



2021 ESG

**TOPCO SCIENTIFIC
Sustainability (ESG) Report**



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About this report

Report profile

This is the 2021 Sustainability (ESG) Report (this Report) published by TOPCO SCIENTIFIC Co., Ltd. (TOPCO) to disclose TOPCO's planning and practice of its corporate social responsibility (CSR) and sustainable development for all stakeholders to understand TOPCO's achievements in realizing sustainability development. The reporting and releasing periods, scope, contact information, and other relevant information of this report are as follows:

Report boundaries and scope

This Report discloses TOPCO's CSR fulfillment and achievements. In addition to TOPCO, part of the information disclosed in this Report also covers engineering and other affiliates of TOPCO, including domestic affiliates ECO Technical Services Co., Ltd. and Jia Yi Energy Co., Ltd., overseas affiliates Topco Scientific (Shanghai) Co., Ltd., Suzhou TOPCO Construction Ltd., TOPSCIENCE(S) PTE Ltd., and health-related affiliates Anyong Biotechnology, Inc., Anyong Freshmart, Inc., and Yilan Anyong Lohas Co., Ltd., to demonstrate TOPCO's management performance. For more information, please refer to our annual report or visit the Stakeholders section of our corporate website.

Report release date and cycle

This is our fifth CSR report that presents and states our economic, social, and environmental performance in 2021 (January 1–December 31, 2021). We release the CSR report every year, and the previous report was released in June 2021.

Report compilation principles

This report has been prepared in accordance with AA1000 Accountability Principles (AA1000AP:2018) and the Core options of the GRI Standards published by the Global Reporting Initiative (GRI). Additionally, the GRI content index has also been appended to the end of this Report.

Report verification and assurance

To improve information transparency and reliability, this Report has been verified by third-party verification body AFNOR Group of France with reference to the Moderate Assurance in Type 1, AA1000:AS v3 (2020) and the requirements for Core disclosure principle of the GRI Standards. The Assurance Statement is also appended to the end of this Report. All financial data disclosed in this report are extracted from the financial statements certified by certified public accountants.

Report Contact

Comment and feedback

If you have any comments for our 2021 CSR Report, please feel free to contact us.

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Report download:
<http://csr.topco-global.com>

From the Chairman

Science and Technology for Excellence and Sustainability

Success in operations: Record-breaking revenues at NT\$42.67 billion

In 1990 TOPCO started operations in a humble office on Fuxing North Road in Taipei. Thanks to the support of customers and the concerted efforts and dedications of all employees, we devoted ourselves to the high-tech sector and extended to the circular economy and health industry for diversification with a territory expanding from Taiwan to mainland China and Southeast Asia and a total number of employees exceeding 1,000 persons. In 2021 our consolidated revenues reached NT\$42.67 billion, with a new record high in both revenues and profit.

Investing in forward-looking industries to find solutions for global issues

Through long-time engagement in semiconductor, optoelectronics, and solar industries, we provide customers with excellent, precise, efficient, and quality services to create corporate core value. Besides continuously developing products and services in the semiconductor sector, in response to the rising awareness of environmental sustainability and food safety, in environmental engineering, we actively strive to win big wastewater treatment contracts, develop recycling technology for industrial waste, and implement the total quality management (TQM) system in order to realize environmental sustainability and add new growth momentum through re-investment in, integration with, and expansion to sectors such as renewable energy and the circular economy. Anyo, our investee, aims to develop a healthcare industry with technology and introduce the healthy diet concept to promise a future of sustainable health for the public.

Adhering to the role of industry integrator and technology provider, we create common good with suppliers and customers. Through diversifying talent recruitment and training, taking care of employees, creating benefits for shareholders, practicing corporate governance, and fulfilling corporate social responsibility, we aim to pursue sustainable business development.



Chairman
Mr. Jeffery C.L. Pan



From the CSO



TOPCO VP and CSO
Dr. Robert Lai



Aiming to become a happy and sensible business, “Care for the mental and physical health of employees and help employees recognize self-value can increase the sense of achievement in employees and thereby enhance efficiency and productivity,” according to Dr. Robert Lai, TOPCO VP and CSO.

Linking partners with sports, repaying local communities through resource integration

At TOPCO, we promote sports and make sports part of the daily life of employees and customers. We establish internal sports clubs and open sports classes to encourage employees to develop sports habits. Each year we organize numbers of softball and golf matches and invite customers and suppliers to exercise and work out with us on the sports ground. We also promote sports to local communities. We are commissioned to manage and operate the Taipei University Sports Center, establish the XPORTS sports training brand, and build quality baseball training bases. We also promote gymnastics facilities and smart fitness centers suitable for elderly people, build multifunctional sports facilities for both young and elderly people, integrate the resources of TOPCO Falcons (Anyo Freshmark), a first division baseball team of Anyo, to plan and promote community elderly baseball starting from communities in Sanxia to engage in community elderly sports promotion.

