

The implementation of promoting sustainable development in 2024 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 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>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.</p> <p>On October 28, 2024, the Board of Directors discussed and approved the "2023 Sustainability Report." All directors support the Company's various sustainability policies, sustainable development direction, implementation of the Company's short-, medium-, and long-term goals and management guidelines, and interactions with stakeholders. The directors expect the Company to continue its efforts in sustainability matters in the coming year to align with the actions and spirit of the United Nations Sustainable Development Goals (SDGs). (For details, please refer to pages 14-26 of the 2023 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 2023, 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 2023 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 18~26 and pages 38~40 of the 2023 Corporate Sustainability Report.</p>	None

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<p>3. Environmental issues</p> <p>(1) Whether the company established an appropriate environmental management system based on its industrial characteristics?</p>	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 non-compliance issues. In 2024, the company's plant fully complied with local regulations, with no environmental violations. For detailed information, please refer to page 64 of the 2024 Corporate Sustainability Report, under "Environmental Policy and Management Objectives."</p>	None
<p>(2) Is the company committed to improving the utilization efficiency of various resources and using recycled materials with low impact on the environment?</p>	Yes		<p>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.</p> <p>To improve energy efficiency, our company applied for the "Energy Saving Performance Guarantee Project Demonstration and Promotion Subsidy Program" promoted by the Energy Administration of the Ministry of Economic Affairs in 2023. This program aims to improve energy usage within the plant, achieving an energy saving rate of 23.7% or higher as promised in the program during the program period. The subsidy amount received was NT\$4,134,585. This program mainly focuses on improving the energy efficiency of air conditioning temperature controllers, chiller units, and air compressors. For details, please refer to page 71 of our 2023 Corporate Sustainability Report, and pages 63 and 69-70, which are described as "Explanation of Various Energy Company Response Measures for Environmental Sustainability."</p> <p>Moving forward, we will continue to move towards green production, continuously improve equipment efficiency, and fulfill our environmental protection responsibilities.</p>	None
<p>(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?</p>	Yes		<p>Following the four frameworks of the Task Force on Climate-related Financial Disclosure (TCFD) – corporate governance, strategy, risk management, and metrics and objectives – Eris conducts a systematic analysis of climate risks and opportunities and implements annual public disclosure of information to allow stakeholders to review the extent of the impact of risks and opportunities, as well as Eris's response strategies, action plans, and short-, medium-, and long-term performance objectives. Climate risk identification and assessment are convened by the Chairman, with the Sustainability Office Working Group and the Environmental Safety and Supply Chain Group referencing TCFD climate-related financial disclosure recommendations. Through meetings and one-on-one interviews, a list of climate change risk issues is compiled. Future climate scenarios are then set, and risk identification analysis is conducted to identify related risks. For potentially medium- to high-risk projects, qualitative or quantitative analysis is performed to assess the potential financial impact of these risks. A climate change risk matrix is then created based on "impact/relevance" and "probability/timing," completing a significant assessment. For significant climate risk issues, after evaluating existing climate adaptation measures, new countermeasures and adaptation plans are proposed to address shortcomings for continuous improvement. The implementation results are reported to the Board of Directors at least annually.</p> <p>The 2024 analysis results regarding significant risks and opportunities, financial</p>	None

