



2024 TAYA Group Sustainability Report



TAYA GROUP
大亞集團

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About This Report

Ta Ya Group has long been committed to implementing corporate sustainability and pledges to disclose information openly, transparently, and comprehensively. Through the continuous publication of sustainability reports, we communicate our sustainable development efforts to stakeholders and society, demonstrating our determination to achieve sustainability.

Reporting Period

TAYA Group publishes its sustainability report annually. This report covers the period from January 1 to December 31, 2024.

Publication Date: August 31, 2025

Reporting Boundary

The boundary of this report refers to the entities included in the consolidated financial statements, encompassing Ta Ya Electric Wire & Cable Co., Ltd (the Parent Company) and its subsidiaries in which the Parent Company holds more than 50% of shares and has control, as well as subsidiaries with less than 50% shareholding but over which the Parent Company exerts control. Overseas holding companies (paper companies), the solar energy SPV company, fund-controlled non-operating entities, and other companies without actual operating activities are excluded from this report. The disclosed entities in 2024 account for 93.4% of the consolidated revenue.

Reporting entities include: A total of 13 companies including Ta Ya Electric Wire & Cable (the Parent Company or Ta Ya), Cuprime, Ta Heng, Ta Ho, UEI, Ta Ya Venture Capital, Union Storage, Ta Ya Green Energy, Ta Ya Energy Storage, Dong Nai, Hai Duong, Dongguan, Kunshan. Although Ta Ya Green Energy and Ta Ya Energy Storage are included in the scope of the Company, they only share human resources, facilities and operating resources with Ta Ya Electric Wire & Cable and do not have separate offices or operating sites. Their non-financial information has been included in the disclosure of Ta Ya Electric Wire & Cable to avoid double counting.

Reference

This report is prepared with reference to the GRI Universal Standards of the Global Reporting Initiative. The following standards are also referenced in the report:

- SASB (Electrical & Electronic Equipment Industry)
- Task Force on Climate-Related Financial Disclosures (TCFD)
- Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

External Assurance

This report has undergone Type 1 high-level assurance by SGS-Taiwan LTD. in accordance with AA 1000 AS (2018). The report's data and information are prepared with reference to the GRI Standards (2021). For details, please refer to the third-party verification statement.

- The financial data disclosed in this report are derived from the consolidated financial statements audited and certified by SOLOMON & CO., CPAs (covering the period from January 1, 2024 to December 31, 2024).
- Fiscal Year 2024 GHG emissions have been verified by SGS Taiwan LTD. with reference to ISO 14064-1:2018. The data covers the period from January 1, 2024 to December 31, 2024.

Restatements of Information

Information restated in 2024 include the GHG emissions in 2023, internal carbon pricing statement and GRI index. For details, please refer to GRI 2-4.

Report Information Management

This report compiles, processes, integrates, discloses, and verifies sustainability data in accordance with the Company's Internal Control Procedures for Sustainability Information Management, in order to enhance the completeness, accuracy, and reliability of information disclosure. The internal audit department conducts a quarterly audit on sustainability information management (including the preparation of the sustainability report) and reports the results to the Board of Directors for the quarter.

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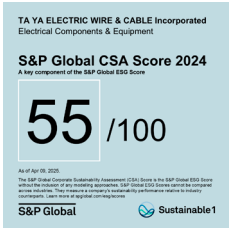
2024 Key Messages

In 2024, the TA YA Group actively advanced a wide range of sustainability initiatives and received external recognition across multiple areas. In terms of awards, TA YA was honored with Chunghwa Telecom's ESG Supplier Partner – CDP Carbon Management Award, the CommonWealth Magazine 1.5° C Label, and Business Weekly's Top 100 Carbon Competitiveness Award. Going forward, TA YA will continue to balance sustainable development with business performance growth to achieve the Group's long-term sustainability vision.

2024 Progress

Sustainability Information Disclosure

In 2024, our S&P Global CSA Score improved from 46 to 55 points, while maintaining our CDP Climate Change rating at C level.



Our company scored 46 (out of 100) in the 2023 S&P Global Corporate Sustainability Assessment reflecting an improvement of 14 points over last year. (CSA Score as of 19/04/2024)



Ta Ya Electric Wire & Cable Co., Ltd. received a C which is in the Awareness level. This is the same as the Asia regional average of C, and the same as the Metal products manufacturing sector average of C.

Climate Action

- Approved the TA YA Group Climate Action Guideline (▶ [P.24](#))

Renewable Energy Consumption

- TAYA Group consumed 1,410,177 kWh of renewable energy in 2024, achieving RE1.43% (▶ [P.38](#))
- Ta Ya Electric Wire & Cable consumed 590,177 kWh of renewable energy in 2024, achieving RE 1.47%. (▶ [P.38](#))

Sustainable Supply Chain

- Held a supplier conference to communicate the TA YA Supplier Code of Conduct. (▶ [P.22](#))

2025 Outlook

In 2024, TAYA Group will firmly implement the 3E strategy (Emerging, Energy, ESG). In addition to expanding its solar energy storage and cable businesses, we will continue to take GHG emission reduction actions, promote a sustainable supply chain, and enhance our talent attraction and retention capabilities to ensure corporate sustainability. The expected targets to be achieved in 2025 include:

- **Renewable Energy Consumption:** Ta Ya is expected to achieve RE10% in 2025.
- **Energy storage project development:** The 100MW E-dReg solar energy storage project is expected to be up and running in September 2025.

2024 Sustainability Performance

-16.9%

Parent Company Scope 1&2 Emissions

In 2024, the consolidated GHG emissions (scope 1 & 2) of TAYA Group decreased by 16.9% compared to the base year (2021) and the scope 1 & 2 emissions of Ta Ya Electric Wire & Cable reached 20,284 tCO2e, down by 10.3% from 2021.

RE 1.43%

Consolidated Renewable Energy Usage

Consolidated Renewable Energy Consumption TAYA Group consumed 1,410,177 kWh of renewable energy, achieving a renewable energy consumption ratio of 1.43%.

+ 23.3 MW

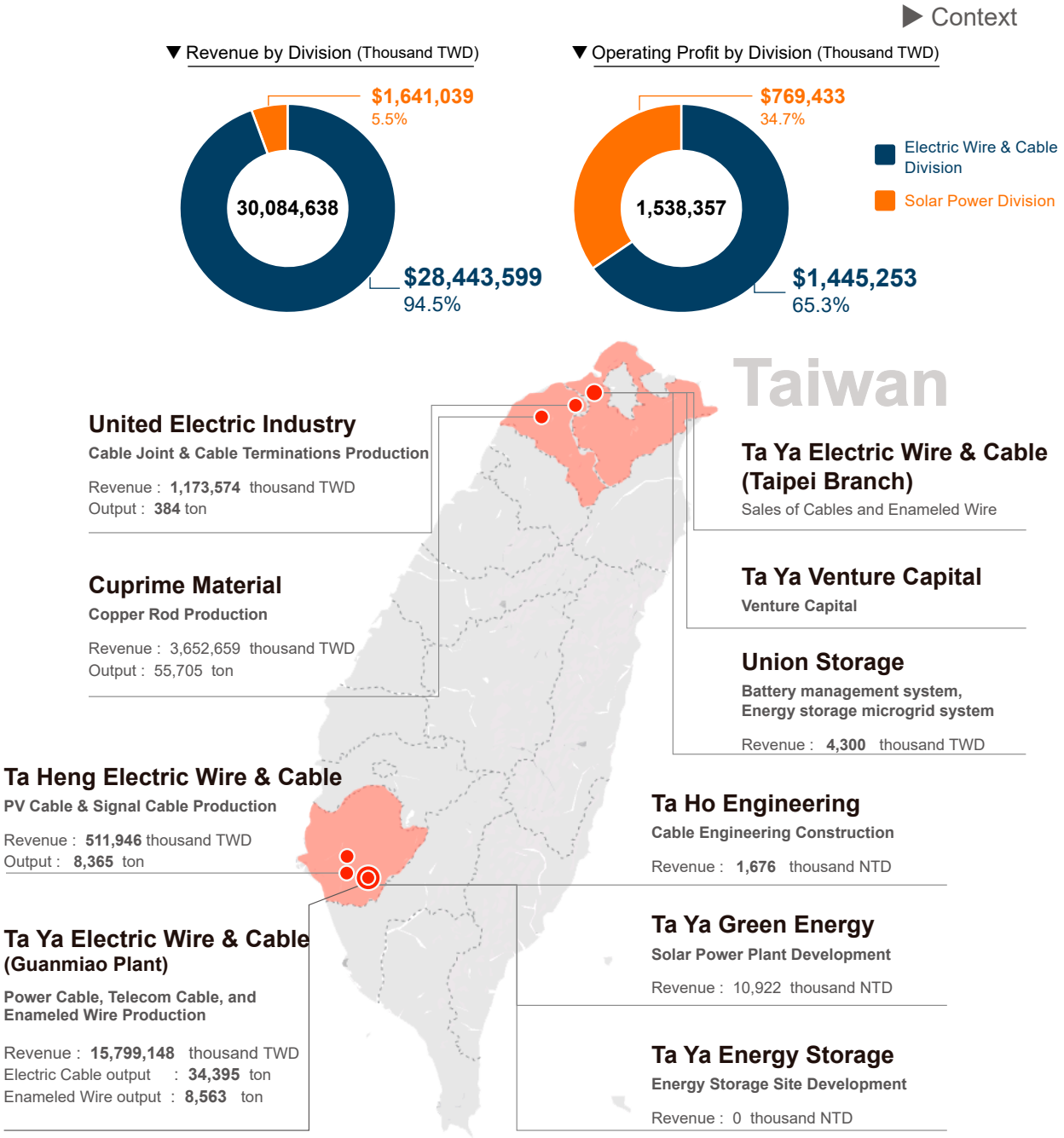
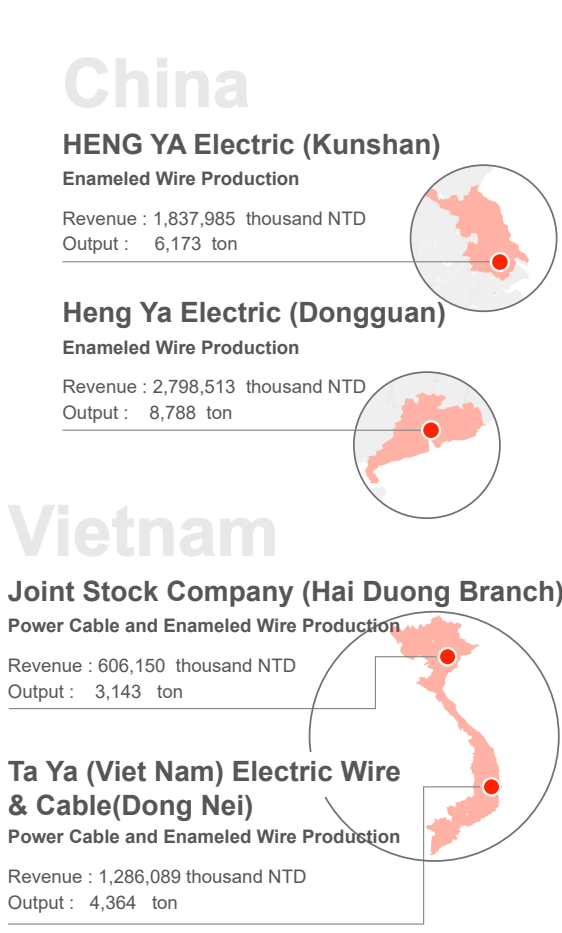
Capacity of Energy Storage Plants

The Jhih-Guang solar and energy storage plant started operation in January 2024 and became available for power dispatch in June 2024, adding up to a total capacity of 33.6MW for energy storage under Ta Ya Group.

2024 Business Overview

In 2024, Ta Ya Group achieved outstanding performance across its business units from power communications, enameled wire, renewable energy, energy storage, to startup investments. In terms of corporate sustainability, Ta Ya Group also made significant progress in international sustainability ratings. Ta Ya is committed to providing complete solutions from energy generation, transmission, conversion, storage to management, and to advancing the development of an eco-friendly and beautiful home, enabling the Group to achieve more robust growth.

Information	
Company	TA YA ELECTRIC WIRE & CABLE CO., LTD.
Number of Employees	1,479
Legal Form	Publicly Listed Company <ul style="list-style-type: none">• Stock Code: 1609• Paid-in Capital: 7,368,162,740 (TWD)
Consolidated revenue (thousand TWD) 30,084,638	
Consolidated production (tonnes): 128,109	
Capacity of solar power plants (MW): 205	
Solar energy generated in 2024 (kWh): 300,328,750	
Capacity of energy storage sites (MW): 33.6	



Value Chain

GRI 2-6

TAYA Group continues to provide comprehensive solutions from energy generation, transmission, conversion, and storage to management, enabling more robust growth for the group.

Upstream

- Nonferrous Metal Smelting and Refining (NAICS: 331410)
- Plastics Material and Resin Manufacturing (NAICS: 325211)
- Other Electrical Equipment and Component Manufacturing (NAICS: 335999)
- Storage Battery Manufacturing (NAICS: 335911)

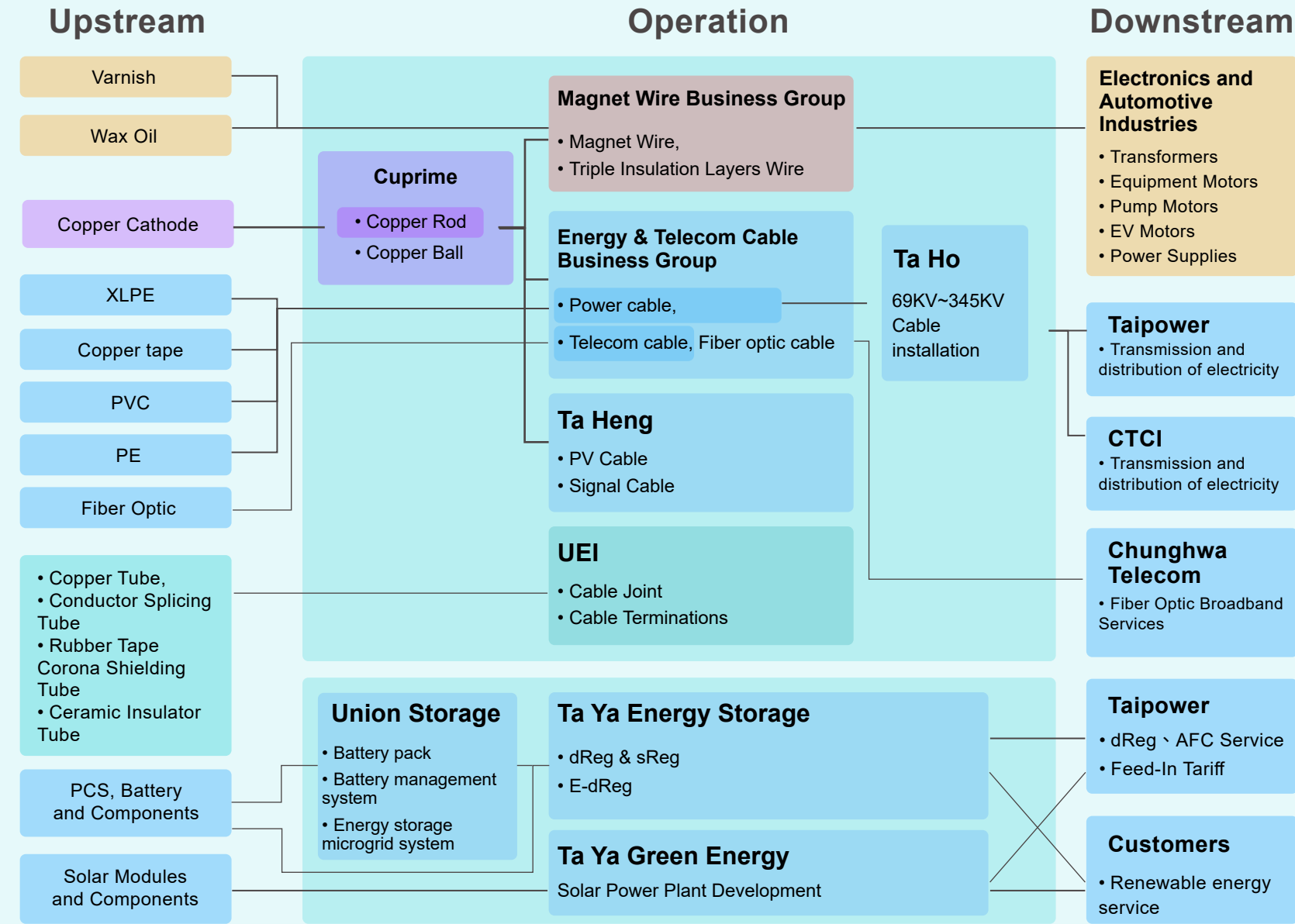
Operation

- Wire and Cable Manufacturing Industry
- Other Electrical and Electronic Equipment Manufacturing Industry
- Venture Capital Industry
- Energy Technology Service Industry

Downstream

- Power, Transmission, and Distribution Equipment Manufacturing (NAICS: 335311)
- Electric Motor Manufacturing (NAICS: 335312)
- Motor Vehicle Parts Manufacturing (NAICS: 336390)
- Electric Power Transmission, Control, and Distribution (NAICS: 221121)
- Wired Telecommunications Carriers (NAICS: 517311)

► Context



Energy Generation

As of the end of 2024, Ta Ya Group owns a total of 73 solar power plants with an installed capacity reaching 205 MW and an annual power generation of 300,328,750kWh.

Energy Transmission

Cable and wire production output reached 34,395 tons in 2024.

Energy Conversion

In 2024, the production of enameled wire reached 8,563 tons.

Energy Storage

The Jhih-Guang solar and energy storage project was developed under a model of 35MW solar photovoltaic (PV) capacity combined with 23.3MW of energy storage and a 93.6MW battery capacity. The project was connected to the grid (metered) in January 2024 and became operational, accepting power dispatch services in June 2024.



Energy Value Chain Solution

Sustainable Economic Activities

TAYA discloses sustainable economic activities according to the Taiwan Sustainable Taxonomy announced by the Financial Supervisory Commission (FSC). TAYA's Solar Energy Service and Energy Storage Services align with the categories outlined in the taxonomy under "Forward-Looking Economic Activities": 1. Construction of renewable energy, and 3. R&D and system installation of smart grid and energy storage technologies.

Sustainable Economic Activity	Service	2024 Revenue (TWD thousand)	2024 Revenue Share (%)
Eligible Economic Activities		4,710,624	15.66%
<u>FLEAs-1.</u> Construction of renewable energy	Solar Energy Sales	1,641,039	5.45%
<u>FLEAs-3.</u> R&D and system installation of smart grid and energy storage technologies	Operation and Installation of Energy Storage Systems & Battery Module	3,069,585	10.20%

Low Carbon Services

The solar power plants developed by TA YA help corporate clients increase their use of renewable energy and achieve carbon reduction goals. At the same time, by selling solar energy to Taipower, it can lower Taiwan's electricity carbon emission factor, indirectly reducing society's carbon emissions.

Low Carbon Services	2024	2023	2022
Revenue Share from Solar Energy Service	5.45%	5.91%	3.07%
Total Electricity Generated by Solar Energy (kWh)	300,328,750	306,801,979	165,638,706
GHG Emission Reduction from Solar Energy (tCO2e)	142,356	151,867	81,991

Green Revenue Table

Segment	Products and Services	2024 Revenue (TWD thousand)	Revenue Share	Sustainable Economic Activities
Solar Energy	Solar Energy Sales	1,641,039	5.45%	FLEAs-1
Power Storage	Operation and Installation of Energy Storage Systems	32,076	0.11%	FLEAs-3
	Installation of Energy Storage Systems	3,034,700	10.09%	FLEAs-3
	Energy Storage Services	1,995	0.01%	FLEAs-3
	Battery Module (Lithium-ion Battery)	814	0.00%	FLEAs-3
Energy Transmission	Green Cable	0	0.00%	N/A
	Solar Energy Cables	149,010	0.50%	N/A
EV Components	Inverter-Fed Driven Motors Wire (IFDW) (suitable for EV)	143,332	0.48%	N/A
	Thermal Conductive Magnet Wire (TD-*R) (suitable for EV)	1,171	0.00%	N/A
	Low Dielectric Magnet Wire (LDW) (suitable for EV)	354	0.00%	N/A
	Rectangular Enameled Copper Wire for EV (RTW)	86,568	0.29%	N/A
Total Green Revenue		5,091,059	16.92%	

Renewable Energy Service

SDG 7.2 Increase Global Percentage of Renewable Energy

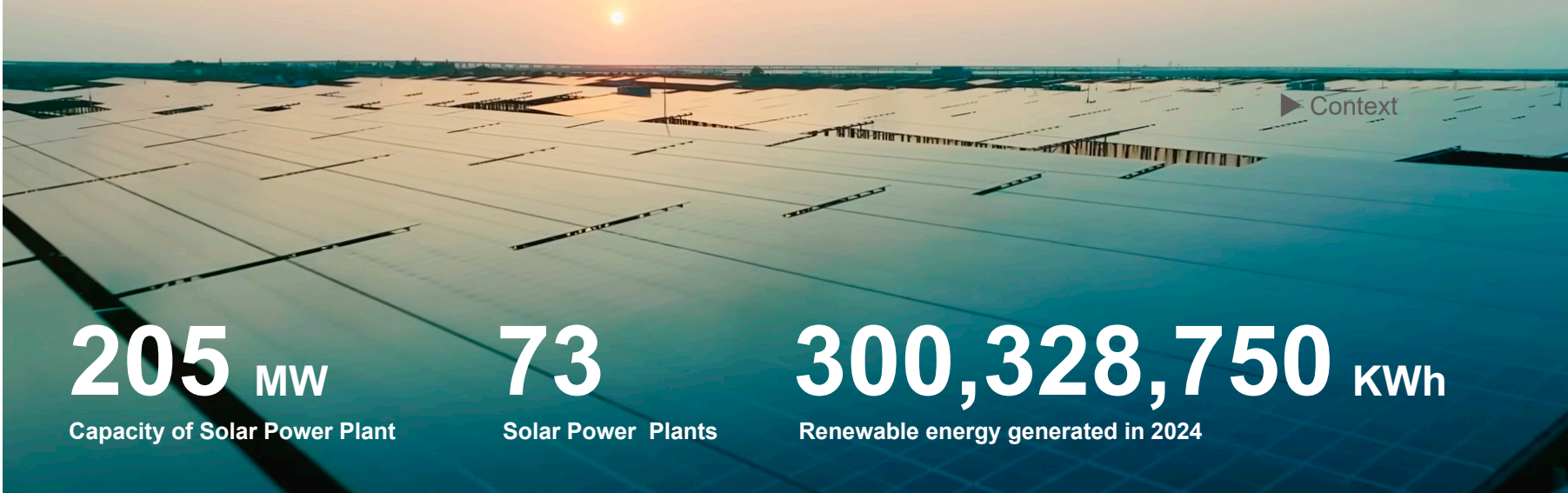
Taya is committed to responsibly developing renewable energy projects and energy storage sites. By continuously increasing renewable energy generation and stabilizing energy supply, Taya aims to help customers and society achieve net-zero emission goals.

Vision and Policy

As part of its cross-industry initiative to engage in solar energy, Ta Ya Group co-established Ta Ya Green Energy with Hengs Technology, a pioneer in solar power system integration, to achieve its vision of becoming a leading brand in energy integration. We strive to meet our customers' renewable energy needs and aim to achieve our goal: "Wherever there's sunlight, there's Ta Ya's products."

Targets & Progress:

Quantified Target	FY 2024
Solar Power Plants: Achieve an installed capacity of 500MW by 2026	Installed capacity reached 205MW (in progress)
Energy Storage Site: Achieve an installed capacity of 100MW by 2024.	Installed capacity reached 33.6MW (not achieved).



Solar Power Plant Development

In solar power plant development, Ta Ya prioritizes obtaining a "social license." From land acquisition to construction completion, we adhere to comply with legal procedures. This process involves extensive dialogue with local community members, aquaculture farmers, and landowners to build trust among stakeholders and within society. By the end of 2024, Ta Ya operated 73 solar power plants with a total installed capacity of 205MW and an annual power generation of 300,328,750 kWh. Operational sites include Sin Jhong (76.0MW), Jhih-Guang Phase I (85.7MW), Chianan Irrigation Association - Northern Line (6.7MW), and Shanhua Branch Line (3.9MW). The sales of Innolux project (5.5MW) in Q4 2024 led to a decrease in the total capacity compared to 2023. Sites under development cover Jhih-Guang Phase II (34.1MW), Sin Jhong Phase II (30.6MW) and Yunlin fishery-solar symbiosis (185.0MW).

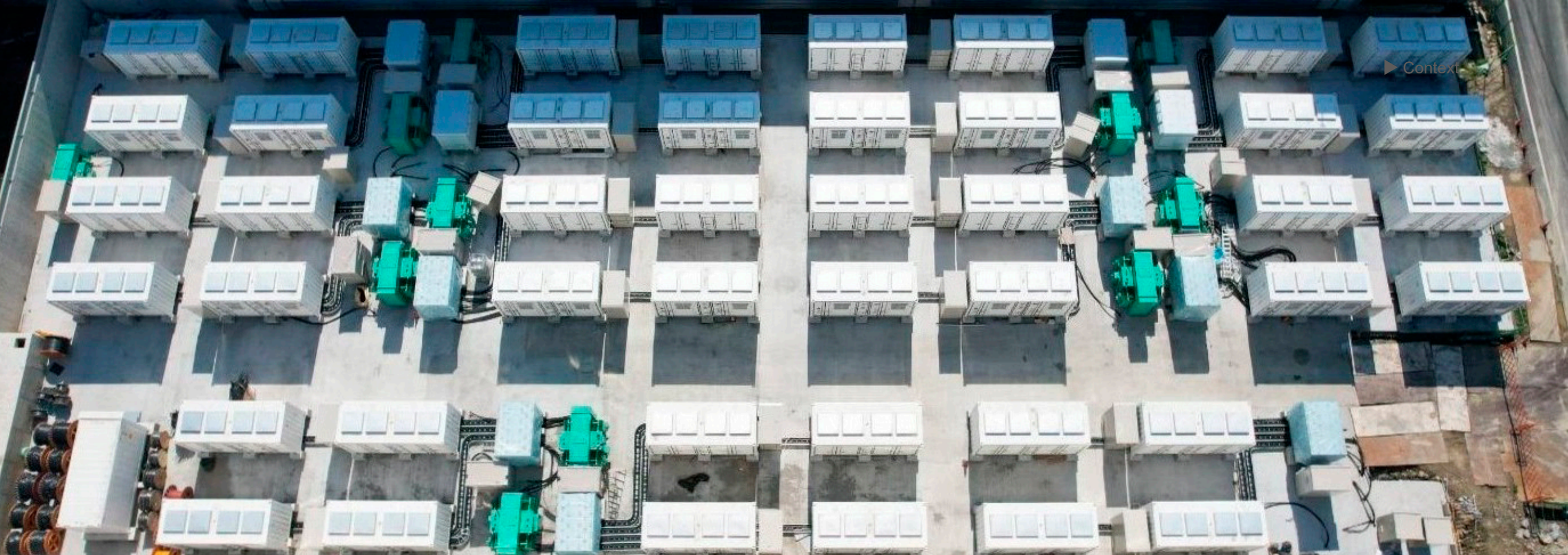
Current Challenges

We have faced numerous challenges in developing solar energy in recent years, with extended schedules due to slow administrative review. Furthermore, the unclear timeline in the selection process for the Jhih-Guang Phase III also hinders its development, forcing the decision of terminated development in 2024.

Balancing Renewable Energy and Ecological Prosperity

Ta Ya's 85.7MW fishery-solar symbiosis power plant (Jhih-Guang Phase I) integrates power generation, aquaculture, and ecological preservation, while promoting sustainable development and efficient land use. In planning the site, Ta Ya adheres to the principle of preserving the surrounding mangrove forests and safeguarding migratory bird habitats without environmental damage. We are committed to actions that promote ecological, industrial, and livelihood prosperity, including bird monitoring, water quality monitoring, mangrove maintenance, and organizing ecological workshops at the site.

In 2024, Wetlands Taiwan was commissioned to conduct a bird ecological monitoring project, and the International Water Quality Research Center of National Cheng Kung University was commissioned to conduct water quality analysis and monitoring. Ecological survey and conservation workshops were also held, inviting organizations such as the Taiwan Rivers Network Association, the Kaohsiung Wild Bird Society, and the Institute of Biodiversity Research of the Ministry of Agriculture for exchange.



Energy Storage System Development

Ta Ya Group is also developing energy storage projects. Operational sites include Ta Ya dReg (1MW), Ta Ya Hong Ming dReg (5MW), Ta Ya Bao'an E-dReg (1.8MW), Ta Ya Guiren dReg (2.5MW), and Jhih-Guang solar and energy storage (23.3MW), totaling a capacity of 33.6 MW. Jhih-Guang solar and energy storage is developed using a model of "35MW solar power × 23.3MW energy storage × 93.6MWh battery capacity". It was up and running in January 2024 and became available for power dispatch in June. The site stores solar power in daytime, and at night it regulates and transmits power to Taipower's grid for peak-valley power regulation.

The 100MW E-dReg energy storage system in Longjing, Taichung is a grid-connected energy storage project under construction with an energy storage capacity of 100MW and a battery capacity of 399.36MWh. It started construction in February 2024, began operation in May 2025, and is expected to be in operation and added to the Taipower trading platform (E-dReg) in July 2025. The consolidated installed capacity of energy storage projects will then reach 133.6MW upon its operation, enabling Ta Ya to achieve the target of 100MW energy storage capacity.

Other projects under development include Longjing Phase II large-scale energy storage E-dReg (75MW) and Sin Jhong solar and energy storage Phase I (7.98MW) to continuously expand its energy storage business.

Ta Ya's energy storage projects are invested and developed by Ta Ya Energy Storage and operated by Union Storage. In 2024, all project sites maintained sound operational status with high execution efficiency.

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Sustainability Policy

GRI 2-22 , GRI 2-23

Ta Ya Group continues to practice the "Emerging, Energy, and ESG" strategy and implements sustainable management across its own operations, value chains and society, exerting a positive influence.

Policy & Commitment

GRI 2-22 , GRI 2-23

To realize our vision of sustainable development, Ta Ya Group formulated the **Sustainable Development Best Practice Principles**, which regulates the organization's management of economic, environmental, and people (including human rights) aspects, to achieve the goal of sustainable development. The Principle was approved by the Board of Directors on April 25, 2022, and applied to Ta Ya and the consolidated operations of TAYA Group.

Additionally, we established Environmental Policy, Energy Policy, Supplier Code of Conduct, Occupational Health and Safety Policy, TA YA Human Rights Commitment, TAYA Group Climate Action Guideline, and TAYA Group Biodiversity and No-Deforestation Commitment to support the corporate sustainable development.

Currently we are not committed to complying with the RBA Code of Conduct (hereinafter referred to as the RBA Code), but we still fulfill our obligation to protect employee human rights through the formulation of the "Ta Ya Human Rights Commitment." In cases where commitment to the Supplier Code of Conduct is requested by customers, we will make such commitments and incorporate relevant questions from the RBA Code in supplier surveys to ensure that we meet the human rights requirements of the RBA Code.

STRATEGIES ALIGNING SDGs

Accelerate energy transition



Promote environmental sustainability



Implement human rights and governance



SDG Targets

- | | | |
|--|---|--|
| - <u>SDG 7.1</u> : By 2030, ensure universal access to affordable, reliable and modern energy services. | - <u>SDG 12.2</u> : Sustainable Management and Use of Natural Resources | - <u>SDG 5.5</u> : Ensure women’ s full and effective participation and equal opportunities for leadership at all levels |
| - <u>SDG 7.2</u> : By 2030, increase substantially the share of renewable energy in the global energy mix. | - <u>SDG 12.5</u> : Substantially reduce waste generation through prevention, reduction, recycling and reuse. | - <u>SDG 8.5</u> : Full Employment and Decent Work with Equal Pay |
| - <u>SDG 7.3</u> : Double the Improvement in Energy Efficiency | - <u>SDG 13.2</u> : Integrate climate change measures into national policies, strategies and planning. | - <u>SDG 10.3</u> : Ensure Equal Opportunities and End Discrimination |
| - <u>SDG 9.1</u> : Develop Sustainable, Resilient and Inclusive Infrastructures | - <u>SDG 15.5</u> : Protect Biodiversity and Natural Habitats | - <u>SDG 16.7</u> : Ensure Responsive, Inclusive and Representative Decision-Making |

Our Targets

- | | | |
|--|--|--|
| - <u>Solar power plants</u> : Achieve 500 MW of installed capacity by 2026 | - Reduce consolidated emissions by 40% compared to the base year by 2030 | - provide equal opportunities for all genders to participate in decision-making at all levels within the company |
| - <u>Energy storage sites</u> : Achieve 100 MW of installed capacity by 2024 | - Achieve 40% renewable energy usage by 2030 | - Eliminate discrimination and harassment |
| | - Increase waste recycling rate by 1% annually | - Regularly understand and respond to stakeholders' concerns |

2024 Progress

- | | | |
|--|--|---|
| - <u>Solar power plants</u> : Installed capacity reached 205 MW | - Parent company's carbon emissions reduced by 10.3% compared to the base year | - Human rights commitment is expected to be established in 2024, adhering to various human rights regulations and promoting the achievement of goals. |
| - <u>Energy storage sites</u> : Installed capacity reached 33.6 MW | - Renewable energy ratio reached 1.43% | |
| | - Waste recycling rate increased by 1% compared to the previous period | |

Sustainability Governance

GRI 2-12, GRI 2-14, GRI 2-17

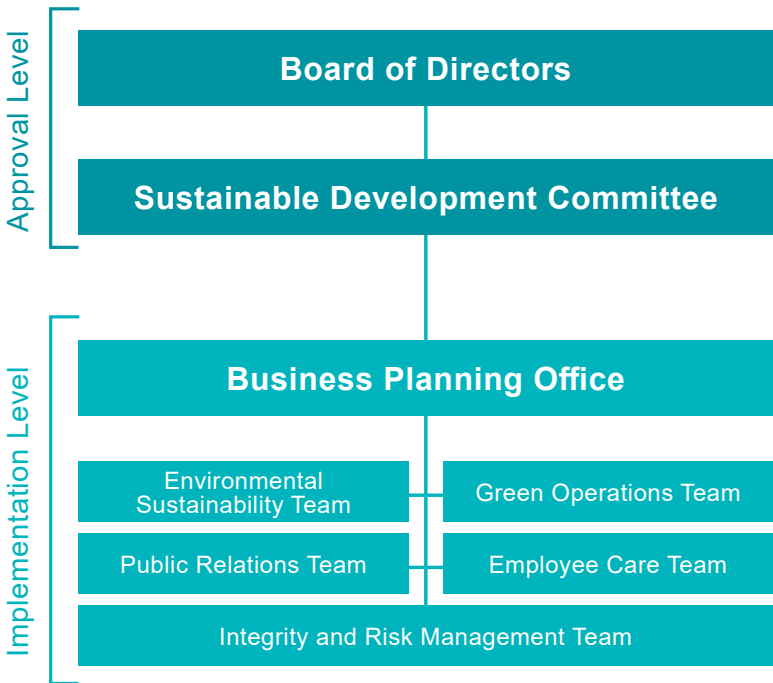
Sustainability has been integrated into the group's vision and business strategy, ensuring its effective implementation at all levels within the group through a clear governance structure.

