

The implementation of promoting sustainable development in 2023 and the differences and reasons from the code of practice for sustainable development of listed companies:

Content projects	Execution situation			Differences and reasons from the Code of Practice for Sustainable Development of Listed OTC Companies
	Yes	No	Abstract description	
1. Whether the company established a governance structure to promote sustainable development, and set up a full-time (part-time) unit to promote sustainable development, with the board of directors authorizing senior management to handle it, and what is the situation of board supervision?	Yes		<p>In order to deepen the company's vision of sustainable development, practice corporate social responsibility, and promote economic, environmental and social progress to achieve the goal of sustainable development. The company established a "Sustainability Office" in May 2024, with the Chairman serving as the highest supervisory authority. The office is responsible for leading the sustainability team to promote corporate sustainability strategies and various projects, including sustainability disclosures and the preparation of the sustainability report. It also identifies sustainability issues that are relevant to the company's operations and stakeholders, formulates work policies, allocates sustainability-related budgets across departments, plans and implements annual programs, and monitors the effectiveness of implementation to ensure that the sustainability strategy is fully integrated into daily operations.</p> <p>The establishment of the Sustainability Office is intended to coordinate the company's sustainability development direction, implement the short, medium, and long-term goals, formulate relevant management policies, address the concerns of various stakeholders, and communicate and integrate strategies, goals, and project execution related to environmental, social, and governance (ESG) aspects. This is done to achieve the company's vision, mission, and core values. The office will regularly report on its progress to the Board of Directors.</p> <p>Regulatory authorities stipulate that OTC companies with a paid-in capital of less than NT\$2 billion are only required to voluntarily or gradually implement sustainability development initiatives. The company reported its sustainability development policy and related implementation matters to the Board of Directors on October 27, 2023. (For detailed information please refer to pages 14-25 of the 2022 Corporate Sustainability Report.)</p>	None
2. Does the company conduct risk assessments on environmental, social and corporate governance issues related to the company's operations and formulate relevant risk management policies or strategies based on the principle of materiality?	Yes		<p>The company refers to the "GRI Standards" sustainability reporting principles, including stakeholder inclusivity, sustainability context, materiality, and completeness, to identify material topics. Through a systematic approach, the company aims to identify significant topics that are of concern to stakeholders and have an impact on society. This allows the company to respond appropriately to stakeholders' concerns, engage in effective communication, and focus on the future directions for corporate sustainability development.</p> <p>Before confirming the annual material topics, Eris Sustainability Development Team first adjusted the topics based on the previous year's themes and sustainability trends through a questionnaire. This process resulted in the selection of 21 sustainability topics. For the year 2022, the team referred to the GRI Standards 2021 version's recommendations on materiality assessment methods. In this assessment, the company considered factors such as "impact severity," "likelihood of occurrence," and "involvement of human rights" in relation to its economic, social, and environmental impacts, calculating an impact index for each topic. Based on this, the results for 2022 identified 11 material topics. Among them, "waste management" and "human rights protection" were added as material topics due to increased focus and impact from regulatory compliance and other factors, while "labor-employer relations" was removed from the list as its relevance and impact decreased.</p> <p>For details, please refer to pages 18~24 and pages 39~40 of the 2022 Corporate Sustainability Report.</p>	None
3. Environmental issues (1) Whether the company established an appropriate environmental management system based on its industrial characteristics?	Yes		<p>The company's environmental management system is based on the company's environmental policy and the ISO 14001:2015 international standard as its primary framework. It is also established with consideration of the environmental impact of the company's organizational activities, products, and services.</p> <p>The requirements of the environmental management system primarily regulate the company's operations, including the management of raw materials, processes, products, services, and waste (or pollutants), to effectively manage any potential negative impacts on the environment or</p>	None