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			<p>impacts, and related management responses are as follows:</p> <p>Climate-related financial impact analysis – risks</p> <table><tr><th>Risk type</th><th>Financial impact</th><th>Corresponding management measures.</th></tr><tr><td>Policy and Regulations - Carbon Fee Collection</td><td>When carbon emissions exceed the threshold for collection, carbon fees or other external taxes will be levied, which will increase the operating costs of businesses.</td><td>Greenhouse gas inventory helps understand carbon emissions and serves as a basis for evaluating energy conservation and carbon reduction action plans. It also promotes energy conservation and carbon reduction measures, including replacing energy-consuming equipment to improve energy efficiency.</td></tr><tr><td>Technology - Low-carbon technology transformation</td><td>Increased Costs</td><td>Continuously improve energy-saving technologies and optimize processes to achieve cost savings.</td></tr><tr><td>Immediate impact - Electricity price increase</td><td>Rising temperatures increase electricity demand, leading to higher electricity costs.</td><td>Develop and utilize existing technologies in low-power, high-efficiency energy-saving products to align with future market trends. Seek alternative sources of raw materials to mitigate the impact of rising costs.</td></tr><tr><td>Water price change</td><td>Increased Costs</td><td>Through water conservation management, leak detection, and wastewater recycling, achieve water conservation, improve water use efficiency, and reduce water bills.</td></tr></table> <p>Climate-related financial impact analysis –opportunity</p> <table><tr><th>Risk type</th><th>Financial impact</th><th>Corresponding management measures.</th></tr><tr><td>Production processes</td><td>Cost reduction</td><td>We continuously optimize our processes to improve energy efficiency and production efficiency.</td></tr><tr><td>Low-carbon energy</td><td>Cost reduction</td><td>We continuously improve energy-saving technologies and optimize processes to achieve cost savings.</td></tr><tr><td>Adaptability. Cost savings</td><td>Cost reduction</td><td>In response to extreme weather and climate change, each plant implements optimized water-saving equipment, and internal dedicated units continuously optimize water use efficiency.</td></tr><tr><td>Regulatory resilience</td><td>Cost reduction</td><td>A dedicated unit will implement relevant response measures and continuously monitor the status and trends of legislative amendments, assessing their potential impact. Response strategies will be formulated to ensure the company's operations comply with relevant laws and regulations.</td></tr><tr><td>Improved energy efficiency</td><td>Cost reduction</td><td>Developing and utilizing existing technologies in low-power, high-efficiency energy-saving products</td></tr></table>	Risk type	Financial impact	Corresponding management measures.	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				will improve energy efficiency, reduce greenhouse gas emissions, and enhance the market competitiveness of the company's products.																															
(4)Has the company compiled statistics on greenhouse gas emissions, water consumption, and total waste weight over the past two years, and formulated policies for energy conservation and carbon reduction, greenhouse gas reduction, water reduction, or other waste management?	Yes		<p>The company has set short-, medium-, and long-term performance targets and goals for energy conservation, carbon reduction, waste reduction, and green energy (please refer to page 63 of the 2023 Sustainability Report). The company conducts phased assessments of greenhouse gas emissions, water consumption, and total waste weight, which are disclosed in the Corporate Sustainability Report. For details, please refer to page 68 of the 2023 Corporate Sustainability Report. A summary of key implementation points is as follows:</p> <p>1. Greenhouse gas emissions</p> <table><tr><th>Year</th><th colspan="2">2022</th><th colspan="2">2023</th></tr><tr><th>Inspection and classification</th><th>Emissions</th><th>Intensity</th><th>Emissions</th><th>Intensity</th></tr><tr><td>Category 1 (tons)</td><td>70.360</td><td>0.0323</td><td>50.010</td><td>0.0316</td></tr><tr><td>Category 2 (tons)</td><td>11,268.750</td><td>5.1763</td><td>9,818.740</td><td>5.6450</td></tr><tr><td>Category 3 (tons)</td><td>5.810</td><td>0.0027</td><td>5.810</td><td>0.0033</td></tr><tr><td>Total Annual Carbon Emissions (tons)</td><td>11,344.920</td><td>5.2113</td><td>9,879.560</td><td>5.6799</td></tr></table> <p>Greenhouse gas emissions in 2023 decreased by 1,465.36 tons compared to 2022. Greenhouse gas reduction is a crucial way to combat climate change and global warming, and greenhouse gas inventory serves as a basis for assessing the effectiveness of reductions and ensuring continued improvement. To review the effectiveness of greenhouse gas emissions and energy reduction measures, DWE (Device Research Institute) is working according to the Environmental Protection Administration's greenhouse gas inventory operation categories: (Focusing on Categories 1, 2, and 3).</p> <ul style="list-style-type: none">Category 1 refers to direct emissions from various plant areas. Sources include fuel combustion from stationary emission sources (e.g., diesel fuel used in emergency generators), fuel combustion from mobile emission sources (e.g., diesel fuel used in official vehicles, trucks, and forklifts), and other active and spillage emission sources (e.g., spillage from fire-fighting equipment, septic tanks, and refrigerant). Greenhouse gas emissions include carbon dioxide, methane, nitrous oxide, and hydrofluorocarbons.Category 2 primarily refers to indirect emissions from purchased electricity, with carbon dioxide being the main greenhouse gas emitted.Category 3 refers to other indirect emissions, which are emissions from sources not owned or under one's control (e.g., emissions from leasing, outsourced work, employee commutes, etc.).		Year	2022		2023		Inspection and classification	Emissions	Intensity	Emissions	Intensity	Category 1 (tons)	70.360	0.0323	50.010	0.0316	Category 2 (tons)	11,268.750	5.1763	9,818.740	5.6450	Category 3 (tons)	5.810	0.0027	5.810	0.0033	Total Annual Carbon Emissions (tons)	11,344.920	5.2113	9,879.560	5.6799	None