Sustainable Governance Policy

To promote sustainable development and management, we have established the *Articles of Constitution for the Sustainable Development Committee* in compliance with Article 27 of *Code of Practice for Corporate Governance* and Article 9 of *Sustainable Development Practice Guidelines*.

The "Articles of Constitution for the Sustainable Development Committee" requires the Sustainable Development Committee to assist the Board of Directors in continuously navigating sustainable development and management to enhance corporate governance, deliver environmental protection practices and fulfill human rights responsibilities.

The "Sustainable Development Practice Guidelines" encourages the Company to practice corporate sustainability while engaging in business operations, in line with international trends. When promoting sustainable development, attention should be paid to the rights and interests of stakeholders, highlighting environmental, social, and governance factors while pursuing sustainable operations and profitability, and incorporating them into the Company's management policies and operations.



Approval Level

The **Board of Directors** serves as the highest supervisory body of the Group's sustainability issues, including climate change, biodiversity, progress of sustainable goals, etc.

The **Sustainable Development Committee** is responsible for reviewing and approving sustainability reports, material topics, sustainable development policies and commitments, and overseeing the implementation of action plans.

Implementation Level

The **Business Planning Office** is responsible for sustainability information disclosure (sustainability report compilation, sustainability rating survey filling, etc.), formulating group-wide sustainability strategies, planning and executing action plans, and biannually reporting implementation status to the Sustainable Development Committee.

Sustainable Governance Structure

In response to ESG trends and to integrate sustainability issues into its vision and business strategy, Ta Ya approved the establishment of the Corporate Social Responsibility Committee in 2018, which was renamed to the Sustainable Development Committee in 2022 by board resolution. The Sustainable Development Committee manages and oversees the group's sustainable development, with the Business Planning Office serving as the executive department.

According to the "Organizational Regulations for the Sustainable Development Committee," one of the independent directors serves as the convener of the Sustainable Development Committee and chairs the meetings, leading committee members in overseeing the management of economic, environmental (including climate-related issues), and human rights impacts.

Board's Sustainability Competence

To enhance the Board's collective insights, skills, and knowledge in sustainability, we included sustainability-related sessions in the senior executives training courses. In 2024, the courses for the Board of Directors included "Essentials for Corporate Sustainability Governance: Multifaceted Management of External Influences and Positive Corporate Value Creation (3 hours)," "Understanding of Corporate ESG and Sustainable Governance: Global Trend of Net Zero Carbon Emissions and Corporate Countermeasures (3 hours)," "ESG-Related Legal Affairs to be Considered by the Board of Directors", and "Performance Evaluation Practices on Corporate Sustainability and Risk Management", totaling 42 hours.

Sustainable Development Committee

The current committee consists of four members, including three independent directors and the general manager of Ta Ya's General Management Office, with independent director Yu, Kuang-Hsun serving as the convener and meeting chair. Starting from 2023, the chairman appoints and authorizes the committee convener. The appointment of the convener is based on their past experience in overseeing corporate sustainable development.

Responsibilities of the Sustainable Development Committee

1. Review and approve sustainable development policies, commitments, strategies, goals, and annual plans.
2. Review and approve sustainability reports and material issues.
3. Oversee responses to material issues and manage their impacts.
4. Supervise the implementation of sustainability strategies, actions, and achievement of sustainable development goals.
5. Review and oversee climate change-related and biodiversity-related issues.
6. Report annually to the Board of Directors on sustainable development execution results.

► Context

Members of Sustainable Development Committee

Member	Position	Professional Background	Sustainability-Related Experience	Attendance Rate
Wei, Chun-Hsien	Independent Director	MBA, University of Chicago	2015 CSR Outstanding Entrepreneur Award	100.0%
Chou, Wen-Ching	Independent Director	LLM degree in Law from Northwestern University	Actively involved in charitable and philanthropic activities organized by Chong Hong Culture & Education Foundation	100.0%
Yu, Kuang-Hsun	Independent Director	Bachelor of Mechanical Engineering, Chung Yuan University	TCSA's "Corporate Comprehensive Performance Award" / Gold Level of the Corporate Sustainability Report Award.	100.0%
Chen, Chung-Kuang	General Manager	MBA from New York Institute	Actively engages in various charitable activities organized by Ta Ya Pristine Homeland Foundation.	100.0%

2024 Operations of the Sustainability Development Committee

Responsibilities	Actions
Sustainability Report and Material Topics Review and Approval	On May 8, 2024, the Sustainable Development Committee reviewed and approved the 2024 material issues and the 2023 Sustainability Report. This was subsequently reported to the Board of Directors on August 1.
Review and Approval of Sustainability Policies and Commitments	<div>1. May 8: Reviewed and approved the TA YA Group Biodiversity & No Deforestation Commitment and the TA YA Human Rights Commitment.</div> <div>2. November 5: Reviewed and approved the TA YA Group Climate Action Guideline.</div> <div>3. Formulated the <i>Internal Control Procedures for Sustainability Information Management</i>, which was submitted by the Audit and Risk Committee for approval by the Board of Directors.</div>
Oversight of Material Topics Management	On November 5, the Sustainable Development Committee reviewed the management status of material issues.
Review and Oversight of Climate Change and Biodiversity Issues	May 8 and November 5: The Sustainable Development Committee reviewed climate-related risks and opportunities, as well as biodiversity impacts and dependencies.

Approval of Sustainability Reporting

GRI 2-5 、 GRI 2-14

The Board of Directors has designated the Sustainable Development Committee for reviewing and approving sustainability reporting information. The Committee shall submit the sustainability report to the Board of Directors for review and approval after external verification every year.

2024 Progress:

The 2023 Ta Ya Group Sustainability Report and the material issues were approved by the Sustainable Development Committee on May 8, 2024, and verified by SGS-Taiwan LTD. in accordance with AA 1000 AS (2018) for Type 1 high-level assurance followed by submission to the Board of Directors for review on August 1, 2024, and publishing on the official website on August 31, 2024.

2025 Progress:

The 2024 Ta Ya Group Sustainability Report was verified by SGS at Type 1 Medium Assurance Level between June 9 and July 18, 2025. It will be submitted to the Board of Directors for approval by the Sustainable Development Committee on August 8. The report approved by the Board of Directors is scheduled to be published on the official website on August 31.

Policy and Practices on External Assurance:

In accordance with the TA YA Internal Control Procedures for Sustainability Information Management, the Company shall entrust a third-party organization certified by the competent authority to execute external verification for its sustainability information as required. In November 2024, the Sustainable Development Committee reviewed and approved the assurance level and verification organization selected by the Business Planning Office and confirmed that the 2024 Sustainability Report would be entrusted to SGS for a Type 1 moderate assurance level verification.

Impact Management and Oversight

GRI 2-12

The Business Planning Office reports twice a year to the Sustainable Development Committee regarding the impacts on the Company and its management, which is then reviewed by committee members who provide recommendations and monitor the impact management.

Communication of Critical Concerns

GRI 2-16

On May 6, 2025, the Business Planning Office reported to the Sustainable Development Committee on two material issues that occurred in 2024, related to environment and human rights respectively. The Office specified the actual impacts and potential risks of the two incidents and proposed countermeasures. (These incidents have yet to be reported to the Board of Directors.)

Reporting Process:

Identify Key Material Incidents:

The Business Planning Office, based on the grievance mechanism and other procedures, identifies major incidents that may have a negative actual or potential impact on stakeholders.

Report to the Sustainable Development Committee:

Material incidents identified are reported to the Sustainable Development Committee for discussion (with the Chairman in attendance) .

No material incidents occurred in 2023. Therefore, no report was submitted to the Sustainable Development Committee in 2024. Instead, a report was submitted to specify regulatory updates and important customer requirements.

Sustainable Information Management

The Company has established internal control procedures for sustainability information management to reinforce the completeness, accuracy, and reliability of sustainability information disclosure, and to ensure its legal compliance.

In December 2024, the Board of Directors of Ta Ya Electric Wire & Cable approved the TA YA Internal Control Procedures for Sustainability Information Management, stipulating that the Business Planning Office shall discuss and design the internal control system for sustainable information management, and assign dedicated personnel to take charge of data collection for the sustainability reporting. The Board of Directors shall approve the internal control system for sustainability information and regularly supervise and evaluate the effectiveness of the internal control system and its implementation status.

This internal control procedure regulates the preparation, data collection and processing, external assurance and verification, editing, review and approval, announcement and reporting, and internal audit of sustainability information. As such, the Company aims to make its sustainability disclosure more complete, accurate and reliable.

Materiality

GRI 3, GRI 2-12, GRI 2-13

Ta Ya identifies material topics through materiality analysis, providing direction for the group's sustainability policy and ensuring proper attention to crucial sustainability issues.

Methodology of Materiality Assessment

The Business Planning Office conducts materiality analysis following GRI 3 Material Topics 2021 and performs double materiality assessment in accordance with CSRD double materiality disclosure requirements (Article 19a(1) and Article 29a(1) of Directive).

Impact Management and Monitoring

GRI 2-12

Material topics, as priority management subjects for the group, are reflected in the group's strategies, objectives, and sustainability reports. Twice a year, the Business Planning Office reports to the Sustainable Development Committee on impacts and management status related to these topics. Committee members then review the information, provide suggestions, and oversee impact management.

In December 2024, the Sustainable Development Committee conducted target tracking and reviewed the implementation status of various actions related to the 2024 material issues. The Committee also updated the climate transition risk and physical risk based on the official implementation of the carbon fee system and the occurrence of typhoons, respectively. Furthermore, regarding the issue of talent attraction and retention, the members recommended incorporating succession planning and taking related measures. The Company utilizes material issues management to mitigate associated impacts.

1. Understanding the organization's context

The Business Planning Office considers sustainability trends relevant to organizational operations (including economic, environmental, people, and human rights aspects), research reports, and international sustainability standards to understand the sustainability context of the value chain, thereby identifying 18 sustainability topics.

The referenced information includes:

- *World Economic Forum Global Risks Report 2024,*
- *GRI Universal Standards,*
- *SASB Sustainability Accounting Standards*
- *CSRD Corporate Sustainability Reporting Directive*
- *ESRS Topical Standards,*
- *TNFD Sector Guidance,*
- *S&P Global CSA, CDP, FTSE Russell.*

2. Identify impacts

The Business Planning Office, in collaboration with external consultants, identifies the actual and potential impacts along TA YA's value chain, including positive and negative, internal and external impacts.

These impacts are derived from stakeholder feedback, supplier ESG impact survey, the TCFD risk identification list, and publicly available information such as the business violation inquiry platform.

3. Assess the significance of the impacts

In accordance with the CSRD requirement for double materiality, Ta Ya conducted a double materiality analysis referencing the ESRS Guidelines 1: Double materiality conceptual guidelines.

This analysis included evaluating Impact Materiality and Financial Materiality. The significance value was calculated based on quantified values for the intensity and likelihood of the impact, thus assessing the significance of the Group's impacts on ESG factors and the significance of the financial impacts the Group faces. (For details, please refer to Pages 17–18.)

4. Prioritize the most significant impacts

A "Double Materiality Value" was obtained by multiplying the Impact Materiality value and the Financial Materiality value and then calculating the square root. The 18 sustainability topics were then ranked from highest to lowest based on this value. Following discussions between the Sustainability Working Group and the consultant, sustainability topics with a Double Materiality Value exceeding 6.00 were selected as material issues.

These material issues were submitted by the Business Planning Office to the Sustainable Development Committee (chaired by an Independent Director) for review in May. After approval, the material issues were reported by the Sustainable Development Committee to the Board of Directors in August, thereby establishing them as the Group's annual material issues. Notification was provided to all employees in October via the electronic bulletin board.

Impact Materiality Table

Topics	Impacts on the economy, environment, and people	Impacted Value Chain Position	Type of Impact	Intensity	Likelihood	Impact Materiality
Renewable energy service & low-carbon products	Environmental / Positive Impact • Facilitating energy transition and decarbonization for customers and industries. Economic / Positive Impact • Energy storage systems increase the stability of the power grid, helping to prevent grid outages caused by natural disasters.	• Downstream value chain • Society	Actual / Positive(+)	8.45	7.89	8.168
Innovation Management	Economic / Positive Impact Innovation in products enhances industrial economic value and energy-saving efficiency.	• Operation • Downstream value chain	Potential / Positive(+)	8.20	7.42	7.801
Climate Action	Environmental / Negative Impact Social costs arising from GHG emissions.	• Operation • Entire Value Chain • Society	Potential / Negative(-)	7.50	7.16	7.327
Energy Management	Environmental / Positive Impact Reducing the environmental costs of energy use and promoting societal decarbonization.	• Operation • Entire Value Chain	Potential / Positive(+)	7.70	6.95	7.314
	Environmental / Negative Impact Indirect carbon emissions from energy use.		Actual / Negative(-)			
Sustainable Supply Chain	Environmental & Human Rights / Negative Impact Environmental and human rights impacts in the supply chain.	• Entire Value Chain • Society	Potential / Negative(-)	8.00	7.41	6.908
Talent Attraction & Retention	Human Rights / Positive Impact (+) Improve workplace environment, benefits, and salaries.	• Operation • Society	Potential / Positive(+)	7.35	5.50	6.358
	Economic / Negative Impact (-) Retaining top talent to generate higher production value.	• Operation • Downstream value chain	Actual / Negative(-)			

We assess the impact of the Group's operations on the **economy, environment, people, and human rights** from an inside-out perspective.

Through questionnaires, we surveyed external stakeholders on the severity and likelihood of economic, environmental, and social impacts caused by the Taya Group. The geometric mean of these two values was calculated and defined as "Impact Materiality."

Survey Respondents

External consulting firms, academic institutions, government agencies, and key customers.

Intensity Quantitative Indicators

- Magnitude of impact (0–4 points)
 - Scale of impact (0–3 points)
 - Irreversibility (0–3 points)
- For a total maximum score of 10 points.

Likelihood Quantitative Indicators

The likelihood is defined on a scale of 1 to 10, ranging from low probability (less than 10% chance of occurrence within three years) to high probability (greater than 90% chance of occurrence within three years or already occurred).

Financial Materiality Table

Topics	Financial Impact on the Organization	Type of Impact	Intensity	Likelihood	Financial Materiality
Renewable energy service & low-carbon products	Renewable energy services will provide stable revenue from electricity sales.	Actual / Positive(+)	7.33	7.00	7.16
Innovation Management	<ul style="list-style-type: none"> • Technological Innovation to Enhance Productivity and Profitability • Technological Innovation to Reduce Production Costs 	Potential / Positive(+)	6.93	6.20	6.56
Energy Management	Reducing energy consumption directly lowers electricity costs.	Actual / Positive(+)	6.63	5.90	6.25
	In the short term, using renewable energy will increase the electricity cost per unit of production.	Potential / Negative(-)			
Talent Attraction & Retention	Inability to fill workforce gaps promptly will impact production operations.	Actual / Negative(-)	6.97	5.30	6.08
Climate Action	Stricter sustainability regulations and customer requirements will increase compliance costs	Actual / Negative(-)	6.67	5.23	5.91
	Achieving carbon reduction targets can lower interest rates on sustainability-linked loans.	Potential / Positive(+)			
Sustainable Supply Chain	Raw material supply disruptions may delay production and order delivery schedules.	Potential / Negative(-)	6.52	4.27	5.28

Financial Materiality is assessed from an outside-in perspective, evaluating the financial impact of sustainability issues on TA YA Group.

A questionnaire survey was conducted with senior managers at or above the managerial level within the Group to understand the severity and likelihood of financial impacts. The geometric mean of these two values was calculated and defined as "Financial Materiality."

Survey Respondents

A total of 30 valid questionnaires were collected from senior managers at or above the managerial level within the Group.

Intensity Quantitative Indicators

The likelihood is defined on a scale of 1 to 10, ranging from low probability (less than 10% chance of occurrence within three years) to high probability (greater than 90% chance of occurrence within three years or already occurred).

Likelihood Quantitative Indicators

The likelihood is defined on a scale of 1 to 10, ranging from low probability (less than 10% chance of occurrence within three years) to high probability (greater than 90% chance of occurrence within three years or already occurred).

Material Topics 2024

In 2024, six material topics were identified: Renewable Energy Service & Low-Carbon Products, Innovation Management, Energy Management, Climate Action, Talent Attraction and Retention, and Sustainable Supply Chain.

Changes in Material Topics

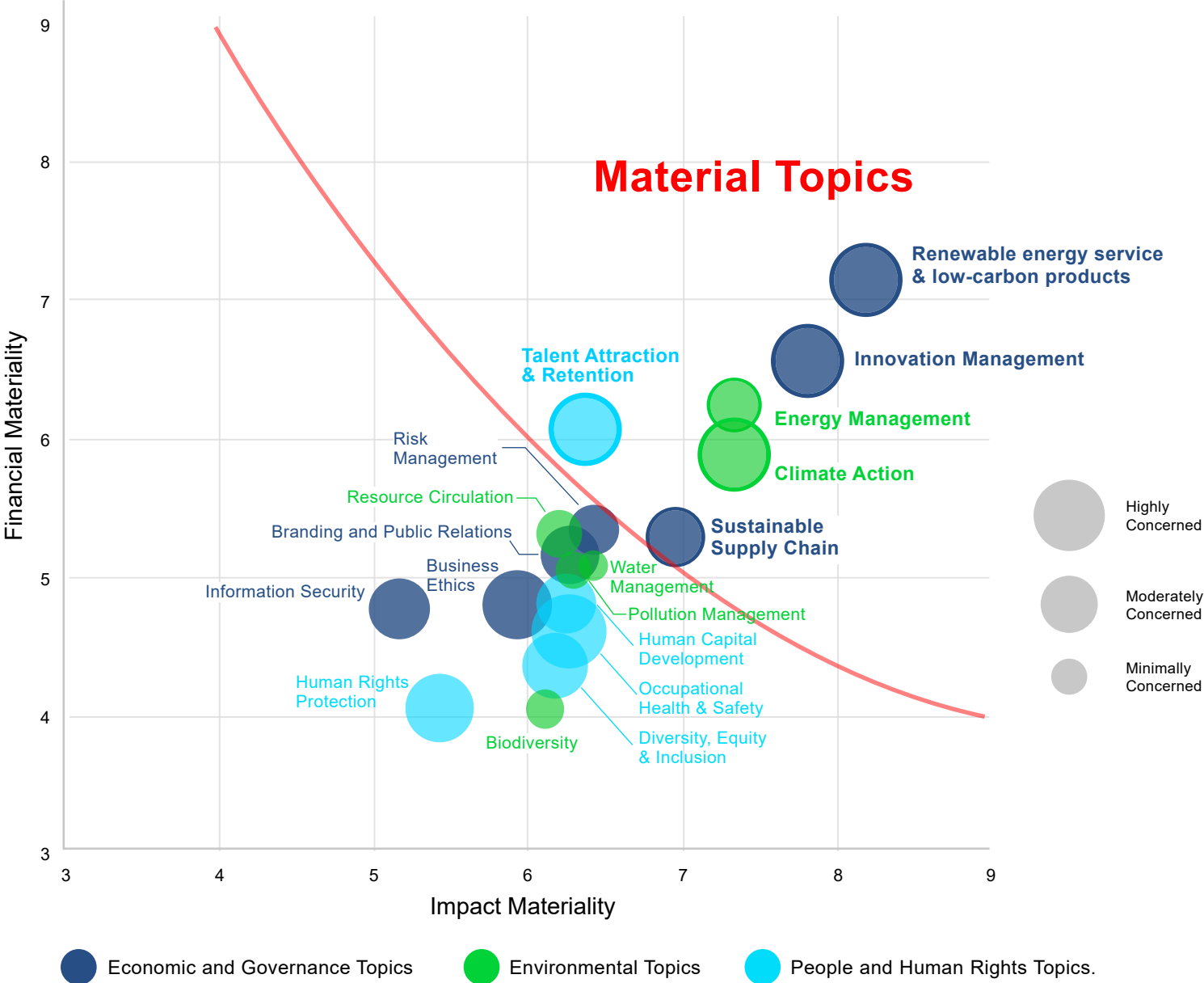
2024 Material topics	2023 Material topics	Change
Renewable energy service & low-carbon products	Renewable energy service & low-carbon products	Minatained
Innovation Management	Innovation Management	Minatained
Energy Management	Energy Management	Minatained
Climate Action	Climate Action	Minatained
Talent Attraction and Retention	Talent Attraction and Retention	Minatained
Sustainable Supply Chain	Sustainable Supply Chain	Minatained

Management of Material Issues

The management of material issues is the responsibility of the Business Planning Office and is overseen by the Sustainable Development Committee. The Business Planning Office reports progress to the Sustainable Development Committee bi-annually and also provides an update on the achievement of material issue targets and management progress at the Group Strategy Meeting in December.

Starting in 2025, the Business Planning Office will incorporate material issues into its monthly meeting tracking indicators and report progress to the Chairman at quarterly meetings.

▼ Double Materiality Matrix



Stakeholder Engagement

GRI 2-29

Ta Ya communicates with stakeholders to understand their needs and concerns, incorporating their feedback into the Company's operational decision-making.

Oversight of Stakeholder Engagement

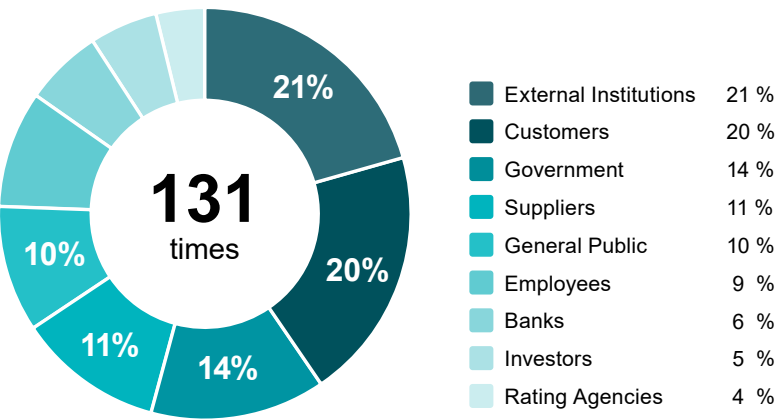
The Business Planning Office is responsible for reporting stakeholder needs and concerns to the Sustainable Development Committee. Starting in 2025, we will further analyze and report on engagement trends and communication highlights, which will be submitted to the Committee Members and the Chairman for review and oversight.

Stakeholder Identification

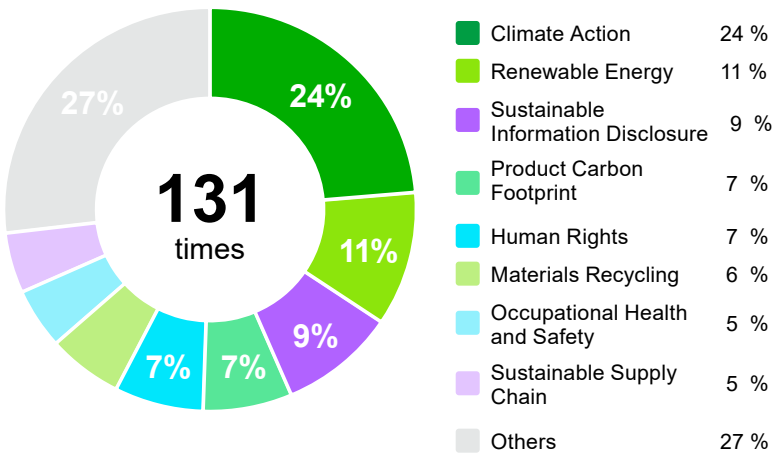
Ta Ya identified nine categories of stakeholders based on the *AA1000 Stakeholder Engagement Standard (AA1000 SES)*. The nine categories identified are: Customers, Suppliers, Government Authorities, Employees, External Institutions, Banks, Investors, Rating Agencies, and General Public.

To reflect changes in the organization's external interactions, the Company re-examined the stakeholder categories in 2024 and made the following adjustments to the original six categories: 1. The "Banks and Investors" category was separated by nature into two distinct categories: "Banks" and "Investors," to improve the precision of analysis. 2. "External Institutions" were separated from the "General Public" category to reflect the increasing frequency of interactions with academic institutions, think tanks, media, and other enterprises.

▼ 2024 Stakeholder Engagement Proportions by Category



▼ 2024 Engagement Proportions by Issue



Key Engagement Focuses for 2024

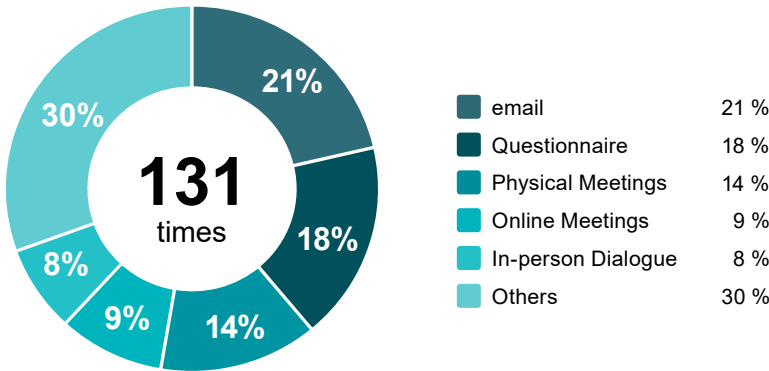
- **Transition from Unilateral to Bilateral Communication**
We transitioned from the past unilateral communication model to a bilateral feedback mechanism. This allowed us to gain a deeper understanding of the needs of all parties and explore opportunities for cooperation, thereby enhancing the depth of engagement.
- **Statistical Analysis of Annual Engagement Trends**
We tracked and analyzed engagement events throughout the year to grasp the issues valued by stakeholders. These trends and stakeholder needs are incorporated into the Group's operational decision-making.
- **Enhancing Engagement across the Value Chain**
We invited upstream suppliers to jointly participate in industry seminars organized by government agencies, ensuring that both upstream and downstream parties in the value chain can receive information and express their opinions.

2024 Engagement Trends

1. The topics with the highest number of engagements in 2024 were **Climate Action**, **Renewable Energy**, and Sustainable Information Disclosure. This trend reflects the continued high level of stakeholder concern regarding climate change mitigation. Furthermore, communication related to sustainable information disclosure clearly increased following the release of the IFRS standards and the Internal Control Procedures for Sustainability Information Management.
2. Communication instances regarding the **circular economy and the use of recycled materials** increased (totaling 11 instances). Discussions focused primarily on the reuse of copper metal and plastics.
3. Communication and surveys related to **carbon fee collection** and **internal carbon pricing** were observed (totaling 6 instances).
4. Concern among investors and customers regarding **Science-Based Targets** for carbon reduction increased.

Stakeholder Engagement Channels

Ta Ya's primary channels for communicating with stakeholders in 2024 included: email, questionnaire surveys, physical meetings, video conferences, and in-person dialogue. By employing these communication channels, Ta Ya was able to select the most appropriate channel based on the characteristics of each stakeholder.



2024 Engagement Effectiveness

- 1.Regulatory Improvement: Provided feedback to the Taiwan Stock Exchange regarding issues with the provisions of the Regulations Governing the Filing of Sustainability Reports, prompting the TWSE to revise the regulations in 2025.
- 2.Supply Chain Data Optimization:TA YA successfully obtained the GHG emission factor for copper cathodes from suppliers. This specific factor is 72.8% lower than the coefficient originally adopted.

Impact of Engagement

In 2024, customer tracking of Ta Ya's renewable energy consumption targets and progress elevated the Company's emphasis on renewable power usage.

Value Chain Engagement

Exchange Seminar on Enhancing Resilience in the Copper Industry

Ta Ya invited its copper wire manufacturing subsidiaries and copper cathode suppliers to jointly participate in the seminar. The discussion explored issues concerning raw material supply, decarbonization, and the circular economy within the copper industry.



Expanding Collaboration

E.SUN Bank ESG Transformation Platform Discussion Meeting

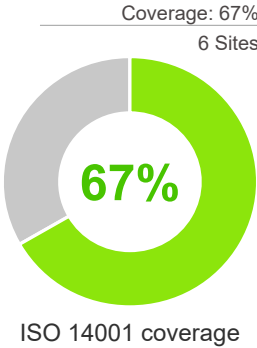
E.SUN Bank proposed leveraging the consulting resources of MIRDC to assist Ta Ya's suppliers in conducting product carbon footprint inventories, thereby facilitating supply chain decarbonization.

03 Environmental Sustainability

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Environmental Management

Ta Ya Group adheres to government environmental regulations and customer requirements, instills environmental awareness in employees, fulfills pollution treatment responsibilities, practices resource recycling, protects the environment, and continuously improves its practices.



Environmental Policy and Commitment

The environmental policy of Ta Ya Company is approved and signed by the General Manager (Executive Director), including:

1. Continuously implement environmental management policies and objectives to reduce the operational environmental impact.
2. Comply with environmental protection laws and other regulations, while responding to global environmental initiatives.
3. Promote ongoing waste reduction and pollution prevention efforts.
4. Enhance environmental awareness among employees through education and advocacy.

Environmental Management System

Ta Ya Company plans its environmental management system according to ISO14001:2015 standard. Through the operation of the environmental management system, we ensure that our company complies with environmental protection laws and effectively prevents or reduces negative impacts on the environment, in order to achieve our company's environmental policy and meet stakeholders' expectations.

According to Ta Ya's environmental management system document "Resource, Role, Responsibility and Authority Management Procedure," the General Manager bears ultimate responsibility for effectively implementing the company's environmental management system. This includes commitments to comply with environmental regulations, oversee the achievement of environmental objectives, and supervise continuous improvement. The Safety and Health Department, tasked with implementing the environmental management system, establishes, executes, and maintains the system while reporting environmental management performance to top management.

We actively manage negative environmental impacts, potential employee hazards or risks, and non-compliant issues stemming from our operations and activities. This encompasses raw materials, manufacturing processes, products, services, and waste treatment. We also monitor, measure, and continuously improve our overall environmental safety performance. Through ongoing operation and enhancement of the environmental management system, we foster a favorable environment for the company's sustainable development and deliver products and services that satisfy our customers.

Verification of Management System

The production sites that have obtained third-party verification for the ISO 14001:2015 Environmental Management System include: Ta Ya (Guanmiao Site), Ta Ya (Dawan Site), Dong Nai, Hai Duong, Dongguan, and Kunshan, totaling 6 locations, with a coverage rate of 67% (out of 9 production sites). (► Verification Certificate)

Targets and Objectives

Ta Ya has established environmental management targets, implementation programs, and quantitative indicators for management and tracking, which have been approved by the General Manager.

▼ 2024 Environmental Performance Indicators

2023 Program	Target Value	Actual Value
1. Enforce Environmental Protection Laws		
1-1 Implement electricity conservation with full employee participation	Reduce electricity consumption by 1%	Reduce electricity consumption by 1.6%
1-2 Implement regular inspection of air pollution control equipment	1 time / month	Once per month
2.Instill Environmental Awareness & Reduce Environmental Risks		
2-1 Promote waste sorting and reduction of daily waste	4 times / year	Total 4 times
2-2 Conduct unannounced drill tests for toxic chemical substances	2 times / year	Total 2 times
3. Fulfill Waste Sorting & Resource Recycling		
3-1 Ensure proper waste sorting	Defects: Fewer than 10 cases per year	Total 4 cases
3-2 Increase resource recycling volume	Increase by 1%	Increase by 1%

Environmental performance indicators

TA YA regularly monitors, measures, analyzes, and evaluates environmental performance based on established environmental performance indicators. The 2023 environmental performance indicators include:

Operating Criteria

Ta Ya Company has implemented the following operating criteria:

- *Waste Control Operating Procedure,*
- *Toxic Chemical Substance Control Operating Procedure,*
- *Air Pollution Control Operating Procedure,*
- *Noise Control Operating Procedure,*
- *Water Pollution Prevention Operating Procedure,*
- *Environmental and Safety Contractor Management and Control Operating Procedure,*
- *Natural Disaster Prevention and Management Procedures,*
- *Development and Design Management Procedure Book* (environmental requirements should be taken into account during the product design and development process).

▼ 2024 Environmental Performance Indicators

Indicators	Metrics	2024	2023	Evaluation
Stationary Pollution Sources (tons)				
Air Emissions	60	24.72330	27.15923	✓
Particulate Matter	5	0.00030	0.00023	✓
VOCs	55	24.723	27.159	✓
Water Pollution				
Wastewater Discharge Volume (tons)	72000	44194	45448	✓
Water Temperature (°C)	35°C	28.3°C	28.2°C	✓
pH	6-9	7.8	7.4	✓
SS (Suspended Solids)	30 mg/L	7.2mg/L	4.1 mg/L	✓
COD (Chemical Oxygen Demand)	100 mg/L	7.3mg/L	18.2 mg/L	✓
BOD (Biochemical Oxygen Demand)	100 mg/L	<1.0mg/L	<1.0 mg/L	✓
Copper	3 mg/L	0.025mg/L	0.022 mg/L	✓
Waste (tons)				
General Industrial Waste	600	172.57	198.36	✓
Hazardous Industrial Waste	180	102.19	88.24	✓
Recyclable Waste	2,000	1696.58	1,568.28	✓
Total Outsourced Disposal	2,780	1971.34	1,854.88	✓
Toxic Chemical Substances (tons)				
Varnish Usage	1200	507.77	507.77	✓
Noise Control				
Noise	90dB	84dB	84dB	✓

Pollution Prevention

Ta Ya conducts pollution management in accordance with the Air Pollution Prevention and Control Operating Procedures and Water Pollution Prevention and Control Operating Procedures of our environmental management system to ensure compliance with pollutant emission standards.

Ta Ya has obtained a stationary pollution source installation and operation permit in accordance with the Air Pollution Control Act and related regulations. In accordance with the Water Pollution Control Act, Ta Ya is required to periodically commission environmental testing and inspection agencies licensed by competent authorities to test the water quality of raw wastewater and discharged water. All testing and reporting must follow the items and frequency required in the company's water pollution control permit.