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			non-compliance issues. In 2022, the company's plant fully complied with local regulations, with no environmental violations. For detailed information, please refer to page 64 of the 2022 Corporate Sustainability Report, under "Environmental Policy and Management Objectives."																																			
(2) Is the company committed to improving the utilization efficiency of various resources and using recycled materials with low impact on the environment?	Yes		During the product design development stage, the company adopts green design guidelines and follows the ISO 9001 quality management system infrastructure to introduce green product management. In order to reduce the waste of resources and reduce the environmental load of products in the life cycle. Eris considers waste reduction while developing products, uses recycled materials and environmentally friendly materials, and introduces green products with design concepts that are easy to disassemble and recyclable design concepts as part of its green product innovation approach during product development. For details, please refer to pages 62、65~81 of the 2022 Corporate Sustainability Report "The company's measures in response to various energy issues".	None																																		
(3) Whether the company assessed the potential risks and opportunities that climate change poses to the company now and in the future, and has it taken measures to respond to climate-related issues?	Yes		Facing the challenge of global climate change, Eris responded to the international trend of carbon reduction and referred to the "Task Force on Climate-related Financial Disclosure (TCFD)" issued by the Financial Stability Board (FSB) as a framework for corporate management and information disclosure on climate change issues. For details, please refer to "Climate Change Risks" on pages 65-68 of the 2022 Corporate Sustainability Report.	None																																		
(4) Has the company collected statistics on greenhouse gas emissions, water consumption, and total waste weight in the past two years, and formulated policies for energy conservation, carbon reduction, greenhouse gas reduction, water use reduction, or other waste management?	Yes		<p>The company has set short, medium and long-term performance and goals for energy conservation, carbon reduction, waste reduction and green energy since 2021 (please refer to page 64 of the 2022 Sustainability Report). The company conducts inventory of greenhouse gas emissions, water consumption and total waste weight in a phased manner and discloses them in the corporate sustainability report. For more details, please refer to pages 69-81 of the 2022 Corporate Sustainability Report. The key points of its implementation are summarized as follows:</p> <p>1.Greenhouse gas emissions:</p> <table border="1"> <thead> <tr> <th rowspan="2">Year</th> <th colspan="2">2021</th> <th colspan="2">2022</th> </tr> <tr> <th>Emissions</th> <th>Density</th> <th>Emissions</th> <th>Density</th> </tr> </thead> <tbody> <tr> <td>Inventory classification category items</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>scope 1 (tonne)</td> <td>109.56</td> <td>0.0533</td> <td>70.36</td> <td>0.0323</td> </tr> <tr> <td>scope 2 (tonne)</td> <td>10,682.06</td> <td>5.1930</td> <td>11,268.75</td> <td>5.1763</td> </tr> <tr> <td>scope 3 (tonne)</td> <td>5.81</td> <td>0.0028</td> <td>5.81</td> <td>0.0027</td> </tr> <tr> <td>Annual total carbon emissions (tonne)</td> <td>10,797.43</td> <td>5.2491</td> <td>11,344.92</td> <td>5.2113</td> </tr> </tbody> </table> <p>Greenhouse gas emissions in 2022 will increase by 547 tons of CO₂e compared with 2021, and the greenhouse gas emission intensity will be 6.02t-CO₂e/product (KK).</p> <p>Greenhouse gas reduction is an important way to combat climate change and global warming, and greenhouse gas inventory can serve as a basis for reduction effectiveness and continuous improvement. In order to review the effectiveness of greenhouse gas emissions and energy reduction measures, Eris has begun planning future greenhouse gas emissions statistics, and regularly tracks and controls implementation measures to review specific results year by year. It is expected to start with categories 1 and 2 of greenhouse gas emissions:</p> <p>Category 1 refers to the direct emissions from each factory. The sources include fuel combustion used by stationary emission sources (for example: diesel used in emergency generators), fuel combustion used by mobile emission sources (for example: used by official vehicles, trucks and</p>	Year	2021		2022		Emissions	Density	Emissions	Density	Inventory classification category items					scope 1 (tonne)	109.56	0.0533	70.36	0.0323	scope 2 (tonne)	10,682.06	5.1930	11,268.75	5.1763	scope 3 (tonne)	5.81	0.0028	5.81	0.0027	Annual total carbon emissions (tonne)	10,797.43	5.2491	11,344.92	5.2113	None
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			<p>forklifts). Diesel), or other activities and fugitive emission sources (such as fire-fighting equipment, septic tanks and refrigerant spills). The types of greenhouse gas emissions are carbon dioxide, methane, nitrous oxide and hydrofluorocarbons.</p> <p>Category 2 is indirect emissions between purchased electricity, and the main greenhouse gas emissions are carbon dioxide.</p> <p>Category 3 is other indirect emissions, which refers to other indirect emissions caused by emissions from sources that are not owned or controlled (for example, due to leasing, outsourcing, employee commuting, etc.).</p> <p>2. Water consumption :</p> <table border="1"> <thead> <tr> <th>Items / Year</th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>Tap water (tonne)</td> <td>113,408</td> <td>101,170</td> </tr> <tr> <td>Wastewater (tonne)</td> <td>93299</td> <td>90,135</td> </tr> <tr> <td>Wafer output (pieces)</td> <td>296,506</td> <td>295,137</td> </tr> <tr> <td>Unit water consumption (tonne)</td> <td>0.38</td> <td>0.34</td> </tr> <tr> <td>Unit wastewater output (tonne / piece)</td> <td>0.31</td> <td>0.31</td> </tr> <tr> <td>Annual total carbon emissions (tonne)</td> <td>18.26</td> <td>16.29</td> </tr> </tbody> </table> <p>Water consumption in 2022 will be reduced by 12,238 degrees compared with 2021, and CO2 emissions will be reduced by 1.97 t-CO2e.</p> <p>The company's water resources management policy is to implement water-saving measures to reduce water consumption per unit of product output and increase wastewater recovery rate. To achieve this goal, we design water-saving processes, recycle and reuse water resources, and combine them with high efficiency water management to effectively reduce water consumption. For details, please refer to the instructions on pages 62-63 of the 2021 Corporate Sustainability Report.</p> <p>3. Water consumption :</p> <p>Eris will carry out a wafer process cutting wastewater recycling project in 2021. It can save 13% of water bills in a year. Through the water recycling system, the production water with a certain water quality in the production line is recycled and reused, mainly for those with large water consumption. This process allows the company's overall internal water cycle to reach a certain standard by recycling secondary water and then processing it, thereby reducing the supply of raw water and achieving the goal of significantly reducing water resources. The pure water regeneration time can also be extended to extend the pure water system regeneration time, which can reduce the number of regenerations and reduce the amount of wastewater discharge.</p> <p>In 2022, PAC dosing and filtration will be added to the neutralization tank at the end of the wastewater treatment process to once again reduce the concentration of inorganic pollutants in the water to enhance environmental protection.</p> <p>4. Waste management</p> <p>The waste management focuses on waste reduction during the manufacturing process, then reuse, and finally treatment or disposal. In order to effectively clean up waste, improve environmental sanitation, and achieve waste recycling, stabilization, and harmlessness. The company strictly abides by various waste-related regulations and thoroughly implements a waste management system. Our main waste comes from packaging materials for incoming components. The classification of waste and individual treatment measures are explained as follows:</p> <ol style="list-style-type: none"> (1) General garbage: such as domestic garbage in the office: it will be collected by the general affairs personnel and placed in the storage location specified by the building management committee, and the building management committee will outsource the processing. (2) Specific garbage: such as vinyl waste, etc.: After being piled up to a certain amount in a specific area of the park according to regulations, the manufacturer will be notified for recycling. 	Items / Year	2021	2022	Tap water (tonne)	113,408	101,170	Wastewater (tonne)	93299	90,135	Wafer output (pieces)	296,506	295,137	Unit water consumption (tonne)	0.38	0.34	Unit wastewater output (tonne / piece)	0.31	0.31	Annual total carbon emissions (tonne)	18.26	16.29	
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			<p>(3) Containers and empty barrels: For example, empty tubes of tin paste, empty barrels of solvents such as propane bromide and IPA are stacked in a specific area of the warehouse in accordance with regulations. After a certain amount is reached, the manufacturer is notified for recycling.</p> <p>(4) Waste that can be recycled: Scraps will be handled by the material responsible person, and mechanical processing scrap metal will be handled by the R&D responsible person. Waste paper boxes, iron cans, aluminum cans, glass cans, metal hardware, dry batteries, waste 3C, fluorescent tubes, PET bottles, aluminum foil packages, gas cans, pesticide cans, PVC cans, etc. are classified and recycled according to the park.</p> <p>(5) After the prescribed retention period, confidential documents and account books can be submitted for destruction in order to facilitate destruction and comply with the principle of confidentiality. After approval, the General Affairs Department will be responsible for contacting qualified manufacturers to implement water sales, and the processing records will be retained in the General Affairs Department.</p> <p>(6) Hazardous industrial wastes: For example, laboratory waste liquids, waste oils, etc. that reach a certain amount will be disposed of by relevant units or general affairs to qualified vendors.</p> <p>(7) When outsourcing waste removal operations, waste should not be scattered and splashed to pollute the environment. The general affairs department should keep treatment records including the removal date, removal handler, waste type and quantity. Records of outsourced waste disposal must be kept for at least three years for future reference.</p> <p>(8) If any non-compliant cleaning operations are found, improvements should be made in accordance with the "Environmental Abnormality Handling Procedures".</p> <p>(9) Process waste disposal cost saving plan: The waste produced by the manufacturing process in factory is cleared and processed by qualified contractors. During the removal process, the removal route is confirmed through the GPS real-time tracking system. A total of 228.908 tons of waste was generated in 2022, with a reuse rate of 98%. The reuse amount increased by 104.02 tons and 31% compared with 2021.</p> <table border="1"> <thead> <tr> <th>Items</th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>Waste disposal volume-(harmful)/ (tons)</td> <td>1.66</td> <td>2.56</td> </tr> <tr> <td>General waste disposal volume-(non-recyclable)/ (tons)</td> <td>56.8955</td> <td>1.5680</td> </tr> <tr> <td>General waste disposal volume- (reusable)/ (tons)</td> <td>120.7600</td> <td>224.7800</td> </tr> <tr> <td>Total amount of waste (tons)</td> <td>179.3155</td> <td>228.9080</td> </tr> <tr> <td>Waste recycling rate (%)</td> <td>67%</td> <td>98%</td> </tr> <tr> <td>Density (tons/kk)</td> <td>0.1101</td> <td>0.1215</td> </tr> <tr> <td>Amount of waste per unit product (KK/ton)</td> <td>0.0359</td> <td>0.0021</td> </tr> </tbody> </table>	Items	2021	2022	Waste disposal volume-(harmful)/ (tons)	1.66	2.56	General waste disposal volume-(non-recyclable)/ (tons)	56.8955	1.5680	General waste disposal volume- (reusable)/ (tons)	120.7600	224.7800	Total amount of waste (tons)	179.3155	228.9080	Waste recycling rate (%)	67%	98%	Density (tons/kk)	0.1101	0.1215	Amount of waste per unit product (KK/ton)	0.0359	0.0021	
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<p>4. Social issues</p> <p>(1) Does the company formulate relevant management policies and procedures in accordance with relevant laws and international human rights conventions?</p>	Yes		<p>Eris attaches great importance to the value of human rights. We abide by international human rights norms, support the international human rights protections our employees deserve, and treat them with equality, dignity and respect. We do not tolerate any workplace discrimination or inhumane treatment, such as verbal harassment, abuse, corporal punishment, psychological coercion or verbal persecution. The company complies with legal requirements and formulates and implements the "Human Rights Policy" in accordance with the instructions of the top management. We clearly stipulate in our recruitment policy that we "do not employ child labor", do not force or threaten employees in any way to provide involuntary labor, and ensure that employees are employed voluntarily and can terminate the employment relationship freely.</p>	None																								