Since the outbreak of COVID-19, we have progressively implemented various epidemic control measures to ensure business continuity remains unaffected by the pandemic. In response to the level 3 alert across Taiwan, we activated related measures such as offsite offices, split operations, and work from home. For employees who must work in-house, we arranged healthy meals from Anyo Freshmart for them to protect employee health. Influenced by the pandemic, improving immunity has become a popular issue. By integrating internal resources, we advocated epidemic control diets and knowledge in columns, offered employees free epidemic control kits and jackets, and launched various epidemic prevention activities such as “free fish soup,” “free hypochlorous acid,” and “silver perch essence for medical and nursing personnel,” benefiting over 100,000 persons.

Encouraging R&D and innovation and enhancing Taiwan’s competitiveness with TSC Thesis Award

Praised as the “Oscar of Management,” the TSC Thesis Award is so far the biggest thesis and dissertation award in Taiwan, and it has been 13 years now since it was established in 2008. In the remark given at the TSC

Thesis Award ceremony, ROC Vice President Lai, Ching-Te praised the Award having become an important platform for knowledge exchange in the industry, and each new category over the years can keep up with the times and deal with current changes with innovation to meet with the global trend of industrial development, and the research outcomes have even become valuable advice for the government.

TOPCO will continue to invest resources in organizing and marketing the TSC Thesis Award in order to make joint efforts with the government with the power of a private enterprise, promote industry-academia collaboration, improve academic research capability, and promote Taiwan's industrial transformation and upgrading. To repay society for cultivating talents to help TOPCO gain success over the past 30 years, we will develop more talents for society in order to make Taiwan great.

In internal management, we began to implement ISO 14064 greenhouse gases (GHG) verification in 2019, with the boundaries covering Taipei Headquarters, Hsinchu Plant, and Zhunan Warehouse. In the pursuit of operational performance, we emphasize more on CSR practice. Employees have also voluntarily established the "Superb Volunteerism Club" to provide volunteer services for animal shelters and disabled homes to repay society in real action. In 2021, besides winning the New Star Award at the Excellence in Corporate Social Responsibility organized by Commonwealth Magazine and the Best Performance, Corporate Sustainability Report Silver Award, People Development Award, and Growth Through Innovation Award at the Taiwan Corporate Sustainability Awards, we also implemented the UN Sustainable Development Goals (SDGs) in terms of environmental, social, and governance (ESG).

Excellence via Perfection

Upholding the sustainable development spirit of "Excellence via Performance," we invest in forward-looking industries, develop toward the circular economy and healthcare industry, create value for society with products and services, while maintaining sustainable governance and corporate operational growth at the same time. Fulfilling corporate social responsibility is our never-changing goal.