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			<div>2. Water consumption</div> <table><tr><th>Items</th><th>2022</th><th>2023</th></tr><tr><td>Tap water (tonne)</td><td>101,170</td><td>81,306</td></tr><tr><td>Wastewater (tonne)</td><td>90,135</td><td>67,612</td></tr><tr><td>Wafer output (pieces)</td><td>295,137</td><td>211,564</td></tr><tr><td>Water Consumption per Unit (tonne)</td><td>0.340</td><td>0.380</td></tr><tr><td>Wastewater Discharge per Unit (tonne/piece)</td><td>0.305</td><td>0.319</td></tr><tr><td>Total Annual Carbon Emissions (tonne)</td><td>16.290</td><td>12.684</td></tr></table> <p>In 2023, water consumption decreased by 19,864 kWh compared to 2022, resulting in a reduction of 3.606 tons of CO2e emissions. Our company's water resource management policy aims to reduce water consumption per unit of product output and improve wastewater recycling rates through water-saving measures. To achieve this goal, we have designed water-saving processes, implemented water recycling and reuse programs, and combined these with efficient water management to effectively reduce water consumption. For details, please refer to pages 72-73 of the 2023 Corporate Sustainability Report.</p> <div>3. Wastewater Treatment and Recycling</div> <p>In 2021, Dewei implemented a wastewater recycling project for wafer fabrication processes, saving 13% on water costs annually. The water recycling system recovers and reuses production water that meets certain quality standards, primarily targeting processes with high water consumption. By recycling and treating secondary water, the company's overall water circulation meets certain standards, thereby reducing raw water supply and significantly reducing water resource consumption. It also extends the pure water regeneration time, reducing the number of regeneration cycles and wastewater discharge.</p> <p>In 2023, PAC dosing and filtration were added to the final neutralization tank of the wastewater treatment process to further reduce the concentration of inorganic pollutants in the water, thus enhancing environmental protection.</p> <div>4. Waste Management</div> <p>Dewei Technology prioritizes waste reduction processes, followed by reuse, and lastly, treatment or disposal. To effectively manage waste, improve environmental hygiene, and achieve resource recovery, stabilization, and harmlessness of waste, our company strictly adheres to all relevant waste regulations and thoroughly implements a waste management system. Our main waste comes from packaging materials used in component procurement. Waste classification and individual treatment measures are as follows:</p> <div><div>(1) General Waste: Such as office household waste: Collected by personnel from the General Affairs Department and placed in designated storage areas specified by the building management committee, which then outsources disposal.</div><div>(2) Specific Waste: Such as black glue waste: Stacked in designated areas of the park until a certain quantity is reached, then the supplier is notified for recycling.</div><div>(3) Containers and Empty Barrels: Such as empty tubes of tin plaster,</div></div>	Items	2022	2023	Tap water (tonne)	101,170	81,306	Wastewater (tonne)	90,135	67,612	Wafer output (pieces)	295,137	211,564	Water Consumption per Unit (tonne)	0.340	0.380	Wastewater Discharge per Unit (tonne/piece)	0.305	0.319	Total Annual Carbon Emissions (tonne)	16.290	12.684	
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			<p>and empty barrels of solvents such as bromopropane and IPA, stacked in designated areas of the warehouse until a certain quantity is reached, then the supplier is notified for recycling.</p> <p>(4) Recyclable waste: Waste scraps will be handled by the Materials Department, which will find recyclers. Mechanical waste metal processing will be handled by the R&D Department. Waste cardboard boxes, iron cans, aluminum cans, glass jars, metal hardware, dry-cell batteries, waste 3C products, fluorescent tubes, PET bottles, aluminum foil packages, gas canisters, pesticide canisters, PVC canisters, etc., will be recycled according to the park's classification.</p> <p>(5) Confidential documents and ledgers, after exceeding the prescribed retention period, may be submitted for approval for destruction to facilitate disposal and comply with confidentiality principles. Upon approval, the General Affairs Department will contact a qualified vendor for disposal, and the disposal record will be retained by the General Affairs Department.</p> <p>(6) Hazardous industrial waste: such as laboratory waste liquids and waste oils, when reaching a certain quantity, will be disposed of by the relevant unit or the General Affairs Department through a qualified vendor.</p> <p>(7) When outsourcing waste disposal, there should be no situation where waste is scattered or splashed, polluting the environment. The General Affairs Department shall retain disposal records including the disposal date, disposal personnel, type and quantity of waste. Outsourced waste disposal records 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 Anomaly Handling Procedure".</p> <p>(9) The cost-saving plan for process waste disposal is explained as follows: All waste generated from the processes at the Dewei plant is handled and disposed of by qualified suppliers. During the cleaning process, a GPS real-time tracking system is used to confirm the transportation route.</p> <table><tr><th>Items</th><th>2022</th><th>2023</th></tr><tr><td>Hazardous waste disposal volume (tons)</td><td>2.560</td><td>2.880</td></tr><tr><td>General waste (non-recyclable) volume (tons)</td><td>1.568</td><td>6.133</td></tr><tr><td>General waste reusable volume (tons)</td><td>224.780</td><td>177.010</td></tr><tr><td>Total waste (tons)</td><td>228.908</td><td>186.023</td></tr><tr><td>Waste recycling rate (%)</td><td>98%</td><td>95%</td></tr><tr><td>Waste volume per unit product (kk/ton)</td><td>0.002</td><td>0.006</td></tr></table>	Items	2022	2023	Hazardous waste disposal volume (tons)	2.560	2.880	General waste (non-recyclable) volume (tons)	1.568	6.133	General waste reusable volume (tons)	224.780	177.010	Total waste (tons)	228.908	186.023	Waste recycling rate (%)	98%	95%	Waste volume per unit product (kk/ton)	0.002	0.006	
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4. Social issues Does the company formulate relevant management policies and procedures in accordance with relevant laws and international human rights conventions?	Yes		Eris Technology highly values human rights. We adhere to international human rights norms, support the international human rights protections that 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, insults, corporal punishment, psychological coercion, or verbal abuse. Our company complies with legal regulations and formulates and implements a "Human Rights Policy" as directed by our top management. Our recruitment policy explicitly states that we "do not	None																					