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			<p>Eris supports its insistence on human rights with actions and creates a safe and friendly working environment. The company follows and supports the United Nations' Universal Declaration of Human Rights, the United Nations Global Compact, and the International Labor Organization Convention and various international human rights conventions, implements the Responsible Business Alliance and its Code of Conduct, and is committed to protecting the basic human rights of employees and respecting them equally. all employees. This policy applies to Eris and all subsidiaries within the group, and suppliers, customers and partners are expected to abide by the following human rights policies to jointly safeguard human rights:</p> <ul style="list-style-type: none"> ✓ Create a safe, hygienic and healthy working environment ✓ Prohibition of child labor ✓ Prohibition of forced labor ✓ Fight against discrimination, bullying and harassment ✓ Respect equality in the workplace and ensure equal job opportunities ✓ Establish multiple communication channels ✓ Regularly review and improve relevant systems and actions <p>Eris also regularly promotes the company's "Human Rights Policy" and "Corporate Social Responsibility Policy" to employees through education and training, clearly conveying that the company is committed to practicing corporate social responsibility and supporting employees' human rights, health and safety environment to reflect corporate values and commitments. In addition, the company has also formulated personnel selection policies (no child labor) and sexual harassment prevention and control measures. It will never tolerate any inhumane treatment, including sexual harassment, corporal punishment, discrimination, psychological coercion or verbal abuse, etc., and takes practical actions to safeguard human rights.</p>	
(2) Does the company formulate and implement reasonable employee welfare measures (including salary, vacation and other benefits, etc.), and appropriately reflect operating performance or results in employee remuneration?	Yes		<p>Employees are important assets of an enterprise. Providing reasonable salary and benefits can create good economic and living conditions for employees, allowing outstanding talents to stay in the company and help improve the competitiveness of the enterprise. Eris follows government regulations and evaluates market salary levels to provide employees with highly competitive salary and good benefits, allowing colleagues to maintain a high quality of life and demonstrate their abilities and value at work without worries.</p> <p>Eris in order to encourage and show appreciation for employees' hard work and dedication, provides each employee with, in accordance with the company's regulations, 12 months of base salary annually. In addition, employees receive performance-based bonuses for the three major holidays and performance or project bonuses based on business performance and individual contributions. If the company generates a profit in any given year, 1% to 5% of the profit will be allocated for employee compensation. Furthermore, the company conducts annual salary adjustments based on market salary levels, business trends, and performance evaluations, considering different job roles, ranks, and performance results.</p> <p>For the company's detailed employee benefits, please refer to pages 44~54 of the 2022 Corporate Sustainability Report.</p>	None
(3) Does the company provide a safe and healthy working environment for employees and provide regular safety and health education to employees?	Yes		<p>Eris promises to strictly abide by relevant occupational safety and health regulations and other relevant requirements, and strengthen the occupational safety and health awareness of employees within the company's control through publicity to reduce the risk of accidents. The occupational safety management work in the factory is supervised by a dedicated unit responsible for implementing occupational safety management activities. In accordance with the company's occupational safety policy, each factory sets its own applicable performance targets. The company's overall goal: zero major occupational disasters (fatal accidents are defined as major occupational disasters).</p> <p>The company has an Occupational Safety and Health Committee with the CEO as the chairman, the occupational safety office business manager as</p>	None