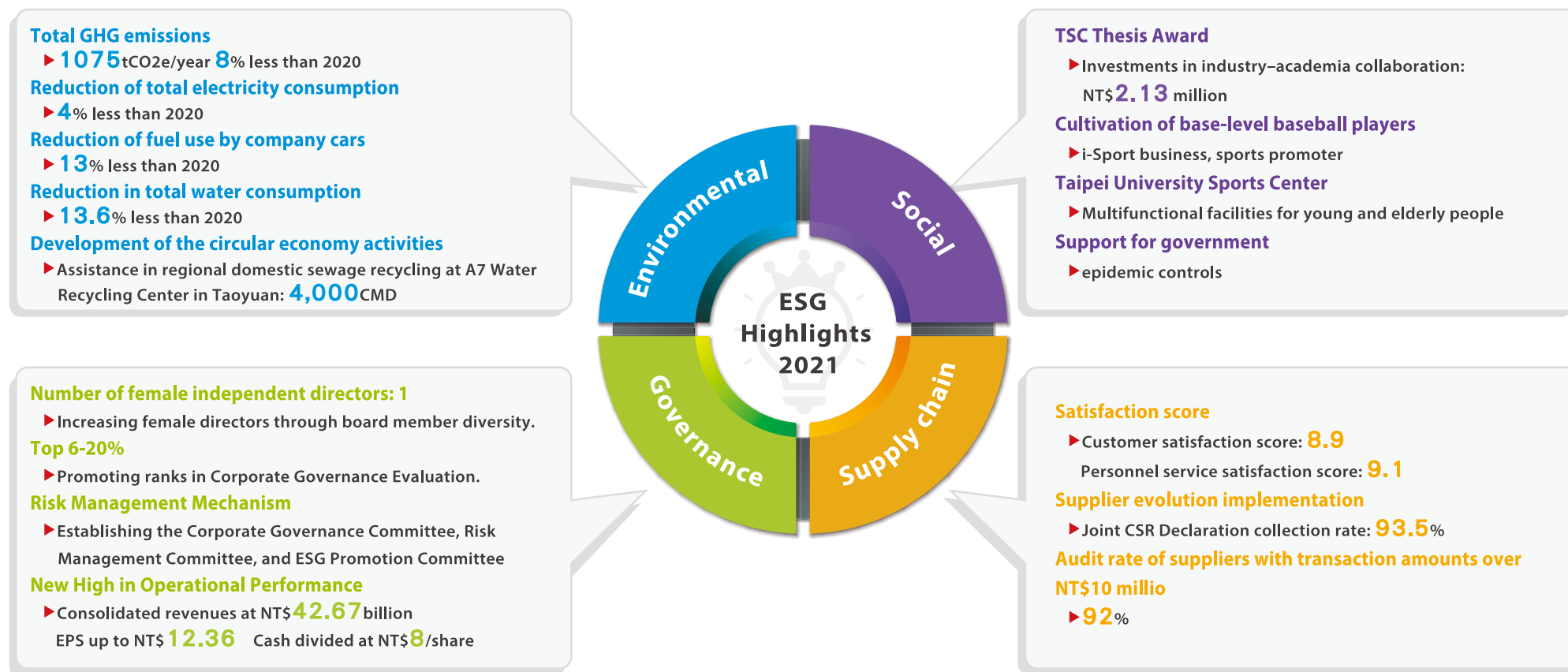
CO-CEO
Simon Tseng




CO-CEO
Charles Lee



ESG Highlights 2021



Upholding the sustainable development spirit of “Excellence via Performance,” we made a range of ESG achievements in 2021 to demonstrate our efforts to pursue sustainable development and address stakeholders.

Highlights 2021

I. Current status of TOPCO

- ▶ Group consolidated revenues: **NT\$42.67** billion
- ▶ Individual revenues: **NT\$23.9** billion, up by **16%** over last year.
- ▶ Cash dividend: **NT\$8.8/share**, new high in history
- ▶ EPS: **NT\$12.36**, up by **8%** over last year.
- ▶ Added business continuity management (BCM) to strengthen risk resilience.
- ▶ Added climate-related financial risk disclosures and signed up to the Task Force on **Climate-related Financial Disclosures (TCFD)** created by the **Financial Stability Board (FSB)**.
- ▶ Advocated and signed up to **TALENT**, in Taiwan.
- ▶ Awarded the **Growth Through Innovation Award**, **People Development Award**, **Corporate Sustainability Report Silver Award**, and **Best Performance** at the **2021 Taiwan Corporate Sustainability Awards (TCSA)**.
- ▶ Awarded the **Gold Award** and **Long-Term Sponsorship Award** of the **Sports Activist Awards** and **Enterprise Hiring Sports Instructors Award** of the **Sports Administration, MOE**, in 2021.
- ▶ **New Star Award** at the **2021 Excellence in Corporate Social Responsibility** organized by **CommonWealth Magazine**.