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			<p>employ child labor," do not force or threaten employees to provide involuntary labor in any way, and ensure that all employees are voluntarily employed and can freely terminate their employment.</p> <p>Eris Technology takes action to support its commitment to human rights and creates a safe and friendly working environment. Our company follows and supports the UN Universal Declaration of Human Rights, the UN Global Covenant, and the ILO Conventions, implements the Responsible Business Alliance and its Code of Conduct, and is committed to protecting the basic human rights of our employees and treating all employees with equal respect. This policy applies to Eris Technology and all its subsidiaries. Eris's suppliers, customers, and partners are expected to adhere to the following human rights policies to jointly protect human rights:</p> <ul style="list-style-type: none"> ✓ Creating a safe, hygienic, and healthy working environment ✓ Prohibiting child labor ✓ Prohibiting forced labor ✓ Opposing discrimination, bullying, and harassment ✓ Respecting workplace equality and ensuring equal job opportunities ✓ Establishing diverse communication channels ✓ Regularly reviewing and improving relevant systems and practices <p>Eris Technology also regularly educates its employees on its "Human Rights Policy" and "Corporate Social Responsibility Policy" through training, clearly conveying the company's commitment to fulfilling its corporate social responsibility and supporting employee human rights, health, and a safe environment to reflect its corporate values and commitments. Furthermore, the company has established personnel selection policies (prohibiting child labor) and sexual harassment prevention measures, and will not tolerate any inhumane treatment, including sexual harassment, corporal punishment, discrimination, psychological coercion, or verbal abuse, taking concrete actions to protect human rights.</p> <p>No major human rights violations occurred in the company during 2024.</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 44~53 of the 2023 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,</p>	None