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			<p>the executive secretary, the general manager appoints department-level supervisors as members, and at least 5 labor representatives recommended by the factory employees. Every three members of the committee Regular meetings will be held once a month, and unscheduled meetings may be convened by the executive secretary based on actual needs. (Members elected by the Occupational Safety and Health Committee serve a 2-year term and may be reelected).</p> <p>In addition to the supervisors responsible for decision making the committee also has labor seats, which serve as the main communication channel for employees to participate in the occupational safety management system. Employees can provide occupational safety-related issues or opinions to department representatives and raise them at regular meetings, directly with senior management through the committee. communicate. Each factory has an occupational safety office. The occupational safety office is the company's occupational safety and health management unit. It has a Category A occupational safety and health business manager and subordinate occupational safety and health management personnel. The company also conducts verification of the occupational safety and health management system from time to time, requiring all departments to implement relevant safety and health business implementation and regular education and training, including the planning and execution of fire protection equipment (installation) and water and electricity, and the clean-up, monitoring and control of industrial waste, emergency handling procedures, etc. In order to prevent occupational disasters and maintain workplace safety, the company regularly implements safety and health education and training for all employees. A total of 451 people have completed training in 2022, totaling 1,076 hours.</p>	
(4) Has the company established an effective career development training program for employees?	Yes		<p>Based on the operational strategies and policies, and in conjunction with the functional development map, the company formulates annual training plans suitable for all levels, and continues to promote the goals of a learning organization and coaching management. The company holds annual assessments and employee satisfaction surveys every year to encourage and discover employee development capabilities. It also has human resources management procedures and provides timely training based on career development. To facilitate employees' career development, we arrange training courses. The company's training courses include new employee education and on-the-job training, and assessments and effectiveness evaluations are conducted on the courses to motivate employees.</p> <p>The competitiveness of employees is an important driving force for the company's growth. Only with professional skills and abilities can we provide customers with better and more professional services. Therefore, Eris arranges professional courses such as department internal training, quality system, industrial safety and environmental safety, internal audit and internal control, production management and administrative management based on the capabilities required for each position, so that colleagues can continue to improve and improve in their professional fields. A total of 901 people have completed professional training in 2022, totaling 2,091 hours. In addition, the company has established on-the-job training management measures for employees to encourage colleagues to pursue the improvement of professional capabilities and improve their personal knowledge and skills.</p>	None
(5) Regarding customer health and safety, customer privacy, marketing and labeling of products and services, does the company follow relevant laws and international standards, and establish relevant consumer rights	Yes		<p>Eris has always adhered to strict audit standards for product quality. In order to strengthen customers' confidence in product quality, we provide customers with quality assurance and peace of mind through third-party verification. Currently, we have passed ISO 9001:2015 quality management system, IATF16949: 2016 automotive quality management system verification, as well as VDA6.3 German automotive industry process audit (Process Audit) and many other product quality and manufacturing processes comply with the requirements of multiple regulations and international quality standards.</p> <p>Eris firmly believes that providing high-quality services and maintaining good and stable partnerships with customers will have an important impact on the company's ability to maintain stable profits and win cooperation with</p>	None

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protection policies and complaint procedures?			new customers in the future. In order to effectively handle customer complaints and improve customer satisfaction with product quality, hazardous substances, yields, technology, delivery and services, the company has established a clear "Customer Handling Procedure" as the process and principle for handling customer complaints. For the specific description of the process adopted, please refer to pages 58~62 of the 2022 Corporate Sustainability Report. During 2022, the company had no complaints about infringement of customer privacy or loss of customer information.	
(6) Has the company formulated a supplier management policy that requires suppliers to comply with relevant norms and implementation status on issues such as environmental protection, occupational safety and health, or labor rights?	Yes		<p>In order to grasp information such as raw material supply quality and delivery time in real time, the company conducts monthly assessments on major internally approved raw material suppliers to avoid impact on operations or production due to external uncertainties and risks. Its assessment items include five indicators. In addition to deducting points for non-conformities, a bonus point mechanism is also established to encourage suppliers to provide independent improvements. A summary of the five assessment indicators is as follows:</p> <ol style="list-style-type: none"> 1. Incoming material quality: Score based on the quality of raw materials and implementation of hazardous substance management. 2. Customer complaints: Confirm whether the quality of raw materials, delivery time, environmental management, and implementation of hazardous substance control have caused losses to Eris clients. 3. Internal complaints from Eris: Monitoring suppliers' material quality, delivery time, supply stability, and environmental management to cooperate with Eris's related environmental improvements or corporate social responsibility promotion, etc. 4. Delivery time: Manage delivery punctuality and coordination to avoid suppliers causing excess transportation due to delivery of production raw materials or other reasons; prevent improper procurement cost transfer, and ensure that if suppliers encounter natural disasters capable of emergency response. 5. Cooperation: Suppliers will be evaluated based on cooperation matters related to emergency support, continuous environmental improvement, improvement of labor safety environment, continuous quality improvement, cost reduction, etc. <p>After evaluation, the results will be divided into Level A (increase order quantity as appropriate), Level B (passed - no reward or punishment), Level C (passed, but needs to be observed, if there is improvement, continue production, if it still cannot be effectively improved, If necessary, reduce production as appropriate), D grade (reduce production as appropriate), E grade (reduce or suspend order quantity, and improve within a time limit), F grade (disqualified), if there is F grade (disqualified, listed as unqualified manufacturer) , will not cooperate).</p> <p>The company has long been committed to a localized procurement policy. Since 2018, it has cooperated with more than 100 raw material manufacturers around the world. Among them, domestic manufacturers (including original factory branches, agents, and distributors in Taiwan) account for about 85%. Take practical actions to support local companies. The company guarantees that the metals contained in any products sold to customers comply with DRC Conflict-Free specifications and uses the following commitments:</p> <ol style="list-style-type: none"> 1. Do not purchase conflict minerals produced and exported from conflict areas. 2. Require suppliers to refuse to use conflict minerals produced and exported from conflict areas and sign a conflict-free minerals commitment letter to the company. 3. Our suppliers are required to manage their upstream and downstream suppliers and must comply with conflict-free mineral requirements. 4. Our company will do its best to source materials and refuse to use conflict minerals produced and exported from conflict areas. <p>None of the company's existing suppliers and contractors will have any actual or foreseeable major negative impacts on the environment, labor conditions, human rights, society, etc. in 2022.</p>	None