1.1 Current status and development

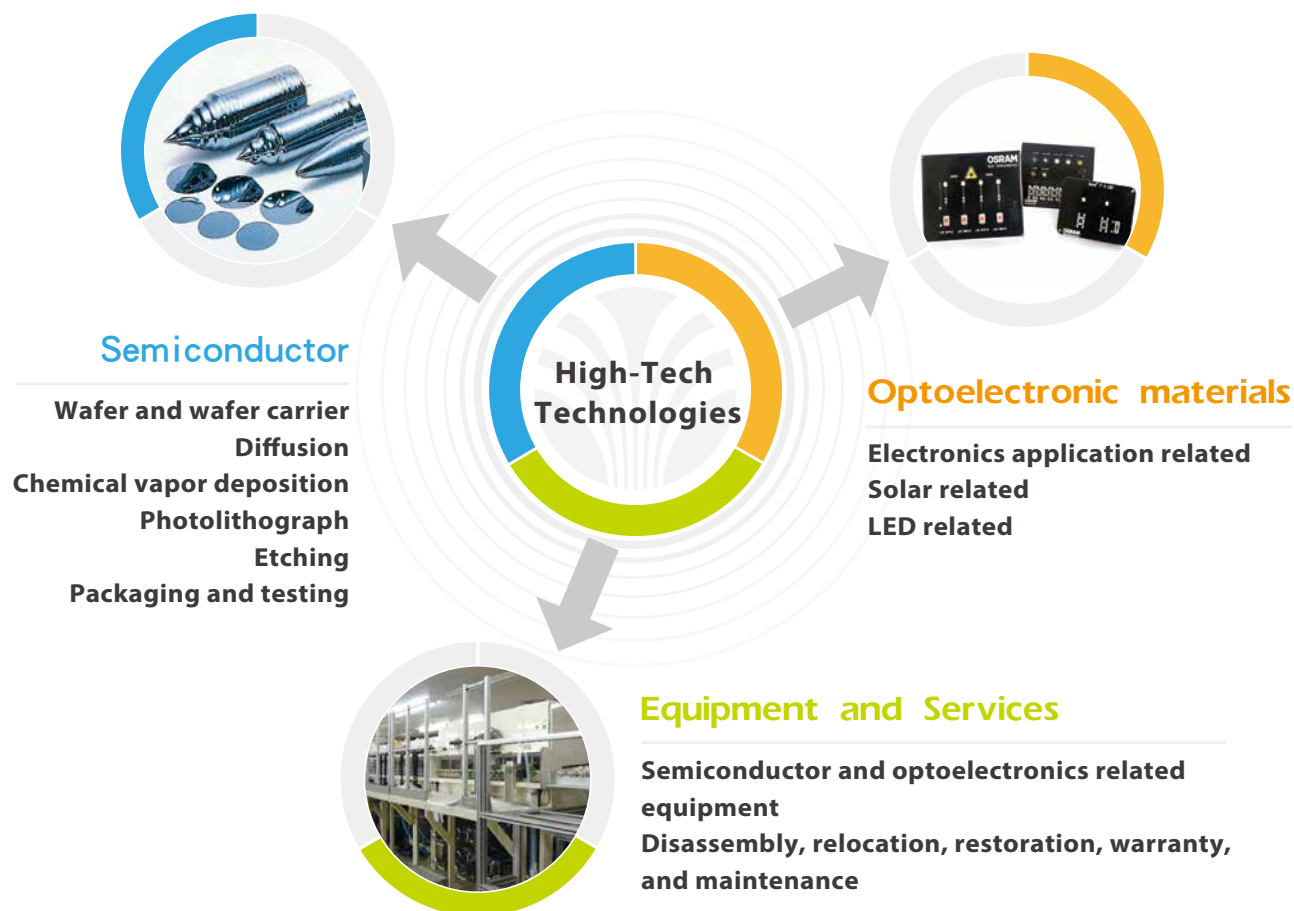
勤信為本
專業為用
成果共享



▲ Figure 1-1 TOPCO business philosophy

Corporate history

When founder Mr. Chang established TOCPO in 1990, “diligence, professionalism, and sharing the success” have since become our unchanged business philosophy. Besides entering forward-looking fields, we also proactively introduced the latest manufacturing processes and technologies to provide customers with integrated services of the highest standards through high-efficiency planning and execution upon a global operation model.



▲ Figure 1-2 Materials, equipment, and services for high-tech industries from TOPCO.

In the high-tech area, we insist on meeting customer requirements with reliable quality, punctual delivery, and responsive services. In addition to supplying precision materials, manufacturing equipment, and components to the semiconductor, LCD, and LED industries as an agent and trader, we also offer system planning and integration services. By passing the ISO 9001 international standard for quality management and earning the ROC Golden Torch Award, we became the best partner of suppliers and customers.

In 2000 we became an emerging stock company. After the initial public offering (IPO) in 2003, we began to constantly develop business operations both in depth and in breadth, becoming a total product and service provider of high-tech industries. The annually growing revenues and profit prove that we have earned favor and recognition of worldwide customers for our professional integration capability

Constant business development in depth and in breadth

To offer comprehensive services, we have expanded the scope of services to trading materials, components and equipment for manufacturing, covering various products required by upstream manufacturing and downstream packaging of the semiconductor industry, as well as the optoelectronics (LED/LCD), and electronics industries. Following continuous business growth, we have also expanded our territories outside of Taiwan to China and Singapore.

Ongoing talents cultivation and connections development

By building a talents cultivation system, we develop the professional

competencies of employees with a complete series of fundamental training courses. We also design the learning passport mechanism that covers various learning channels, including on-the-job training, internal training, external training, and e-learning, to improve the quality and professional skills of employees. We also encourage senior officers to take the EMBA or other programs to strengthen their expertise and interdisciplinary leadership. To enhance the competitiveness of talents in Taiwan and catch up with the ESG trend which features talents development and corporate social responsibility of global businesses, we signed up to the “TALENT, in Taiwan” alliance at this critical moment to keep promoting and advocating the relevant issues for the better career development and future of all workers.



▲ Figure 1-3 Training courses for development professional competencies.

Business diversification

TOPCO and its subsidiaries are collectively called TOPCO Group. In response to the global trends of environmental protection and health preservation, we have progressively extended our operations to environmental protection, food, sports, and leisure industries relating to life, hoping to get a foothold in each area and thereby become a trusted, indicative group in society that provides consumers with sincere services and safe products.