▼ Consolidated Air Pollutants in Past 3 Years (kg)

Air Pollutant (kg)	2024	2023	2022
SOx	0	0	40
NOx	4,332	4,060	4,186
VOCs	33,974	28,190	34,655
PM	530	393	621

The primary air pollutants emitted at the Ta Ya Guanmiao Plant include Particulate Matter (Par) and Volatile Organic Compounds (VOCs). To control these emissions, pollution control equipment, such as bag filters and catalytic converters, has been installed at the respective emission sources. The pulse-jet bag filters achieve a treatment efficiency of 95%, while the catalytic converters achieve a treatment efficiency of 99%.

Hazardous Substance Management

To comply with international regulations regarding hazardous components in electrical and electronic products—such as the EU RoHS Directive, REACH, SONY SS-00259 standards, and the US TSCA—the Company has established the Regulations for the Management of Environment-Related Substances and various hazardous substance control plans. Starting with our own operations and extending requirements to suppliers, we jointly implement controls to provide Hazardous Substance Free (HSF) products that meet customer needs.

IECQ QC080000 Hazardous Substance Process Management System

The Magnet Wire Business Group has successfully passed the verification for the IECQ QC080000 Hazardous Substance Process Management System and obtained certification.

Hazardous Substance Testing

The Magnet Wire Business Group commissioned SGS to conduct screening for Substances of Very High Concern (SVHC) on enameled wire products, based on the EU Candidate List of Substances of Very High Concern. According to the test reports, no SVHCs were detected in any enameled wire products. Currently, hazardous substance testing is conducted exclusively on products from the Magnet Wire Business Group, with the tested products covering 9.88% of consolidated revenue.

Product Hazard Identification

Hazard identification is conducted for all Ta Ya enameled wire products to assess their potential impacts on human health and the environment, which are disclosed in the Safety Data Sheets (SDS). Ta Ya's enameled wire products do not contain hazardous substances and pose no health risks under normal usage conditions (provided they are not intentionally ingested or chewed). However, combustion of the product may generate fumes, causing air pollution.

[Note 1] As hazardous substances are not used in enameled wire products, the Company has not established specific targets for the reduction of hazardous substances.

Supplier Hazardous Substance Management

Raw materials provided by the Company's enameled wire suppliers must bear labels indicating they are free of hazardous substances (formats may vary, e.g., "HSF Qualified" or "RoHS Compliant"). All incoming materials are jointly monitored by the Quality Assurance and Materials Departments. If a supplier fails to comply with operational requirements, they will be notified to take corrective action.

Toxic Chemical Substance Management

Ta Ya Company implements toxic substance controls in accordance with the Toxic Chemical Substance Control Operating Procedures to prevent hazards. The toxic chemical substances used in 2024 included Diisononyl phthalate (DINP), Chloroform, Trichloroethylene, m-Cresol, and N,N-Dimethylformamide (DMF). Among these, DINP was deregistered on December 3, 2024, as it is no longer in use.

Reduction of Toxic Chemical Substances

To reduce the usage of toxic chemical substances, Ta Ya replaced DINP (Diisononyl phthalate) with DOTP-5 [composed of 50% DOTP (Diocetyl terephthalate) and 50% DINT (Diisononyl terephthalate)] starting in October 2024. Additionally, for enameled wire insulation, the Company uses eco-friendly coatings free of m-Cresol solvents. We continue to increase the volume of eco-friendly coatings used annually to reduce the consumption of standard coatings. The proportion of eco-friendly coating usage has increased from 18.57% in 2022 to 56.88% in 2025.

Toxic Chemical Substance Drills

The Company conducts unannounced test drills twice a year and a comprehensive annual drill once a year. By simulating accidents through unannounced tests, we aim to strengthen the emergency response capabilities and correct handling procedures of toxic chemical management personnel and employees regarding accidental leaks during operations.

Environmental Requirements for Product Design

TA YA's Safety and Health Department has established the Environmental Management System Manual and Development and Design Management Procedure Book to ensure that environmental requirements for all life cycle stages are incorporated into consideration during product design and development processes, including potential significant environmental impacts and related requirements regarding transportation, product use, end-of-life treatment and disposal of products.

This procedure's scope includes the design and development of electric cable and magnet wire at the parent company, with the R&D department responsible for new product development and design, while the Safety and Health Department provides relevant environmental requirements during the product development and design process.

Requirements for Product LCA

Before making a purchase request, the requesting department must conduct a **life cycle perspective assessmennt** according to the life cycle consideration items listed in the Design, Procurement and Outsourcing Evaluation Form. This evaluation should include life cycle stages such as raw materials, packaging materials, energy and resource consumption, product transportation, and product use, with at least two items needing to be met.

Requirements for New Product Materials and Disposal Planning



For new product development, the product development plan should specify the non-use of hazardous substances, whether raw materials can be recycled, and the legal disposal plan for process waste.

Climate Action

GRI 3-3, GRI 305-1 ~ 305-5

The Taya Group values climate change mitigation and adaptation. We aim to reduce our own emissions and accelerate societal climate action, addressing these challenges from organizational operations and value chains to the societal level.

Targets & Progress:

Quantified Target	FY 2024
2024: Reduce Scope 1&2 emissions by 10% compared to the base year 2021.	TAYA Group: Reduced by 17% compared to the base year 2021. (Achieved )
	TA YA Company: Reduced by 11% compared to the base year 2021. (Achieved )
2030: Reduce Scope 1&2 emissions by 40% compared to the base year 2021.	On Track
2030: Achieve net zero in Scope 1&2 emissions compared to the base year 2021.	On Track

Climate Action Guideline

To promote climate change mitigation and adaptation in response to the 1.5 °C temperature control target set in the Paris Agreement and reduce GHG emissions as required by regulatory authorities and customers, Ta Ya approved the *TA YA Group Climate Action Guideline* in 2024 as a guiding principle. The guideline is based on the *1.5 °C Business Playbook Version 3.0* released by the Exponential Roadmap Initiative and integrates the Group's GHG emission reduction roadmap for all subsidiaries to follow:

1) Reduce Our Own Emissions

Set Scope 1&2 carbon reduction targets, develop carbon reduction strategies, take action, and regularly review achievement status.

2) Reduce Our Value Chain Emissions

Set reduction targets and strategies for Scope 3, including negotiations with the supply chain and supplier carbon management, to gradually reduce carbon emissions from raw materials. (We have not yet established reduction targets for Scope 3.)

3) Integrate climate issues into the Group's business strategy

Through climate governance, senior management oversees climate-related risks and opportunities, and integrates potential climate-related financial impacts into decision-making processes and corporate risk management frameworks.

4) Accelerate climate action in society

Collaborate with customers, suppliers, governments, and research institutions to accelerate societal achievement of carbon reduction goals.

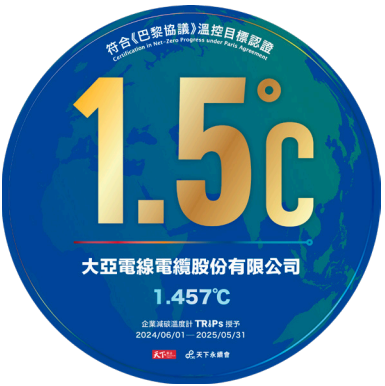
Climate Governance

The Sustainable Development Committee supervised the progress on GHG emission reduction blueprint and reviewed the updates on climate-related risks in 2024, including the impact of Taiwan's carbon fee charging on the Group's value chain and the operational impact of climate disasters such as typhoons at two meetings on May 8 and November 5 respectively. The achievement of the 2024 GHG emission reduction targets will be monitored by the Committee in 2025.

As of 2024, Ta Ya has yet to incorporate climate risks into its risk management framework. The Company plans to include climate-related financial impacts in the review agenda of the Audit and Risk Management Committee from 2025 onwards and gradually integrate climate-related risks into the enterprise risk management framework.

Stakeholder Engagement

Ta Ya continues to seek opportunities to accelerate climate action through engagement. In 2024, we managed to obtain the emission factor for copper cathodes that are lower than the previous ones after multiple connections with suppliers, which helps reduce our Scope 3 emissions. In the same year, E.SUN Bank proposed a cooperative sustainable supply chain plan, providing resources to assist our suppliers in conducting product carbon footprint inventory.



1.5°C Label Award

Ta Ya's GHG emission reduction roadmap was assessed at a warming level of 1.457°C, in line with the Paris Agreement's goal of limiting global warming within 1.5°C by the end of this century, and was thus awarded the 1.5°C label by CommonWealth Magazine .

Climate-Related Risk Management

Ta Ya follows a procedure for climate-related risk management, which includes climate risk identification, climate change scenario analysis, assessment of risk impact and likelihood, prioritization of climate risks, and development of risk response strategies.



► Context

Climate Scenario Analysis

Ta Ya establishes the assumptions for this climate scenario based on the "Taiwan Climate Change Science Report 2024: Phenomena, Impacts, and Adaptation" and the "Taiwan Climate Change Key Indicator Atlas: AR6 Statistical Downscaling Version" projections for Taiwan's future climate change. The referenced reports use simulation data from the "Coupled Model Intercomparison Project Phase 6, CMIP6", benchmarking the climate values from the base period (1995 to 2014).

In addition to analyzing physical impacts, the Company has identified that transition risks—specifically policy and market shifts—impact operations more significantly. Consequently, we conducted transition scenario analyses to assess the potential impacts of policy, legal, and market factors on our strategy and financial performance across various transition pathways.

Selection of Physical Scenario

The national carbon reduction target published by the National Development Council aligns the most with **SSP1-2.6**. The total national GHG emissions and trends published by the Climate Change Administration, and the global carbon emissions situation reflected in the IPCC AR6 report align with the medium-emission scenario **SSP2-4.5**. The political and economic landscapes of major global economies align with the medium-high emission scenario **SSP3-7.0**.

Selection of Transitional Scenario

The Company adopts the **IEA Stated Policies Scenario (STEPS)** as the baseline scenario, and the **IEA Announced Pledges Scenario (APS)** as an intermediate control, with the **IEA Net-Zero Emissions by 2050 (NZE2050)** used for high-intensity stress test. Comparison of these three scenarios indicates three future possibilities: "conservative baseline", "moderate transition" and "extreme net zero," ensuring that our strategic planning is flexible and forward-looking enough under different policies and market conditions.

Climate Scenario Analysis: Physical Scenarios

► Context

Scenario	Description	Scenario Assumptions (Quantitative)					Business Impact
<div>SSP1-2.6</div> <div>Low emission state</div> <div>Projected temperature rise: 1.8° C</div>	Based on Taiwan's NDC target (28±2% net GHG emission reduction by 2030 vs. 2005), the SSP1-2.6 low-emission scenario is identified as the most closely aligned future scenario.	<div>Rx1day (Maximum 1day precipitation):</div> <div>Increases by 8% compared to the baseline period of 1995–2014.</div> <div>Increased impact on port operations at the Port of Keelung.</div> <div>Voltage sags increase the likelihood of production equipment shutdowns.</div>	<div>Summer Precipitation):</div> <div>Increases by 0-5%</div>	<div>Drought:</div> <div>Consecutive Dry Days increase by 4.1%.</div>	<div>Heat Wave Duration Index</div> <div>HWDI increases by 13 days</div>	<div>Number of days with temperatures above 36° C:</div> <div>Increases by 5.4 days by 2100</div>	Under the SSP1-2.6 scenario, the impact of climate change on Ta Ya's operations is relatively moderate. The 8% increase in rainfall intensity will affect the import operations of raw copper cathodes. When Keelung Port encounters strong winds and heavy rain, the arrived copper cathodes cannot be picked up, leading to delivery delays.
<div>SSP2-4.5</div> <div>Moderate emission state</div> <div>Projected temperature rise: 2.7° C</div>	Based on national GHG emission trends and global carbon emissions (IPCC AR6 Report), the future trajectory is closely aligned to the SSP2-4.5 mid emission scenario.	<div>Rx1day (Maximum 1day precipitation):</div> <div>Increases by 10% compared to the baseline period of 1995–2014.</div>	<div>Summer Precipitation):</div> <div>Increases by 0-5%</div>	<div>Drought:</div> <div>Consecutive Dry Days increase by 4.8%.</div> <div>Impacts on production water use</div>	<div>Heat Wave Duration Index</div> <div>HWDI increases by 28 days</div> <div>Increased electricity consumption by chillers and air-conditioning systems.</div>	<div>Number of days with temperatures above 36° C:</div> <div>Increases by 10.6 days by 2100</div>	Compared to the SSP1-2.6 scenario, the SSP2-4.5 scenario shows a significant increase in the Heat Wave Duration Index (HWDI) and the number of days with high temperatures exceeding 36° C. The rising temperature will increase power consumption for air conditioning in offices and energy storage cabinets will also increase, resulting in higher electricity costs for the plant.
<div>SSP3-7.0</div> <div>High emission state</div> <div>Projected temperature rise: 3.6° C</div>	If major global economies (e.g., US, EU) retreat from climate action and international cooperation declines, the SSP3-7.0 mid-to-high emission scenario is projected.	<div>Rx1day (Maximum 1day precipitation):</div> <div>Increases by 14.1% compared to the baseline period of 1995–2014.</div>	<div>Summer Precipitation):</div> <div>Increases by 5-15%</div>	<div>Drought:</div> <div>Consecutive Dry Days increase by 8.5%.</div>	<div>Heat Wave Duration Index</div> <div>HWDI increases by 57 days</div>	<div>Number of days with temperatures above 36° C:</div> <div>Increases by 28 days by 2100</div>	The Company's coastal solar power plants face heightened damage risks due to increasing typhoon intensity and frequency. Under the SSP3-7.0 scenario, stronger and more frequent typhoons and higher surface wind speeds are expected to increase damage severity and insurance claims, resulting in a 5.36% increase in insurance premiums in 2025 (TWD 682,508).

Climate Scenario Analysis: Transition Scenarios

► Context

Scenario	Description	Scenario Assumptions (Quantitative)	Scenario Assumptions (Qualitative)		Business Impact
<div>STEPS</div> <div>(Stated Policies Scenario)</div> <div>Projected temperature rise: 2.4° C</div>	<p>This scenario provides a conservative outlook for the future energy system based on current policies. It illustrates how the energy market will develop if governments only implement policies that are currently in force.</p>	<p>The Company does not assume that Taiwan will achieve all its declared goals. Instead, The Company provides a conservative forecast for the future energy system based on current policies and the actual development status of renewable energy.</p>	<div>Gap between the Actual/Expected Ratio of Renewable Energy in Taiwan and the Target.</div> <div>2024 : 11.7%</div> <div>2025 : 15.0% (target: 20%), a shortfall of 5% from the target.</div> <div>2030 : 24.7% (target: 30%), a shortfall of 5.3% from the target.</div> <div>2032 : (target: 31%).</div> <div>2035 : (target: 36%).</div>		<p>Under the STEPS scenario, Taiwan's renewable energy and energy storage development is constrained. This leads to our Company lacking significant short-term growth opportunities in the solar energy and energy storage sectors. Only the cable business maintains stable growth, benefiting from the Resilient Grid Program.</p>
<div>APS</div> <div>(Announced Pledges Scenario)</div> <div>Projected temperature rise: 1.7° C</div>	<p>The APS represents a pathway to assess the extent to which published commitments could reduce emissions by 2050, showing a "what if countries deliver on their promises" trajectory.</p>	<p>The Company assumes that Taiwan will fully implement its declared energy transition and climate targets. These targets include the proportion of renewable energy usage, and the development of grid and energy storage facilities.</p>	<div>Taiwan's Renewable Energy %:</div> <div>2025 : 20%</div> <div>2030 : 30%</div> <div>2032 : 31%</div> <div>2035 : 36%</div>	<div>Grid-Scale Energy Storage Capacity:</div> <div>2025 : 1,000 MW</div> <div>2030 : 3,000 MW</div> <div>Generation-Side Energy Storage Capacity:</div> <div>2025 : 500 MW</div> <div>2030 : 2,500 MW</div> <div>Transmission and Distribution:</div> <div>2030 : To increase the capacity of the Longtan–Zhongliao section and the 345kV Longci (South)–Renwu line from the original 1,000 MW to 3,000 MW.</div>	<p>In the IEA APS scenario, policy clarity and increased government investment are expected to alleviate development bottlenecks, thereby accelerating our Company's expansion in the solar energy and energy storage businesses.</p>
<div>NZE 2050</div> <div>(Net Zero Emissions by 2050 Scenario)</div> <div>Projected temperature rise: 1.4° C</div>	<p>The NZE scenario is consistent with the IPCC 1.5° C warming pathway. As it is predicated on achieving net-zero, the NZE assumes more aggressive technology deployment and international cooperation.</p>	<p>Taiwan's renewable energy development will rapidly grow to achieve a 70% share by 2050. This scenario implies a significant increase in demand for renewable energy infrastructure, accompanied by a corresponding growth in the demand for energy storage and transmission infrastructure.</p>	<div>Taiwan's Renewable Energy %:</div> <div>2025 : 20%</div> <div>2030 : 30%</div> <div>2035 : 36%</div> <div>2050 : 70%</div>		<p>Under the IEA NZE2050 scenario, our Company's cable, green power, and energy storage businesses are all expected to benefit from sustained market demand growth. This scenario highlights the need for greater policy ambition in grid, solar, and energy storage systems.</p>

Risk & Opportunity Assessment

► Context

Risk Type		Risk Item	Risk Discription	Time Horizon	Impact Intensity	Likelihood	Potential Financial Impact	Strategy
Transition Risks	Policy and Legal Risks	Stricter Sustainability Regulations	Compliance with the IFRS S2 standard will require the Company to expand its GHG inventory boundary, leading to higher annual labor and financial costs.	Short to Long-term	Medium	High	GHG Inventory Platform & Labor Costs: Platform Leasing: Estimated annual increase of NT\$600,000. Labor: Hiring one staff for inventory work adds NT\$800,000 annually.	Collaborate with the GHG inventory platform vendor to complete the work within existing staffing levels.
		Carbon Fee Levy	Taiwan's carbon fee scheme starts in 2025; Ta Ya Company is expected to pay carbon fees from 2030.	Mid to Long-term	High	High	Projected 2030 Carbon Fee for Ta Ya Electric Wire & Cable (Based on 2024 GHG Emissions):40% GHG Emission Reduction Scenario: Carbon Fee of NT\$835,040 (OPEX 0.08% increase)0% GHG Emission Reduction Scenario: Carbon Fee of NT\$12,175,200 (OPEX 1.21% increase).	Implement carbon reduction measures to lower emissions.
	Technology Risks	Use of Energy-Efficient Equipment and Technology	Short-term operating costs will increase due to measures like equipment replacement and process optimization needed to meet emission reduction targets.	Mid-term	Medium	Medium	The transitions measures such as equipment replacement and circular economy would lead to increased production costs.	Apply for low-carbon subsidy programs to reduce the cost of carbon reduction.
	Market Risks	Higher Energy Costs	The Russia-Ukraine war has led to increased international energy costs.	Short to Long-term	Medium	High	The average electricity cost at Guanmiao Site rose from NT\$3.84/kWh (2024) to NT\$4.29/kWh (2025), an 11.7% cost increase. This results in a NT\$17,360,238 annual electricity expense increase (11.3% growth).	Adopt energy-saving measures to reduce electricity consumption.
		Stricter Customer Procurement Policies	Customers are tightening sustainability requirements for suppliers, demanding Product Carbon Footprint (PCF).	Short to Long-term	Medium	High	Non-provision of the Product Carbon Footprint (PCF) verification statement leads to non-compliance with customer criteria and loss of orders.	Understand customer carbon reduction requirements and meet their targets.
Physical Risks	Acute	Heatwaves	Extreme heat may lead to heat illnesses among employees, reducing productivity.	Mid to Long-term	Low	Medium	Employees exposed to prolonged high temperatures may face potential annual work hour losses of up to 2%, leading to reduced productivity.	Establish crisis management procedures and build a disaster response system.
		Typhoons / Heavy Rainfall	Intense short-duration rainfall and typhoons may cause business interruption and lead to tight inventory due to delayed raw material shipments.	Short to Long-term	High	Medium	1. Financial losses caused by floods 2. High-cost procurement from alternative suppliers due to delayed raw material deliveries	Establish crisis management procedures and build a disaster response system.
		Drought and Water Scarcity	Droughts may restrict water resources, impacting copper wire drawing and cooling water usage.	Mid to Long-term	Low	Medium	losses caused by production interruptions due to water restrictions	Conserve water and adopt measures such as water resource recycling.
	Chronic	Average Temperature Rise	Rising temperatures lead to higher chiller inlet water temperatures, increasing power consumption.	Mid to Long-term	Medium	Low	Electricity Cost Increase: Based on the average temperature change from 2023–2024, the power consumption of chillers in the plant is estimated to increase by 21,465 kWh, resulting in an electricity cost increase of NT\$82,212.	Monitor electricity usage via chiller networking to optimize utilization.
Type		Opportunity Item	Opportunity Discription	Time Horizon	Impact Intensity	Likelihood	Potential Financial Opportunity	Strategy
Opportunities		Increasing Demand for Renewable Energy	The demand for renewable energy in Taiwan continues to increase.	Short to Long-term	High	High	Renewable energy sales revenue is stable, with the solar power plants generating a total revenue of NT\$1,641,039 thousand in 2024.	Continuously develop renewable energy projects

Significant Climate Risk & Opportunities

Based on the results of the climate-related risk and opportunity assessment, the Company has established a climate risk matrix. Risks and opportunities with both "high" impact intensity and "high" likelihood of occurrence are defined as significant climate risks and opportunities. In 2024, the identified significant climate risks include carbon fee implementation and stricter customer procurement policies, while the significant climate opportunity is the increased demand for renewable energy.

Carbon Fee Levy

Policy and Legal RisksIncreased Operating CostsMid-term ~ Long-term

According to the Ministry of Environment's 'Regulations Governing the Collection of Carbon Fees,' Taiwan will begin collecting carbon fees in 2026. The initial phase targets manufacturing and power sectors with annual GHG emissions exceeding 25,000 tCO₂e. Although none of Ta Ya Group's subsidiaries meet the threshold for the first phase, Ta Ya will likely be subject to carbon fees during the second phase from 2030. UEI and Cuprime Material are expected to be charged the carbon fees during the third phase.

Calculated by its 2024 GHG emissions and projected carbon fees, Ta Ya estimates that it will need to pay 12,175,200TWD-18,262,800TWD for carbon fees by 2030 with no carbon reduction measures taken. However, if it reduces GHG emissions following its own carbon reduction targets, it will need to pay 835,040TWD-1,252,560TWD. The gap in carbon fees between the two scenarios is 14.6 times.

Response Strategy

Proactively implement carbon reduction measures to lower greenhouse gas emissions; closely monitor international carbon fee and carbon tax policies and regulatory developments to prepare in advance before the regulations take effect.

Stricter Customer Procurement Policies

Market RisksIncreased Compliance CostsShort-term ~ Long-term

Since 2023, customer demands for carbon reduction have steadily increased, with carbon reduction requirements being incorporated into procurement and supply chain management policies. Two key clients of TA YA have already included the provision of carbon emissions as criteria for supplier selection. Notably, fiber optic cable clients have specified that product carbon labeling will be a requirement for bidding, effective from 2026. Without carbon labeling, TA YA will be unable to participate in the bidding process.

Response Strategy

To proactively address customer requirements for data disclosure and carbon reduction, TA YA actively communicates and negotiates with clients to understand their policies and strives to meet their demands, ensuring the market competitiveness of its products.

Increasing Demand for Renewable Energy

Market OpportunitiesIncreased RevenueShort-term ~ Long-term

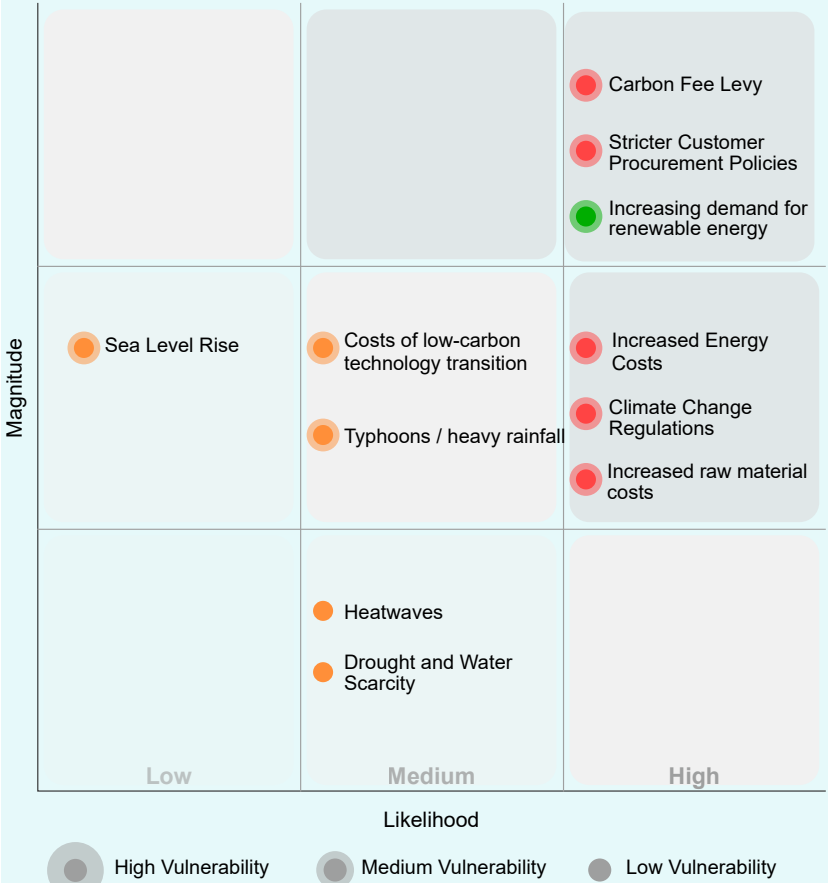
Taiwan's renewable energy market faces substantial demand due to energy policies and international customer requirements for Taiwanese manufacturers.

Response Strategy

TA YA will continue to actively expand into the solar energy, energy storage, and power trading markets.

Climate Risk Matrix

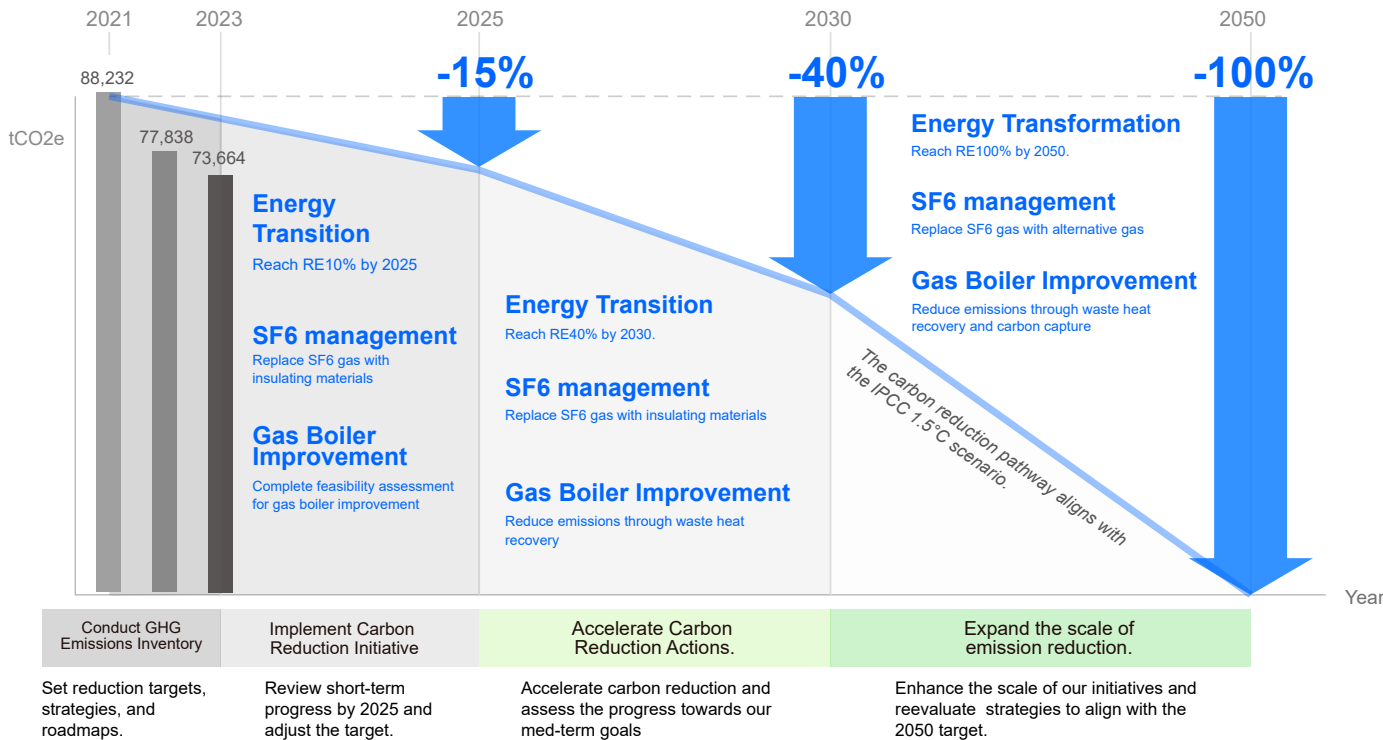
Based on the climate impact assessment, we create a climate risk matrix with indicators including magnitude, likelihood, and vulnerability. Risks in the upper right corner of the matrix represent higher magnitude and higher likelihood, and we will prioritize response measures to adapt these risks.



Carbon Reduction Roadmap

To align with the IPCC 1.5° C warming scenario and limit the average temperature increase within 1.5° C, TAYA Group has set a 2050 net-zero target for Scope 1 and Scope 2 emissions, using 2021 as the baseline year. To ensure steady progress, we aim to reduce these emissions by 5% annually, targeting a 40% reduction by 2030, and ultimately achieving net-zero by 2050. Annual tracking of carbon reduction performance will be conducted to ensure the effective implementation of emission reduction measures. (This target applies to TA YA and all subsidiaries.)

▼ TA YA Group Carbon Reduction Roadmap



Carbon Reduction Strategy

Emissions from purchased electricity, SF6 leakage, and natural gas combustion are the Group's top three emission sources, accounting for 97% of total scope1&2 emissions. These have been identified as the primary targets for the Group's carbon reduction efforts.

To reduce emissions from purchased electricity, the Group continues to adopt strategies such as energy conservation, replacing outdated equipment, and using renewable energy. SF6, used as an insulating gas by UEI during voltage testing, will be addressed by prioritizing improvements to calibration equipment and pipelines to reduce SF6 leakage. Natural gas, used by Cuprime as energy for melting copper cathodes, will be evaluated for carbon capture and reuse methods to reduce emissions.

Energy Transition

Scope2 Purchased Electricity

2025 : Reach RE10%

2030 : Reach RE40%

SF6 Management

Scope1 Fugitive Emissions

2025 : Inspect Pipeline Leaks and Sealing Measures,
Replace SF6 Gas with Insulating Materials

Gas Boiler Improvement

Scope1 Stationary Combustion

2025 : Complete feasibility assessment for gas boiler improvement
2030 : Reduce emissions through waste heat recovery and carbon capture

Internal Carbon Pricing

Starting in 2024, Ta Ya Electric Wire & Cable adopted shadow carbon pricing as a tool to evaluate the cost of GHG emissions, incorporating carbon costs into business decision-making to drive further GHG emission reduction initiatives. Our carbon pricing is based on rates announced by Taiwan's Ministry of Environment, with a price set at NT\$300 per ton in 2025 and NT\$1,200–1,800 per ton in 2030.

The purpose of carbon pricing is to internalize the cost of GHG emissions without the actual collection of carbon fees internally. In 2024, carbon pricing will be used to assess the short-, medium-, and long-term carbon fee impacts on the supply chain, potential carbon fee impacts on direct operations, and the benefits of energy transition.

GHG Emissions and Trends

GRI 305-1 / 305-2 / 305-3 / 305-4

- **Taya Group:** The consolidated Scope 1&2 emissions in 2024 reached 73,302 tCO2e, down by 16.9% from the base year (2021)
- **Ta Ya Company:** Scope 1&2 emissions in 2024 reached 20,284 tCO2e, down by 10.3% from the base year (2021).

In 2024, the closure of the Kunshan site and the reduction of SF6 emissions from UEI contributed to Ta Ya Group's reduced GHG emissions by 16.9% compared to the base year (2021), achieving the 10% GHG emission reduction target. While Ta Ya Group met its target, the pace of reduction has recently decelerated. Specifically, Ta Ya Company saw a modest decrease of 1.24% compared to 2023, while consolidated group emissions rose by 0.23%. This slowdown underscores a bottleneck in Scope2 mitigation, where current energy conservation measures now yield diminishing returns. Consequently, further progress will require a strategic shift toward significantly increasing the share of renewable energy in our power mix.

Progress in Decarbonization Initiatives

GRI 305-5

The implementation status of decarbonization initiatives in 2024 is as follows:

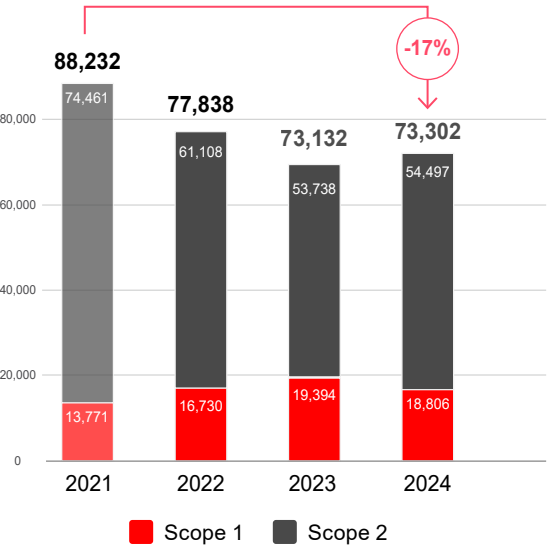
1. UEI replaced some of the calibration procedures that previously required SF6 gas with insulating blankets, thus reducing SF6 consumption by approximately one cylinder with an annual **GHG emission reduction of 1,215 tCO2e**.
2. Ta Ya Company will increase its renewable energy purchase by 3,400,000 kWh starting in 2025, with an expected **GHG emission reduction of 1,612 tCO2e**.
3. Due to busy production schedules, Cuprime is still impossible to assess decarbonization initiatives such as waste heat recovery in the short term, making GHG emission reduction difficult..