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			<p>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 the executive secretary, the general manager appoints department-level supervisors as members, and at least 5 labor representatives recommended by the factory employees. 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. In 2023, a total of 623 people completed training, totaling 895 hours, an increase of 38% compared to the previous year.</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. In 2023, a total of 1,260 employees completed professional training, totaling 2,255 hours, a 40% increase compared to the previous year. Furthermore, the company has established employee on-the-job training management regulations to encourage colleagues to pursue professional development and enhance their 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 protection policies and	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</p>	None

Content projects	Execution situation			Differences and reasons from the Code of Practice for Sustainable Development of Listed OTC Companies
	Yes	No	Abstract description	
complaint procedures?			stable partnerships with customers will have an important impact on the company's ability to maintain stable profits and win cooperation with 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 57~61 of the 2023 Corporate Sustainability Report. During 2023, 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. <ol style="list-style-type: none"> 1. 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 2023. 	None

Content projects	Execution situation		Differences and reasons from the Code of Practice for Sustainable Development of Listed OTC Companies
	Yes	No	
			Abstract description
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.
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.			None
7. Other important information to help you understand the implementation of sustainable development: Our company integrates five sub-management systems—quality, green products, environment and energy, occupational health and safety, and social responsibility—through the "Corporate Sustainability and Social Responsibility Management System," establishing consistent policies and management. Furthermore, by planning and implementing the Corporate Sustainability and Social Responsibility Management System annually and publishing an annual Corporate Sustainability Report, we review the effectiveness of our corporate sustainability and social responsibility efforts and work closely with stakeholders to address the growing concerns surrounding environmental, social, and governance (ESG) issues.			

Note 1: If "Yes" is selected for implementation status, please specify the important policies, strategies, measures adopted, and their implementation status. If "No" is selected, please explain the differences and reasons in the "Differences and Reasons from the Sustainable Development Practices Code for Listed Companies" section, and explain the plans for adopting relevant policies, strategies, and measures in the future.

Note 2: The principle of materiality refers to environmental, social, and corporate governance issues that have a significant impact on the company's investors and other stakeholders.













Note 3: For disclosure methods, please refer to the Best Practices Examples on the Taiwan Stock Exchange Corporate Governance Center website.

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 2023, 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> <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> <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> <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 64–67 of the 2022 Sustainability Report. This report was presented to the board of directors on October 28, 2024.</p>
2. Describe how the identified climate risks and opportunities affect the company's business, strategy and finance (short-term, medium-term, long-term).	
3. Describe the financial impact of extreme climate events and transition actions.	
4. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.	
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.	
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.	