Green Technology

Environmental Engineering



Solar Power and Renewable Energy



Semiconductor Related Products



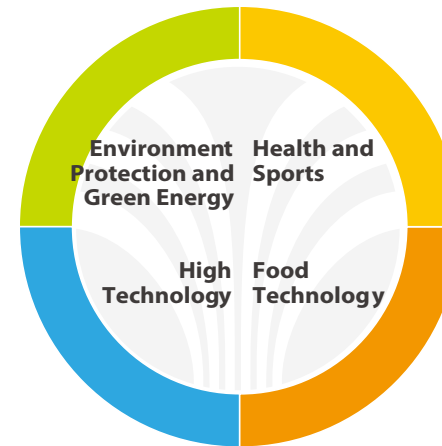
IC Foundry Service



Photoelectric Related Products



Equipment and Services



Recreation



Sports and Leisure



Processing and Quality Control



Retailing and Channels



Health and Nutrition

▲ Figure 1-4 Development roadmap of TOPCO's four business pillars.

Intelligent Living

Organizational profile

TOPCO officially listed on the Taiwan Stock Exchange in 2003 under the stock code: 5434. Currently, TOPCO mainly operates business in Asia, notably Taiwan, mainland China, Singapore, and Japan. TOPCO is headquartered at No. 483, Section 2, Tiding Boulevard, Taipei City, Taiwan.

Table 1-1 Organizational profile

| | |
|---------------------------------|--|
| Name of company | TOPCO SCIENTIFIC Co., Ltd. |
| Date of establishment | February 17, 1990 |
| Location of headquarters | No. 483, Section 2, Tiding Boulevard, Taipei City, Taiwan. |
| Date of listing | 2003 (stock code: 5434) |
| Authorized capital | NT\$1.817 billion |
| Number of employees | 511 persons (by 2021/12/31) |
| Total number of group employees | 1,271 persons (by 2021/12/31) |

Locations of affiliates



▲ Figure 1-5 Worldwide service locations

Currently, we have six overseas affiliates located in China, Singapore, and Japan. TOPCO affiliates are listed below:

Domestic

TOPCO QUARTZ PRODUCTS CO., LTD.
SHIN-ETSU HANDOTAI TAIWAN CO., LTD.
SHIN-ETSU OPTO ELECTRONIC CO., LTD.
TAIWAN E&M SYSTEMS INC.
JIA YI ENERGY CO., LTD.
ECO TECHNICAL SERVICES CO., LTD.

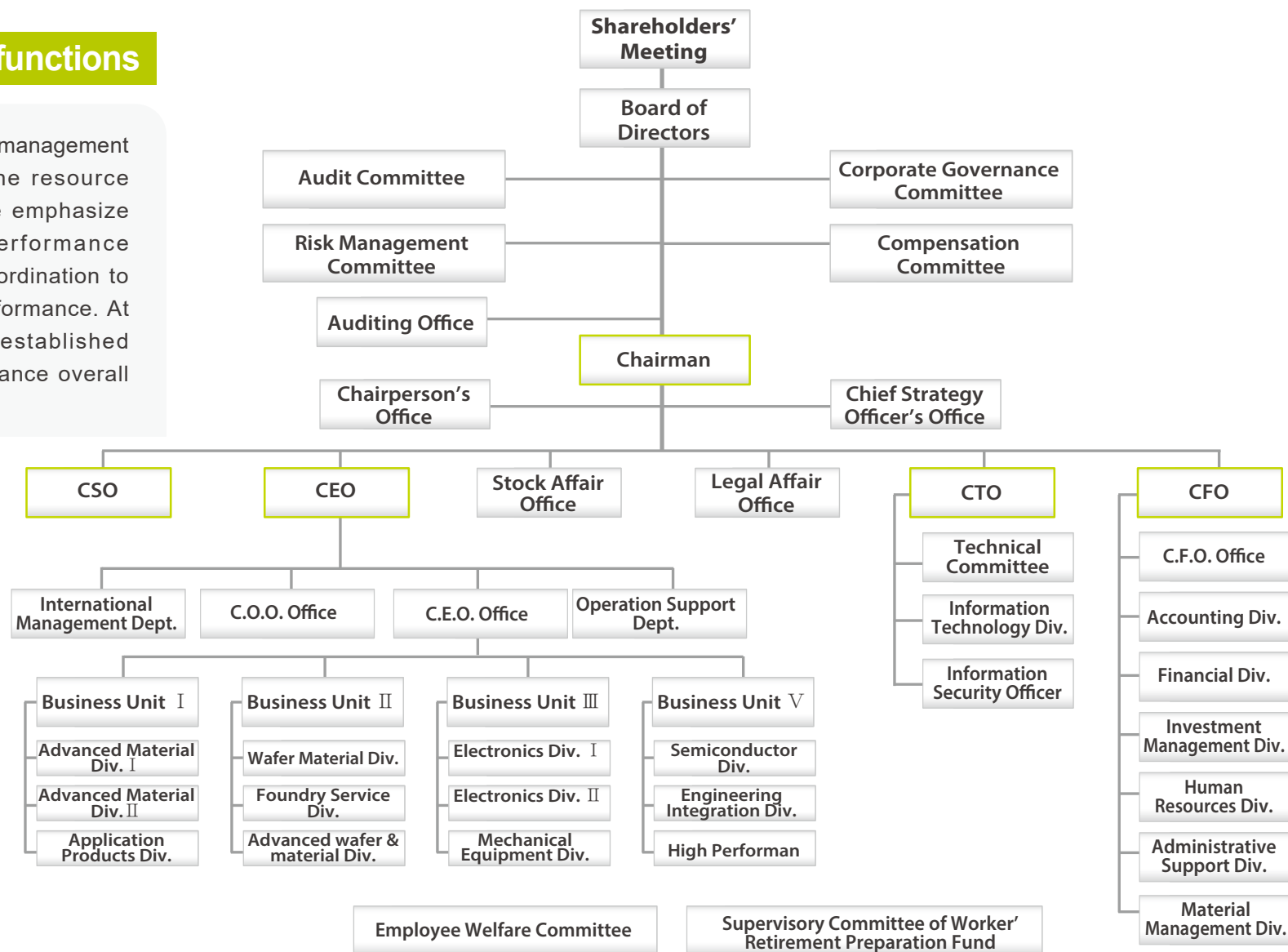
TOPCHEM MATERIALS CORP.
ANYONG BIOTECHNOLOGY, INC.
ANYONG FRESHMART, INC.
YILAN ANYONG LOHAS CO., LTD.
Kuan Yueh Technology Engineering Co., Ltd.

