TA YA ELECTRIC WIRE & CABLE SUSTAINABLE DEVELOPMENT BEST PRACTICE PRINCIPLES

Chapter I General Provisions

Article 1

To fulfill the principles of corporate social responsibility and promote economic, environmental, and social progress in pursuit of sustainable development, Ta Ya Electric Wire & Cable Co., Ltd. (the "Company") has established these Principles for compliance.

Article 2

These Principles apply to the overall business activities of the Company and Taya Group.

These Principles encourage the Company, in the course of conducting business operations, to actively fulfill its corporate social responsibility in alignment with international development trends. Through responsible corporate citizenship, the Company shall contribute to national economic development, improve the quality of life of employees, communities, and society, and foster competitive advantages founded on sustainable development.

Article 3

In promoting sustainable development, the Company shall respect the rights and interests of stakeholders. While pursuing sustainable operations and profitability, the Company shall give due consideration to environmental, social, and corporate governance factors and incorporate such factors into its management policies and business activities.

In accordance with the principle of materiality, the Company shall conduct risk assessments of environmental, social, and corporate governance issues related to its operations and establish relevant risk management policies or strategies.

Article 4

The Company shall implement sustainable development in accordance with the following principles:

- Implement sound corporate governance.
- Develop a sustainable environment.
- Preserve social welfare.
- Enhance disclosure of sustainable development information.

Article 5

The Company shall take into consideration domestic and international trends in sustainability issues, their relevance to the Company's core businesses, and the impacts of the overall business activities of the Company and Taya Group on stakeholders. Based on such considerations, the Company shall establish sustainable development policies, systems, relevant management guidelines, and specific implementation plans, which shall be approved by the Board of Directors and reported to the shareholders' meeting.

Where shareholders submit proposals relating to sustainable development, the Board of Directors is encouraged to consider including such proposals on the agenda of the shareholders' meeting.

Chapter II Implementation of Corporate Governance

Article 6

The Company shall comply with its Corporate Governance Best Practice Principles, Ethical Corporate Management Best Practice Principles, and Codes of Ethical Conduct, and shall establish an effective governance framework and relevant ethical standards to strengthen corporate governance.

Article 7

The directors of the Company shall exercise the due care of a good administrator, supervise the Company's implementation of sustainable development, regularly review implementation results, and continuously pursue improvements to ensure the effective implementation of sustainable development policies.

When promoting sustainable development objectives, the Board of Directors shall give full consideration to stakeholder interests and address the following matters:

- Establish a sustainable development mission or vision and formulate sustainable development policies, systems, or relevant management guidelines.
- Integrate sustainable development into the Company's business activities and development strategies and approve specific sustainable development implementation plans.
- Ensure the timeliness and accuracy of sustainability-related information disclosures.

For economic, environmental, and social issues arising from the Company's business activities, the Board of Directors shall authorize senior management to manage such matters and report the handling thereof to the Board. The operating procedures and responsibilities of relevant personnel shall be clearly defined.

Article 8

The Company is encouraged to regularly conduct education and training relating to sustainable development, including communication and promotion of the matters specified in Paragraph 2 of the preceding Article.

Article 9

To strengthen sustainable development management, the Company is encouraged to establish a sustainable development governance framework and designate a dedicated or concurrent unit responsible for proposing and implementing sustainable development policies, systems, relevant management guidelines, and specific implementation plans, and for reporting regularly to the Board of Directors.

The Company is encouraged to establish reasonable remuneration policies to ensure that compensation planning is aligned with organizational strategic objectives and stakeholder interests.

Employee performance evaluation systems are encouraged to be linked to sustainable development policies, with clear and effective reward and disciplinary mechanisms established accordingly.

Article 10

Based on respect for stakeholder rights and interests, the Company shall identify its stakeholders and establish a dedicated stakeholder section on its corporate website. Through appropriate communication channels, the Company shall understand the reasonable expectations and needs of stakeholders and appropriately respond to material sustainable development issues of concern to them.

Chapter III Development of a Sustainable Environment

Article 11

The Company shall comply with environmental laws, regulations, and relevant international standards, appropriately protect the natural environment, and strive to achieve environmental sustainability objectives in its business operations and internal management.

Article 12

The Company is committed to improving energy efficiency and increasing the use of recycled materials with lower environmental impacts so as to promote the sustainable use of the Earth's resources.

Article 13

The Company shall establish an appropriate environmental management system based on the characteristics of its industry. Such system shall include the collection and assessment of sufficient and timely information regarding environmental impacts; measurable objectives with periodic review; and specific plans, action programs, or other implementation measures whose effectiveness is periodically reviewed.

Article 14

The Company shall establish dedicated environmental management units and personnel responsible for formulating, promoting, and maintaining relevant environmental management systems and specific action plans, and shall regularly provide environmental education programs for management and employees.