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5. Does the company refer to internationally accepted reporting standards or guidelines to prepare corporate social responsibility reports and other reports that disclose the company's non-financial information? Has the previous report obtained the confidence or assurance opinion of a third-party verification unit?	Yes		Our company's Corporate Sustainability Report is prepared in accordance with the "Sustainability Development Practices Guidelines for OTC-listed Companies" and refers to the Global Reporting Initiative (GRI) Standards (2021) Core Options, as well as the framework of the Task Force on Climate-related Financial Disclosures (TCFD), the United Nations Sustainable Development Goals (SDGs), and the Sustainability Accounting Standards Board (SASB) sustainability indicators. The financial data disclosed in this report has been audited by the accounting firm (Deloitte) in accordance with the International Financial Reporting Standards (IFRS) and is presented in New Taiwan Dollars (NTD). The management systems mentioned in the report, such as ISO 9001, IATF 16949, VDA 6.3, and ISO 14001, have all been certified by third-party verification bodies.	None
6. If a company has its own sustainable development code based on the "Code of Practice for Sustainable Development of Listed Companies", please describe the differences between its operations and the code: In order to concretely implement the sustainable development of the enterprise, the company's board of directors approved some provisions of the "Sustainable Development Code of Practice" in January 2022, which clearly defines (1) implementation of corporate governance, (2) development of a sustainable environment, (3) maintenance Social welfare, (4) Strengthen the four main principles of corporate social responsibility information disclosure. Daily operations are implemented according to these four main principles, and no discrepancies occur. At the same time, through the "Corporate Sustainability Management System", we integrate five major sub-management systems including quality, green products, environmental protection, occupational safety and health, and social responsibility to establish globally consistent policies and management. And by planning and promoting the corporate sustainability and social responsibility management system every year and publishing the corporate sustainability report every year, we review the effectiveness of the company's implementation of corporate social responsibility, and work closely with stakeholders to respond to the increasingly concerned environment and society. and corporate governance (ESG) trends.				
7. Other important information to help you understand the implementation of sustainable development: The company's corporate sustainable development policy is summarized as follows: Eris is committed to establishing a sustainable corporate management and social responsibility management system, adhering to norms and social ethical standards that exceed local laws and regulations, and while continuing to develop high-quality green products and services, it also considers the environment, employee health and safety, and human rights, in order to maintain rights and interests of interested parties. The corporate sustainability and social responsibility management system structured by our company covers five major management systems: quality, green products, environmental protection, occupational safety and health, and social responsibility. (1) The company has continued to issue its sustainability report for the third consecutive year. For detailed implementation content, please refer to the public information observatory. Sustainable development is a guiding principle that Eris adheres to in its operations. Through pioneering new initiatives and caring for the harmonious development of society and the environment, it is considered Eris core value. Since its establishment, the company has not only pursued the development of its main business but has also actively maintained good interaction with various stakeholders. continuously participates in social welfare and builds a sustainable supply chain for a friendly planet, fulfilling its corporate citizenship responsibility and striving for sustainable operation. Under the framework of social well-being for sustainable development, Eris has outlined four key areas of focus for 2023: "Educational Support," "Assistance to the Disadvantaged," "Community Care," and "Environmental Protection." A、Eris commitment to social well-being also extends to the welfare and care provided to employees. In 2023, the company organized employee travel, arranged health check-ups for staff, offered flu vaccinations for current employees, and continued to provide childcare subsidies as well as scholarships for the children of employees pursuing education. These are just some of the many benefits provided to support its workforce. B、This year, the company responded to the "Old Shoes Save Lives" campaign initiated by the International Christian Care Association. The company donated NT\$500,000 to support the initiative. Employees also contributed by donating unused clothes, shoes, and bags, collecting a total of 34 bags (including 1,047 pieces of clothing, 197 pairs of shoes, and 35 bags). These items were sent to Africa through the association, where they were shared with local residents, bringing joy to those who now have clothes to wear, shoes to protect their feet, and bags to carry. The company hopes that this gesture will transform the love from Taiwan into blessings, helping children in Africa who are often forgotten by the world, sparing them from the hardships of life and preventing the debilitating effects of "sand fleas." (The term "sand fleas" refers to a common disease among African children who lack shoes, which in some cases can be fatal). C、In the past 14 years since 2009, the company has initiated participation in World Vision's child adoption program and provide material sponsorship to many domestic orphanages, providing uninterrupted support for more than ten years.				