Overseas

TOPCO SCIENTIFIC (SHANGHAI) CO., LTD.
TOPSCIENCE(S) PTE LTD.
SUZHOU TOPCO CONSTRUCTION LTD.
TOPCO SCIENTIFIC CO., LTD.
SHANGHAI CHONG YAO TRADING CO., LTD.
TOPCO CHEMICAL(Z. F. T. Z.)CO., LTD.

Organization and functions

Besides enforcing internal management and supervision through the resource integration and sharing, we emphasize back-end management performance integration and front-end coordination to improve front-end sales performance. At TOPCO, departments are established by function and duty to enhance overall operational performance.



▲ Figure 1-6 Organizational chart

Functions of major departments

Table 1-2 Functions of departments

| Department | Functions |
|--|--|
| Auditing Office | Conduct, examine and assess deficiencies in the internal control system, evaluate the efficiency of operations, and offer timely recommendations for improvements as well as assist the Board of Directors and managerial officers to fulfill their responsibilities; conduct special audits on the basis of the Company's policy and demand by the managerial staff. |
| Chairman Office | Responsible for the formulation, management, and supervision of the direction of business operations and business targets. |
| Chief Strategic Officer Office | Formulate medium to long-term directions and strategies; build and maintain media relations; safeguard the corporate image and prepare internal and external public relation contents/releases; Compile the annual plans of all departments and conduct analysis of the operating performance of all units; plan and propel the Company's regular corporate events and internal improvement projects; performance appraisal and strategic development planning. |
| Office of the Chief Sustainability Officer | Promote practices of corporate social responsibility policies, integrate environmental, social and governance (ESG) principles into operations, management flows and corporate culture. |
| Cyber security officer | Plan and execute cyber security policy and goal, including: plan and implement maintenance schedule, supervise, review and monitor actual practice, examine responsibility levels, plan and implement audit schedule, manage and review audit result, and plan and promote of other cyber security matters. |
| Legal Affair Office | Draft, review and prepare contents of contractual agreements and manage the contract files; provide legal opinions and handle litigated and non-litigated events. |
| Stock Affair Office | Handle media release related to shareholders' meetings and dividends, manage shareholder services and corporate governance practices. |
| C.E.O Office | Assist all business units and departments in improving operating performance and process efficiency. |
| C.O.O Office | Responsible for the strategic analysis, and planning and management of the operations of the Group' s companies and business units. |
| International Management Dept. | Operation and management of offshore business units. |
| Operation Support Dept. | Assist the Group's companies in collecting and analyzing operational data. |
| Technical Committee | Build the platform for new product development and technology information exchange to strengthen the integration of the Company's internal resources and research capabilities; as well as stimulate the drive of the Company' s employees to proactively develop new markets. |