Category	Climate change risks	Risk occurrence time	Impact	Countermeasures
Policy regulations	Carbon fee collection	Short term	• When carbon emissions exceed the collection threshold, carbon fees or other external taxes will be levied, which will increase the company's operating costs.	1) 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.
	Renewable energy proportion requirements	Short term	• Building renewable energy and hydrogen energy equipment, purchasing renewable energy certificates or paying fees will increase operating costs.	
Technology	Low carbon technology transition	Short · Mid · Long Term	• In order to achieve emission control targets, energy conservation and carbon reduction are required, such as the replacement of energy-consuming equipment or the purchase of carbon reduction equipment, which will increase operating costs. • Failure to keep pace with the times may affect customers' willingness to cooperate in the future.	
Immediate	High temperature · Rising electricity prices lead to higher electricity costs	Short · Mid · Long Term	• Rising temperatures have increased the demand for electricity in factories, resulting in higher electricity costs. • The rise in international fuel costs has led to an increase in electricity prices, which will increase the cost of electricity purchase.	2) Understand carbon emissions through greenhouse gas inventory as a basis for evaluating energy-saving and carbon-reducing action plans.
Category	Opportunities for climate change response		Impact	
Energy source	Expand the use of renewable energy		✓ Setting up renewable energy equipment can reduce the need for purchased electricity and reduce the cost of purchased electricity. ✓ The use of renewable energy increases the diversity of electricity sources and reduces the risk of increased electricity costs caused by rising international fuel prices.	3) Promote energy conservation and carbon reduction measures and replace energy-consuming equipment to improve energy efficiency.
Tightness (resource efficiency)	Improve energy efficiency		✓ Improving energy efficiency can reduce greenhouse gas output and enhance the market competitiveness of the company's products. ✓ Replacing old energy-consuming equipment can reduce electricity costs. ✓ Reducing greenhouse gas emissions reduces operating costs due to carbon fees.	4) We will continue to evaluate whether the overhead in the factory are suitable for installing solar power generation equipment, and strive to increase the proportion of renewable energy use. 5) Develop and apply coating technologies in low-power, high-efficiency energy-saving products to comply with future market development trends.
Market	Obtained sustainability-related management system certification		✓ In line with customers' expectations for sustainable development (ESG) and satisfying customer needs, we can create good cooperative relationships and win cooperation opportunities with potential new customers.	6) Look for alternative sources of raw materials to mitigate the impact of rising costs. 7) Develop contingency guidelines for a continuous operations plan to facilitate the activation of a continuous operation mechanism when an emergency occurs to reduce the possibility of operational interruption and losses. 8) Gradually establish a green supply chain.

7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	<p>Currently, the company does not utilize an internal carbon pricing mechanism.</p> <p>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>																																								
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>According to the "Roadmap for Sustainable Development of Listed Companies" issued by the Financial Supervisory Commission, our company is a company with paid-in capital of less than NT\$5 billion. The individual company (i.e., the parent company) should complete the inventory of the individual company in 2026, the inventory of the consolidated financial statement subsidiary in 2027, the verification of the individual company in 2028, and the verification of the consolidated financial statement subsidiary in 2029. Our company will continue to monitor 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><i>Eris's short, medium and long-term performance and goals for energy conservation, carbon reduction, waste reduction and green energy since 2021</i></p> <table><tr><th>Category</th><th>2021 benchmark</th><th>2022 Achievements</th><th>2024 (Short distance)</th><th>2030 (Median distance)</th><th>2040 (Long distance)</th><th>SDGs Corresponding item</th><th>Category</th></tr><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></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></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></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></tr></table> <p>The company established a dedicated unit in 2022 and reports to the Board of Directors more than once a year on the parent company's greenhouse gas inventory and verification schedule, and manages it quarterly. On October 28, 2024, the Board of Directors reported the results of the individual company's greenhouse gas inventory to all directors in the third quarter.</p>	Category	2021 benchmark	2022 Achievements	2024 (Short distance)	2030 (Median distance)	2040 (Long distance)	SDGs Corresponding item	Category	Save electricity (kwh/KK)	13.063	11.751	12.741	12.700 (Reduce 3%)	11.800 (Reduce 10%)	10.500 (Reduce 20%)		Save water (tonne/piece)	0.380	0.340	0.380	0.370 (Reduce 3%)	0.34 (Reduce 10%)	0.300 (Reduce 20%)		Waste reduction (tonne/KK)	0.036	0.002	0.006	0.035 (Reduce 3%)	0.032 (Reduce 10%)	0.028 (Reduce 20%)		Green energy (degree/year)	0	0	0	198,560 (Usage amount1%)	1,063,950 (Usage amount5%)	2,127,900 (Usage amount10%)	
Category	2021 benchmark	2022 Achievements	2024 (Short distance)	2030 (Median distance)	2040 (Long distance)	SDGs Corresponding item	Category																																		
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9. Greenhouse gas inventory and confirmation status (please refer to 1-1 and 1-2 separately).																																									

1-1 Greenhouse gas inventory and confirmation status

1-1-1 Greenhouse Gas Inventory

Describe the greenhouse gas emissions for the past three years, including the total emissions (tCO₂e), intensity (tCO₂e / NT\$ million), and the scope of data coverage.