Content projects	Execution situation			Differences and reasons from the Code of Practice for Sustainable Development of Listed OTC Companies
	Yes	No	Abstract description	
			<p>D、The company has continued its collaboration with the Andrew Charity Association for the second consecutive year, donating NT\$1,000,000. Over 100 employees and their family members participated in a one-day volunteer activity, packaging food boxes and assisting in distributing them to families in need.</p> <p>E、For second year consecutive, the company has sponsored Taipei to operate The Institute of Management to print 500 copies of the health book Hua Tuo's Tenth Lecture – Health Lessons from Renowned Doctors of Taipei Veterans General Hospital. These books were distributed to employees to enrich their medical knowledge.</p> <p>F、Internally, the company has taken steps in environmental protection by participating in the Energy Bureau's energy-saving performance guarantee subsidy project. This includes the replacement of chiller units, the replacement of air compressors, and the expansion and installation of smart meters to enhance energy efficiency. The company has received an energy-saving subsidy of approximately NT\$1.2 million from the Energy Bureau. Additionally, the company has continuously improved the operation of variable-frequency air compressors, achieving a 13.6% reduction in electricity consumption, and has made effective improvements to chiller units, resulting in a 40.6% reduction in energy usage.</p> <p>G、In terms of environmental protection, the company organized a beach clean-up activity at the Laomei Green Reef in Shimen District, New Taipei City, continuing its focus on biodiversity. Through this event, the company hoped to allow employees and their families to experience the beauty of nature and the cycle of life on Earth, encouraging them to cherish our one and only planet. Laomei Green Reef was once selected by CNN as one of Taiwan's eight secret scenic spots. Located in Laomei Village, Shimen District, it is a volcanic reef formed after the eruption of the Datun Volcano. Over time, the softer parts of the rock have been eroded by the waves, leaving behind the harder parts to form long grooves. These grooves (scientifically known as tidal and sea erosion grooves) are a natural spectacle created by the growth of seaweed. In recent years, however, the area has faced a survival crisis due to the effects of warm winters and human trampling. The company solemnly urges visitors to the Laomei Green Reef to "avoid stepping on the grooves and damaging the growth environment," recommending that people appreciate the site from the beach to help ensure the sustainability of this precious natural habitat.</p> <p>As we coexist on the same planet, Eris continues to uphold the spirit of "when others are hungry, we are hungry too", continue to give back to the society, build an earth-friendly supply chain, and fulfill corporate citizenship responsibilities. We hope that the company can do its part in protecting the earth.</p>	
			<p>(2) Health and Safety</p> <p>The company believes that creating a safe and secure working environment can unleash the unlimited potential of employees and is also the driving force for the company's progress. Therefore, in addition to complying with environmental protection and safety and health regulations, every operation is also committed to eliminating or reducing safety and health risks caused by processes, facilities and activities to employees, suppliers, contractors and stakeholders, in order to create economic, Environmental protection and occupational safety and health complement each other. The company sincerely hopes that all internal colleagues and external stakeholder groups (such as suppliers, contractors, customers), etc. can understand the company's environmental and safety policies, determination and specific practices to implement environmental protection and reduce risks. We can also attach importance to environmental protection, safety and health, and work together for environmental protection, safety and health. The company has established environmental, safety and health policies and quality policies as the standards for employees' personal protection and social responsibility in the working environment.</p> <p>A. Environmental policy :</p> <p>In order to attach importance to environmental protection and sustainable corporate development, the company promises to fulfill its corporate responsibilities to society, promote environmental awareness, implement corporate environmental protection work, and formulate environmental management policies, as explained below:</p> <p>(A)Implement environmental management and comply with regulatory requirements: Follow and comply with relevant environmental, safety and health laws, regulations and other requirements.</p> <p>(B)Promote energy conservation and waste reduction, and prevent environmental pollution: Continuously improve environmental and safety and health performance through pollution prevention, accident prevention, energy resource conservation, and promotion of industrial waste reduction, responsible care, etc.</p> <p>(C)Sustainable use of resources and good environmental protection: Promote environmental and safety and health management-related education and training activities to make employees aware of their personal responsibilities, so as to enhance employees' environmental and safety and health awareness, and promote their participation in implementation.</p> <p>(D)Committed to continuous improvement and creating a high-quality environment: establish good communication channels to communicate our environmental and safety policies and related requirements and goals to employees, suppliers, contractors, surrounding people and related groups.</p> <p>(E)Implementation methods:</p> <p>a Planning and execution of fire-fighting equipment (installations): In response to changes in the site, the company regularly reviews the rationality and safety of fire-fighting equipment (installations), and marks fire-fighting equipment (installations) and emergency evacuation location maps at appropriate locations on each floor. In addition, in accordance with the provisions of laws and regulations, professional and qualified fire safety inspection agencies are entrusted to perform annual fire inspection and maintenance declarations.</p> <p>b Planning and execution of water and electricity: Proper promotion and control of water and electrical equipment used in the company will be carried out to save energy in water and electricity. The company's factory affairs department is responsible for</p>	

Content projects	Execution situation			Differences and reasons from the Code of Practice for Sustainable Development of Listed OTC Companies
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			<p>checking whether the company's electricity and power systems are normal, and whether the water equipment is normal, and complete records are kept. If any abnormalities are found, they will be corrected immediately.</p> <p>c Cleaning, monitoring and control of industrial waste: According to the classification of industrial waste, the waste in the factory can be divided into the following categories:</p> <p>(a) Hazardous industrial waste: Based on the "Hazardous Industrial Waste Identification Standards" announced by the Environmental Protection Agency of the Executive Yuan, qualified which the removal manufacturer performs removal and recycling processing.</p> <p>(b) General industrial waste: Waste other than hazardous industrial waste generated within the enterprise shall be removed and recycled by qualified removal vendors.</p> <p>B. Quality policy (Pursue continuous improvement to meet customer needs) :</p> <p>We commitment to do We will go all out with the quality policy of "assuming that first-class equipment", "providing first-class service" and "selling first-class products".</p>	