Table 1-2 Functions of departments

| Department | Functions |
|---------------------------------------|--|
| Digital Application Development Dept. | In line with the Company' s strategic business development plans, provide AI smart technology solutions; consolidate internal resources and set up executive teams to execute the various digital application projects. |
| Information Technology Div. | Build, introduce and maintain the Company' s software and hardware information system; smart technology application development and information security risk management. |
| C.F.O Office | Assist the various departments and units in conducting management different types of risks to improve operational efficiency; provide project-based risk evaluation report. |
| Accounting Div. | Carry out accounting operations; control the preparation of the annual budget reports; evaluate and executive tax planning; execute payroll, bonus adjustments and distribution. |
| Financial Div. | Plan the long-term and short-term funding requirements and utilization; manage loans to others and endorsements/guarantees; monitor and project cash flows and manage treasury operations. |
| Investment Management Div. | Conduct investment evaluation and project-based analysis; conduct investment management and quality operation events. |
| Human Resources Div. | Responsible for people management and organizational development. Formulate human resources strategy and policy, execute, and control the human resources system. Plan and execute the human resources development strategy and employee training. |
| Administrative Support Div. | Manage office equipment, fixed assets, and miscellaneous equipment; manage land, buildings, renting (loaning) and leasing (loaning) of dormitory; formulate and execute administrative policies and procedures. |
| Material Management Div. | Execute procurement, import/export operations, logistics control and ensure normal warehouse operations; responsible for supplier management. |
| Business Unit | Plan and execute the annual operation policy and business strategies of the business unit; manage targets of the business unit to be met and business activities; manage accounts receivable and inventory. Under the blueprint of the Company' s business goals and business strategies, lead all employees of the business unit divisions to achieve the set business targets. |

Governance

Board of Directors

As TOPCO's highest governance body, the Board of Directors (Board) is composed of directors and independent directors. According to our Articles of Incorporation, the current (11th) Board was elected on June 22, 2020 with nine directors and three independent directors, each is entitled to a term of three years and re-election. We have purchased the directors and officers (D&O) liability insurance for directors within their duties. The term of the current Board is from 2020.6.22 to 2023.6.21.

To strengthen corporate governance, we have established the Corporate Governance Best-Practice Principles to enforce board member diversity. Board members are equipped with the operational management, business administration, and financial expertise and related work experience, and an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs be established and include, without being limited to, gender, age, and educational background.

The 11th Board was elected based on a diversity policy. The table below shows the professional knowledge and independence of each Board member. Such information is also disclosed in our annual report and the Investor

Relations section of the corporate website. (<http://www.topco-global.com/webfront/pages/Invertor2.aspx>)

Table 1-3 List of Directors

| Job Title | Name of Director | Gender | Major Experience (Education) |
|----------------------|--|--------|--|
| Chairman | Jeffery C. L. Pan | Male | MBA, EMBA Program, National Chengchi University |
| Director | Dr. J. W. Kuo | Male | DBA, National Taipei University MBA, EMBA Program, National Taipei University |
| Director | Dr. Robert Lai, Legal Representative of Jia Pin Investment Development Co., Ltd. | Male | DBA, National Taipei University, Taiwan. MBA, Indiana University of Pennsylvania, USA. Chairperson, CSBC Corporation, Taiwan. Director-General, Small and Medium Enterprise Administration, MOEA. Deputy Director, Department of Commerce, MOEA. |
| Director | Simon Tseng | Male | MBA, EMBA Program, National Taipei University. |
| Director | Charles Lee | Male | MBA, EMBA Program, China Europe International Business School BS in in Physics, Chung Yuan Christian University. |
| Director | Pei-Fen Chang | Female | Section of Accounting and Statistics, Chungyu Junior College of Business Administration Chairperson, Zhi Jia Investment Co., Ltd. Supervisor, TOPCO SCIENTIFIC Co., Ltd. Securities Specialist, Taiwan Securities Co., Ltd. |
| Independent Director | Lin-Sen Chen | Male | MBA, National Taipei University. President, Joint Credit Information Center. Lawyer, Linsen Law Firm |
| Independent Director | Pi-Chuan Sun | Female | DBA, National Taipei University. Professor, Department of Business Management, Tatung University. Dean, College of Management, Tatung University. |
| Independent Director | Jen-Wei Cheng | Male | PhD, Organization Management, National Taiwan University. Professor, Department of Business Administration, National Taiwan University of Science and Technology |

Proportion of independent directors: 3/9 (33.3%), proportion of female directors: 2/9 (22.2%)

* Term: 2020.6.22–2023.6.21

The chairman convenes at least one Board meeting quarterly or extraordinary meetings as necessary for extraordinary issues. In 2021 a total of eight Board meetings were held, with 100% director attendance.