Years	2022		2023		2024	
Inventory classification category items	Emissions	Density	Emissions	Density	Emissions	Density
Scope 1 (tCO ₂ e)	70.360	0.0323	55.010	0.0316	35.8636	0.0135
Scope 2 (tCO ₂ e)	11,268.750	5.1763	9,818.740	5.6450	8,578.0099	3.2291
Scope 3 (tCO ₂ e)	5.810	0.0027	5.810	0.0033	12,733.0764	4.7932
Annual total carbon emissions (tCO ₂ e)	11,344.920	5.2113	9,873.750	5.6799	8,613.873	3.2425
Diode output (KK)	1,884.000	-	1,560.000	-	1,413.000	-
Product unit carbon emissions (tCO ₂ e/KK)	6.022	-	6.333	-	6.061	-

Note 1: Direct emissions (Category 1, i.e. emissions directly from sources owned or controlled by the company), energy indirect emissions (Category 2, i.e. greenhouse gas emissions caused indirectly by input of electricity, heat or steam), and other indirect emissions (Category 3, i.e. emissions generated by the company's activities that are not energy indirect emissions but come from emission sources owned or controlled by other companies).

Note 2: The scope of data on direct emissions and indirect energy emissions shall be covered in accordance with the schedule stipulated in Article 10, Paragraph 2 of this Guideline. Information on other indirect emissions may be disclosed voluntarily.

Note 3: Greenhouse Gas Inventory Standards: Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 issued by the International Organization for Standardization (ISO).

Note 4: The intensity of greenhouse gas emissions may be calculated per unit of product/service or turnover, but data calculated in turnover (NT\$ million) should be specified at least.

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 has been actively planning to conduct third-party verification and expects to complete the verification of the company's 2024 greenhouse gas inventory by August 2025. This information will be disclosed in the company's 2024 sustainability report.

Note 1: The procedures stipulated in Article 10, Paragraph 2 of this Guideline shall be followed. If the company fails to obtain a complete greenhouse gas confidence opinion by the date of publication of the annual report, it shall indicate that "the complete confidence information will be disclosed in the sustainability report." If the company has not prepared a sustainability report, it shall indicate that "the complete confidence information will be disclosed on the Public Information Observatory," and disclose the complete confidence information in the following year's annual report.

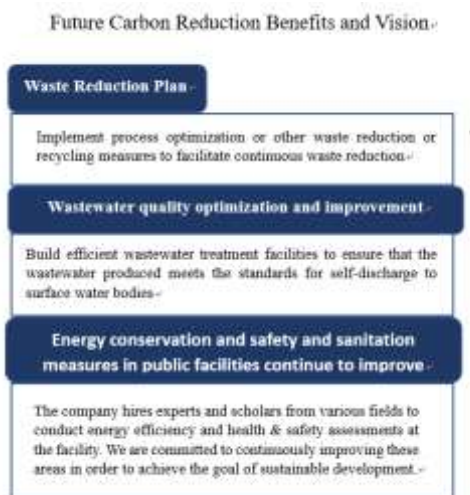
Note 2: The confidence institution shall comply with the relevant regulations for sustainability report confidence institutions established by the Taiwan Stock Exchange Corporation and the Taiwan Stock Exchange Center.

Note 3: For the disclosure content, please refer to the Best Practices Examples on the Taiwan Stock Exchange Corporate Governance Center website.

1-1 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	95.9%
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%
Total carbon reduction for the year 2023									346.7586	tCO2e	100.90%
2024	Saving energy	Wastewater treatment control standard procedure	840,000	kWh	830,125	kWh	427.6000	tCO2e	422.5336	tCO2e	98.8%
		The construction of a 500RT magnetic levitation chiller	120,000	kWh	114,379	kWh	61.1000	tCO2e	58.2189	tCO2e	95.3%
	Reducing waste	Waste wood recycling	8000	KG	7665	KG	4.000	tCO2e	3.8325	tCO2e	95.8%
		Recovery and reuse of discarded carrier tapes	141000	KG	140,600	KG	70.5000	tCO2e	70.3000	tCO2e	99.7%
	Saving water	Condensate recovery and reuse	1400	tonne	1335	tonne	0.2000	tCO2e	0.2083	tCO2e	95.4%
Total carbon reduction for the year 2024									555.0933	tCO2e	98.5%
Total carbon reduction									1,331.3891	tCO2e	98.3%



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.