▼ Historical Consolidated GHG Emissions (tCO2e)

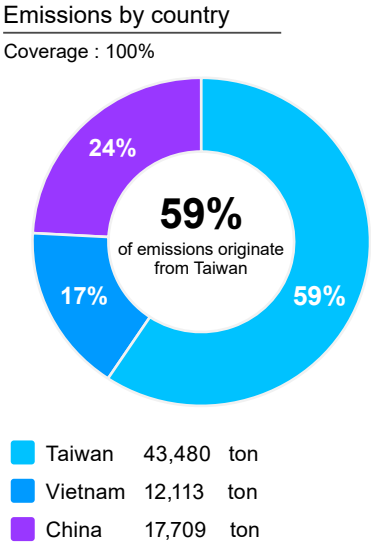
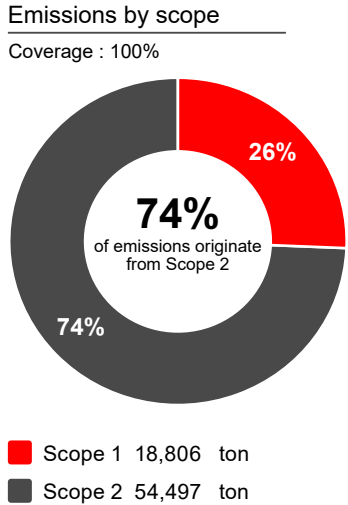
GHG Emissions (tCO2e)	2024	2023	2022	2021 (Base Year)	% Change from Base Year	Status
Total emissions (Scope 1&2)	73,302	73,132	77,838	88,232	- 16.9% ↘	Achieced ✔
Scope 1	18,806	19,394	16,730	13,771	+ 36.6% ↗	-
Scope 2	54,497	53,738	61,108	74,461	- 26.8% ↘	-
Scope 3	709,027	685,967	735,104	728,906	- 2.7% ↘	-
Emission Intensity (Scope 1&2)	2.43	2.77	2.91	3.21	- 24.3% ↘	-
Total emissions (scope1-3)	782,329	759,067	812,942	817,138	- 4.3% ↘	-

[Note 1] Emission Intensity = Total Scope 1 & 2 Emissions (tCO2e) / Revenue (Million TWD)

▼ Consolidated GHG Emissions in Past 4 Years (tCO2e)



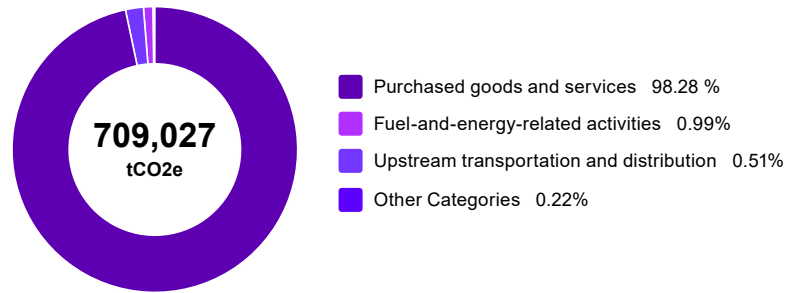
▼ 2024 Scope 1&2 Emissions Breakdowns



Scope 3 Emission

Value Chain Emissions

Ta Ya Group's total Scope 3 emissions for 2024 were 709,027 tCO₂e. We have categorized and compiled the Scope 3 emissions in accordance with the GHG Protocol - Corporate Value Chain (Scope 3) Accounting and Reporting Standard.



Upstream Emissions

"Purchased goods and services" accounted for 98.28% of Scope 3 emissions, which is the largest single emission category. Therefore, the Group has gradually enhanced its supply chain GHG emission management since 2024, requiring suppliers to disclose and reduce their carbon footprint of raw materials.

Business travel and Commuting

For employee travel, we calculate commuting emissions from cars, scooters, and electric scooters, as well as business travel emissions from high-speed rail trips.

Downstream Emissions

Currently, downstream emissions are only investigated for downstream transportation and distribution, and downstream leased assets due to the difficulty in obtaining data. The investigation of processing of sold products has not been conducted yet.

▼ Consolidated scope3 emissions

	2024	2023	2022
Total scope3 emissions (tCO ₂ e)	709,027	685,967	735,104
category 1: Purchased goods and services	696,799	663,296	701,218
category 2: Capital goods	19	23	21
category 3: Fuel-and-energy-related activities	7,013	6,817	27,297
category 4: Upstream transportation and distribution	3,651	14,096	3,688
category 5: Waste generated in operations	373	663	2,083
category 6: Business travel	61	344	36
category 7: Employee commuting	721	397	522
category 8: Upstream leased assets	77	31	2
category 9: Downstream transportation and distribution	57	75	74
category 10: Processing of sold products	-	-	-
category 11: Use of sold products	-	-	-
category 12: End of life treatment of sold products	-	-	-
category 13: Downstream leased assets	256	226	162
category 14: Franchises	-	-	-
category 15: Investments	-	-	-

[Note 1] "-" indicates exclusion from the calculation.



Product Decarbonization

To meet customer requirements for low-carbon products, the Company is reducing emissions during manufacturing to decrease product carbon footprints.

Impacts, Risks and Opportunities

The carbon footprint of Ta Ya's products affects customers' progress in Scope 3 emission reductions. In 2023, customers began gradually requiring carbon footprint data of our products. In 2024, our client, Chunghwa Telecom, included the "carbon footprint certificate" in its bidding requirements for fiber optic cables, requiring suppliers to provide a product carbon footprint declaration before bidding.

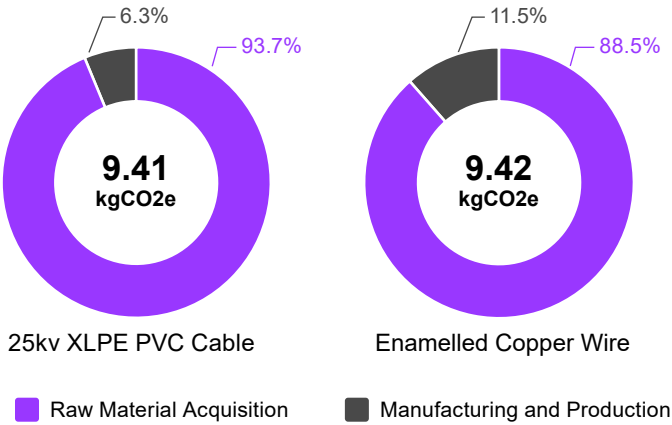
Targets & Progress:

Quantified Target		FY 2024
2024: Conduct product carbon footprint inventories and verification for 2 products.	Completed product carbon footprint inventories and verification for 5 products (Achieved )	
2024: Conduct product carbon footprint verification for fiber optic cable and obtain carbon labeling.	Completed product carbon footprint verification for fiber optic cable (Achieved )	

Product Carbon Footprint Inventory

To meet customer demands on the carbon footprints of wire and cable products, the Group has been conducting ISO 14067 product carbon footprint inventory and verifications since 2022. In 2024, Ta Ya completed the product footprint for five products, including two power cables and two enameled wires. The Group will verify the carbon footprints of optic cables and apply for carbon footprint labels in 2025 as required by our client, Chunghwa Telecom.

▼ Carbon Footprint Breakdown of Cables and Wires



▼ Product Carbon Footprint Table

Product	Declared Unit	Declared Unit emissions (kgCO2e)						System Boundary
		Total	Material	Manufacture	Distribution	Use	Disposal	
25kV 500mm2x1C XLPE-Insulated Power Cable	kg	9.41	8.821	0.590	-	-	-	Cradle-to-Gate
600V 60mm2x3C XLPE-Insulated Power Cable	kg	7.57	6.977	0.590	-	-	-	Cradle-to-Gate
Enamelled Copper Wire for Inverter-Fed	kg	8.37	7.308	1.065	-	-	-	Cradle-to-Gate
Enamelled Copper Wire	kg	9.42	8.332	1.085	-	-	-	Cradle-to-Gate
0.4dB-96C-BJF-LAP-BSM fiber optic cable	meter	2.88	1.950	0.793	0.012	0.032	0.091	Cradle-to-Grave

Product Life Cycle Assessment

We performed a simplified Product Life Cycle Assessment focusing on GHG emissions, in accordance with the ISO 14067 standard, to analyze carbon emission hotspots throughout the product life cycle and to take countermeasures to reduce the product carbon footprint.

Material

Copper rod, XLPE, PVC, and varnish are identified as emission hotspots in the raw material extraction stage. Therefore, the Group plans to strengthen supply chain carbon management by monitoring and controlling the carbon footprints of raw materials to reduce GHG emissions along the value chain and the carbon footprint of wire and cable products. (► P.70 Supply Chain Carbon Management)

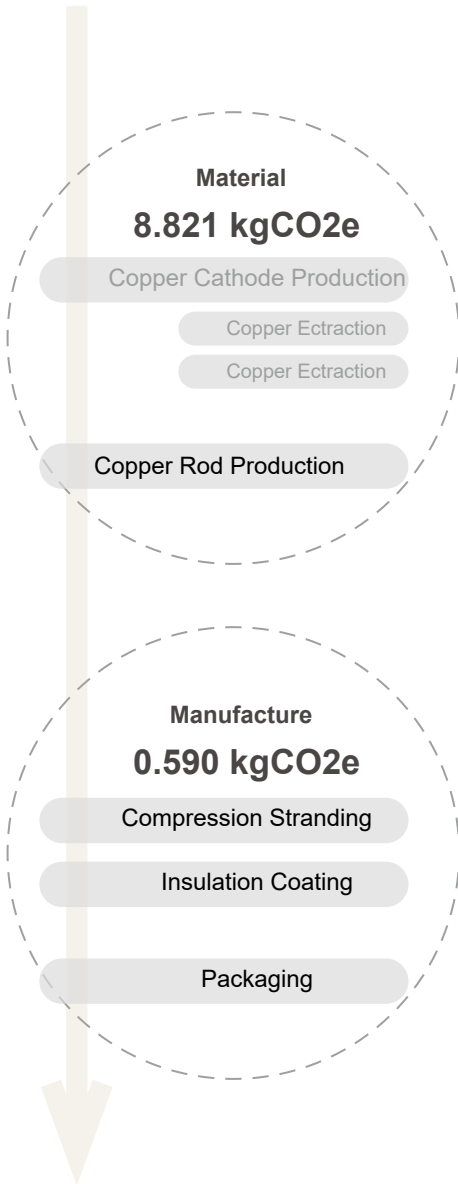
Among these, SCR 8mm copper rods produced by Cuprime represent the highest carbon emission proportion in cable and enameled wire production. Furthermore, the raw material for copper rod, copper cathode, accounts for 95% of its carbon footprint. As such, procuring low-carbon copper cathode and using recycled copper are key and prioritized carbon reduction strategies for the Group. In 2023, Cuprime began incorporating recycled copper into its SCR 8mm process and passed the ISO 14021:2016 verification of recycled materials, declaring a 10% usage of recycled copper.

Manufacture

GHG emissions from the manufacturing and production stage account for approximately 5% to 15% of the carbon footprint of cable products. It is estimated that achieving a 40% renewable energy consumption rate by 2030 will reduce the carbon footprint of enameled wires by 3.1% and 25kV XLPE power cables by 5.45%.

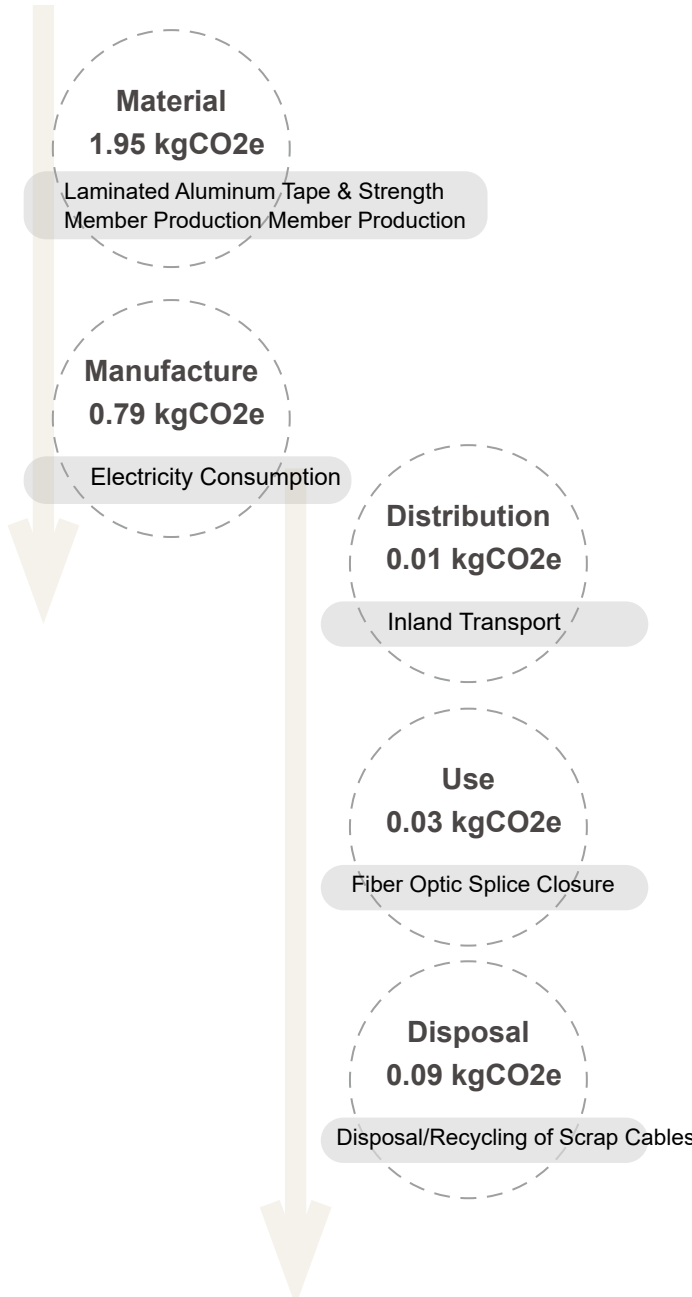
25kV 500mm2x1C XLPE-Insulated Power

System Boundary: Cradle-to-Gate



0.4dB-96C-BJF-LAP-BSM fiber optic

System Boundary: Cradle-to-Grave



Energy Management

GRI 3-3, GRI 302-1, 302-3,

Through the continuous operation and improvement of the energy management system, the Company aims to create sustainable energy use, deliver high-quality products and services, and achieve the GHG emission reduction targets required by customers.

Energy Management Policy

In line with the energy laws and regulations and customer requirements, Ta Ya instills energy awareness among employees, conducts green procurement, and manages targets for continuous improvement. To further maintain sustainable operations and fulfill its responsibilities as a good corporate citizen, Ta Ya promotes all personnel to engage in the energy management system based on risk management, green production, and energy performance management for compliance with regulations and customer requirements, and improved energy efficiency.

Energy Management System

Ta Ya has adopted the ISO 50001 Energy Management System and obtained third-party verification. The system effectiveness is tracked through energy performance evaluation, energy targets and management programs, and internal and external audits. The progress of energy targets and the results of external audits are reviewed at a committee meeting in Q1 of the following year.

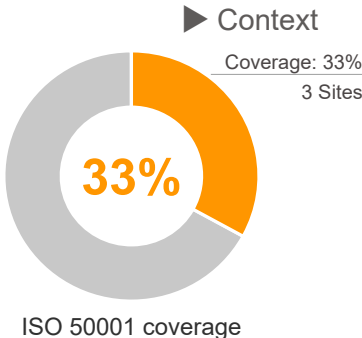
Following the ISO50001:2018 international standard, Taya Company has developed an energy manual that outlines its energy management system. This system ensures ongoing compliance with energy regulations while effectively preventing or reducing negative energy impacts to achieve the company's energy policy.

-23%

Consolidated Energy Consumption
(Compared to base year 2021)

1,410 mwh

Consolidated
Renewable Energy Consumption



The General Manager bears ultimate responsibility for implementing the company's energy management system, establishing energy policies, and overseeing continuous system improvements. The Engineering Department promotes the system by managing its implementation, conducting energy education and training, coordinating energy monitoring efforts, analyzing performance data, and performing regular inspections of major energy consumption points.

Energy Management System Audit

TA YA conducts regular internal audits to verify the effectiveness and adequacy of its energy management system, ensuring compliance with the ISO 50001:2018 international standard. According to the Energy Management Internal Audit Procedure, regular audits are performed annually, with additional unscheduled audits conducted based on customer or government agency requirements.

Impact of Energy Regulations and Policies

The Engineering Department is responsible for collecting relevant energy regulations and ensuring compliance as required by the government and other stakeholders. In 2024, there are 3 regulations applicable to Ta Ya:

- 《Revision Regarding the Types, Quantities, Items, Efficiency, and Reporting Period of Energy Use Required by Energy Users》
- 《2024 Taipower Electricity Price Adjustment Announcement》 : Higher electricity costs
- 《2024 October Taipower Electricity Price Adjustment Announcement》 : Higher electricity costs

Others:

- 《Tainan City Net Zero Sustainable City Management Self-Government Ordinance》
- 《Renewable Energy Development Act: Management Measures for Electricity Users with Contracted Capacity Exceeding Threshold to Install Renewable Energy Equipment》

Impacts on External Stakeholders

The environmental impacts of Ta Ya's value chain are concentrated in the upstream of the energy industry, particularly in power generation and fossil fuel extraction. Power generation, through coal and gas combustion, generates substantial GHG emissions that cause global warming and climate change. Fossil fuel extraction has a significant negative environmental impact on water resources, soil, air quality, and biodiversity. Although Ta Ya is not directly involved in the aforementioned activities, these indirect impacts arising from our connections with power suppliers are closely related to our operations, as the energy at our production sites primarily comes from local utility grids.

Energy Performance Management

Ta Ya collects energy consumption data from production activities to establish appropriate energy performance indicators and energy baselines. Energy performance indicators include **Total Electricity Consumption** and **Electricity Consumption per Unit Product**. The energy baseline derives from the average unit product electricity consumption of the previous two years as the benchmark for 2024. The baseline is continuously tracked, and each unit is required to take corrective measures for non-compliance when the upper or lower limits are exceeded.

Energy Targets

Ta Ya has established energy targets based on energy audit results and related obligations, risks and opportunities.

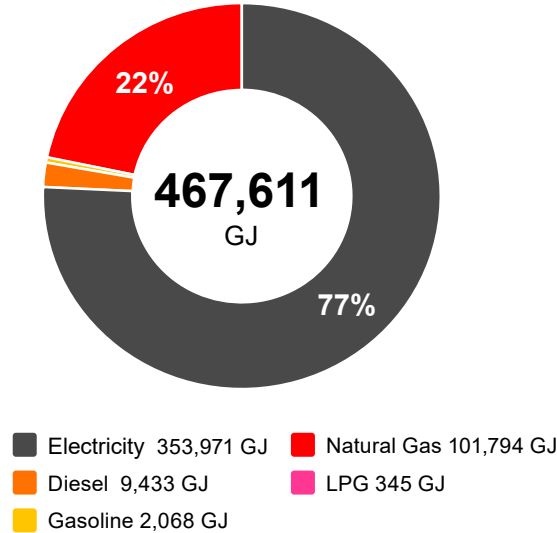
Quantified Target	FY 2024
Achieve a 1% Electricity Savings Rate by the end of 2024	Achieve a 1.43% Electricity Savings Rate
Achieve RE10% at the parent company by the end of 2025	Achieve RE1.47%
Achieve RE40% across the parent company and subsidiaries by 2030	Achieve RE1.43%

Energy Consumption

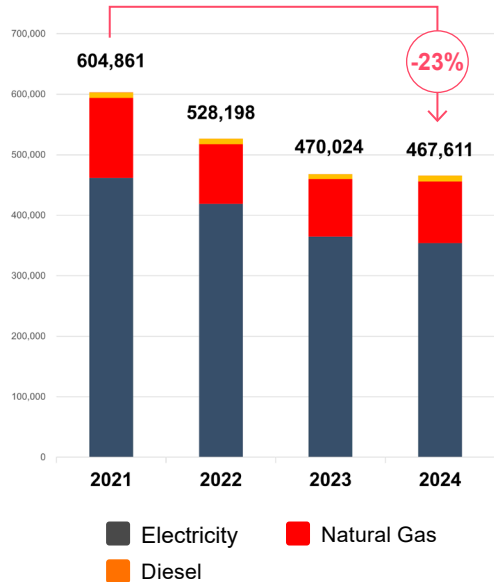
GRI 302-1

In 2024, the Group's total energy consumption reached 467,611 GJ. Compared to 2023, energy consumption decreased by 0.5%, and energy intensity decreased by 12.6%. The decrease in energy intensity is mainly due to a 13.8% growth in consolidated revenue and a 0.5% decline in energy consumption from 2023, maintaining almost the same energy consumption under profit growth demonstrates the Group's effective energy management.

▼ Breakdown of Energy Use od



▼ Energy Consumption Trend



▼ Consolidated Energy Consumption

► Context

Energy Consumption	2024	2023	2022
Energy Consumption (GJ)	467,611	470,024	528,198
Renewable Energy (GJ)	5,078	3,286	1,800
Non-Renewable Energy (GJ)	462,533	466,738	526,398
Energy Consumption YoY(%)	- 0.5%	- 11.0%	- 12.7%
Energy Intensity (GJ) / millionTWD)	15.54	17.78	19.75
Energy Intensity YoY (%)	-12.6%	-10.0%	-10.4%
Energy Consumption by Category			
Electricity (kwh)	98,307,639	101,310,475	116,371,785
Electricity-Non-Renewable (kwh)	96,897,461	100,397,974	115,871,785
Electricity-Renewable (kwh)	1,410,177	912,501	500,000
Renewable Energy Share (%)	1.43%	0.90%	0.43%
Diesel (L)	268,221	226,644	247,941
Gasoline (L)	63,329	55,580	42,686
Natural Gas (m ³)	2,701,441	2,523,193	2,614,942
Liquefied Petroleum Gas (L)	12,404	13,589	19,313
Electricity Sold (kwh)	330,394,130	309,322,636	7,168,231
Feed-in Tariff Electricity (kwh)	301,093,296	269,586,698	-
Wheeled Electricity (kwh)	29,300,834	39,735,938	7,168,231

[Note 1] The source of the calorific conversion factors: Version 6.0.4 of the Greenhouse Gas Emission Factor Management Table published by the Environmental Protection Administration, Executive Yuan. Energy Conversion Factors: Electricity = 3,600 kJ/kWh; Diesel = 8,400 kcal/L; Gasoline = 7,800 kcal/L; Liquefied Petroleum Gas = 6,635 kcal/L (density = 0.55 L/kg); 1 cal = 4.184 J.

Energy Saving Initiatives

Ta Ya's energy-saving initiatives in 2024 covered improving stranding machine processes, replacing motors, thread drawing machines, air conditioning and energy-consuming lighting, saving total energy consumption of 51,319 kWh.

To achieve the targets set by the energy management system, energy management initiatives are implemented in accordance with the Energy Targets and Management Plan Procedure. These initiatives follow the process of current state analysis, expected outcome evaluation, energy savings calculation, and benefit verification. After implementation, a performance evaluation is conducted to assess the results. The annual energy savings are calculated by comparing electricity consumption before and after improvements through actual measurements, ensuring the expected benefits are achieved. (※ Only reductions in electricity consumption are included in the calculation.)

2024 Energy Saving Performance

In 2024, Ta Ya Group reduced energy consumption by 652,842 kWh through energy saving initiatives marked by air conditioning and other equipment replacement, and solar panel installation. This includes savings of 368,000 kWh at Dong Nai and Hai Duong sites in Vietnam from self-generated solar power, and 153,660 kWh at Cuprime from upgraded control system of wire stretchers.

▼ 2024 Energy Saving Initiatives

Company	Energy-Saving Initiative	Approach	Energy Saved (kWh / year)
TA YA	QA Building Air Conditioner Replacement	Replaced the existing AC unit with a new 7.2 kW energy-efficient inverter split-type AC. Benefit: Estimated annual energy savings of 264 kWh.	264
TA YA	Stranding Machine Process Optimization for Segmental Conductors	Increased the line speed for specific segmental conductor stranding processes to reduce power consumption per meter. Benefit: Annual energy consumption reduced from 9,705 kWh to 8,590 kWh.	1,115
TA YA	Staff Cafeteria Air Conditioner Replacement	Installed two split-type AC units in the kitchen area and optimized the operating schedule of the dining area AC to run only during meal times.	20,533
TA YA	QA Department Energy-Efficient AC Replacement	Replaced a window-type AC (444 Wh power consumption) with an energy-saving model (229 Wh).	430
TA YA	Factory LED Lighting Retrofit	Replaced 15 sets of 250W metal halide lamps with 150W LED high bay lights, and 12 sets of 200W spiral lamps with 75W LED high bay lights.	9,000
Cuprime	Wire Drawing Machine Control System Upgrade	Upgraded the control system to reduce the operating current of the drawing and capstan (take-up) motors, thereby improving overall efficiency.	153,660
UEI	Replacement of Chilled and Cooling Water Pumps	Replaced the chilled water pump and cooling water pump motors for the Central Air Conditioning Chiller Unit B to improve efficiency.	9,456
Dong Nai	Replacement of Intermediate Wire Drawing Machines	Replaced two older machines with new models, reducing power consumption from 156 kWh to 144 kWh per unit.	89,856
Dong Nai	Installation of Self-Consumption Solar Power System	Installed a 250 kW rooftop solar PV system on the Medium Voltage Factory to supply power to the Copper Casting Furnace.	330,000
Hai Duong	Installation of Self-Consumption Solar Power System	Constructed a 35 kW rooftop solar power generation system.	38,000
Dongguan	Machine Equipment Lighting Replacement	Replaced traditional 40W fluorescent lights on machines with 18W LED lights.	528
Total			652,842

Energy Transition Plan

For renewable energy usage, the Group has set short- and mid-term targets for renewable energy consumption: Ta Ya Electric Wire & Cable (Ta Ya) will achieve RE10% by 2025, and its subsidiaries will achieve RE40% by 2030, gradually increasing the proportion of renewable energy use. Ta Ya has set up a 481kW self-generating solar power system and joined Taipower's Small-Scale Green Electricity Procurement Program at 50,000 kWh/year. Starting in 2025, Ta Ya will transfer another 3,400,000 kWh/year through its own solar power plants to achieve the RE10% target. In 2024, Cuprime and Ta Heng each secured a "100,000 kWh/year" green power purchase contract and UEI secured a "10,000 kWh/year" contract. From 2025, Ta Ya Venture Capital and Union Storage will also start using renewable energy.

Regarding overseas subsidiaries, the Dong Nai site installed a 250kW solar power system in September 2024 and plans to install an additional 590 kW of solar power generation capacity for self-consumption in 2025, achieving RE9.5%. The Hai Duong site has installed a 35kW rooftop solar system, achieving RE10.9%.



Water Resource Management

GRI 303

Ta Ya implements water resource management to ensure the secure availability of water resources and proper treatment of wastewater.

Water Consumption

Ta Ya Group withdrew water from municipal potable water and harvested rainwater. In 2024, the Group's total water withdrawal was 231,353 tons, a decrease of 26,693 tons compared to 2023, representing a 10.34% reduction. This decline was mainly driven by Ta Ya Company, which reduced water consumption by 27,506 tons compared to the previous period.

▼ Consolidated Water Withdrawal

	2024	2023	2022
Water withdrawal (ton)	231,353	258,046	280,203
Municipal potable water	231,277	257,882	279,897
Rainwater	76	164	306
Water Withdrawal in High Water-Stress Areas (ton)	27,506	31,911	40,227
Water Withdrawal Compared to Baseline Year (%) ^{Note1}	-20.60%	-7.91%	-3.84%
Water Use Intensity ^{Note2}	1.81	2.18	2.03

【Note1】 Baseline year for water data: 2021

【Note2】 Water use intensity = Water withdrawal (m³) / Annual production output (tons)

Water Scarcity

Hai Duong is in a high water risk area. The increasing demand for industrial water driven by industrialization has exacerbated the already significant water stress in the region. In 2024, our Hai Duong Site did not experience production disruptions due to water shortages. However, it implemented water recycling measures by reusing RO wastewater generated from the RO water treatment process, achieving 493 cubic meters of water recycling in 2024.

Kunshan is in Jiangsu Province, a highly industrialized region in China. Due to high industrial water demand, the area faces significant water stress. To reduce water demand, our Kunshan site repurposed concentrated water from part of its pure water equipment for workshop restroom use and floor cleaning.

Water Resource Risks

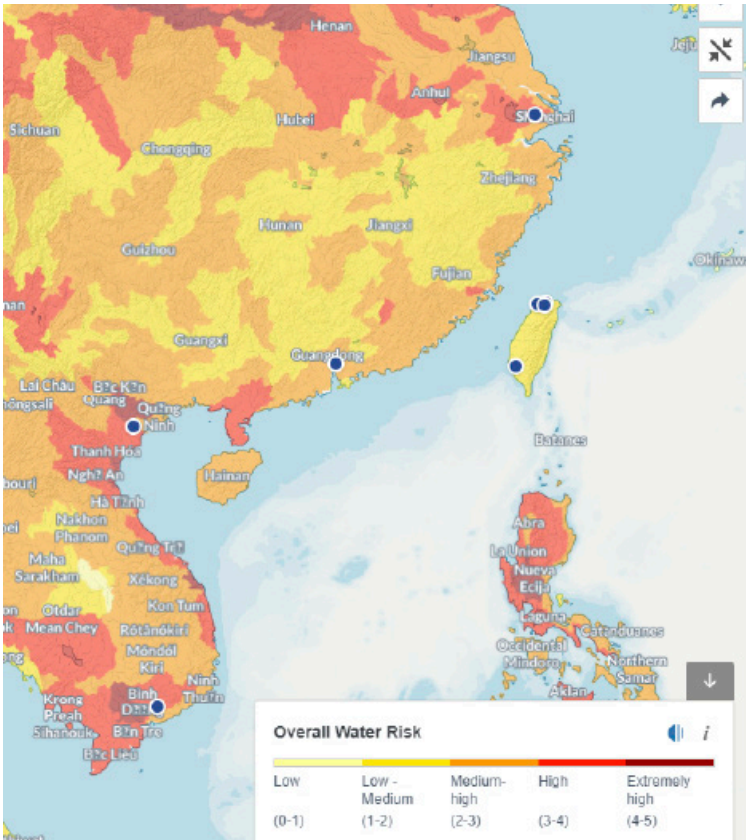
Ta Ya adopts the Aqueduct Water Risk Atlas to assess water risks at its operational sites. Based on the evaluation, Hai Duong and Kunshan sites are located in areas of high water stress and are classified as water-risk sites.

▼ 2024 Water Risk by Site

Site	Drought Risk	Baseline Water Stress ^{Note3}	Water Risk
TA YA Guanmiao	-	Low (<10%)	Low-Medium
TA YA Taipei	-	Low (<10%)	Low-Medium
Đồng Nai	Medium (0.4-0.6)	Low - Medium (10-20%)	High
Hải Dương	Medium - High (0.6-0.8)	High (40-80%)	Extremely High
Dongguan	Medium (0.4-0.6)	Low (<10%)	Medium-High
Kunshan	Medium - High (0.6-0.8)	High (40-80%)	High

【Note3】 Baseline Water Stress : It measures the ratio of total water withdrawal to the renewable surface water and groundwater supply. Higher values indicate more intense competition among users.

▼ Water Resource Risk Map



Source: Aqueduct Water Risk Atlas | World Resources

Waste water treatment

In 2024, the Group discharged **125,534 tons** of wastewater to water treatment plants and then into nearby water bodies and discharged 12,270 tons of wastewater to water treatment plants. All production sites regularly conduct water quality testing to ensure that discharged water does not impact local water bodies or ecosystems.

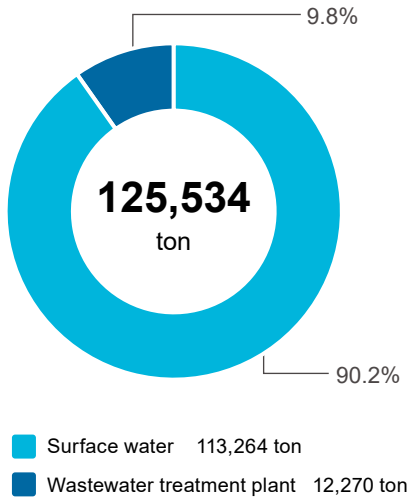
Ta Ya has established the Water Pollution Prevention and Control Operating Procedures, defining operational standards and control measures for wastewater treatment processes at the Guanmiao Headquarters to meet environmental regulations. Ta Ya also commissions government-approved environmental testing agencies to regularly test the water quality of on-site water and effluents, with periodic reporting. Wastewater from the Guanmiao Site is treated internally before being discharged into roadside ditches, ultimately flowing into the Erren River Basin. Wastewater from Cuprime flows into the Fusen Stream, while wastewater from the Taipei Branch, Union Storage, and Ta Ya Venture Capital is treated by the New Taipei Industrial Park Wastewater Treatment Plant. UEI's wastewater is discharged to the wastewater treatment plant in the southern area of Huaya Industrial Park.

Water Saving Initiatives

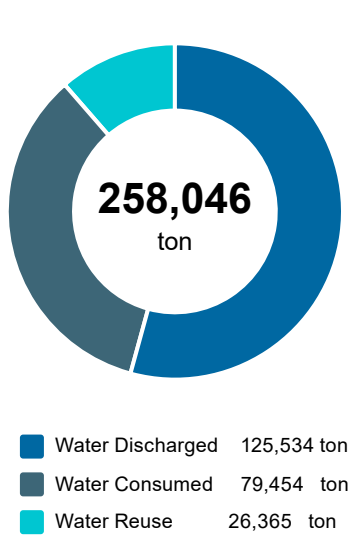
To conserve water and monitor the condition of water tanks, Ta Ya has established inspection checklists and conducted weekly inspections. Future inspections will be extended to cooling towers and air compressors, with items under development. Other water-saving measures at operational sites include:

1. Rainwater harvesting project.
2. Water circulation and recycling in the mixing plant.
3. Water circulation and recycling in the tin plating plant.
4. Wastewater recycling in the paint production line.
5. Rainwater and wastewater separation project under planning.