Climate-related information for listed OTC companies

1 Climate-related information implementation status

	Contents	Implementation status
1.	Describe the board and management's oversight and governance of climate-related risks and opportunities.	<p>The company has referenced the TCFD framework to identify climate change risks and opportunities, and to develop response measures and target plans, with the aim of mitigating the impact of climate change risks on business operations. The identification and assessment of climate risks are carried out by the Sustainability Integration Task Force and the Environmental Safety and Supply Chain Team, using the TCFD's climate-related financial disclosure recommendations. Through meetings and one-on-one interviews, a list of climate change risk issues was created. This was followed by setting future climate scenario conditions, conducting risk identification and analysis to assess potential risks, and performing qualitative or quantitative analysis on medium- to high-risk items. The potential financial impacts of these risks were evaluated, and a climate change risk matrix was created based on "impact/relatedness" and "likelihood/timing" to complete the materiality assessment analysis. For significant climate risk issues, after evaluating existing climate adaptation measures, new response measures and adaptation plans were proposed to address any gaps and facilitate continuous improvement.</p> <p>To clarify the short, medium, and long-term risks posed by climate change, the company, in 2022, referred to the TCFD-recommended climate risk categories and conducted a second climate change risk assessment. Through future climate scenario setting, the company further analyzed the risks that could affect its operations in the future.</p>
2.	Describe how the identified climate risks and opportunities affect the company's business, strategy and finance (short-term, medium-term, long-term).	<p>(1) Transition Risks: The company, referencing the International Energy Agency (IEA WEO 2021) report, has set the future baseline scenario as "a global temperature rise of 1.5°C" with a time horizon of 2030. Based on this scenario, the company will evaluate the risks it may face in future climate conditions, according to the attributes of each identified risk event.</p> <p>(2) Physical Risks: To address the potential most severe climate disasters in the future, the company has based its analysis on the RCP8.5 high-carbon scenario from the "Intergovernmental Panel on Climate Change (IPCC)" AR5 assessment report. Using disaster potential maps and related research data published by the National Disaster Prevention and Protection Technology Center, the company has set scenarios for three climate disasters: "flooding," "drought," and "extreme heat." These scenarios are assessed based on factors such as the "probability of occurrence," "potential scale," and "potential impact on the company's facilities" to evaluate the physical risks that may arise under future climate conditions.</p>
3.	Describe the financial impact of extreme climate events and transition actions.	<p>The evaluation process focused on identifying 5 key risks from a total of 14 climate risks. Among the transition risks, these include: "carbon tax," "renewable energy share requirements," and "low-carbon technology transformation." The physical risks identified are "unstable water supply affecting production" and "electricity price increases leading to higher electricity costs."</p>
4.	Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.	<p>The company also identified opportunities arising from climate change and formulated adjustment strategies and goals, aiming to reduce the potential negative impacts of climate change on business operations. For detailed information, please refer to the summary below or pages 65–68 of the 2022 Sustainability Report. This report was presented to the board of directors on October 27, 2023.</p>
5.	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and main financial impacts used should be explained.	

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<p>6. If there is a transformation plan to manage climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transformation risks.</p>	<table border="1"> <thead> <tr> <th>Category</th> <th>climate change risks</th> <th>Risk occurrence time</th> <th>Impact</th> <th>Countermeasures</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Policy regulations</td> <td>Carbon fee collection</td> <td>Short term</td> <td> <ul style="list-style-type: none"> When carbon emissions exceed the collection threshold, carbon fees or other external taxes will be levied, which will increase the company's operating costs. </td> <td rowspan="8"> <ol style="list-style-type: none"> Continue to track the status and trends of legal amendments and assess possible impacts. Response strategies have been formulated to ensure that the company's operations comply with relevant legal requirements. 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<p>7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</p>	<p>Currently, the company does not utilize an internal carbon pricing mechanism. We will first identify the objects within the company that should be subject to carbon emission control, classify and summarize the different departments, conduct an inventory of carbon emission data for these controlled objects, and then refer to the carbon fees or carbon tax practices of peers to conduct carbon tax levies. levy.</p> <p>In addition, a fund is established within the company to manage the revenue generated from these taxes, and the regulated objects can propose reduction project plans to this fund to obtain subsidies, thereby reducing the expenditure of the department.</p> <p>The trend of internal carbon pricing is to use each unit within the company to spontaneously propose carbon reduction ideas, find reduction opportunities from the bottom up, and implement them, so as to increase the company's overall contribution to carbon emission reduction.</p>																																													
<p>8. If climate-related goals are set, information such as the activities covered, greenhouse gas emission scope, planning schedule, annual achievement progress, etc. should be explained; if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, information such as Explain the source and quantity of carbon reduction credits or the quantity of renewable energy certificates (RECs) being redeemed.</p>	<p>According to the "Sustainable Development Roadmap for Listed Overseas Companies" issued by the Financial Supervisory Commission in March 2022, the company is a company with a paid-in capital of less than 5 billion yuan, and individual companies (i.e. parent companies) should apply in the third stage. The greenhouse gas inventory (that is, the inventory will be completed in 2026 and the verification will be completed in 2028) will continue to control the completion of the greenhouse gas inventory and verification disclosure schedule in accordance with the reference guidelines and relevant regulations issued by the competent authority.</p> <p>Eris's short, medium and long-term performance and goals for energy conservation, carbon reduction, waste reduction and green energy since 2021</p> <table border="1"> <thead> <tr> <th>Category</th> <th>2021 benchmark</th> <th>2022 Achievements</th> <th>2024 (Short distance)</th> <th>2030 (Medium distance)</th> <th>2040 (Long distance)</th> <th>SDGs</th> <th>Corresponding items</th> <th>Category</th> </tr> </thead> <tbody> <tr> <td>Save electricity (kwh/KK)</td> <td>13.063</td> <td>11.751</td> <td>12.741</td> <td>12.700 (Reduce 3%)</td> <td>11.800 (Reduce 10%)</td> <td>10.500 (Reduce 20%)</td> <td></td> <td>13 清洁能源</td> </tr> <tr> <td>Save water (tonne/piece)</td> <td>0.380</td> <td>0.340</td> <td>0.380</td> <td>0.370 (Reduce 3%)</td> <td>0.34 (Reduce 10%)</td> <td>0.300 (Reduce 20%)</td> <td></td> <td>6 清洁饮水和卫生设施</td> </tr> <tr> <td>Waste reduction (tonne/KK)</td> <td>0.036</td> <td>0.002</td> <td>0.006</td> <td>0.035 (Reduce 3%)</td> <td>0.032 (Reduce 10%)</td> <td>0.028 (Reduce 20%)</td> <td></td> <td>12 负责任消费和生产</td> </tr> <tr> <td>Green energy (degree/year)</td> <td>0</td> <td>0</td> <td>0</td> <td>198,560 (Usage amount1%)</td> <td>1,063,950 (Usage amount5%)</td> <td>2,127,900 (Usage amount10%)</td> <td></td> <td>13 清洁能源</td> </tr> </tbody> </table>	Category	2021 benchmark	2022 Achievements	2024 (Short distance)	2030 (Medium distance)	2040 (Long distance)	SDGs	Corresponding items	Category	Save electricity (kwh/KK)	13.063	11.751	12.741	12.700 (Reduce 3%)	11.800 (Reduce 10%)	10.500 (Reduce 20%)		13 清洁能源	Save water (tonne/piece)	0.380	0.340	0.380	0.370 (Reduce 3%)	0.34 (Reduce 10%)	0.300 (Reduce 20%)		6 清洁饮水和卫生设施	Waste reduction (tonne/KK)	0.036	0.002	0.006	0.035 (Reduce 3%)	0.032 (Reduce 10%)	0.028 (Reduce 20%)		12 负责任消费和生产	Green energy (degree/year)	0	0	0	198,560 (Usage amount1%)	1,063,950 (Usage amount5%)	2,127,900 (Usage amount10%)		13 清洁能源
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<p>9. Greenhouse gas inventory and confirmation status (please refer to 1-1 and 1-2 separately).</p>																																														

