCO ₂ e /total production (metric tons))	9.17	17.10	
	Assurance Institutions	SGS Taiwan Limited		
	Assurance Status Description	TAIMIDE TECH. INC. has completed third-party certification.		

Notes:

1. Direct emissions (scope 1, i.e., emissions directly from sources owned or controlled by the Company), indirect energy emissions (scope 2, i.e., indirect greenhouse gas emissions from electricity, heat, or steam) and other indirect emissions (scope 3, i.e., emissions from company activities that are not indirect energy emissions, but originate from sources owned or controlled by other companies). Scope 3 data disclosure will be evaluated in the future.
2. Subsidiaries included in the consolidated financial report must begin assurance procedures starting from 2029.

Greenhouse gas reduction targets, strategy, and concrete action plan

Short-term Target (2025)	Medium-term Target (2026-2029)	Medium-term Target (2030)	Long-term Target (2050)
➤ 10% reduction in combined Scope 1 & 2 carbon emissions	➤ 20% reduction in Scope 1 & 2 emissions ➤ Renewable energy to account for >2% of electricity use	➤ 35% reduction in Scope 1 & 2 emissions ➤ Establish supply chain carbon management mechanism	➤ Net-zero Scope 1 & 2 emissions ➤ Full transition to green electricity ➤ Achieve supply chain carbon neutrality
Planned Measures: ● Implement energy-saving production technologies ● Optimize equipment efficiency ● Institutionalize internal carbon inventory processes ● Upgrade boiler and HVAC systems to reduce natural gas consumption	Planned Measures: ● Expand renewable energy procurement (including T-RECs) ● Implement carbon neutrality programs ● Calculate product carbon footprints	Planned Measures: ● Assess carbon neutrality progress ● Conduct Scope 3 inventory and supply chain carbon management ● Phase in complete transition to green electricity	Planned Measures: ● Deploy emission offset solutions (e.g., natural carbon sequestration) ● Achieve net-zero carbon emissions

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達邁科技股份有限公司 2024 年度永續報告書

對於這份獨立保證意見聲明書所載內容或相關事項之任何疑問，將由達邁科技一併回覆。

本證明書以英文作成並已翻譯為中文以供參考。

查帳方法

- 對來自外部團體的議題向外部利益相關者進行訪談，以確認本報告書中所聲明的合適性；
- 與管理者討論如何與外部關係人連繫的方式；然而，我們並未直接接觸外部利益關係人；
- 訪談 20 位與永續性管理、報告書編製及資訊提供有關的員工；
- 審查有關組織的關鍵性發展；
- 審查內部稽核的發現；
- 審查報告書中所作宣告的支持性證據；
- 針對公司報告書及其相關 AA1000 當責性原則(2018)中有關包容性、重大性、回應性及衝擊性原則之流程管理進行審查。

英國標準協會於 1901 年成立，為全球標準與驗證的領導者。本驗證團隊係由具專業背景，且接受過 AA1000AS、ISO 14001、ISO 45001、ISO 14064 及 ISO 9001 之一系列永續性、環境及社會等管理標準的訓練，具有稽核員資格之成員組成。本保證係依據 BSI 公平交易準則執行。



For and on behalf of BSI: 
Peter Pu, Managing Director BSI Taiwan

Statement No: SRA-TW-811927
2025-07-16

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ISO 45001_2018-(20220910~20250910)



IECQ QC 080000_2017-
(20220929~20250927)



IATF 16949_2016-
(20220317~20250316) -
Tongluo Plant



IATF 16949_2016-
(20230707~20260706) - Xinpu
Plant



ISO 9001_2015 (20230418~20250316)
Integrated with IATF 16949 - Tongluo
Plant



ISO 9001_2015 (20230707~20260706)
Integrated with IATF 16949 - Xinpu Plant



ISO 14001_2015-
(20220908~20250904)

(To be updated after
verification)
ISO 14064 Greenhouse Gas
Emissions Verification
Opinion Statement



ISO 14067 Product Carbon Footprint Verification Opinion Statement



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