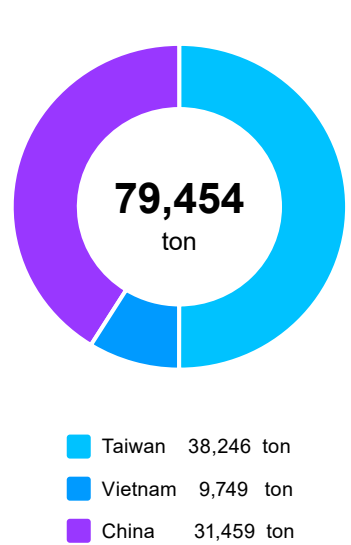
▼ 2024 Water Discharge by Destination



▼ 2024 Water Resource by Usage



▼ 2024 Water Consumption by Country



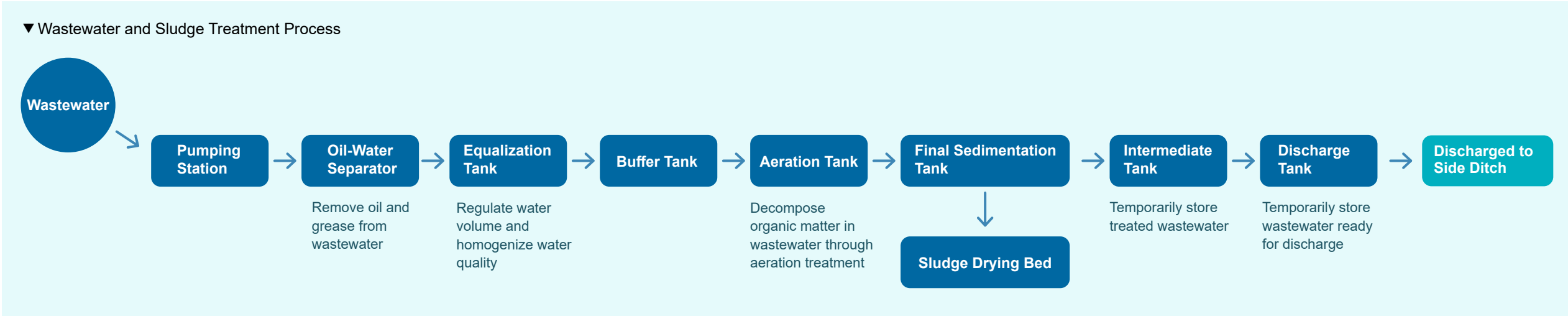
▼ Consolidated Water Data

	2024	2023	2022
Total Water Discharge	125,534	131,631	168,130
Wastewater treatment plant	12,270	70,807	103,141
Surface water	113,264	60,824	64,989
Water Consumption ^{Note 1}	79,454	126,415	112,073
Water reuse	26,365	48,914	48,093
Water recycling rate (water reuse / total water withdrawal)	11.4%	19.0%	17.2%

[Note 1] Water consumption = water withdrawal - water discharge - water reuse

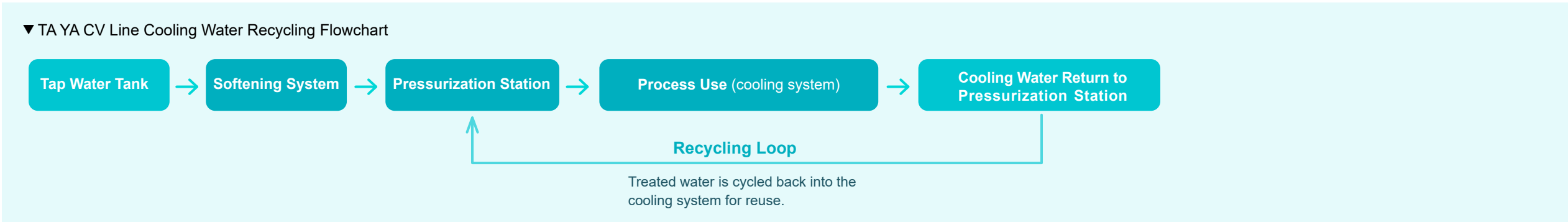
Wastewater Treatment

The wastewater treatment facility at the Ta Ya Guanmiao Site consists of pre-treatment, primary treatment, and secondary treatment units. Wastewater is collected and properly treated prior to discharge. The pre-treatment unit includes a pumping station and an oil-water separator; the primary treatment unit consists of an equalization tank; and the secondary treatment unit utilizes an aeration tank (employing the contact aeration method).



Water Recycling and Reuse Process

The Group has gradually implemented water resource recycling measures, achieving a 19% water reuse rate in 2023. Taya has introduced softened water recycling systems for process cooling water in its CV production line and the PVC and PE extrusion processes for cables. Additionally, softened and purified water is recycled in the enamel-coated wire production processes.



Resource Management

GRI 301、GRI 306

Circular economy is one of the Ta Ya Group's key strategies. We continuously reduce waste generation and increase the proportion of material recycling and reuse, aiming to transition toward zero waste and resource circularity.

Raw Material Usage

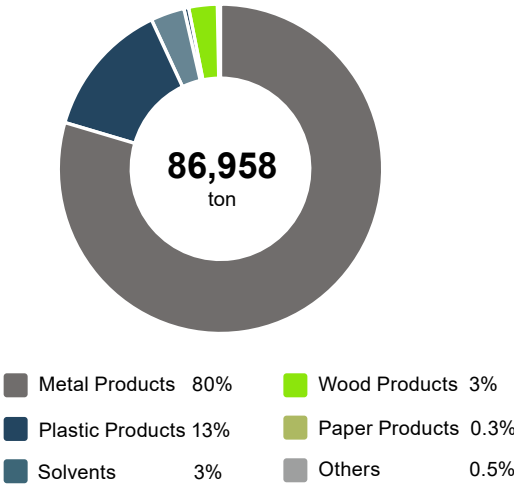
The Group's main raw materials consist of copper, PVC powder, XLPE, varnish, of which copper accounts for 78% of total. For packaging, the Company uses iron reels, wooden reels, sealing plates, plastic reels, cartons, and pallets. Raw material consumption decreased by 2.7% in 2024 compared to 2023 due to reduced copper usage of 3,792 tons by subsidiaries.

Use of Recycled Materials

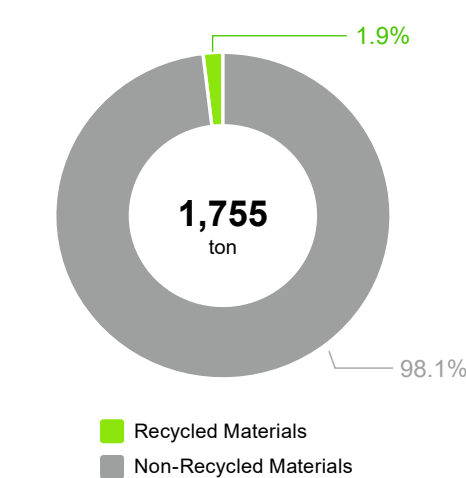
The Group incorporates recycled materials into both metal and plastic production. In copper manufacturing, Cuprime uses recycled copper to produce SCR 8mm copper rods, copper blocks, and phosphor bronze balls. These products have obtained ISO 14021 Environmental Labels and Declarations certification, while the copper blocks and phosphor bronze balls have also earned UL 2809 certification. For plastics, Ta Ya's Telecom Business Unit repurposes PVC waste from its production process. In 2024, the Group used 1,670 tons of recycled materials, representing 1.9% of its total raw material usage.

Following global sustainability trends, customers in the enameled wire and fiber optic cable sectors have monitored the Company's recycled material usage since 2023. The Company continues to monitor customer requirements and is committed to increasing recycled materials in its products, balancing competitiveness with environmental sustainability.

▼ 2024 Raw Material Usage (tons)



▼ 2024 Recycled Materials Usage (%)



	2024	2023	2022
Materials used (ton)	86,958	89,408	100,438
Non-renewable materials	84,207	87,238	94,002
Metal Products	69,160	73,329	78,109
Plastic Products	11,717	10,229	11,451
Solvents	2,921	3,007	4,077
Others	409	674	364
Renewable materials	2,752	2,169	6,436
Wood Products	2,482	1,899	6,064
Paper Products	270	270	372

Materials used by purpose (ton)			
Raw Materials	83,515	85,251	90,948
Associated process materials	152	147	Not reported
Packaging Materials	3,290	4,010	18,567

Recycled raw materials used (ton)			
Copper materials used that are recycled	1,471	1,494	Not reported
Share of copper materials used that are recycled	2.13%	2.08%	Not reported
Plastic raw materials used that are recycled ^(Note)	283	104	Not reported
Share of plastic materials used that are recycled	2.42%	1.10%	Not reported

Recycled and reused materials (ton)			
Recycled and Reused Materials	1,890	3,521	6,063
Share of Recycled and Reused Materials (%)	2.17%	3.94%	5.54%
Recycled and reused Raw Materials	1,680	1,608	664
Recycled and Reused Packaging Material	209	1,913	5,398

[Note]: The statistics for "Plastic materials used that are recycled" only include raw materials (thermoplastics) and do not include packaging materials.

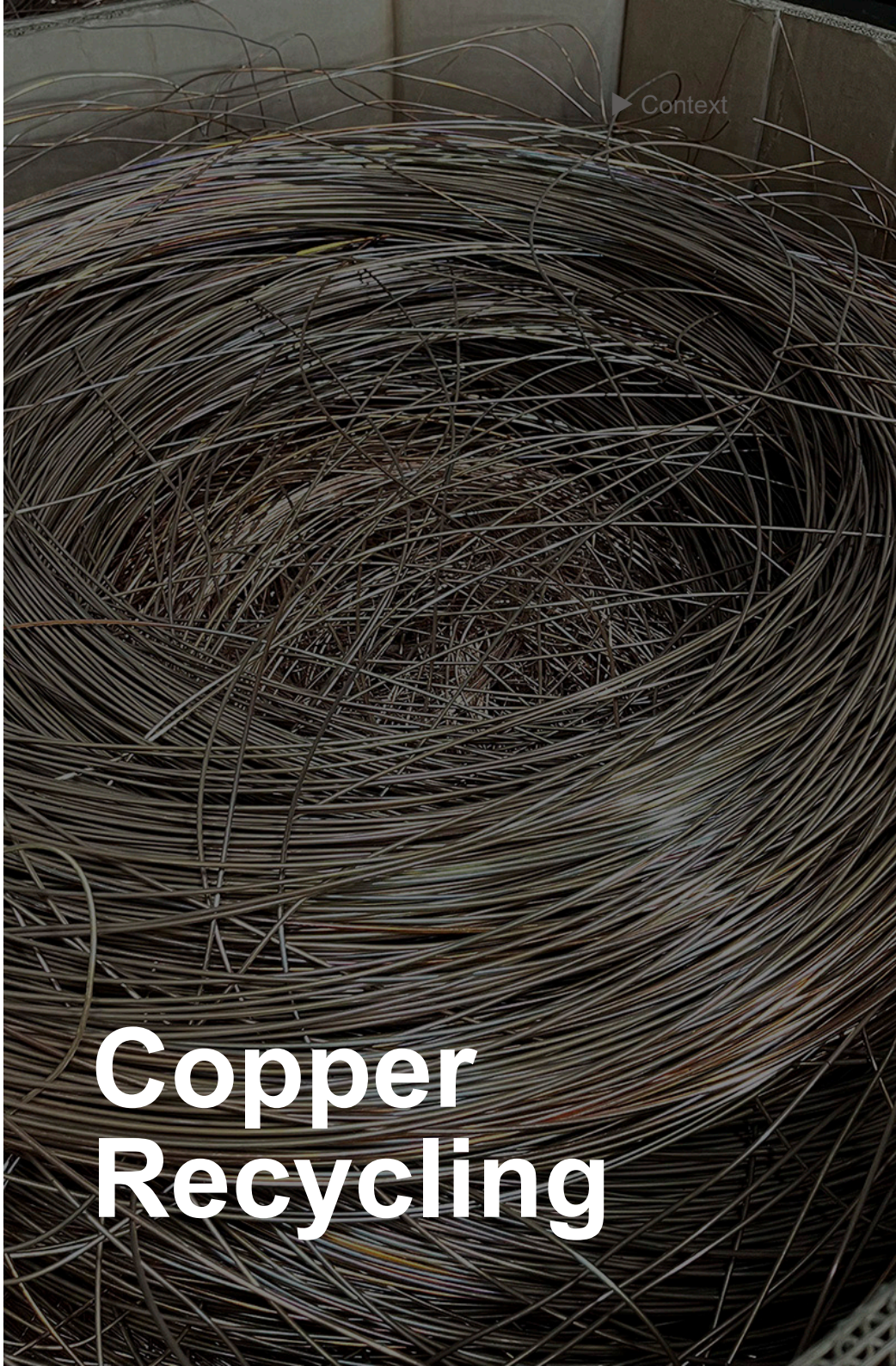
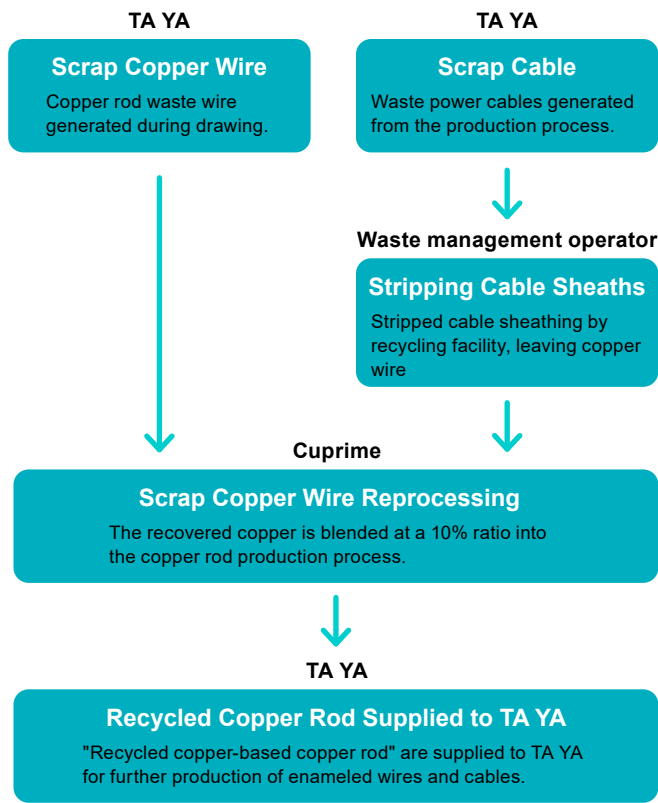
Circular Economy

Ta Ya actively implements the circular economy, consistently adopting waste recycling and reuse measures over the years to reduce resource consumption. In 2024, the Group recycled and reused a total of 1,890 tons of raw materials and packaging materials.

The Group recycles and reuses materials such as process scrap copper wire, waste electrical cables, PVC waste, waste solvents, and plastic reels. These materials are processed either in-house or by certified vendors before being reintroduced into the production process. Ta Ya Enameled Wire Business Unit has adopted measures such as recycling bare copper wire scraps, reusing waste solvents, and recycling packaging materials. In 2024, 80 tons of plastic reels, 98 tons of pallets, and 10 tons of waste solvents were recycled. Furthermore, embracing the concept of the circular economy, the unit introduced pallets made from recycled marine waste, using a total of 35 such pallets in 2024. As for Ta Ya Telecom Business Unit, a total of 146 tons of PVC waste was recycled and reused in 2024. PVC waste generated during the wire and cable manufacturing process is recycled and repurposed as secondary material for multi-core cable fillers. Additionally, waste cables generated from the process are entrusted to recycling operators for physical treatment into scrap copper wire, which is then processed in furnaces by Cuprime Material.

Recycling of Copper Materials

Ta Ya actively implements copper recycling. We transport waste bare copper wire generated from the wire drawing process to Cuprime Material for furnace processing. Additionally, waste cables from the wire and cable manufacturing process are entrusted to recycling operators for physical treatment into scrap copper wire before undergoing furnace processing. These two types of scrap copper are processed by Cuprime Material into recycled bare copper wire and supplied to Ta Ya Electric Wire & Cable for use. In 2024, Ta Ya used a total of 1,286 tons of recycled copper, accounting for 3.3% of total copper consumption.



Copper Recycling

Waste Management Policy

Ta Ya has incorporated waste reduction and classification into the objectives and targets of its environmental management system, including achieving a 1% annual waste reduction through waste classification, and a 1% annual increase in resource recycling.

Waste Generation

In 2024, Ta Ya Group's total waste generation was **3,553 tons**, a decrease of 4.6% from 2023. The primary reason for this decrease was the closure of the Kunshan Site in China in 2024, which resulted in a reduction of 271 tons of waste. Waste generation at Ta Ya and other subsidiaries showed no significant change compared to the previous period.

Waste Disposal

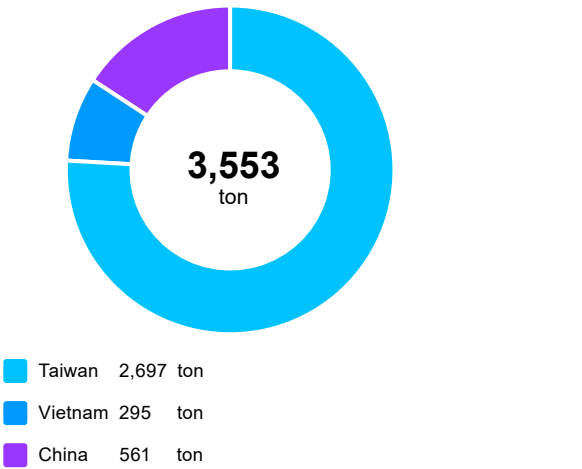
The waste treatment methods comprised in-plant reuse (2.3%), external recycling (45.2%), physical treatment (37.9%), incineration (11.5%), and other disposal methods (3.2%). All disposal procedures complied with the Waste Cleanup Act.

Hazardous Waste Reduction

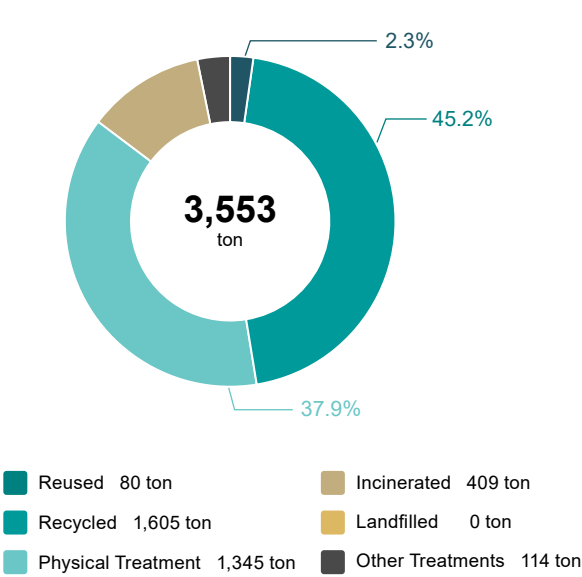
Ta Ya's hazardous waste includes waste solvents and empty solvent drums. Ta Ya continues to implement measures such as solvent recycling equipment and dedicated drum usage programs to reduce, substitute, and reuse hazardous industrial waste.

1. **Solvent Recycling:** A solvent recycling system has been installed to reuse solvents from the manufacturing process.
2. **Dedicated Drum Usage:** The packaging and usage methods for coating have been modified. We switched from gallon drums to IBC tanks, which are reused as dedicated containers to reduce the generation of empty waste containers.

▼ 2024 Waste by Country (tons)



▼ 2024 Waste by Treatment Method (tons)



► Context

Waste by Types (tons)	2024	2023	2022
Total Waste Amount	3,553	3,726	3,003
Hazardous waste	360	371	354
Non-hazardous waste	3,193	3,355	2,649
Hazardous Waste Percentage	10.12%	9.96%	11.78%
Waste Intensity ^[note1]	0.028	0.031	0.022
Hazardous Waste			
Waste directed to disposal	241	131	125
Incinerated	150	103	116
Landfilled	0	0	0
Other Treatments	91	28	9
Waste diverted from disposal	118	241	228
Reused	0	10	11
Recycled	91	154	128
Physical Treatment	28	77	89
Hazardous Waste Recycling Rate	32.88%	64.79%	64.56%
Non-Hazardous Waste			
Waste directed to disposal	281	227	270
Incinerated	259	227	251
Landfilled	0	0	19
Other Treatments	22	0	0
Waste diverted from disposal	2,912	3,128	2,379
Reused	80	101	177
Recycled	1,514	1,500	1,309
Physical Treatment	1,318	1,527	894
Non-Hazardous Waste Recycling Rate	91.19%	93.25%	89.82%

[Note1] Waste Intensity: Waste generated (tons) / Annual production volume (tons)

[Note2] Physical Treatment: Waste undergoes intermediate treatments such as evaporation, crushing, and disassembling prior to recycling and reuse.

Biodiversity

GRI 304

We are committed to ensuring all operational activities consider local environmental ecosystems, and we strive to protect biodiversity and prevent deforestation.

Biodiversity & No Deforestation Commitment

TA YA Group values biodiversity and forest conservation, responding to the United Nations Sustainable Development Goals (SDG) 14 (Life Below Water) and SDG 15 (Life on Land). We commit to ensuring that all operational activities respect local environmental ecosystems and strive to protect biodiversity and prevent deforestation to achieve (1) Net Positive Impact on the environment and (2) No Gross Deforestation.

The commitment applies to TA YA ELECTRIC WIRE & CABLE and its subsidiaries under substantial control, and requires first-tier suppliers, second-tier suppliers, and all value chain partners with business relationships with the Group to comply with this commitment.

The TA YA Group biodiversity and no deforestation actions are reviewed and managed periodically by the Sustainable Development Committee and reported annually to the Board of Directors for supervision. Daily management is conducted by the Business Planning Office, which regularly reviews and promotes these actions, including identifying potential impacts and dependencies, setting biodiversity goals, and managing impacts to fulfill TA YA Group's commitment to biodiversity and forest conservation.

This commitment was established on April 30, 2024, and approved by the Sustainable Development Committee on May 8, 2024.

Biodiversity Conservation

We identify operational sites located in or adjacent to ecologically sensitive areas as priority locations. For our aquaculture-solar hybrid power plants, we check whether they are located in or near ecologically sensitive areas based on the higher ecological sensitivity zones announced by the Bureau of Energy, Ministry of Economic Affairs of Taiwan.

No Gross Deforestation

- Adhering to the principle of No Gross Deforestation in all operational processes, including wire and cable production, solar power plant, and energy storage plant development and operations, to avoid deforestation.
- Ensuring that no gross deforestation occurs in the production processes of raw materials by suppliers at all value chain stages.

Biodiversity Protection :

- Implementing ecological impact assessments in all new development projects, avoiding the establishment of operational sites or plants in or near globally or nationally significant biodiversity areas. For existing operational sites near important biodiversity hotspots, we commit to proposing mitigation strategies, including avoidance, minimization, restoration, and compensation, to reduce the impact on the ecosystem. Ensuring TA YA's direct operations and value chain work towards reducing negative impacts on biodiversity.
- Ensure that TA YA's direct operations and value chain are committed to reducing negative impacts on biodiversity.

Continuous Monitoring and Reporting

- Regularly monitoring the impact of company activities on biodiversity and forest environments.
- Disclosing progress and effectiveness in biodiversity and forest protection in the annual sustainability report.

Continuous Improvement of Policies and Practices

- Adopting the latest research reports and initiatives to timely update and improve our biodiversity and no deforestation policies.
- Establishing diverse partnerships to accelerate societal actions in biodiversity and forest protection.

Enhancing Positive Impact on Biodiversity

Collaborating with local communities and associations to ensure they receive the necessary resources in the planning and implementation of biodiversity protection measures.

Biodiversity Information Disclosure

TA YA, in response to Target 15 of the Kunming-Montréal Global Biodiversity Framework, will disclose the risks, dependencies, and impacts of its overall value chain operations on biodiversity. The Company plans to adopt the TNFD framework for nature-related financial disclosures by 2025.

Scope

Ta Ya will begin disclosures with operational sites in the value chain that have a high degree of connection with nature, gradually expanding the scope of disclosure. This year, priority will be given to collecting and evaluating information on the following operations:

- **Direct Operations:** Solar power plants, energy storage sites, and other operational locations.
- **Upstream:** Supply chain of wire and cable raw materials, including electrolytic copper production and copper mining activities, as well as plastic production and upstream resource extraction activities (oil and natural gas).

Reference Disclosure Standards

Ta Ya will refer to the Draft Sector Guidance – Electric Utilities and Power Generators to assess the impact and dependency information related to solar power plants.

Identify priority locations

TNFD Strategy D

To effectively address nature-related issues and ensure operational stability, our company prioritizes focusing on solar power plants and upstream supply chain copper mining sites. By identifying and prioritizing these locations, which are closely connected to ecological sensitivity and where we have significant dependencies, impacts, risks, and opportunities related to nature, we can concentrate our efforts on areas where action is most urgently needed, thereby maximizing our potential for positive environmental impacts.

Identification of Ecologically Sensitive Areas

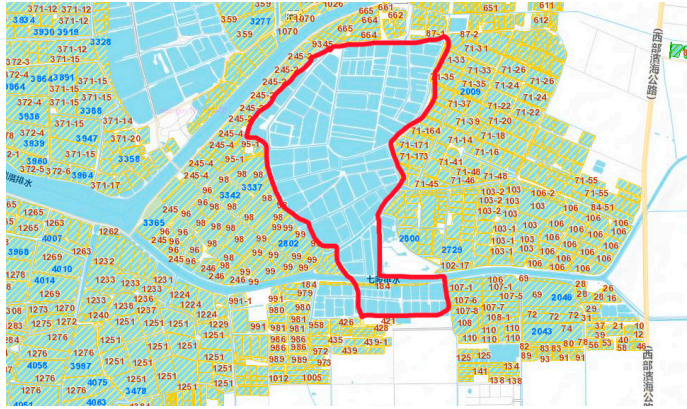
LEAP-L4: Interface with sensitive locations

Through investigation and analysis, the Zhiguang Energy Qigu fishery-solar coexistence power plant is the only operational site identified as an ecologically sensitive area in the TAYA Group's value chain.

According to the "Management Mechanism for Fishery-Solar Coexistence Development in High Ecological Sensitivity Areas of Qigu District, Tainan City" issued by the Bureau of Energy, Ministry of Economic Affairs in 2023, the fish farm areas on both sides of Provincial Highway 61 to the east and Provincial Highway 17 in Qigu District are within the habitat range of the black-faced spoonbill and are considered high ecological sensitivity areas. As the Zhiguang Energy fishery-solar coexistence power plant owned by TAYA Green Energy is adjacent to the black-faced spoonbill habitat, our company has identified it as an ecologically sensitive area.

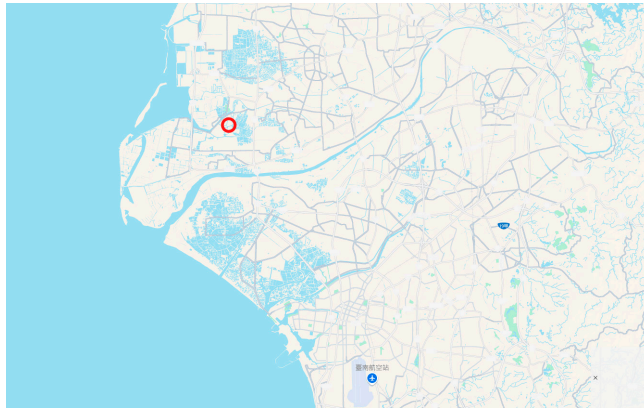
In our supply chain, we identify whether suppliers' operational sites are in ecologically sensitive areas through their published sustainability reports. Currently, only Codelco discloses biodiversity information among our electrolytic copper plate suppliers, so our company prioritizes the assessment of its operational sites. The ENM copper plates and CCC-P copper plates we purchase from Codelco are smelted and produced in Las Ventanas and Chuquicamata, Chile, respectively. According to Codelco's 2023 Sustainability Report, p.142, these two production sites are not located in or adjacent to ecologically sensitive areas.

▼ Ecologically Sensitive Areas



- Jhih Guang Energy fishery and electricity symbiosis solar power plant
- Highly Ecologically Sensitive Area

Source:The Ministry of Economic Affairs' Bureau of Energy has established an inspection website for solar PV fisheries integration projects.Copyright © 漁電共生環社檢核



○ Jhih Guang Energy fishery and electricity symbiosis solar power plant

Identification of dependencies and impacts

LEAP-E2: Identification of dependencies and impacts

In 2023, TUV Rheinland conducted environmental and social impact verification at Zhiguang Energy's Qigu Fishery-Solar Coexistence Power Plant and Xinzhong Electric's Xuechia Solar Power Plant, following the Equator Principles. According to the verification report, Zhiguang Energy's site has no impact on terrestrial plants and animals. However, during construction, the entry and exit of land-leveling machinery significantly reduced food availability for birds within the site, causing them to forage elsewhere. The Xinzhong Electric site shows no impact on terrestrial plant growth. While surveys identified two protected species—the Black-winged Kite and Brown Shrike (found in nearby farmland and fish pond embankments respectively, with the Brown Shrike also spotted in shrubs near drainage channels)—the project site is not their only habitat and food source. Furthermore, after installing the solar power base piles, the ground surface maintained its original condition, ensuring no impact on these protected species.

Information excerpted from "Zhiguang Energy Co., Ltd. Tainan City Qigu District Sanguzi Section and Sanhe Section Solar Power Generation System Project and Tainan Qigu District 23.3 MW Energy Storage System Combined with Solar Power Generation Equipment System THE EQUATOR PRINCIPLES 2023 Environmental and Social Impact Verification Report" and "Xinzhong Electric Co., Ltd. Xinzhong Xuechia Type 1 Solar Power Plant THE EQUATOR PRINCIPLES 2023 Environmental and Social Impact Verification Report"

Response strategies:

LEAP-P1: Strategy and resource allocation plans

In accordance with our commitment, Zhiguang Energy's Qigu Aquaculture-Solar Hybrid Power Plant and Xinzhong Electric's Xuejia Solar Power Plant perform regular monitoring of ecological conditions and water quality.

Compensation Strategy

TA YA's commissioned solar EPC contractor, JuHeng Technology, has preserved the mangrove forest adjacent to the Zhiguang Phase 1 aquaculture-solar hybrid site to protect local species' habitat.

For the upcoming Zhiguang Phase 3 aquaculture-solar hybrid site, JuHeng Technology plans to establish ecological compensation land for habitat preservation. The plans include expanding mangrove protection and restoring seagrass beds to increase natural carbon sinks. The company will lay gravel on exposed ground to create habitats for plovers and sandpipers, while maintaining existing shallow and deep fish ponds to support diverse bird species and preserve biodiversity.

▼ Table for Identification of Ecologically Sensitive Areas

Site	Value chain position	Location	Ecologically Sensitivity	Business activity	Driver of nature change	Impact driver
Jhih Guang Energy fishery and electricity symbiosis solar power plant	Direct Operation	Tainan City, Taiwan	Sensitive	Construction and operation of solar energy power plants	Land use change	Land ecosystem use
Sin Jhong Solar Power Plant	Direct Operation	Tainan City, Taiwan	Not Sensitive	Construction and operation of solar energy power plants	Land use change	Land ecosystem use
Codelco- Ventanas Refinery	Tier 2 Supplier	Las Ventanas, V Región, Chile	Not Sensitive	Copper cathode smelting	Water use change	Water use
Codelco- Chuquicamata Refinery	Tier 2 Supplier	Chuquicamata, Chile	Not Sensitive	Copper mining	Land/water use change	Water use

04 Inclusive Workplace

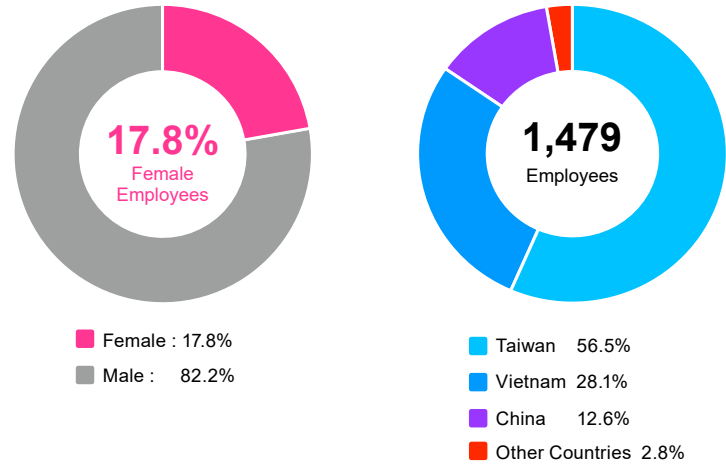
- Employees 53
- Talent Attraction & Retention 55
- Talent Development 63
- Occupational Health & Safety 65
- Human Rights Protection 67

Employees

GRI 2-7

In 2024, Ta Ya Group had a total of 1,479 employees^{Note1}, including 264 female employees accounting for 17.8%. The headcount reduced by 105 compared to 2023, down by 6.6%, mainly due to the closure of Kunshan Site. The consolidated number of employees excluding that of Kunshan site in 2024 was 1,460, slightly up by 0.48% compared to 2023^{Note2}.

Ta Ya supports government initiatives to promote employment for people with disabilities. In 2024, the Group employed a total of 11 employees with disabilities (0.7% of the total workforce). To foster diversity, Ta Ya also employed 5 indigenous employees and 643 foreign employees, contributing to the Group's commitment to diverse development.



▼ Workforce Breakdown

		2024	2023	2022
Total Employees		1,479	1,584	1,566
Male		1,215	1,300	1,287
Female		264	284	279
Percentage of Female Employees		17.8%	17.9%	17.8%
Workforce Breakdown by Age				
Below 29 years old		153	175	167
30-49 years old		929	1,027	1,027
Above 50 years old		397	382	372
Workforce Breakdown by Contract Type				
Permanent employees	Male	1,095	1,102	1,119
	Female	228	231	140
Fixed-Term Employees	Male	120	194	198
	Female	36	53	41
Workforce Breakdown by Employment Type				
Full-time employees	Male	1,211	1,296	1,293
	Female	262	282	279
Part-time employees ^{Note3}	Male	3	4	0
	Female	2	2	0
Temporary employees ^{Note4}	Male	1	0	-
	Female	0	0	-

	2024	2023	2022
Workforce Breakdown by Nationality			
Taiwan	836	830	531
Vietnam	416	447	176
China	187	307	13
Philippines	21	0	0
Indonesia	16	0	31
Thailan	1	0	2
United States	2	0	0
Workforce Breakdown by Diversity			
Employees with disabilities	11	10	11
Aboriginal employees	5	10	8

Note:

- **[Note 1]:** The number of employees is calculated as of December 31, 2024.
- **[Note 2] Significant fluctuation threshold:** Ta Ya defines a change in workforce of $\pm 10\%$ as significant fluctuation. Although the Group's workforce decreased in 2024 due to the closure of the Kunshan Site, the change did not meet the significant fluctuation threshold.
- **[Note 3] Part-Time Employees:** Employees whose weekly working hours are less than the standard full-time work hours (40 hours).
- **[Note 4] Temporary Employees:** Employees hired for a specific period to

▼ Workforce Breakdown by Management Positions

		2024	2023	2022
Supervisor Level	Male	90	97	116
	Female	29	31	43
Manager Level	Male	53	59	57
	Female	13	13	10
Associate Director level	Male	17	18	19
	Female	2	2	2
Vice President / President level	Male	34	36	33
	Female	0	0	0
Total Management Positions	Male	194	210	225
	Female	44	46	55
% of women in all management positions		18.5%	18.0%	19.6%
% of women in junior management positions		24.4%	24.2%	27.0%
% of women in top management positions		3.8%	3.6%	3.7%

▼ Employment Status of Women in Sales and STEM Functions

		2024	2023	2022
Management positions in revenue-generating functions	Male	40	-	-
	Female	13	-	-
STEM-related positions	Male	62	-	-
	Female	21	-	-
Share of women in management positions in revenue-generating functions		24.5%	-	-
Share of women in STEM-related positions		25.3%	-	-

Workers Who Are Not Employees

GRI 2-8

Workers who are not employees operating within Ta Ya's sites include contractors performing engineering work on company premises, on-site security guards, outsourced cleaning personnel, and service personnel in the employee cafeteria. Among these, contractors are the Group's main type of workers who are not employees, accounting for 82%.