1-1 Greenhouse gas inventory and confirmation status

1-1-1 Greenhouse Gas Inventory

The greenhouse gas emissions for the past two years, along with their intensity and data coverage, are as follows:

Year	2021		2022	
	Emissions	Density	Emissions	Density
Inventory classification category items				
scope 1 (tonne)	109,560	0.0533	70,360	0.0323
scope 2 (tonne)	10,682,060	5.1930	11,268,750	5.1763
scope 3 (tonne)	5,810	0.0028	5,810	0.0027
Annual total carbon emissions (tonne)	10,797,420	5.2491	11,344,920	5.2113
Diode output (kk)	1,629,000	-	1,884,000	-
Product unit carbon emissions (tonne/KK)	6.628	-	6.022	-

1-1-2 Greenhouse Gas Confirmation Information

A statement of the assurance status for the most recent two years ending on the date of publication of the annual report, including the assurance scope, assurance organization, assurance criteria and assurance opinions.

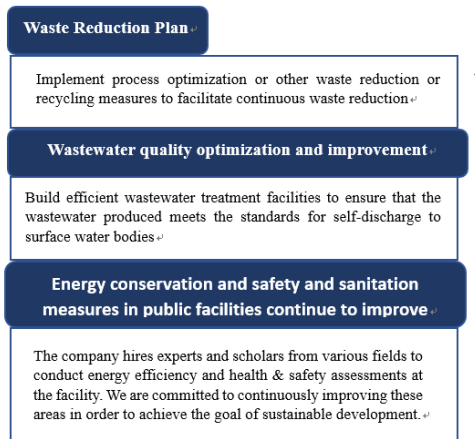
The company is actively planning to engage a third-party organization for assurance activities.

1-2 Greenhouse gas reduction targets, strategies and specific action plans

Describe the greenhouse gas reduction base year and its data, reduction targets, strategies and specific action plans, and the status of achievement of the reduction targets.

Year	Environmental issue	Item	Target savings		Actual savings		Targeted carbon reduction		Actual carbon reduction		Achievement rate
2022	Saving energy	Factory lighting replaced with LED lamps	13,000	kWh	12,693	kWh	6,6000	tCO2e	6,4607	tCO2e	97.60%
		Establish standard procedures for ice water machine control	400,000	kWh	374,503	kWh	203.6000	tCO2e	190.6220	tCO2e	93.60%
		Establish standard procedures for dryer control	1,200	kWh	1,130	kWh	0.6000	tCO2e	0.5752	tCO2e	94.20%
		800RT cooling water tower construction	230,000	kWh	234,753	kWh	117.1000	tCO2e	119.4893	tCO2e	102.10%
	Reducing waste	Recycling of waste molding rubber	240,000	KG	224,780	KG	120.0000	tCO2e	112.3900	tCO2e	93.70%
Total carbon reduction for the year 2022									429.5372	tCO2e	
2023	Saving energy	Wastewater treatment control standard procedure	100,000	kWh	98,024	kWh	50.9000	tCO2e	49.8944	tCO2e	98.00%
		The construction of a 500RT magnetic levitation chiller	570,000	kWh	578,160	kWh	290.1000	tCO2e	294.2834	tCO2e	101.40%
	Reducing waste	Recovery and reuse of discarded carrier tapes	4,500	KG	4,263	KG	2.3000	tCO2e	2.1315	tCO2e	94.70%
	Saving water	Condensate recovery and reuse	2,800	tonne	2,880	tonne	0.4000	tCO2e	0.4493	tCO2e	102.90%
	carbon reduction declaration	Green office space certification	still in the planning and discussion stage								
Total carbon reduction for the year 2023									346.7586	tCO2e	
Total carbon reduction									776.2959	tCO2e	

Future Carbon Reduction Benefits and Vision



Note 1: It should be carried out according to the schedule specified in the order prescribed under Article 10, Paragraph 2 of this standard.

Note 2: The baseline year should be the year in which the consolidated financial report boundary has been completed. For example, according to the order prescribed under Article 10, Paragraph 2 of this standard, companies with a capital of over NT\$10 billion should complete the inventory of the consolidated financial report for the year 2024 by the end of 2025.

Note 3: The disclosure content can refer to the best practice reference examples available on the Taiwan Stock Exchange Corporate Governance Center website.