Article 15

The Company shall consider the ecological impacts of its operations, promote sustainable consumption, reduce resource and energy consumption, pollutants and waste, enhance recyclability and reuse, maximize renewable-resource use, extend product durability, improve efficiency and performance, and conserve marine and terrestrial biodiversity and ecosystems while promoting sustainable use and fair and equitable benefit sharing.

Article 16

To improve water-use efficiency, the Company shall properly and sustainably utilize water resources and establish relevant management measures. It shall strengthen environmental protection and treatment facilities, minimize adverse impacts on human health and the environment, and adopt best available pollution prevention and control technologies and measures.

Article 17

The Company is encouraged to assess climate-related risks and opportunities, conduct and disclose greenhouse gas inventories covering direct, energy-related indirect, and other indirect emissions, compile statistics on emissions, water consumption, and waste, and implement energy conservation, carbon reduction, water conservation, waste management, and carbon-credit strategies.

Chapter IV Preservation of Social Welfare

Article 18

The Company shall comply with applicable laws and international human rights conventions; establish human rights policies, impact-assessment and review procedures, and remedies; uphold freedom of association and collective bargaining; prohibit child labor, forced labor, and discrimination; ensure equal and fair employment practices; and provide fair, transparent, accessible grievance mechanisms.

Article 19

The Company shall provide employees with information enabling them to understand their rights under the labor laws of the countries in which the Company operates.

Article 20

The Company shall provide employees with a safe and healthy working environment, necessary health and first-aid facilities, accident prevention, hazard reduction, and regular occupational safety and health education and training.

Article 21

The Company shall support employee career development and competency training, is encouraged to establish industry-academia collaboration programs, and shall implement reasonable compensation, leave, and benefit measures that appropriately reflect operating performance.

Article 22

The Company shall establish regular employee communication channels, respect employee representatives' negotiation rights, provide necessary information and facilities, and give reasonable advance notice of operational changes that may materially affect employees.

Article 22-1

The Company is encouraged to treat customers or consumers fairly and reasonably, including fairness and good faith in contracting, duties of care and loyalty, truthful advertising, suitability, notification and disclosure, balance between remuneration and performance, grievance protection, and professionalism, and shall establish implementation strategies and measures.

Article 23

The Company shall be responsible for its products and services, emphasize marketing ethics, ensure transparent and safe product and service information, and publicly disclose and implement consumer rights policies.

Article 24

The Company shall comply with government regulations, industry standards, and applicable international standards regarding quality, customer health and safety, privacy, marketing, and labeling, and shall not engage in deceptive, misleading, fraudulent, or trust-undermining conduct.

Article 25

The Company shall assess and manage business-interruption risks, provide transparent and effective complaint procedures, handle complaints fairly and promptly, and protect consumer privacy and personal information in accordance with applicable law.

Article 26

The Company shall assess procurement-related environmental and social impacts, cooperate with suppliers on corporate social responsibility, encourage supplier compliance with environmental, safety, labor, and human-rights requirements, assess adverse records, and include appropriate compliance and termination provisions in major supplier contracts.

Article 27

The Company shall assess impacts on local communities, appropriately employ local personnel, and is encouraged to invest resources or participate in civic, charitable, government, community-development, and educational activities.

Article 27-1

The Company is encouraged to continuously allocate resources to cultural and artistic activities or cultural and creative industries through donations, sponsorships, investments, procurement, strategic partnerships, corporate volunteer technical services, or other support.

Chapter V Enhancement of Sustainable Development Information Disclosure

Article 28

The Company shall disclose relevant, reliable sustainable development information in accordance with applicable laws and its Corporate Governance Best Practice Principles. Disclosures shall include Board-approved policies and plans; operational and financial risks and impacts; objectives, measures, and performance; major stakeholders and their concerns; management and performance information concerning material environmental and social issues of major suppliers; and other sustainability-related information.

Article 29

In preparing its sustainability report, the Company shall adopt internationally recognized standards or guidelines and obtain third-party assurance or verification. The report is encouraged to include implementation of policies and plans, major stakeholders and concerns, performance and review across governance, environment, social welfare, and economic development, and future improvement directions and objectives.

Chapter VI Supplementary Provisions

Article 30

The Company shall continuously monitor developments in domestic and international sustainable development standards and changes in the business environment and review and improve its sustainable development systems accordingly.

Article 31

These Principles shall take effect upon approval by the Board of Directors, and the same procedure shall apply to amendments.

These Principles were established on August 11, 2015; first amended on March 15, 2018; second amended on March 12, 2020; third amended on April 25, 2022; fourth amended on March 14, 2023; and fifth amended on November 6, 2025.