Ta Ho Engineering outsources some on-site work to contractors, primarily including cable extension, cable splicing, and scaffolding erection. As required by clients, these contractors have direct employment contracts with Ta Ho (but are not considered employees). Ta Ya entrusts contractors to perform equipment maintenance, upkeep, and installation work at operational sites.

▼ Workers Who are Not Employees ^{Note1}

	2024	2023	2022
Total Workers	262	-	-
Contractors	214	-	-
Security Guards	34	-	-
Outsourced Cleaning Staff	4	-	-
Restaurant Staff	10	-	-

- **[Note 1]:** The number of contractors is based on the cumulative number of people entering the premises from January 1, 2024 to December 31, 2024; the number of security guards, outsourced cleaning staff, and restaurant staff is based on the number of people as of December 31, 2024.
- **[Note 2]:** No significant fluctuation in the number of workers who are not employees in 2024 compared to 2023.

Talent Attraction & Retention




GRI 3-3, GRI 401-1, GRI 401-2

TA YA is committed to building a strong employer brand by implementing strategies such as offering competitive compensation and benefits, supporting employees' career development and growth opportunities, promoting workplace diversity, equity, and inclusion (DEI), and fostering a friendly and healthy work environment to attract and retain top talent.

Talent Attraction Strategy

Ta Ya Group utilizes diverse channels to identify suitable talent. In addition to training resources and comprehensive benefits, we adjust salaries based on operational performance to attract high-potential candidates. To enhance employee retention, we offer long-service bonuses and salary adjustments for outstanding employees.

Targets & Progress:

2024 Quantified Target	FY 2024
Salary levels reach the top 20% of the industry	The average cost of employee benefits was the highest in the industry (Achieved )
New hire rate exceeds 10%	New hire rate reached 13% (Achieved )
Turnover rate remains below 16%	Turnover rate controlled at 12% (Achieved )

Impact of Talent Management on External Stakeholders

Decreased utilization rate and restrained capacity caused by labor shortage will have a substantial impact on Ta Ya's operations and may delay shipments and deliveries that incur economic losses to customers. Based on Ta Ya's 2024 per capita output and gross profit margin, if a production unit confronts a shortage of 5 people for 3 consecutive months, it is estimated to result in a loss of approximately NT\$56.63 million in output value, or a gross profit loss of nearly NT\$6.64 million. The labor shortage will affect the overall production efficiency and revenue contribution and will also cause a loss of approximately 143.4 metric tons of capacity (estimated at approximately 47.8 metric tons per month based on per capita output). If there are no other countermeasures taken, production time will need to be extended by around 1.7%, leading to delivery delays of 0.5 to 1.5 days, increasing the risk of customer complaints and lost orders.

Talent Risk

Historically, machine operation expertise was held only by specific employees. When these individuals resign or retire, a lack of structured knowledge transfer forces the company to train new operators from scratch, resulting in reduced production efficiency.

Actions taken:

1. Standardize operation procedures by formulating SOPs.
2. Provide operation training across production lines to enable personnel to operate different equipment.
3. Introduce intelligent manufacturing to reduce the need for manpower.

Support 2024 TALENT, in Taiwan

Embrace Talent - One Step Ahead for a Better Future. Ta Ya Group has long prioritized talent sustainability. In our commitment to building a diverse, equitable, and inclusive (DEI) workplace, Ta Ya Electric Wire & Cable is proud to participate in the "2024 TALENT, in Taiwan" initiative.

Diverse Development Opportunities

Develop professional skills via competency analysis. We broaden horizons through learning resources, job rotations, and opportunities to support subsidiaries.

Competitive Compensation & Benefits

Ensure fair pay and comprehensive welfare, including industry-competitive salaries, education subsidies, health checkups exceeding regulatory standards, and support for travel, clubs, and leisure.

Inclusive Workplace Culture

Embracing diversity drives innovation! We organize diverse internal activities to foster collaboration, providing training to enhance understanding and build consensus.



Compensation Policy

Ta Ya's employee compensation policy is determined based on individual abilities, contributions to the company, performance, the market value of the position, and future operational risks. Compensation is closely linked to business performance.

The overall compensation package includes three main components:

- 1. Basic fixed salary:** Determined based on market rates.
- 2. Bonuses:** Including performance bonuses, year-end bonuses, and profit-sharing bonuses, which are tied to individual, departmental, and company performance.
- 3. Benefits:** Designed in accordance with legal requirements while also addressing employee needs.

The compensation and performance evaluation system for managers and employees follows the "Compensation System," "Annual Employee Performance Evaluation Procedures," and "Bonus Distribution Guidelines," approved by the Compensation Committee and the Board of Directors. Each year, the Compensation Committee reviews proposals on managerial compensation and performance evaluations, which are submitted to the Board of Directors for approval. Bonuses are determined based on performance evaluations, considering factors such as individual performance, responsibilities, goal achievement, level of involvement in company operations, value of contributions, and operational performance (e.g., business unit net profit achievement rate). Thus, compensation and bonuses are highly correlated with the Company's overall business performance.

Compensation and Benefits

Ta Ya continues to offer competitive compensation and bonuses. Its median and average annual salaries of non-managerial employees in 2023 ranked first among listed companies in the wire and cable industry. Profits in 2024 were lower than in 2023, with after-tax net profit decreasing by 42%, which consequently reduced the average salary of non-managerial employees by 23% and the median salary by 20%. Despite the overall salary cut in 2024, Ta Ya's salary remains highly competitive compared to the industry average in 2023.

▼ Salary and Benefits (Thsousand TWD)

	2024	2023	2022
Total Employee Salary and Benefits	1,009,433	1,074,861	677,996
Average Employee Welfare Expenses	1,577	1,682	1,099
Average Salary of Full-Time, Non-Managerial Employees	1,002	1,300	813
Median Salary of Full-Time, Non-Managerial Employees	947	1,186	772
Average Salary of Non-Managerial Full-Time Employees (Same Industry)	not published	887	881
Industry Average Salary for Full-Time Non-Managerial Employees / Industry Mean	not published	1.47	0.92

- **[Note 1]:** Based on GRI 401-2, scope of salary and benefits data is limited to significant operational sites (the Parent Company).
- **[Note 2]:** Starting salary levels at significant operational sites are determined regardless of gender or religion.

Salary Adjustment

Ta Ya currently does not have a performance-based salary adjustment mechanism, but it will adjust salaries based on changes in the minimum wage and the price index to ensure that employee salaries do not shrink due to rising prices. The salary was adjusted upward by 6.6% in 2024 and will increase by another 4.97% in 2025. The average salary adjustment percentage in recent years has been higher than the minimum wage adjustment, thereby boosting employee morale.

▼ Salary Increase

	2024	2023	2022
Average Salary Increase Rate	6.61%	5.03%	5.73%
Adjustment Rate of Taiwan's Minimum Wage ^{Note1}	4.05%	4.55%	5.21%
Adjustment Rate of Starting Salary for Technical Staff	4.03%	2.76%	4.50%
Adjustment Rate of Starting Salary for Administrative Staff	3.85%	2.11%	7.47%

- **[Note 1]:** Calculation of Adjustment Rate: (Current Year Salary - Previous Year Salary) / Previous Year Salary

Competitive Salary

Regarding starting salary, Ta Ya determines salary based on the education background of new hires, considering the level of their graduating schools and local prices to ensure competitive salary. Furthermore, for those holding English or Japanese language proficiency certificates, a monthly language allowance of NT\$500, NT\$1,000, or NT\$1,500 is provided depending on the certificate level, which is included in the annual bonus calculation.

Compared to the average starting salary of the manufacturing industry, Ta Ya's starting salary for postgraduates is approximately 73 of the industry average, indicating further improvement in salary for highly educated talents. The entry salary for university graduates is 104% higher than the industry average. For positions in Ta Ya Taipei Branch, the starting salary for fresh graduates from the top universities or above can reach up to NT\$47,800, which is significantly competitive.

▼ Starting Salary by Educational Levels Compared to Industry Peers (TWD)

	2024	2023	2022
Starting Salary by Education Level (TA YA Company)			
Master's Degree and Above	42,600	41,500	40,200
Universities and Colleges	35,400	34,300	33,000
High School and Below	31,000	29,900	28,600
Starting Salary by Education Level (Manufacturing Industry)			
Master's Degree and Above ^{Note1}	58,000	57,000	56,000
Universities and Colleges	34,000	32,000	32,000

• **[Note 1]:** Source: 2024 Statistics on Starting Salaries of New Graduates, Ministry of Labor

▼ Salary of Entry-Level Employees (TWD)

	2024	2023	2022
Starting Salary by Position (TA YA Company)			
Starting Salary for Technical Staff	31,000	29,800	29,000
Starting Salary for Administrative Staff	35,100	33,800	33,100
Taiwan Minimum Wage			
Taiwan Minimum Wage	27,470	26,400	25,250
Comparison of TA YA Starting Salaries with the Taiwan Minimum Wage			
Starting Salary for Technical Staff (TA YA) / Taiwan Minimum Wage	1.129	1.129	1.149
Starting Salary for Administrative Staff (TA YA) / Taiwan Minimum Wage	1.278	1.280	1.311

▼ Gender Pay Indicators (TWD)

	2024
Executive level	
Executive level (base salary only)-Woman	NA ^{Note 1}
Executive level (base salary only)-Man	2,581,610
Executive level (base salary + other cash incentives)-Woman	NA
Executive level (base salary + other cash incentives)-Man	10,967,636
Management level	
Management level (base salary only) -Woman	783,969
Management level (base salary only) -Man	848,156
Management level (base salary + other cash incentives)-Woman	1,805,229
Management level (base salary + other cash incentives)-Man	1,830,879
Non-management level	
Non-management level (base salary only)-Woman	529,935
Non-management level (base salary only)-Man	524,380

- **[Note 1]:** Not applicable, as there are no women at the executive level within the Parent Company.

▼ Gender Pay Gap

	2024
Mean Gender Pay Gap	
Average Female Salary / Average Male Salary	0.96
Average Salary of Women	1,167,478
Average Salary of Men	1,217,633
Median Gender Pay Gap	
Median Female Salary / Median Male Salary	1.13
Median Salary of Women	1,061,541
Median Salary of Men	936,003
Mean Bonus Gap	
Average Female Bonus / Average Male Bonus	1.06
Average Bonus of Women	524,360
Average Bonus of Men	493,905
Median Bonus Gap	
Median Female Bonus / Median Male Bonus	1.52
Median Bonus of Women	455,285
Median Bonus of Men	300,435

Women's Average Salary is 4% Lower than Men's, But the Median is 13% Higher.

Here is the reason:

1. Foreign Worker Impact on Male Median

The male workforce includes 97 foreign migrant workers (17% of total males) with lower wage levels. This pulls down the lower end of the male salary distribution, lowering the median. The female workforce has 0 foreign migrant workers, meaning their lower-end pay (local entry-level staff) is higher than the male lower-end, resulting in a higher female median.

2. Production Unit Impact on Male Average

Production units are almost exclusively male. Heavy overtime pay and performance bonuses in these roles significantly inflate the average male salary compared to females.

Conclusion:

The male employee group includes both high-earning staff and low-wage migrant workers; as a result, high earners pull up the average, while the high proportion of migrant workers pulls down the median. Conversely, female salary distribution is more concentrated in the mid-to-high range; thus, while their median is higher than men's, their average remains slightly lower due to fewer top-tier earners.

Employee Benefits

TA YA provides comprehensive benefits to attract and retain talent. Employee benefits include:

- **Bonuses:** Year-end bonuses, profit-sharing bonuses, long-service bonuses, and language allowances.
- **Gifts and Events:** Annual banquet, Dragon Boat Festival/Mid-Autumn Festival gifts, birthday gifts, and celebratory allowances.
- **Insurance and Support:** Group insurance, accident condolence payments, and bereavement allowances.
- **Facilities and Meals:** On-site employee cafeteria.
- **Subsidies:** Support for external professional training, on-the-job education, foreign language courses, childbirth, children's education, travel, club activities, and weddings or funerals.
- **Health Examinations:** Employees aged 40 to 65 receive health exams every two years. Employees under 40 receive exams every three years. During company-wide health checks, additional screenings for colorectal cancer and liver cancer are provided.

Employee Welfare Committee advocates for employee benefits and is responsible for the review, promotion, and oversight of employee welfare programs; the planning, safekeeping, and leverage of employee welfare funds; the allocation, auditing, and reporting of income and expenditure for welfare programs; and the management of other relevant issues.

2024 Benefits Update

The 2024 Year-End Party Organizing Committee reduced the eligibility threshold for the employee lucky draw from one year of service to three months. This change was well-received by newly eligible employees, fostering a stronger sense of belonging within the Company.



Club Activities

To promote employees' physical and mental well-being, TA YA supports a variety of club activities, including Cycling Club, Yoga Club, Outing Club, Charity Club, Photography Club, Badminton Club, and Hiking Club, aimed at enhancing employees' quality of life.

Sports Promotion Lucky Draw

To promote employees' physical and mental well-being, TA YA supports a variety of club activities, including Cycling Club, Yoga Club, Outing Club, Charity Club, Photography Club, Badminton Club, and Hiking Club, aimed at enhancing employees' quality of life.

Retirement Pension

Ta Ya established the Labor Retirement Reserve Fund Supervisory Committee in August 1984. The Company allocates 15% of total monthly salaries to a dedicated retirement fund account at the Bank of Taiwan to safeguard employees' retirement rights.

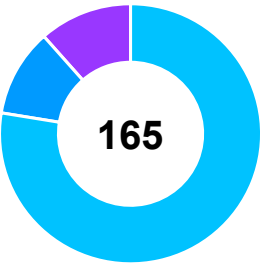
In compliance with the Labor Standards Act, the Company estimates the balance of the retirement reserve fund account before the end of each year. Any shortfall is fully allocated by the end of March of the following year, subject to review by the Labor Retirement Reserve Fund Supervisory Committee. As of the end of 2024, Ta Ya has allocated all the required retirement reserves, with no shortfall. Under the Labor Pension Act effective since July 2005, the Company contributes 6% of each employee's monthly salary to their personal pension account at the Bureau of Labor Insurance for those under the New Pension System.

New Hires and Turnovers

Ta Ya Group tracks and reviews both the new hire rate and turnover rate as key talent management indicators. The Group's consolidated turnover rate increased by 5.1% in 2024 due to the closure of the Kunshan Site and if excluding Kunshan, the turnover rate decreased by 1.8% compared to 2023. The higher turnover rate of male employees derives from the higher turnover rate of technicians, and the high proportion of male technicians leads to a higher turnover rate.

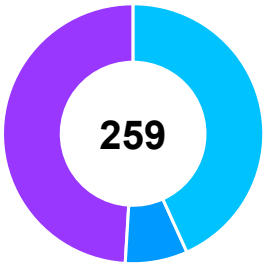
In 2024, Ta Ya Group had 165 new hires, with 78% from Taiwan, 11% from Vietnam, and 12% from China, down by 11% year on year, mainly due to a reduction of 15 new hires at Ta Ya Electric Wire & Cable and a reduction of 20 new hires at Kunshan Site. Ta Ya Electric Wire & Cable needs less manpower due to the automated production lines and decreased orders from the Enameled Wire Business Unit. Kunshan Site ceased recruitment due to production shutdowns in September.

▼ New Hires (Consolidated)



Taiwan 78%
Vietnam 11%
China 12%

▼ Turnover (Consolidated)



Taiwan 43%
Vietnam 8%
China 49%

▼ New hires (Consolidated)

	2024	2023	2022
New Employee Hires			
New Employee Hires ^{Note 1}	165	185	268
Below 29 years old	58	70	111
30-49 years old	90	98	133
Above 50 years old	17	17	24
Men	140	154	233
Women	25	31	35
New Hire Rate ^{Note 2}	11.2%	11.7%	17.1%
Male New Hire Rate	11.5%	11.9%	18.1%
Female New Hire Rate	9.5%	10.9%	12.5%
Internal Transfer			
Internal Transfer	28	-	-

- **[Note 1]:** The number of new hires, departing employees, and total employees are calculated as of December 31, 2024.
- **[Note 2]:** New Hire Rate = (Number of New Hires in the Year / Total Number of Employees) × 100%.

Talent Recruitment

To meet workforce needs and departmental requirements, Ta Ya recruits outstanding talents based on the Regulations for Hiring and Screening New Employees to appropriately allocate personnel to respective units. Ta Ya hires employees at all levels based on their knowledge, character, ability, experience, and physical suitability for the position or job. Recruitment is conducted through exams or selection processes. This recruitment policy complies with the Employment Services Act and the Labor Standards Act and strictly adheres to regulations prohibiting the employment of child labor.

Recruitment Performance

Ta Ya measures the attractiveness of its recruitment process and the effectiveness of its interview screening via the "Recruitment Success Rate" and assesses the competitiveness of the Company and its job vacancies in the talent market using the "New Hire Acceptance Rate". The 13% decrease in recruitment success rate in 2024 compared to 2023 was due to the less urgent nature of the vacancies and higher entry requirements for unit managers. Although more interviews were held in 2024, the number of new hires was lower. Over the past three years, Ta Ya consistently outperformed the industry average in terms of effective recruitment as proved by the new hire acceptance rate stably remained above 80%.

▼ Recruitment Indicators (TA YA Company)

	2024	2023	2022
TA YA Company			
Recruitment Success Rate	38%	51%	50%
New Hire Acceptance Rate	80%	90%	90%
Average Hiring Cost (NTD/FTE)	3,408	-	-
Manufacturing Industry^{Note 1}			
Recruitment Success Rate	not disclosed yet	20%	24%
New Hire Acceptance Rate	not disclosed yet	66%	74%

- **[Note 1]:** Industry Recruitment Success Rate Source: 2024 HR F.B.I. Research Report, P. 30.

Employee Turnover

Ta Ya's total turnover rate in 2024 was **12.1%**, a decrease of 0.3% from 2023, marking the second consecutive year of decline. Public data from 2023 shows Ta Ya's turnover rate (12.4%) was lower than that of Walsin Lihwa (13.5%) and Pacific Electric Wire & Cable (15.7%), and outperformed the industry average (21.8%), supported by effective human resource management and retention. The industry turnover rate in 2024 has yet to be released and we will continue to monitor the industry benchmark to refine our human resource strategies.

▼ Employee Turnovers (Consolidated)

	2024	2023	2022
Employee Turnover			
Turnover ^{Note 1}	259	196	265
Below 29 years old	43	39	65
30-49 years old	164	121	167
Above 50 years old	52	36	33
Men	215	169	231
Women	44	27	34
Employee Turnover Rate ^{Note 2}	17.5%	12.4%	16.9%
Male Turnover Rate	17.7%	13.1%	17.9%
Female Turnover Rate	16.7%	9.5%	12.2%

- **[Note 1]:** The number of departing employees, and total employees are calculated as of December 31, 2024.
- **[Note 2]:** Turnover Rate = (Number of Departing Employees in the Year / Total Number of Employees) × 100%

Employee Retention Performance

Ta Ya measures its employee retention capacity with the "New Hire Retention Rate". The three-month and six-month new hire retention rates in 2024 decreased by 6-7 percentage points year on year because the number of new hire registration in 2024 was only 85% of that in 2023, while the turnovers within three and six months in 2024 had no major change. One-third of the new hires in 2024 chose to leave after six months, mainly due to the shift work system that cannot be accepted by new on-site technicians.

▼ New Hire Retention Indicators (Ta Ya Company)

	2024	2023	2022
TA YA Company			
3-Month New Hire Retention Rate	69%	76%	65%
6-Month New Hire Retention Rate	66%	72%	52%
Manufacturing Industry^{Note 1}			
Industry 3-Month New Hire Retention Rate	not disclosed yet	69%	77%
Industry 6-Month New Hire Retention Rate	not disclosed yet	65%	69%

- **[Note 1]:** Source of Industry New Hire Retention Rate: 2024 HR F.B.I. Research Report, P. 33

Retention Factor Survey

In November 2024, the Business Planning Department conducted a survey of 12 new hires during their induction training program to assess the effectiveness of retention measures. The results were submitted to the Human Resources Department for reference and response. Starting in 2025, Ta Ya plans to conduct similar surveys with new hires during induction training to ensure that its policies and benefits continue to meet employee needs.

All new hires appreciated the relaxed eligibility criteria for the year-end party lucky draw and salary adjustments in line with minimum wage increases proposed by Ta Ya. Based on the survey results, the factors of retention by order of importance include salary and benefits, workplace atmosphere, workload, working hours, and work environment.

Reasons for Turnover

To understand employee turnover trends and adjust management strategies, Ta Ya conducted data analysis on the reasons for employee turnover. In 2024, personal reasons accounted for 42% of all factors, which was the highest, followed by other reasons (23%), retirement (14%), environment misfit (7%), contract expiration (5%), and commute issues (4%). Further analysis showed that "rejection to shift work" was the main reason for turnover among new technicians. The low threshold and career changing costs for technicians, and the climbing industry demand for technicians resulted in the high turnover rate of technicians. Ta Ya will continue to identify reasons for employee turnovers via data analysis to adjust human resource management policies in response.

Workplace Improvement

We view a friendly work environment as vital for retaining top talent. The HR Department conducts an annual survey covering Supervisory Leadership, Working Conditions, Peer Relationships, Work Atmosphere, and Work Environment. Results serve as a basis for improvements and decision-making to boost morale and foster a positive atmosphere.

Survey Results:

In January 2025, 309 valid responses were collected via the electronic bulletin board. The 2024 satisfaction score remained consistent with 2023 at 99.35 out of 100. This high score reflects that company measures effectively meet employee needs.

Employee Suggestion:

Add an "extra rice" option in the meal system to ensure sufficient energy for work.

Actions Taken in 2024:

- Notified General Affairs and updated the "Ta Ya Employee Meal Ordering Management" database with the new option.

"Employee Satisfaction" is regarded as a key indicator of corporate well-being, reflecting employees' attitudes toward the workplace environment, their current roles, and their professional duties. Based on this, the Company will continue to conduct satisfaction surveys to understand employee needs, build better labor-management relations, and enhance organizational identity.

Follow-Up on Employee Satisfaction Survey

The results of the employee satisfaction surveys and the corresponding response measures are compiled by the Human Resources Department and reported to the General Manager of the General Administration Division and the Chairman.

- **[Note 1]**: The employee satisfaction survey covers the parent company only.

Talent Development

GRI 404

TA YA regards human resources as an indispensable key to sustainable development and business transformation. Upholding its training policy and commitment, the company has established a comprehensive training and development system to enhance its competitive advantage.

Policy

Continuously implementing employee training and development to provide the growth momentum necessary for the Group to achieve its mission.

Commitment

TA YA is dedicated to organizing educational training programs to prepare for future development, enhance employee competitiveness, and support career and professional growth. Employees are also expected to actively participate in and comply with the company's training arrangements and plans.

Strategy

TA YA has established the *Education and Training Procedure* to integrate internal and external resources, ensuring that employee training programs are more systematic, effectively implemented, and outcome-validated. This approach aims to enhance the company's competitive advantage.

To foster a learning-oriented organizational culture, TA YA has trained dozens of certified internal instructors who continuously deliver courses based on their professional expertise, fulfilling the mission of experience and knowledge transfer.

Training Programs:

TA YA's internal training system is structured based on job categories, covering four areas: managerial competencies, general competencies, professional competencies, and self-development.

For managerial and general competencies, on-the-job training needs are identified by each business group and submitted before the end of the year for the following year. The Human Resources Department consolidates these into an annual training needs summary and develops a training plan.

Professional training needs are proposed based on the strategic planning or current status of each business group. The Human Resources Department gathers relevant training courses or instructors for reference and organizes in-house training sessions or external training programs as per the plan.

New Employee Training Program

For new employee training, the Human Resources Department designs training programs and invites internal instructors from various departments to conduct the sessions. Additionally, for new hires and employees transitioning to new roles, position-specific onboarding training is arranged.

This training is tailored to job responsibilities and conducted by departmental supervisors or experienced team members. It focuses on practical skills, work attitudes, machine operation, work processes, and organizational culture, providing employees with a comprehensive understanding of their roles.

▼ Training Hours

		2024	2023	2022
Total training hours		19,489	19,589	21,435
Average hours per FTE of training		12.30	12.51	13.69
Training Hours by Gender				
Woman	Training hours	3,388	3,035	3,222
	Average training hours	12.83	10.88	11.55
Man	Training hours	16,102	16,555	18,213
	Average training hours	13.25	12.86	14.15
Training Hours by Job Level				
General Staff	Training hours	12,428	11,811	15,639
	Average training hours	10.01	8.89	11.94
Supervisor	Training hours	4,481	4,355	3,900
	Average training hours	37.65	34.02	30.47
Manager and Positions Above	Training hours	2,744	3,457	2,364
	Average training hours	23.06	27.01	19.53

▼ Training Expense

	2024	2023	2022
Annual training expense (TWD)	3,947,110	3,762,369	2,154,299
Average Average amount spent per FTE of training (TWD/Year)	2,491.9	2,402.5	1,375.7
Share of training expenses in operating costs ^{Note 1}	0.208%	0.194%	0.162%

- **[Note 1]:** Operating costs are based on "operating expenses." For details, refer to the 2024 Annual Report, P.3, Section II: Financial Performance.

Foreign Language Training Program

In response to the need for frequent international communication in business operations, TA YA introduced the Foreign Language Training Application Guidelines for Employees in 2010. These guidelines include subsidies for language training expenses and salary adjustments based on learning outcomes. Foreign language proficiency is also given priority in promotions and transfers.

Key Talent Development Program

TA YA continuously implements its Key Talent Development Program, offering management courses to enhance knowledge, broaden perspectives, and strengthen managerial competencies. Training is further supported through direct coaching by supervisors, enabling key talent to integrate learning with practical application. This approach allows them to effectively plan the strategic direction for their departments and the company, with promotions granted at appropriate times. (Subsidiaries are also encouraged to participate in the training.)

Professional Training

The Company focuses on the industry and profession knowledge each department required and employees may propose their requests. Then the Company might arrange the courses. After training, employees might improve their expertise and make contribution to their job.

Master's & EMBA Subsidy Program

TA YA Headquarters encourages employees to pursue master's degrees and offers a subsidy program for applications. As of April 30, 2023, the company has a total of 77 employees with master's degrees, including 7 enrolled in EMBA (Executive Master of Business Administration) programs.

In 2011, TA YA established the more comprehensive *Employee Continuing Education Guidelines*. Under this policy, the company fully subsidizes tuition and fees for employees pursuing master's or doctoral programs related to business management or disciplines with future development potential.

Occupational health and safety

GRI 404

Ta Ya implements the ISO 45001 Occupational Health and Safety Management System, in full compliance with occupational health and safety regulations, protecting workers' health, ensuring full employee participation, eliminating hazards, reducing risks, fulfilling commitments to occupational health and safety management, and pursuing continuous improvement.

OHS Management System

Ta Ya has established its OHS Management System in accordance with the ISO 45001, through which continued compliance with occupational health and safety laws and regulations is ensured and negative OHS impacts reduced. The Health and Safety Department is responsible for the establishment and implementation of the OHS Management System, and the Occupational Health and Safety Committee of representatives appointed by the labor union handles environmental and OHS-related issues. Based on Occupational Health and Safety Roles, Responsibilities, and Authority Management Procedures, the CEO holds ultimate accountability for the oversight of the OHS Management System.

To maintain effective OHS management, the Health and Safety Department plans and conducts internal and external audits annually. The internal audit for 2024 was completed in October 2024, and the external audit was completed by SGS in December 2024. Ta Ya obtained the ISO 45001 certification in 2022 and plans to renew it in 2025.

Health and Safety Guideline

To ensure the health and safety of all workers and prevent occupational accidents, Ta Ya has established *Health and Safety Guideline* for employees to follow and for public announcements. The Guideline covers the maintenance and inspection of machinery and equipment, OHS standards, health guidance and management measures, training, first aid and rescue, preparation, maintenance and use of protective equipment, and accident reporting. The Guideline is provided in both Chinese and Vietnamese to facilitate easy reading for our Vietnamese employees.

OHS Targets

Ta Ya's Occupational Health and Safety Department establishes annual targets, implementation plans, and quantitative indicators, which are tracked and managed following approval by the CEO.

▼ 2024 OHS Targets

Target	Metrics	2024 Actual Value
1-1 Reduce Lost-Time Injury Frequency Rate (LTIFR)	Reduce by 3%	Reduce by 35% ^{Note 1} ✓
1-2 Audit and Corrective Actions for Contractor Operational Discipline	2 times / month	2 times / month ✓
1-3 Implement Full Participation in Improvement Proposals, Consultation, and Communication	4 times / year	4 times ✓
2-1 Implement OHS Audit Mechanisms to Drive Continuous Improvement	5 / year	20 / month ✓

- **[Note 1]:** Ta Ya's average LTIFR for the previous three years was 5.47, and the LTIFR for 2024 was 3.55. The percentage reduction is calculated as follows: $= (3.55 - 5.47) / 5.47 \times 100\% = -35\%$.

Occupational Injuries

In 2024, Taya Group had a total of 11 occupational incidents, a decrease of 17 from 2023. The main reason was a decrease of 6 traffic accidents at Ta Ya and a decrease of 4 at Ta Heng. There was one major occupational incident in 2024, when an employee of Ta Ya accidentally bumped into another hollow shaft on the left side while pushing a hollow shaft to replace it, resulting in a laceration of the left hand caused by being caught between the two shafts. To prevent similar disasters, the Health and Safety Department has been advocating that the area around the cable tray must be kept clear to ensure sufficient adjustment space for cable spool replacement, to avoid collision with other objects from lost control.

▼ Occupational Injuries

	2024	2023	2022
Occupational Injuries			
Recordable occupational injuries	11	28	5
Occupational fatalities	0	0	0
Severe occupational injuries	1	6	0
Total Working Hours	3,253,140	3,503,340	3,636,194
Occupational Injury Rate			
FIR (Fatality Incident Rate)	0.00	0.00	0.00
TRIR (Total Recordable Incident Rate)	0.68	1.60	0.28
LTIR (Lost Time Injury Rate)	0.06	0.34	0.00
LTIFR (Lost-Time Injury Frequency Rate)	0.31	1.71	0.00

- **[Note 1]:** $FIR = (\text{Number of Occupational Fatalities} / \text{Total Working Hours}) \times 200,000$.
- **[Note 2]:** $TRIR = (\text{Number of Recordable Injuries} / \text{Total Working Hours}) \times 200,000$.
- **[Note 3]:** $LTIR = (\text{Number of Lost-Time Injuries} / \text{Total Working Hours}) \times 200,000$.
- **[Note 4]:** $LTIFR = (\text{Number of Lost-Time Injuries} / \text{Total Working Hours}) \times 1,000,000$.

Occupational Incident Management

Ta Ya manages occupational accidents in accordance with the Occupational Incident Management and Investigation Procedure. When an on-site occupational incident is found, immediate action should be taken and the incident should be reported to the on-site supervisor who will then contact relevant units for support as needed, and medical personnel will care for the injured. Within three days of the incident, the unit where the accident occurred should report it via the Ta Ya Disaster Reporting System. The unit supervisor, health and safety personnel, and labor representatives will conduct a follow-up investigation of the incident, and record the results in the Ta Ya Accident Reporting, Investigation, and Handling Follow-up Form.

Occupational Injury Response

To ensure rapid emergency response and prevent recurrence, we follow the 'Occupational Incident Management and Investigation Procedure' This protocol governs the handling of workplace accidents or property damage through immediate first aid, root cause analysis, and the implementation of effective corrective actions.

OHS Risk Assessment & Management

The Company identifies risks and opportunities related to its Occupational Health and Safety Management System through the Risk Assessment and Management Procedures, Hazard Identification and Risk Assessment Management Procedures, and Legal and Regulatory Requirements Identification Procedures. These processes facilitate the integration and implementation of actions within the OHS management system. Risk levels are scored based on the Risk Value Evaluation Standards Table, and the quantified OSH risks are categorized into five management levels according to the Risk Ranking Levels Table: A: Very Severe / B: Severe / C: Moderate / D: Minor E: No Impact.

OHS Management for Contractors

To prevent occupational injuries such as occupational injury and property damage among engineering, non-engineering, and contractors subcontracted by Ta Ya, we have established the Occupational Health and Safety Management Regulations for Contractors, which clearly stipulates the health and safety management issues for contractors working in sites. We have also established the Occupational Health and Safety Management and Control Procedures for Contractors to enable contractors to take measures to avoid occupational incidents in workplace.

Hazard Labeling

Ta Ya identifies and signifies hazard sources in accordance with the Hazard Identification and Risk Assessment Management Procedures and the Hazard General Knowledge Management Regulations. Units using, storing, placing, or operating hazardous materials are required to display hazard signs on bulletin boards or individually in prominent locations in all chemical and gas storage areas, tanks, and usage/supply areas, and to provide notices in both Chinese and Vietnamese.

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OHS Training

Ta Ya conducts OHS training in accordance with the Occupational Health and Safety Education and Training Procedures. The Health and Safety Department is responsible for formulating, planning, and implementing the training plan for each year, with participants including foreign workers. The health and safety training programs conducted in 2024 covered general safety and health, aerial work platform, stationary crane, and refresher training for first-aid personnel, totaling 498 participants and 2,169 training hours.

Creating a Healthy Workplace

TA YA is dedicated to fostering a healthy workplace through education and training, talent development, employee care, and workplace health initiatives. Key achievements include:

- Recognized as "**Outstanding**" in the initial self-response disaster assessment.
- Awarded the "**Regional Joint Defense Excellence Award**" for participation in local joint defense operations for toxic and hazardous chemical substances.
- Promoted workplace tobacco control and health initiatives, obtaining the "**Healthy Workplace Certification – Health Activation Mark**" from the Health Promotion Administration in 2024.



Human rights protection

GRI 2-23 / GRI 2-24 / GRI 2-30

We are committed to respecting and safeguarding workers' rights, striving to create a diverse, equitable, and inclusive workplace where all types of workers receive humane treatment and human rights protection.

Human Rights Policy

TA YA supports and is committed to safeguarding human rights. In 2024, the Business Planning Office and HR Department, incorporating customer feedback on our human rights practices, established the [TA YA Human Rights Commitment](#). This commitment was approved by the Sustainable Development Committee in May 2024 and signed by the Chairman, serving as the Group's highest standard for human rights.

The TA YA Human Rights Commitment is aligned with and references the UN Guiding Principles on Business and Human Rights (Declaration on Fundamental Principles and Rights at Work), the UN Universal Declaration of Human Rights, and the RBA Code of Conduct in its formulation.

The TA YA Human Rights Commitment applies to TA YA and its subsidiaries, requiring suppliers and all value chain partners involved in the Group's operations and business relationships to adhere to this commitment. (The Company has also established a Supplier Code of Conduct to ensure that suppliers comply with the RBA human rights policy.)

The Taya Group Human Rights Commitment was announced internally on the electronic bulletin board on June 6, 2024, and made publicly available on the TA YA official website on June 11, 2024.

We Commit to:

1. Respecting Human Rights

We commit to supporting and respecting human rights in all operations, ensuring compliance with international human rights standards and relevant national regulations across the Group's operations and value chain. Continuous improvements will be implemented.

2. Prohibition of Child Labor and Forced Labor

We strictly prohibit the employment of any form of child labor, prison labor, forced labor, or human trafficking.

3. Working Hours

Working hours, including overtime, must not exceed the maximum limits set by local laws.

4. Wages and Benefits

Wages paid to workers must comply with local compensation laws, including statutory minimum wages, overtime pay, and other compensation requirements. Overtime wages must be paid as stipulated by local laws, and wage deductions must not be used as a disciplinary measure.

5. Anti-Discrimination

We strive to create a workplace free from discrimination, ensuring no one is discriminated against based on gender, skin color, race, ethnicity, nationality, religion, age, marital status, sexual orientation, gender identity, disability, pregnancy, military status, or political beliefs.

6. Anti-Harassment and Anti-Violence

We provide a workplace free from harassment and violence, advocating for mutual respect and the humane treatment of employees. All forms of harassment, violence, intimidation, threats, bullying, verbal abuse, and public humiliation are strictly prohibited.

7. Zero Tolerance for Sexual Harassment

We firmly reject and do not tolerate any form of sexual harassment, including demands for sexual favors or other sexually suggestive verbal or physical behavior.

8. Equal Pay and Fair Opportunities

Employment decisions will not be influenced by gender, age, race, social class, language, religion, political affiliation, place of origin, marital status, appearance, disability, or birthplace, ensuring equal employment rights. Compensation, bonuses, benefits, and access to training opportunities will not differ based on gender. Fair development opportunities, including promotions, must be guaranteed for all employees. Employees experiencing unfair treatment may report their concerns through the company's grievance channels.

9. Freedom of Association

We respect the right of all employees to organize and participate in unions of their choice, engage in collective bargaining, and attend peaceful assemblies. Employees also have the right to abstain from such activities, and this choice will be equally respected.

10. Human Rights Policies and Training

The company's human rights policies and relevant systems will be communicated internally, and necessary training will be conducted to ensure employees understand company policies and the protections provided. Through internal advocacy and educational programs, we aim to raise awareness about human rights protection, ensuring that everyone within and outside the company is treated fairly and with dignity.

The **HR Department** manages human rights advocacy. As of 2024, human rights due diligence has not been conducted, and the precautionary principle has not been adopted.

KPI of Human Rights Protection

Number of Breaches	2024	2023	2022
Discrimination or Harassment	0	0	not reported

Human Rights Training

New hire orientation covers compliance regarding prohibited forced labor, child labor, anti-discrimination, anti-harassment, working hours, and ethics. In 2024, human rights training reached 678 participants with a total of 3,274 hours. We remain committed to raising awareness and mitigating risks through ongoing education.

Human Rights Risks

Based on the 2024 Supplier ESG Survey results, Delta Electronics identified a high risk in the category of "Freely Chosen Employment" regarding our company, citing that recruitment, transportation, and brokerage fees for migrant workers were not paid by the employer. Delta Electronics requested an explanation of planned corrective actions in the risk tracking report.

In response, our Company stated that all migrant worker recruitment procedures comply with Taiwanese regulations and do not violate the provisions regarding freely chosen employment in the Delta Electronics Supplier Code of Conduct. Therefore, no corrective measures are required at this time.

Collective Bargaining

In 2015, the company's union formally requested collective bargaining negotiations with TA YA. In compliance with legal requirements, the company appointed representatives to hold negotiation meetings with the then union chairman on collective agreement matters. Following these discussions, both parties reached a consensus to replace a formal collective agreement with labor-management meetings for negotiations. As a result, no collective agreement was signed.

The company and the union maintain communication through labor-management meetings, adopting a flexible negotiation approach to achieve consensus in response to rapidly changing environments. The company highly values the union's suggestions, thoroughly reviews them, and provides feedback on the implementation outcomes. In response to the union's request for employee salary adjustments, TA YA announced a salary adjustment plan in 2023, which has been implemented starting in 2024.

Percentage of employees covered by collective bargaining agreements: **0%**

Independent Trade Union

Both TA YA Company and Cuprime have independent trade unions, where union representatives negotiate with the company on behalf of employees to protect their rights and interests. The number of employees represented by independent trade unions in TAYA Group is 720, accounting for 45.3% of all group employees.

% of employees represented by independent trade union: **45.3%**

DEI Promotion

1. Promoted workplace sexual harassment prevention and strengthen supervisors' legal awareness. In addition to sexual harassment prevention training, we revised the grievance and disciplinary guidelines for workplace sexual harassment prevention, providing all employees with a workplace free from sexual harassment.
2. Offered a "Lateral Thinking Development" course, encouraging supervisors to step outside their own personas and embrace diverse and inclusive ideas of different generations, building team consensus on achieving common goals. There were 42 participants, totaling 12 hours of training.
3. Employed an on-site Vietnamese interpreter to facilitate communication and included foreign workers in satisfaction surveys to gather feedback for improving retention.
4. Organized employee trips into four sessions to accommodate scheduling needs for 45 foreign workers.
5. Provided a new travel subsidy for foreign workers (included in the 2025 budget). Eligibility and amounts equal those for local employees, with 85 eligible workers.

05 Corporate Governance

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Corporate Governance

GRI 2-9, GRI 2-10, GRI 2-11, GRI 2-12

We believe that diversity and transparent governance are key to building trust and enhancing corporate value. Under a robust governance framework, TA YA's Board of Directors exercises its effectiveness and influence to lead the Group's transformation and growth.

Corporate Governance Structure

TA YA's Board of Directors serves as the Group's highest governance body, responsible for appointing and nominating senior management. It also oversees the implementation of the company's sustainability initiatives and the disclosure of sustainability information.

The current Board consists of 9 directors, including 4 independent directors, with a ratio of 44%. Among the 9 directors, 2 are women, representing 22% of total members. The company is committed to increasing the proportion of female directors to over 30% in the future.

The company's Chairman, Shen Shang-Hung, also serves as the CEO to enhance operational efficiency and decision-making effectiveness. The Chairman closely communicates with all Board members regarding the company's operational status and strategic plans, ensuring effective corporate governance.

Note1: In 2024, no situations requiring conflict-of-interest avoidance occurred. (For policies on conflict of interest avoidance and mitigation, please refer to Article 2, Prevention of Conflict of Interest, in the Code of Ethical Conduct of TA YA Electric Wire & Cable Co., Ltd.)
Note2: The company does not have any directors elected under Article 27 of the Company Act, which pertains to government or legal entity representatives.

Board Nomination

The company adopts a candidate nomination system for Board elections. In addition to assessing candidates' academic and professional qualifications, stakeholder opinions are considered, and the Board Election Guidelines and Corporate Governance Best Practices are followed to ensure diversity and independence among Board members. Candidates' industry knowledge and crisis management capabilities are also evaluated to enhance the Board's ability to address organizational impacts, including economic, environmental, and human rights concerns, as well as financial risks faced by the organization.

Board Members Expertise:

- **Shen, Shang-Hung, Shen, Shang-Pang, Shen, San-Yi, and Shen, Shang-Tao** excel in leadership, operational judgment, management, crisis handling, and have extensive industry knowledge and international market perspectives.
- **Hung, Yen-Hung** and **Wei, Chun-Hsien** specialize in finance and accounting, providing valuable insights into the company's financial matters.
- **Ho, Chun-Huei** has expertise in finance and economics, offering significant guidance on investment-related issues.
- **Chou, Wen-Ching** is well-versed in financial management and law, contributing valuable advice on legal matters.
- **Wei, Chun-Hsien**, a former General Manager of Taiwan Cogeneration Corporation, brings engineering management expertise and has greatly supported the company's solar energy business.



Board Diversity Policy

The company has established a Board Diversity Policy and adheres to the Corporate Governance Best Practice Principles to ensure the diversity of Board members. When determining the composition of the Board, multiple aspects of diversity are considered, including but not limited to gender, age, cultural and educational background, ethnicity, professional experience, skills, knowledge, and tenure.

Member	Gender	Position	Tenure (Year)	Professional Background	Related Experience	Independence Status	Concurrent Directorships	Attendance Rate
Shen, Shang-Hung	Male	Executive Director (Chairman & CEO)	3	<ul style="list-style-type: none"> MBA from Emory University B.S. in Electrical Engineering from National Taiwan University 	With over five years of experience relevant to the company's business, previously employed at AT&T in the United States, currently serving as the Chairman of the company.	<ul style="list-style-type: none"> No directors, supervisors, or employees of other companies where more than half of the board seats or voting shares are controlled by the same individual hold positions with the company. There are no instances of directors elected under Article 27 of the Company Act, which pertains to government, legal entities, or their representatives. 	3	100.0%
Shen, Shang-Pang	Male	Executive Director	3	<ul style="list-style-type: none"> Chienkuo Industrial Junior College 	With over five years of experience relevant to the company's business, currently serving as the Vice Chairman of the company.		0	100.0%
Shen, San-Yi	Male	Executive Director (President)	3	<ul style="list-style-type: none"> Electrical Engineering, Kun Shan University 	With over five years of experience relevant to the company's business, currently serving as the General Manager of the company.		0	100.0%
Shen, Shang-Tao	Male	Executive Director (Executive Vice President)	3	<ul style="list-style-type: none"> Bachelor of Electrical Engineering, University of Southern California 	With over five years of experience relevant to the company's business, currently serving as the Executive Vice General Manager of the company.		0	100.0%
Hung, Yen-Hung	Female	Non-Executive Director	3	<ul style="list-style-type: none"> Bachelor of Business Administration, National Cheng Kung University 	Previously served as the General Manager of the company's General Administration Office, and currently serving as a Director of the company.	<ul style="list-style-type: none"> Not a director, supervisor, or employee of another company where more than half of the board seats or voting shares are controlled by the same individual as this company. Not an employee, director, or supervisor of the company or its affiliates. Not a director, supervisor, or employee of another company where both this company and that company have more than half of their board seats or voting shares controlled by the same individual. Not a director (board member), supervisor, or employee of another company or organization where the chairperson, general manager, or an equivalent officer of this company or its affiliates serves as the same individual or as a spouse. Not a director (board member), supervisor, manager, or shareholder holding more than 5% of shares in a company or organization with financial or business relationships with this company. Not a professional providing services such as auditing, legal, financial, or accounting advice, who has received cumulative compensation exceeding NT\$500,000 within the past two years from the company or its affiliates, nor the sole proprietor, partner, director, supervisor, manager, or spouse of such a professional, partnership, company, or organization. 	0	100.0%
Wei, Chun-Hsien	Male	Independent Director	3	<ul style="list-style-type: none"> MBA, University of Chicago 	Majored in finance and accounting, formerly served as the Chairman of Taiwan Procter & Gamble Home Products Co., Ltd. During tenure at Procter & Gamble, managed financial operations for over 10 years. Currently serves as the Chairman of the Board at Great Wall Enterprise Co., Ltd.		0	100.0%
Ho, Chun-Huei	Male	Independent Director	3	<ul style="list-style-type: none"> PhD in Economics, University of Pittsburgh 	Previously served as a Director at China Development Capital Corporation, currently serving as the Chairman of China Development Biomedical Venture Capital Corporation.		1	100.0%
Yu, Kuang-Hsun	Male	Independent Director	3	<ul style="list-style-type: none"> Bachelor of Mechanical Engineering, Chung Yuan University 	Previously served as the General Manager of Taiwan Cogeneration Corporation.		0	100.0%
Chou, Wen-Ching	Female	Independent Director	3	<ul style="list-style-type: none"> Master of Law, Northwestern University EMBA, National Taiwan University 	Previously served as a lawyer at Taiyun Law Firm, currently serving as the Chairman of Nagano Construction Co., Ltd.		1	86%

Board of Directors Compensation Policy

To establish a sound compensation system for directors and executives, the company has formulated the *Remuneration Committee Charter*. The Remuneration Committee evaluates the compensation policies and systems for directors and executives, providing recommendations to the Board of Directors as a reference for decision-making. This ensures that the company's compensation arrangements comply with relevant laws and are competitive enough to attract top talent.

The Remuneration committee regularly reviews the company's compensation policies and proposes adjustments. It establishes and periodically reviews performance evaluation criteria, short-term and long-term performance goals, and the policies, systems, standards, and structures for director and executive compensation. The committee also evaluates the achievement of performance goals and determines the content and amount of individual compensation based on the evaluation results.

Director compensation includes four components: remuneration, retirement pensions, director compensation, and business execution expenses. According to the company's *Articles of Association*, up to 3% of annual profits may be allocated as director compensation. Director remuneration is determined by considering industry benchmarks, individual director performance, company operating results, and the results of Board performance evaluations. Additionally, as per Article 23 of the *Articles of Association*, directors executing company business are entitled to receive remuneration and travel allowances based on industry standards. The amounts are set by the Board in accordance with industry norms and are disbursed as fixed monthly payments.

Note: The company does not link director and senior management compensation to organizational ESG management performance.

▼ Director and Executive Compensation

	2024	2023	2022
Ratio of Total Directors' Remuneration to Net Profit After Tax	8.64%	10.13%	8.24%
Ratio of Total Remuneration of the President, Vice Presidents, and Other Executive Officers to Net Profit After Tax	7.41%	8.29%	7.23%

Conflict of Interest of the Board

Ta Ya's Board of Directors has established its procedures in accordance with the Regulations Governing Procedure for Board of Directors Meetings of Public Companies. Directors may state their opinions and answer questions regarding issues that conflict with their own interests and that could potentially harm the Company's interests, but they shall not take part in discussion and voting, nor exercise voting rights on behalf of other Directors, and shall recuse him/herself from discussion and voting.

As of December 31, 2024, there were 4 instances of directors abstaining from voting on issues related to conflict of interest.

Enhancing Board Functions

- 1.The company has established the Remuneration committee and the Audit and Risk Committee to assist the Board of Directors in fulfilling its supervisory responsibilities. Both committees are composed entirely of four independent directors to strengthen the Board's functions.
- 2.To enhance corporate governance and improve Board functions, the company appointed a Corporate Governance Officer in 2019, and formulated standard operating procedures for handling director requests, to facilitate the Board's operations.
- 3.Internal auditors prepare audit reports on the Board's operations to comply with regulations set by the securities regulatory authorities.
- 4.In addition to disclosing information through the Market Observation Post System (MOPS), the company provides relevant information on its official website, including dedicated sections for investors, corporate sustainability, corporate governance, and internal regulations. Regular investor conferences are also held to keep stakeholders informed about company developments and enhance information transparency.

Board Performance Evaluation

To enhance the Board's functions and establish performance goals to improve operational efficiency, TA YA's Board of Directors conducts an internal performance evaluation at least once a year in accordance with the *Board Performance Evaluation Procedures*. Additionally, an evaluation by an external independent professional institution is conducted every three years.

Internal Evaluation

The audit unit evaluates the overall operation of the Board of Directors, including self-assessments by each director. The internal evaluation covers five key dimensions:

- 1.Participation in the company's operations.
- 2.Improvement of decision-making quality by the Board.
- 3.Composition and structure of the Board.
- 4.Selection and continuous training of directors.
- 5.Internal control.

External Independent Institution Evaluation

In 2022, the company engaged the Chinese Corporate Governance Association to conduct an independent assessment of board performance. The company will continue to address and monitor improvements based on the evaluation's recommendations. The external evaluation covers the following aspects:

- 1.Composition of the Board
- 2.Board Leadership
- 3.Board Delegation of Authority
- 4.Board Supervision
- 5.Board Communication
- 6.Internal Control and Risk Management
- 7.Board Self-Discipline
- 8.Other aspects, such as Board meetings and support systems

External Evaluation Implementation

In January 2023, the Chinese Corporate Governance Association conducted a Board performance evaluation. The process included reviewing materials, conducting online interviews, and observing communication and interaction. The results were summarized, and recommendations were provided in the evaluation report.

Key Recommendations:

The audit unit evaluates the overall operation of the Board of Directors, including self-assessments by each director. The internal evaluation covers five key dimensions:

- 1.Inclusion of Functional Committees in Evaluations:** Expand the performance evaluation scope to include all functional committees, beyond just the Remuneration committee and Audit Committee, to regularly review their operations.
- 2.Enhanced Evaluation Indicators:** Adopt a rolling review approach for performance evaluation indicators to accurately reflect the guidance and supervisory quality of the Board, functional committees, and individual directors.
- 3.Formalized Reporting Processes:** Document the process for group business unit executives to report business and operational statuses to the Board. Additionally, incorporate an onboarding mechanism for new directors into governance guidelines to help them quickly understand the company's operations and fulfill their supervisory roles.
- 4.Improved Whistleblower Mechanism:** Strengthen the connection between the whistleblower mechanism and independent directors by enabling them to directly receive or simultaneously access whistleblower reports. This could include creating a dedicated communication channel with independent directors on the official website or modifying existing channels for synchronized access.

Business Ethics

GRI 2-9 ~ GRI 2-12 / GRI 2-25 / GRI 2-26

TA YA upholds the philosophy of integrity in business, striving to become a trusted enterprise for employees, customers, shareholders, and society. Through the establishment of a robust corporate governance mechanism, the company aims to achieve sustainable development.

Integrity Policy

To establish a culture of integrity and ensure sustainable development, the company has formulated the [Ethical Corporate Management Best Practice Principles](#), [Code of Ethical Conduct](#), and [Procedures for Ethical Management and Guidelines for Conduct](#). Employment conditions require all employees to comply with the integrity management policy by signing the [Code of Ethical Conduct](#), to prevent incidents such as corruption or conflicts of interest that could undermine the company's integrity.

Integrity Management

The company has designated the **Human Resources Department** as the responsible unit for revising the [Procedures for Ethical Management and Guidelines for Conduct](#). The Internal Audit Office supervises its implementation and provides regular reports to the Board of Directors.

In accordance with the [Ethical Corporate Management Best Practice Principles](#), the company is required to periodically conduct educational training and awareness programs for directors, managers, and employees on integrity management. In 2024, Ta Ya provided 10 training sessions with a total of 715 participants and 738 training hours, including "Induction Training - Integrity and Business Ethics," which communicated the prohibition of bribery and accepting bribes to new employees.

Anti-Corruption Policy

TA YA's [Ethical Corporate Management Best Practice Principles](#) strictly prohibits its directors, managers, employees, and actual controllers from engaging in bribery or accepting bribes, offering illegal political donations, making inappropriate charitable donations or sponsorships, and providing unreasonable gifts, hospitality, or other improper benefits. The regulations include:

Prohibition of Bribery

When conducting business, it is prohibited to directly or indirectly offer, promise, request, or accept any form of improper benefits to or from clients, agents, contractors, suppliers, public officials, or other stakeholders. ([Ethical Corporate Management Best Practice Principles](#), Article 10)

Prohibition of Illegal Political Contributions

Contributions to political parties, organizations, or individuals involved in political activities must comply with the [Political Donations Act](#) and the company's internal procedures. Such contributions must not be used to gain commercial benefits or transactional advantages. ([Ethical Corporate Management Best Practice Principles](#), Article 11)

Prohibition of Improper Charitable Donations

Charitable donations or sponsorships must comply with relevant laws and internal procedures. Such activities must not be used as a disguised form of bribery. ([Ethical Corporate Management Best Practice Principles](#), Article 12)

Prohibition of Unreasonable Gifts, Hospitality, or Other Improper Benefits

It is prohibited to directly or indirectly provide or accept unreasonable gifts, hospitality, or other improper benefits to establish business relationships or influence business transactions. ([Ethical Corporate Management Best Practice Principles](#), Article 13)

Anti-Corruption Implementation

In 2023, there were no occurrences of corruption (political contributions and charitable donations), conflicts of interest, or anti-competitive behavior within TA YA Group. Consequently, no employees were penalized for violating anti-corruption policies, and the Group faced no corruption-related risks.

Number of Breaches	2024	2023	2022
Bribes	0	0	0
Political Contributions	0	0	0
Charitable Donations or Sponsorships	0	0	0
Conflicts of Interest	0	0	0
Data breach relative to the customer	0	0	0
Money Laundering or Insider Trading	0	0	0

Handling of Corruption and Other Unethical Conduct

According to Article 21 of the Integrity Management Procedures and Guidelines, if the company discovers or receives a report that personnel are involved in unethical behavior, an immediate investigation into the facts must be conducted. If the behavior is confirmed to violate relevant laws, company policies, or the integrity management guidelines, the individual must cease the behavior immediately.

Appropriate actions should be taken, and if necessary, legal proceedings may be initiated to seek compensation for damages, ensuring the protection of the company's reputation and interests.

Prevention of Conflicts of Interest

TA YA's [Code of Ethical Conduct](#) establishes guidelines for directors, managers, and employees to address situations where personal interests may conflict with the company's interests. In such cases, individuals are required to report to their supervisors for discussion. Specific requirements include:

For Directors:

- Directors must proactively disclose any potential conflicts of interest with the company during board meetings.
- They are prohibited from participating in discussions or voting on matters where such conflicts exist.
- Directors may not act as proxies to exercise voting rights on behalf of other directors in such cases.

For Employees:

- Employees are forbidden from engaging in external activities that conflict with the company's interests.
- Employees must not allow external activities to interfere with their responsibilities to the company.
- Employees are not allowed to derive personal benefits or advantages from transactions related to the company.

Avoiding Personal Gain

TA YA's [Code of Ethical Conduct](#) requires directors, managers, and employees to avoid the following actions:

- Creating opportunities for personal gain by using company assets, information, or their position.
- Gaining personal benefits through the use of company assets, information, or their position.
- Competing with the company.

Avoiding Anti-Competitive Behavior

TA YA Group complies with domestic and international regulations, striving for fair market competition and avoiding any anti-competitive behavior. Article 15 of the [Ethical Corporate Management Best Practice Principles](#)—Prohibition of Unfair Competition Practices—clearly stipulates that the company must conduct business in accordance with relevant competition laws. The company is prohibited from:

- Fixing prices
- Rigging bids
- Restricting production or quotas
- Dividing markets by allocating customers, suppliers, operational regions, or business types.

Grievance mechanisms

GRI 2-25

To encourage employees to report illegal, unethical, or dishonest behavior, the Parent Company has established the Procedures for Handling Cases of Reporting Illegal, Unethical, or Dishonest Conduct and provided Channels for Complaints and Whistleblowing, along with the Grievance Mailbox and Grievance Hot Line ((06) 5953131 #250) to encourage reporting any cases involving crime, fraud, or legal violations. In 2024, the Company received no reports of such incidents.

The Grievance Mailbox accepts reporting under real names. Information is collected in accordance with the "Personal Data Protection Notice" for the receiving unit to substantiate.

In addition to reporting through the grievance mechanism, stakeholders can also provide feedback or raise concerns to Ta Ya administrators via social media platforms like LinkedIn and Facebook. The administrators will respond directly or forward the feedback to competent departments for further communication.

Stakeholders	Contact Person	Complaint Channels
Shareholders and Investors	Chen, Chung-Kuang (Spokesperson)	Tel : 06-5953-131 #250
		ck_chen@mail.taya.com.tw
Customers, Suppliers, Contractors, and Subsidiaries	Yang, Mei-Chin (Audit Supervisor)	Tel : 06-5953-131 #212
		meichin@mail.taya.com.tw
Employees	Sung-Mao Hsieh (Manager of Human Resources)	Tel : 06-5953-131 #240
		morf@mail.taya.com.tw

Stakeholder Feedback and Reporting Channels

GRI 2-26

Currently, Ta Ya has not established any mechanism other than grievance channels for employees to raise concerns and provide feedback on "organizational operations and responsible business conduct" (such as confidential interviews or concerns raised through management).

Although there is no such mechanism, Ta Ya still takes action to seek advice and address concerns. In 2024, the Business Planning Department collected concerns raised by current and former employees on Satary.tw and Dcard and forwarded them to the Human Resources Department for verification and assessment of whether countermeasures or improvement measures were necessary.

Compliance

GRI 2-27

Ta Ya Group complies with local laws and regulations in all operating countries, including environmental protection laws and labor laws. In 2024, the Group reported no major regulatory violations in economic, corporate governance, environmental, social, or human rights aspects (Note 1). There were no legal actions related to anti-competitive behavior, antitrust, or monopolistic practices (violations of fair trade), and no political donation expenditures. Thus, Ta Ya Group reported **0 incidents** of major regulatory violations in 2024.

▼ Major Incident of Regulatory Violation

Type of Violations	2024
Environmental Violations	0
Labor-related Violations	0
Corporate Governance-related Violations	0
Bribery-related Violations	0
Information Security Violations	0
Total	0

[Note 1]: Major violations are defined according to Article 26 of the Taiwan Stock Exchange Procedures for Verification and Disclosure of Material Information of Listed Companies. These include disasters, collective protests, strikes, environmental pollution, cybersecurity incidents, or other significant events resulting in:

- Major damage or impact to the company.
- Orders by authorities to cease operations, close business, or revoke pollution-related permits.
- A single incident resulting in cumulative fines exceeding NT\$1 million.

Risk Management

GRI 2-9 ~ GRI 2-12

Implementing risk management by proactively identifying and addressing risks to ensure the sustainable operation of the Group.

Risk Management Policy

To establish a comprehensive risk management system, TA YA approved the Risk Management Best Practice Principles in November 2022. Under the Sustainable Development Committee, the Integrity and Risk Management Task Force was established to develop response strategies for various potential risks the company may face. The Internal Audit Office formulates audit plans based on risk assessment results.

Additionally, the company plans to set up a Risk Management Committee this year to comprehensively evaluate operational risks across business units, supporting the Board of Directors in overseeing enterprise-wide risk management.

TA YA's group-wide risk management measures are implemented in accordance with the Regulations Governing the Establishment of Internal Control Systems by Public Companies. These measures integrate eight major internal control operating cycles and management systems, creating a robust and efficient internal control framework.

Risk Governance

The Board of Directors' Responsibilities in Risk Management Include:

- 1.Approving risk management policies, procedures, and frameworks.
- 2.Ensuring alignment between operational strategic direction and risk management policies.
- 3.Establishing appropriate risk management mechanisms and fostering a strong risk management culture.
- 4.Supervising and ensuring the effective operation of the overall risk management system.
- 5.Allocating and assigning adequate and appropriate resources for effective risk management.

Risk Management Principles

The company has established its *Risk Management Principles* by referencing the Risk Management Best-Practice Principles for TWSE/ TPEX Listed Companies. Based on these principles, the company has developed its own risk management policies and procedures to strengthen its risk management system.

Risk Management Procedures

- 1.Risk Identification
- 2.Risk Analysis
- 3.Risk Assessment
- 4.Risk Response
- 5.Monitoring and Review

Risk Management Implementation




- **Identification and Analysis:** Potential risks are investigated across all departments, followed by a SWOT analysis of these risks during the Group's annual conference. The findings are reported and regularly reviewed during the conference.
- **Quarterly Review:** In the fourth quarter, the Internal Audit Office prepares self-assessment forms for internal controls. These forms are distributed to each unit to evaluate the risk levels associated with their current operations. Based on these evaluations, adjustments are made to the design and execution of the internal control system.

Sustainable Supply Chain

GRI 3-3, GRI 308, GRI 414

Suppliers are crucial partners for Taya in implementing sustainability . Through supply chain management, our company promotes sustainable practices in environmental, social, and human rights aspects throughout the value chain.

Targets & Progress:

2024 Quantified Target	FY 2024
Audit 62 suppliers	Audited 62 suppliers (Achieved )
Hold 1 supplier conference	Held 1 supplier conference participated by 82% of all suppliers (Achieved )
20% of tier-1 suppliers disclose their organizational GHG emissions or product carbon footprints	52% of tier-1 suppliers disclosed their organizational GHG emissions or product carbon footprints(Achieved )

Procurement Policy

The Group's procurement policy is drafted by the General Affairs Department and applies to procurement operations across all subsidiaries. To incorporate ESG into procurement regulations, the "TA YA Supplier Code of Conduct" was integrated into the procurement policy at the end of 2023.

"Taya Group Procurement Policy"

- 1.Priority in procurement is given to suppliers whose products, raw materials, or equipment have obtained eco-labels, energy-saving labels, carbon labels, carbon reduction labels, water-saving labels, green building material labels, Energy Star labels, or other domestic and international official certifications.
2. Procurement priority is also given to suppliers who have passed third-party verification for ISO14001 Environmental Management System, ISO50001 Energy Management System, ISO14064-1 Greenhouse Gas Inventory, ISO14067 Carbon Footprint Verification, or IATF16949. This priority also extends to those who have implemented measures for energy saving, carbon reduction, water conservation, circular economy, or use of recycled materials.
- 3.The company must prohibit the procurement of raw materials from conflict areas, as identified by the United Nations Security Council. These areas include the Democratic Republic of Congo, Rwanda, Uganda, Burundi, Kenya, and Tanzania.
- 4.Suppliers must adhere to “TA YA Supplier Code of Conduct” . If investigations reveal major violations and the supplier is unwilling to implement improvements, Taya may consider terminating the business relationship.
- 5.Suppliers of Hazardous Substance Free (HSF) enameled wire and triple insulated wire must provide products that comply with HSF standards, such as SONY SS-00259, ensuring they are free from hazardous substances as per company regulations.

Supply Chain Management Policy

To ensure safe work environments, protect human rights, emphasize environmental protection, and uphold business ethics among our suppliers, Taya has established the "TA YA Supplier Code of Conduct." This code is based on version 7.0 of the Responsible Business Alliance (RBA) Code of Conduct. Taya requires all its suppliers, contractors, service providers, and other partners to comply with and respond to this code, promoting sustainable development throughout the value chain.

To promote the Taya Supplier Code of Conduct, Taya Company held a supplier conference in January 2024. The conference explained the code's various regulations to significant suppliers and emphasized the importance of implementation. The meeting was attended by 47 suppliers, representing 71.2% of Ta Ya's significant suppliers.

Currently, the disclosure of supply chain management only covers the Parent Company, which is the only company in the Group that has implemented supply chain management measures including supplier ESG impact evaluation, supplier impact management, and supplier engagement. The Business Planning Office plans to apply supply chain management to all group companies in H2 of 2024.

Enhancing Supply Chain Management Capabilities

To promote sustainable supply chain management, in 2023, Taya assigned three colleagues from the procurement department to participate in the "ISO 20400:2017 and PAS7000:2014 Sustainable Procurement and Supply Chain Management Implementation Course" and obtain BSI certificates.

Supplier Engagement

In January 2024, Ta Ya organized a supplier conference to provide ESG training and communicate its sustainable supply chain program, raising awareness of human rights and environmental protection while requesting supplier cooperation. During the conference, the Business Planning Office introduces supply chain carbon management and ESG risk management (covering environmental, human rights, and economic aspects) to gradually reduce impacts throughout the value chain. A total of 47 suppliers participated, covering 71.2% of significant suppliers.

Regarding supply chain engagement, Ta Ya prioritized discussions with carbon-intensive suppliers in 2024, focusing on raw material carbon footprint disclosure and reduction. The Business Planning Office and the Copper Management Unit jointly communicated the Group's GHG emission reduction targets to two electrolytic copper plate suppliers and requested their specific carbon footprint data. Following this engagement, one supplier provided its copper plate carbon footprint (ISO14044 Life Cycle Assessment Verification Statement) in 2024, while the other plans to provide its data by October 2025, following the signing of an NDA.

Customer Feedback on Supply Chain Management

Taipower conducted a written review of Ta Ya's supplier ESG sustainability survey in 2023 and suggested in 2024 that Ta Ya investigate environmental legal compliance and labor rights infringements of its suppliers.

In May 2024, Ta Ya's Business Planning Office reported Taipower's feedback to the Sustainable Development Committee and requested the Procurement Department to include suppliers' environmental and labor violations in the 2024 Supplier ESG Survey to identify the impact of the supply chain on the environment and human rights.

Identification of Significant Suppliers

Ta Ya implements a tiered supplier management system, prioritizing supplier evaluations, supplier sustainability self-assessment questionnaires, and carbon emission management for significant suppliers. Taya identifies significant suppliers as "vendors with annual transaction amounts exceeding 10 million TWD" and "Hazardous Substance Free (HSF) suppliers". In 2024, a total of **69 significant suppliers** were identified.

▼ Significant Supplier Identification

	2024	2023
Total number of Tier-1 suppliers	97	112
Total number of significant suppliers in Tier-1	69	66
Total number of significant suppliers (Tier-1 and non Tier-1)	69	66
% of total spend on significant suppliers in Tier-1	98.2%	99.2%

New Supplier Screening:

Ta Ya selects new suppliers based on the Supplier Management Operating Procedures. The supplier qualification criteria include: recognition as qualified by international or national institutions, goodwill or track record for their products, or designation by customers. Vendors meeting any of these qualifications are registered as qualified suppliers. When a newly developed supplier cannot meet any of the above qualifications, the Procurement Department will evaluate them using the "Supplier Quality/Environment/HSF Audit Form." Only those scoring 60 points or above are listed as qualified suppliers.

The supplier quality/environment/HSF system audit encompasses both environmental and human rights standards. Environmental standards include environmental certification systems, compliance with wastewater and exhaust emissions regulations, and adherence to industrial waste disposal and treatment regulations. Human rights standards cover prohibition of child labor and employment discrimination, complying with legal working hours and overtime regulations, not forcing overtime, and meeting minimum wage requirements.

▼ New Supplier Screening

	2024	2023
Percentage of new suppliers that were screened using environmental criteria	0%	0%
Percentage of new suppliers that were screened using social criteria	0%	0%

Conflict Minerals

TA YA Supplier Code of Conduct stipulates that suppliers are prohibited from using minerals originating from conflict regions (specifically the Democratic Republic of the Congo, Rwanda, Uganda, Burundi, Kenya, Tanzania, etc.) where minerals, including tin, tungsten, tantalum, and gold, are extracted under conditions of armed conflict and human rights violations. This policy ensures that metals such as tantalum, tin, tungsten, and gold contained in products do not directly or indirectly finance or benefit criminal armed groups involved in severe human rights violations in the Democratic Republic of the Congo and its neighboring countries.

TA YA uses tin and mica tape, where tin is supplied by Taiwanese traders and mica tape is supplied by Chinese manufacturers, none of which come from conflict-affected regions.

TA YA conducts annual ESG Self-Assessment to track minerals through the supply chain. Question D4—Prohibition of Conflict Minerals—asks whether the company ensures that materials used in its products do not include conflict minerals originating from conflict-affected areas. According to the 2024 survey, 100% of suppliers confirmed that materials used in their products do not include conflict minerals from conflict-affected areas.

Supplier Assessment

Every January, the General Affairs Department proposed the “Annual Supplier Evaluation and Trend Analysis Form.” After the evaluation schedule is established, the General Affairs Department or the R&D Department conducts supplier evaluations through on-site audits, online assessments, or supplier self-assessments. Each supplier is evaluated once per year. Ta Ya uses the "Supplier Quality/Environment/HSF System Audit Form" as the basis for these evaluations. The scoring system is as follows:

- Grade A: 80 points and above
- Grade B: 70–79 points
- Grade C: 60–69 points
- Grade D: 50–59 points
- Below Grade D: Less than 50 points

Suppliers scoring below Grade D are deemed unqualified. In such cases, the procurement unit must promptly notify the supplier of the reasons for disqualification, suspend transactions if necessary, and reassess their qualifications after improvements have been implemented.

In 2024, Ta Ya evaluated a total of 62 suppliers, including 2 on-site audits, 22 online assessments, and 38 written self-assessments. In 2024, there were 56 Grade A suppliers and 6 Grade B suppliers, with no suppliers below Grade D (unqualified). The General Affairs Department reports the supplier evaluation implementation status to the Chairman at the quarterly General Management Focus Meeting.

Supplier ESG Impact Assessment

Ta Ya used the "Ta Ya Group Supplier Sustainability Self-Assessment Form" based on Ta Ya Supplier Code of Conduct to evaluate significant suppliers regarding their 2024 sustainability implementation and regulatory compliance. The form covers labor standards, human rights, health and safety, environmental protection, business ethics, GHG emissions and raw material carbon footprints.

The survey results showed that 100% of suppliers have taken measures to safeguard labor standards and human rights and 61% of suppliers have been certified with the ISO 45001 Occupational Health and Safety Management System (excluding suppliers without production sites), and we suggest the rest of suppliers introduce OHS management system to reduce occupational health and safety risks. In terms of the environment, only 30% of suppliers used recycled materials. As for air pollution management and ecological impact management, suppliers did well overall. As for GHG emission inventory, 24 suppliers (37%) have conducted accounting for Scope 1 & Scope 2 emissions. Suppliers have also ensured sound business ethics management in preventing bribery, adhering to fair trade, and protecting customer data privacy.

Overall, suppliers can implement management measures across various aspects; however, further improvement is needed.

Suppliers with substantial negative impacts

Ta Ya defines suppliers' "substantial actual or potential negative impact" on the environmental and social dimensions based on the following criteria:

- 1.**Environmental or labor violation:** Environmental or labor violations fined over TWD\$1 million are considered as a substantial actual negative impact.
- 2.**Occupational injury:** Any major occupational injury is regarded as a substantial actual negative impact.
- 3.Fines below NT\$1 million or minor violations are generally not considered substantial negative impacts. However, in case of a **high potential risk**, a separate assessment shall be conducted to determine if such a risk is a substantial potential negative impact.

Based on the evaluation results, the Company will provide capacity building to significant suppliers and share relevant experience, or regularly track their implementation status. If suppliers fail to make improvements within a specified period of time, the Company may **reduce procurement volumes** from such suppliers or classify them as unqualified suppliers.

In 2024, 1 supplier (Anglo American) had a significant negative impact on the environment for violating environmental regulations with a fine over NT\$1 million. 2 suppliers (Anglo American and Sumitomo Metal Mining) had a significant negative impact on human rights, both due to major occupational incidents.

Ta Ya tracked the significant impacts via email in 2025. Sumitomo Metal Mining responded and specified the improvements made, which were disclosed in their 2024 Sustainability Report. Anglo American is still under verification, and Ta Ya continues to track the progress of improvements through their sustainability report. All suppliers (100%) with significant impacts in 2024 have taken actions and improved, and therefore there is no need to terminate business relations with any of them.

▼ Suppliers Assessed with Substantial Negative Impacts

	2024	2023
Number of suppliers with substantial negative actual/potential impacts on the environment	1	5
Number of suppliers with substantial negative actual/potential impacts on human rights	2	0

Supply Chain Carbon Management

Within the group's Scope 3 emissions, "purchased goods and services" account for 96.7%, making it the largest emission category. The carbon footprint of raw materials such as copper cathode, XLPE, PVC, and varnish constitutes the most significant component. To address this, We have been progressively enhancing supply chain carbon management since 2023, focusing on tracking and controlling the carbon footprint of raw materials to reduce Scope 3 emissions and the overall carbon footprint of wire and cable products.

Through continuous engagement in 2024, Ta Ya obtained the product carbon footprints of 5 suppliers (verified by third parties), while 10 suppliers completed ISO 14064-1 audits and external verifications. In 2024, 11 suppliers met Ta Ya's management standards, marking a compliance rate of 52%, exceeding the 2024 target of 20%.

Ta Ya will continue to encourage suppliers to disclose GHG emissions to maximize disclosure transparency in the supply chain.

▼ Supplier Carbon Management Roadmap



Information Security

To implement information security management, Ta Ya has adopted the ISO 27001 Information Security Management System and established an Information Security Committee to oversee information security management.

Information Security Governance

To strengthen information security management, Ta Ya established the Information Security Committee under the Board of Directors on August 5, 2020, to assist the Board of Directors in continuous implementation of information security management. The Information Security Committee is responsible for formulating and overseeing information security policies, as well as implementing information security strategies and related planning. The execution of the Committee’s operations is assigned to the Information Department. Due to the importance of information security, the responsible unit regularly reviews the information security policy, and reports to the Board of Directors on the Company's information security governance and implementation status at least once a year. The Information Security Committee convened one meeting on December 12, 2024, and reported the operation and implementation status to the Board of Directors on December 12, 2024.

On November 15, 2023, Ta Ya assigned an information security supervisor and an information security officer to oversee information security and physical information security planning and related auditing matters, as well as the coordination, promotion and supervision of systems.



Information Security Committee

The members of the Information Security Committee are the Independent Director Mr. Wei, Chun-Hsien (the Convener); the Independent Director Mr. Ho, Chun-Huei and Professor Lai, Fei-Pi (specialized in information security). The responsibilities of the Committee include:

1. Formulate information security policies and management principles and operating standards.
2. Confirm that the ownership and control of information assets are properly managed.
3. Monitor, record and investigate information security incidents.
4. Organize and summarize the annual implementation of information security risk status, and report to the Board of Directors at least once a year.
5. Responsible for implementing the promotion and policy planning of information security.

Information Security Policy

1. Strive for perfection and enhance information validity- Improve operational performance through information availability, integrity, and confidentiality.
2. Co-Prosperity and Coexistence and Safe Information Sharing- The use of operational information is not subject to geographical restrictions, and information is safely shared internally and externally within the scope of the organization.
3. Seek truth from facts and precise information- Ensure that operational information is correct to improve the quality of decision-making.
4. Innovation and Change, Creating Information Value- Continue to innovate the use of information and ensure the security of the Company's confidential information.

Information Security Program

1. **USB control:** Implement asset inventory tools and control the use of USB flash drives through management tools to prevent data leaking and the spreading of computer viruses.
2. **Remote backup system planning and exercises:** Backup data regularly; regular disaster recovery exercises of the core system.
3. **Endpoint information security:** Establish endpoint anti-virus measures according to computer type to enhance malware behavior detection.
4. **Host vulnerability scans:** Execute host vulnerability scans regularly each year and patch information security loopholes.
5. **Penetration test:** The penetration test is regularly done each year to patch information security loopholes.
6. **Network information security:** Introduce the FORTINET firewall: Improve network information security protection.
7. **Social engineering exercises:** Perform exercises by simulating the techniques of phishing websites to enhance the information security awareness of employees.
8. **Dual factor authentication:** Improves external connection security.

Information Security Risk Management

We perform information security risk management regularly according to the information security risk assessment and management operation procedures to identify and analyze information security risks and assess their levels; if they exceeded acceptable levels, risk treatment and improvement measures will be taken to reduce possible risks, and follow the PDCA management cycle to ensure the achievement of information security goals, and further promote the continual improvement of information security.

2024 Information Security Risk Assessment

Ta Ya conducted an Information Security Risk Assessment in October 2024, evaluating five major categories of information assets: information systems, physical equipment, information services, personnel, and documentation records. Based on the "Information Security Risk Assessment and Management Operation Procedures," the results are classified into levels R1 to R5. A total of 100 items were identified as R3 risks. Since there were no R4 or R5 risk items this year, a re-assessment was not required. For the R3 items, necessary control measures have been reviewed and implemented. All assessment results remain at or below Level R3, which complies with Ta Ya's risk tolerance criteria.

2024 Risk Response Plan

1. As Oracle and Notes are our company's critical databases, they are designated as high-priority information security risk control items. At least one database restoration test and one Business Continuity Plan (BCP) drill must be conducted annually.
2. Regarding the AloT Industrial Automation projects within the Enameled Wire Business Unit and Telecom Business Unit, at least one database restoration test and one BCP drill must be conducted annually.

Escalation Process for Information Security Incidents

Ta Ya manages information security incidents following its 'Information Security Incident Management Process.' When a potential threat of information security is identified, it is reported, addressed, and tracked in accordance with the Information Security Risk Management and Management Operation Procedures. If an information security incident falls within the scope of the Business Information Protection Regulations, it is reported, addressed, and tracked. When an information security incident is determined by the information security representative to require corrective or preventive actions, the Information Department will implement appropriate measures to control and rectify nonconformities, such as partially or fully disconnecting network connections in the event of a malware infection.

Targets of Information Security

▼ Targets and Performance

Targets	Metrics	Status
Annual Core Information System Account Audit	Once	Implemented in Oct, 2024
Conduct BCM Exercises for Core Information Systems	At least once	Completed one time
Vulnerability Scanning Execution Rate	Once	Implemented in Aug, 2024
Conduct penetration testing	Conduct at least 1 penetration test annually	Completed one time
Availability Rate of Core Information Systems	Service interruptions over 4 hrs occur less than 3 times/year (excluding force majeure/power outages)	0 incidents
Office Security Inspection	Once	Implemented in Sep, 2024
Conduct social engineering drills	Conduct at least 1 social engineering drill annually	Implemented in Aug, 2024
Complete ISO27001:2022 revision international certification	Complete ISO 27001 certification	Implemented in Feb, 2025

Business Continuity

Ta Ya maintains a Business Continuity Plan (BCP) to ensure the continuous operation of its IT data centers and network services. This plan establishes emergency response procedures to restore IT services in the shortest possible time following a disaster.

Furthermore, Ta Ya conducts annual drills under its 'Business Continuity Management Process.' In October 2024, the Information Department simulated a power system failure, which successfully validated the automatic transition to backup power through the Automatic Transfer Switch (ATS).

Information Security Training

Ta Ya conducts information security awareness training courses for employees every year. In 2024, the Information Department delivered two training courses “ISO 27001 Information Security Promotion” and “Email Security and Social Engineering Prevention” , with a total of 507 participants and 511 training hours. Additionally, the information security system automatically prompts employees to change their passwords regularly to maintain account security and remind them to block phishing emails.

Information Security Management Systems Audit

Ta Ya conducts internal audits and external audits of its ISO27001 Information Security Management Systems annually to ensure the effectiveness of the management systems. The ISO27001 certification is renewed every three years with the most recent certification was obtained in March 2025.

Quality Management

Ensure that TA YA's product performance, safety, delivery schedules, and hazardous substance control meet customer requirements



Quality Management System

TA YA has implemented the ISO 9001 Quality Management System to strengthen its quality management practices and has established a Quality Assurance Manual to execute the policies and requirements of the system. The Manual ensures that products meet customer requirements and comply with relevant laws and regulations. Through the effective operation of the quality management system, the Company aims to maintain appropriate and efficient quality management and prevent the occurrence of nonconformities.

Audits of the Quality Management System

TA YA conducts internal audits in accordance with the Internal Audit Procedure to evaluate the implementation and effectiveness of the quality management system. Both scheduled and unscheduled audits are carried out across departments to ensure proper integration of management system requirements. In addition, product audits are performed at appropriate stages of production and delivery to verify compliance with specifications, including product dimensions, functionality, packaging, and labeling.

TA YA's quality management system undergoes independent external verification and has obtained valid certifications for ISO 9001 and ISO/IEC 17025 (testing laboratory accreditation).

Quality Management System

To ensure that the Company's product performance, safety, delivery timelines, and control of hazardous substances meet customer requirements. Management at all business units of TA YA is responsible for upholding the Company's quality policy, committing to meeting customer requirements and continuous improvement, and faithfully assuming responsibility for resolving all customer issues and concerns.

The Company actively communicates and enforces strict compliance with international standards, including ISO 9000 and IATF 16949 quality management systems, as well as IECQ/QC 080000 hazardous substance process management and related requirements, to ensure that product safety and performance meet customer expectations and fulfill the quality policy. The appropriateness of the quality policy is reviewed regularly through management review meetings, and the policy is disclosed to relevant stakeholders as necessary.

Quality Management Training

TA YA provides systematic training to ensure that all internal stakeholders understand their roles and responsibilities within the quality management system. Through new - employee orientation and ongoing internal communication, personnel are trained on the quality policy, quality objectives, their contribution to QMS effectiveness, and the consequences of nonconformance.

The company implements a structured training program that includes: (1) pre-employment training, (2) on-the-job training, (3) professional/technical training, and (4) supervisory training. These programs ensure employees are equipped with the necessary skills, comply with operational and quality requirements, and support continuous improvement of product and service quality.

Nonconforming Product Control

TA YA has established a formal Nonconforming Product Control Procedure to prevent defective products from being delivered to customers and to avoid product recalls. When any abnormality is identified, finished goods are immediately:

- 1. **Identified:** Nonconforming products are clearly marked with a red defect label to ensure proper recognition.
- 2. **Isolated:** The items are transferred to a designated nonconforming product area, physically separated from conforming products to prevent unintentional use or shipment.

These controls enable rapid detection, containment, and correction of quality issues before products reach customers, thereby minimizing the risk of product recalls.

Product Return

When products are rejected by customers, the Quality Assurance unit conducts testing and root-cause analysis and completes corrective actions in the shortest possible time.

▼ Number and Volume of Product Returns

	2024
Number of Enamelled Copper Wire Returns	4
Quantity of Enamelled Copper Wire Returns (kg)	2,186
Number of Cable Returns	Not yet tracked
Quantity of Cable Returns (meters)	Not yet tracked

Customer Complaint Handling

TA YA has formal mechanisms for external stakeholders to submit complaints regarding defective products, as defined in the Customer Complaint Handling Procedure. When the Marketing Department receives a customer complaint, it issues a "Quality Abnormality and Corrective/Preventive Action Tracking Form" and forwards it to the Quality Assurance Department for analysis. The Quality Assurance team investigates the root cause, assigns responsibility, and coordinates corrective actions through the established tracking system. A formal "Customer Claim Investigation Report" is completed and sent back to the customer. When necessary, relevant personnel visit the customer site to verify issues, explain product characteristics, and ensure customer concerns are properly resolved.

Innovation management

Taya Group upholds the spirit of "innovation and change," starting from its core business of wires and cables, expanding into energy and emerging markets, and enhancing corporate resilience and competitiveness.

Innovation Strategy

Innovation and change is one of the group's four management philosophies and is the driving force for growth. We constantly internalize self-reflection, proactively seek opportunities, actively face challenges, adapt to changes of the times, and promote industry advancement with forward-thinking.

Through continuous innovation and research and development, we provide products and services of the highest value (quality, cost, speed, delivery time, flexibility) to meet customer needs.

R&D Investment

Ta Ya has set up a R&D Department that holds regular meetings to review research findings. The R&D investment is listed below:

	2024	2023	2022
R&D Expenses (TWD\$ Thousands)	91,236	46,087	55,379
R&D Expenses as a Percentage of Net Operating Revenue (%)	0.52%	0.31%	0.39%

Research and Development (R&D)

Thermal Conductive Copper-Clad Aluminum Wire

In response to the demands of drones for high efficiency, lightweight design, and extended battery life, the Magnet Wire Business Group has developed the TD-CCAW Thermal Conductive Copper-Clad Aluminum Wire. This product is approximately one-third lighter than conventional wires and leverages thermal conductive materials to prevent continuous heat accumulation, thereby enhancing motor efficiency.

TDW Thermal Conductive Enameled Wire

Utilizing an inorganic insulation composite material, the TDW thermal conductive enameled wire reduces heat accumulation, ensuring smooth motor operation and minimizing negative performance impacts. This innovation promotes energy saving and carbon reduction, stabilizes performance, and extends service life, offering convenience and safety in everyday life.

Development of New Optical Fiber Cables

To accommodate future increases in transmission capacity and address the constraints of existing conduits and routes, we have developed a series of multi-core, compact optical cables, offering diverse solutions to the market.

Extra-High Voltage Cable Length Optimization

To meet the Taiwpower Company's demand for long-distance transmission between substations, mass production of extended-length 345kV cables has commenced. Additionally, the development of IEC-standard 230kV cables for offshore wind power generation is underway, with certification and supply qualification expected by 2025, followed by order fulfillment.

Smart Manufacturing

Flexible Production Solution for 5G Network in Smart Factories

Taya, in collaboration with Pioneer Machinery and Transnet Co., is carrying out the "Smart Factory 5G Private Network Flexible Production Total Solution for the Wire and Cable Industry" project. By integrating 5G and AIoT technologies, the project establishes the industry's first "modular flexible smart production line." Utilizing an on-premises 5G private network architecture and system, it offers predictive maintenance decision-making to reduce maintenance costs and unexpected downtime, thereby enhancing production output, yield rate, and industry competitiveness. Additionally, the project incorporates the following applications to achieve intelligent manufacturing:

- Automated Optical Inspection for cable production lines
- Environmental monitoring and control for electrical systems
- AR inspection with expert collaboration solutions

Submarine Cable Monitoring System Research

Transient Model Application for Submarine Cable Burial Depth Monitoring System

Taya, in collaboration with the Industrial Technology Research Institute (ITRI), is conducting research on the "Transient Model Application for Submarine Cable Burial Depth Monitoring System." This project involves the implementation of experimental operations such as tank testing, submarine cable installation, temperature control, and sand-filling simulation. By creating an artificial submarine cable sand-burial environment and utilizing the DTS (Distributed Temperature Sensing) system to monitor temperature distribution along the cable, the research aims to estimate temperature changes in exposed sand-layer areas. This ensures the safety of submarine cables and facilitates early maintenance operations.

Positive Social Impact

In 2011, Ta Ya Group established the Ta Ya Pristine Homeland Foundation, rooted in the core value of environmental protection, well-being & life care, and sustainability. The foundation is committed to fostering a future where humanity and the environment coexist harmoniously by supporting initiatives that promote environmental friendliness, advancing environmental education, and cultivating environmental protection talent to amplify green influence. It also encourages employees and their families to actively engage in environmental protection volunteer activities.

Phoenix Flower Forum

The Phoenix Flower Forum invites experts and scholars annually to share and discuss practical experiences in environmental friendliness through keynote speeches and panel discussions. The forum aims to inspire proactive actions and initiatives for sustainable living.

In 2024, the forum centered around the theme "Citizen Science and National Environmental Protection" inviting the public to engage with environmental issues through a scientific lens as global citizens. The morning session opened with the Taiwan Rivers Network Association, which explored the ecological challenges facing Taiwan's rivers and innovative approaches to river governance. This was followed by the "Triple Network Guardianship Forum," moderated by Foundation Director Ho-Chen Tan. The panel included Lin De-En, founder of the Taiwan Roadkill Observation Network; Huang Ssu-Wei, project secretary of the Taiwan Thousand Miles Trail Association; and Foundation Director Liu Po-hung, who together discussed collaborative strategies for environmental protection. Finally, Lin Kun-hai, Director-General of the Kaohsiung Wild Bird Society, shared the society's efforts in bird and habitat conservation, emphasizing the creation of a public-private collaborative platform for nature preservation.



Green Action Selection

Since 2008, the Ta Ya Pristine Homeland Foundation has been organizing the Green Action Selection, gathering environmentally friendly actions for sustainable environments and dedicated to assisting individuals or groups engaged in long-term or full-time environment-friendly work. In 2024, the Green Action Selection was held in Tainan. After an evaluation of 18 contestants in Taiwan, 4 Southern Spirit Awards, 9 Ta Ya Pristine Homeland Awards, and 3 Green Linkage Awards were selected, with a total prize money of NT\$600,000. Ta Ya remains committed to supporting diverse environmental initiatives, further empowering the movement toward a sustainable environment.

Erjen River Weeding and Cleanup

In 2024, volunteers from Ta Ya Pristine Homeland Foundation held environmental promotion events in Tainan on January 27, March 23, May 18, and August 10, focusing on activities such as weed removal, embankment cleaning, and promotion of environmental protection awareness, with a total of 292 participants.



The "Alangyi-One-Two"Mountain" initiative

The "Alangyi-One-Two-Mountain" initiative was organized by the TAYA Pristine Homeland Foundation and the Xuhai-Guanyinbi Nature Reserve Area Management and Tourist Guide Association, inviting each "One" of the participant in the Alangyi Historic Trail hike to become a volunteer, with the goal of each person collecting a bag of approximately "Two" kilograms of marine debris, thereby achieving the vision of a zero-trace "mountain" and forest.

In March 2024, the "Alangyi Waste Reduction Launch Team" led by the Ta Ya Group and the members of the Pristine Homeland Foundation went to the Alangyi Historic Trail in person to conduct beach cleanup and marine debris collection. An overall review and evaluation of the project was also conducted. In addition to the Ta Ya Group and the Tour Guide Association, the future Alangyi-One-Two-Mountain initiative will collaborate with local environmental protection agencies, community development groups, nonprofit organizations engaged in marine debris recycling, hiking volunteers, and other companies. This long-term, community-based effort aims to achieve environmental sustainability.

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GRI Index

Statement of use	Taya Group has reported the information cited in this GRI content index for the period 2023/01/01~2023/12/31 with reference to the GRI Standards.		
GRI 1 used	GRI 1: Foundation 2021		
Index No.	Index Name	Related Chapter	Page
GRI 2: General Disclosures 2021			
2-1	Organizational details	2024 Business Overview	07
2-2	Entities included in the organization's sustainability reporting	About This Report	03
2-3	Reporting period, frequency, and contact point	About This Report	03
2-4	Restatements of information	About This Report	03
2-5	External assurance	About This Report	03
2-6	Activities, value chain, and other business relationships	Value Chain	08
2-7	Employees	Employees	62
2-9	Governance structure and composition	Corporate Governance	69
2-10	Nomination and selection of the highest governance body	Corporate Governance	69
2-11	Chair of the highest governance body	Corporate Governance	69
2-12	Role of the highest governance body in overseeing the management of impacts	Materiality	14
2-13	Delegation of responsibility for managing impacts	Sustainability Governance	12 、 14
2-14	Role of the highest governance body in sustainability reporting	Sustainability Governance	12
2-15	Conflicts of interest	Business Ethics	73
2-17	Collective knowledge of the highest governance body	Sustainability Governance	12
2-18	Evaluation of the performance of the highest governance body	Corporate Governance	72
2-19	Remuneration policies	Corporate Governance	71
2-20	Process to determine remuneration	Corporate Governance	58 、 71
2-22	Statement on sustainable development strategy	Sustainability Strategy	06
2-23	Policy commitments	Sustainability Strategy	06
2-25	Processes to remediate negative impacts	Business Ethics	73
2-27	Compliance with laws and regulations	Business Ethics	75
2-28	Membership associations	Membership Associations	77
2-29	Approach to stakeholder engagement	Stakeholder Engagement	19
2-30	Collective bargaining agreements	Human rights protection	57

[Note 1] GRI 2-14 is disclosed on page 12 under the section "Review and Approval of Sustainability Reporting Information." As the reporting period had not commenced, it is not included in the GRI Index.

[Note 2] GRI 2-16 is disclosed on page 19 under the section "Communication of Key Issues and Events." However, as it does not fully meet the GRI 2-16 disclosure requirements, it is not included in the GRI Index.

[Note 3] GRI 2-8, GRI 2-21, GRI 2-24, and GRI 2-26 are omitted due to the lack of relevant information for disclosure.

Index No.	Index Name	Related Chapter	Page
GRI 3: Material Topics (2021)			
GRI 3-1	Process to determine material topics	Materiality	14
GRI 3-2	List of material topics	List of material topics	18
Material Topic (1): Energy Management			
GRI 3-3	Management of material topics	Energy Management	42
GRI 302: Energy	GRI 302-1 Energy consumption within the organization	Energy Management	43
	GRI 302-3 Energy intensity	Energy Management	43
	GRI 302-4 Reduction of energy consumption	Energy Management	44
Material Topic (2): Climate Action			
GRI 3-3	Management of material topics	Climate Action	31
GRI 305: Emissions	GRI 305-1 Direct (Scope 1) GHG emissions	Climate Action	37
	GRI 305-2 Energy indirect (Scope 2) GHG emissions	Climate Action	37
	GRI 305-3 Other indirect (Scope 3) GHG emissions	Climate Action	37
	GRI 305-4 GHG emissions intensity	Climate Action	37
	GRI 305-5 Reduction of GHG emissions	Climate Action	38
Material Topic (3): Talent Attraction and Retention			
GRI 3-3	Management of material topics	Talent Attraction and Retention	58
GRI 401: Employment	GRI 401-1 New employee hires and employee turnover	Talent Attraction and Retention	61
	GRI 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Talent Attraction and Retention	59
Material Topic (4): Sustainable Supply Chain			
GRI 3-3	Management of material topics	Sustainable Supply Chain	24
GRI 308: Supplier Environmental Assessment	GRI 308-1 New suppliers that were screened using environmental criteria	Sustainable Supply Chain	25
	GRI 308-2 Negative environmental impacts in the supply chain and actions taken	Sustainable Supply Chain	25
GRI 414: Supplier Social Assessment	GRI 414-1 New suppliers that were screened using social criteria	Sustainable Supply Chain	25
	GRI 414-2 Negative social impacts in the supply chain and actions taken	Sustainable Supply Chain	25
Material Topic (5): Renewable energy services and low-carbon products			
GRI 3-3	Management of material topics	Renewable energy services and low-carbon products	21
Material Topic (6): Innovation Management			
GRI 3-3	Management of material topics	Innovation Management	22

Sustainability Accounting Standard (SASB) Table

Industry : Electrical & Electronic Equipment

Disclosure Topics	Code	Accounting Metrics	Unit	Metric / Qualitative Disclosure	Page
Energy Management	RT-EE-130a.1	(1) Total energy consumed	GJ	467,611	P.37
		(2) Percentage grid electricity	Percentage (%)	98.57%	P.37
		(3) Percentage renewable	Percentage (%)	1.43%	P.37
Hazardous Waste Management	RT-EE-150a.1	Amount of hazardous waste generated	Metric tons	360	P.44
		percentage of hazardous waste recycled	Percentage (%)	32.88%	P.44
	RT-EE-150a.2	Number and aggregate quantity of reportable spills	Number	0	-
		Quantity recovered	Kilograms	N/A	N/A
Product Safety	RT-EE-250a.1	Number of recalls issued, total units recalled	Number	recalls : 4	-
				Total Products Recalled : 2,186 kg	-
	RT-EE-250a.2	Total amount of monetary losses as a result of legal proceedings associated with product safety	Thousand TWD	0	-
Product Lifecycle Management	RT-EE-410a.2	Percentage of eligible products, by revenue, that meet ENERGY STAR® criteria	Revenue Share (%)	N/A	N/A
	RT-EE-410a.3	Revenue from renewable energy-related and energy efficiency-related products	Thousand TWD	4,710,624	P.9
Materials Sourcing	RT-EE-440a.1	Description of the management of risks associated with the use of critical materials	-	Not Reported	N/A
Business Ethics	RT-EE-510a.1	Description of policies and practices for prevention of: (1) corruption and bribery and (2) anti-competitive behavior	-	Code of Ethics	P.66
	RT-EE-510a.2	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	-	0 (No loss caused by bribery or corruption)	P.66
	RT-EE-510a.3	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Thousand TWD	0 (No loss caused by legal proceedings associated with anticompetitive behavior)	P.66

GRI 2-16 Communication of critical concerns

Critical concerns	Category	Description	Actions Taken	Risk / Impact
Xylene Over-Emission in Kunshan	Environment	In 2023, xylene emissions reached 70 kg, exceeding the reference value of 5.97 kg. The local Environmental and Safety Bureau demanded corrective action.	<ul style="list-style-type: none"> • The Company communicated with the local Environmental and Safety Bureau to re-submit a revised reference value (negotiations were unsuccessful). • Continuous measures for waste gas recovery were adopted to reduce xylene emissions. However, emissions remain higher than the reference value submitted when the Kunshan site was established (the original reference value was set lower than normal operating levels, causing emissions to exceed the standard even under controlled conditions). 	Xylene emissions impact local air quality.
Employee Complaint of Workplace Bullying	Human Rights	An employee filed a complaint with senior management via email regarding unreasonable treatment by a colleague (alleged workplace bullying).	The department head and the head of the Human Resources Department conducted an investigation. It was clarified that the issue was a misunderstanding between colleagues and did not constitute workplace bullying .	<p>Potential Risk: Improper handling of the complaint could lead to the leakage of misleading information, potentially causing severe damage to the corporate image.</p> <p>Actual Impact: The incident did not result in any actual negative impact on the corporate image or talent recruitment.</p>

GRI 2-28 Membership associations

▼ Roles in Industry Association

Company	Public Associations Participated	Position / Membership Qualification
TA YA	Taiwan Electrical and Electronic Manufacturers' Association	Chairman Shen, Shang-Hung takes on the positions of Executive Director, Chairman of the International Affairs Committee, and President of the Southern Office.
	Taiwan Electric Wire & Cable Industries Association	Chairman Shen, Shang-Hung takes on the position of Vice Chairman.
	TAINAN Industry Association	Chairman Shen, Shang-Hung takes on the position of Executive Director.
	Taiwan Motor Industry Association	Chairman Shen, Shang-Hung takes on the position of Executive Director.
	Taiwan Photovoltaic Industry System Association (TPISA)	Chairman Shen, Shang-Hung takes on the position of the first-term Executive Supervisor.
Dong Nai	Dong Nai Taiwanese Chamber of Commerce	Director
Dongguan	Dongguan Taiwanese Investment Enterprises Association	General manager serves as an executive director.
Kunshan	Kunshan Hi-Tech Zone Taiwanese Association	General manager serves as a director.

Third-party Assurance



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE TAYA ELECTRIC WIRE& CABLE CO., LTD.'S SUSTAINABILITY REPORT FOR 2024

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by TAYA ELECTRIC WIRE& CABLE CO., LTD. (hereinafter referred to as TAYA) to conduct an independent assurance of the Sustainability Report for 2024. The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 1 Moderate level during 2025/06/09 to 2025/07/18. The boundary of this report includes TAYA Taiwan and overseas operational and production or service sites as disclosed in TAYA's Sustainability Report of 2024. The boundary covers selected entities within the scope of the consolidated financial statements, as specified in the TAYA's Sustainability report.

SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all TAYA's Stakeholders.

RESPONSIBILITIES

The information in the TAYA's Sustainability Report of 2024 and its presentation are the responsibility of the directors or governing body (as applicable) and the management of TAYA.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organisations of all types, including the evaluation of the nature and extent to which an organisation adheres to the Accountability Principles (AA1000AP, 2018).

Assurance has been conducted at a type 1 moderate level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Reporting Criteria Options	
1	AA1000 Accountability Principles (2018)
2	GRI (With Reference to)

TWLPP 5008 Issue 2502

- AA1000 Assurance Standard v3 Type 1 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018) is conducted at a moderate level of scrutiny, and therefore the reliability and quality of specified sustainability performance information is excluded.
- The evaluation of the report against the requirements of GRI Standards is listed in the GRI content index as material in the report and is conducted with reference to the Standard.

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, Sustainability committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS

Financial data drawn directly from independently audited financial accounts and SASB have not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE

SGS affirms our independence from TAYA, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS

ASSURANCE OPINION

On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 Accountability Principles (2018).

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

TAYA has demonstrated a commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers and other stakeholders are implemented to underpin the organisation's understanding of stakeholder concerns. For future reports, TAYA may proactively consider not only enhancing direct two-way engagement with stakeholders in Taiwan, but also incorporating stakeholders from its overseas subsidiaries into the overall stakeholder engagement mechanism and evaluation framework.

MATERIALITY

TAYA has established processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

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RESPONSIVENESS

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

IMPACT

TAYA has demonstrated a process on identify and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. In future reports, TAYA is encouraged to further integrate material impacts into its management processes and extend impact considerations to its overseas subsidiaries, ensuring more comprehensive group-level impact management.

ADHERENCE TO GRI

The report, TAYA's Sustainability Report of 2024, is reporting with reference to the GRI Universal Standards 2021. The significant impacts were assessed and disclosed with reference to the guidance defined in GRI 3: Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to the material topics claimed in the GRI content index. The report has properly disclosed information related to TAYA's contributions to sustainability development. For future reporting, TAYA is encouraged to further improve the disclosure of its medium- and long-term goals and targets for material topics by presenting them in a quantifiable and easily trackable manner, thereby enhancing the effectiveness and transparency of performance monitoring.

Signed:
For and on behalf of SGS Taiwan Ltd.

Stephen Pao
Business Assurance Director
Taipei, Taiwan
28 July, 2025
WWW.SGS.COM



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