Besides setting the directions and objectives of business operations, the Board also establishes the risk management system, discusses and draws up the risk management policies and guiding principles for the Company to enforce the guidelines for risk management. The Board should manage and supervise the Company's overall operations and affairs in order to maximize interests for shareholders.

To effectively capture the credit risk of customers, we have established the customer alert query system on the corporate website to periodically update information such as financial statements, credit, and risk level of customers. Each year the Financial Division periodically audits the fairness of the customer's credit limit and assesses, measures, and manages the risks of customers.

To practice corporate governance and improve the Board's function, the Board passed the establishment of the Self-Evaluation or Peer Evaluation of the Board of Directors in December 2018 to perform the internal performance evaluation of each year and hire independent organizations or expert teams to perform external performance evaluation every three years. The scope of Board performance evaluation covers the whole Board, individual board members, and individual functional committees. The Board meeting attendances and performance evaluation of directors are all disclosed in the Company's annual report and on the corporate website.

Corporate Governance Committee

The Corporate Governance Committee is formed by five directors (including three independent directors) with legal, sales, and business administration expertise and includes the following teams: corporate governance, CSR promotion, ethical corporate management, environmental sustainability, and risk management teams to promote and implement the relevant operational plans.

Remuneration Committee

The Remuneration Committee helps the Board periodically establish and assess the performance, salary, and reward of directors, supervisors, and officers, as well as the Company's overall remuneration policy and welfare system. The Remuneration Committee is formed by three Board members (including three independent directors) and held three committee meetings in 2021. Please refer to our annual report and corporate website for the data, attendance, and operation of the committee and committee meetings.

Risk Management Committee

The Risk Management Committee was formed by the Board resolution on November 6, 2020 with five directors (including independent directors) with legal, sales, and business administration expertise. Under the Committee there are the emergency response, operational risk, financial risk, and information security risk teams. The president assigns related unit supervisors to chair each team and implement the relevant operational plans.

When COVID-19 broke out in 2020, the Group defined the scope of business continuity management (BCM) at the beginning, assessed and analyzed risks, and drew up emergency recovery plans. The Group also enforced and followed the Business Continuity Plan (BCP) to ensure that the Company could ensure the continuous provision of key services for important customers at the acceptable lowest operation level. Through drills and tests, we optimize response efficiency and preparedness to maintain steady progress in occurrences in order to respond to the trust in TOPCO of all stakeholders.

We maintain well preparedness to optimize response efficiency. In consideration of the response measures against more anomalies, we integrated the Company's development policies in advance in order to maintain business continuity in emergency. Each year we arrange drills periodically to demonstrate our corporate resilience. In 2021, we performed seven test items in the drill to smoothly complete the resilience test.

Table 1-4 Simulated Scenarios of Drills

| | Simulated Scenario | Frequency |
|---|---|-----------------------------------|
| 1 | Fire – Firefighting drill | 2 times/year |
| 2 | Typhoon – Typhoon prevention drill | 1 time/year |
| 3 | Natural disasters – Earthquake evacuation drill | 1 time/year |
| 4 | Serious infectious diseases – Quick test drill | Subject to the epidemic condition |
| 5 | Serious infectious diseases – Offsite operation drill | Subject to the epidemic condition |
| 6 | Information security – Phishing mail alert drill | Irregularly |
| 7 | Information security – Firewall attack drill | 2 times/year |

Table 1-5 Test Targets

| | |
|--|--|
| Fire and typhoon | Scenarios on holidays and weekdays are simulated in the drill to demonstrate the efficiency of emergency mobilization in occurrences. |
| Earthquake evacuation drill | The evacuation scenario is simulated at the office building on weekdays to improve the hazard judgment and evacuation smoothness. |
| Quick test and offsite operation drill | Operations are arranged by zone, by group, and by turn to respond to epidemics to ensure epidemic control and operation maintenance. |
| Information security drill | Social engineering drill is drilled. Re-education is arranged for those who accidentally click the link to enhance their awareness of information security and capability of emergency response. |
| Firewall attack drill | After the handling of firewall administrators, if it is unable to restore and reactivate within a short time, administrators will immediately switch with the backup firewall. |

Climate change governance

To fulfill CSR and keep up with the international trends, we actively address the stakeholder's concerns about ESG risk assessment and countermeasures in order to achieve sustainable operations, we have thus established the ESG Promotion Committee in accordance with the Company's Sustainable Development Best-Practice Principles. The Committee is chaired by the Groups' chairperson, with the senior officers as the convener of respective strategic teams to promote ESG. To improve the performance of corporate governance, optimize risk governance, and assist the Board in reporting, controlling, and making recommendations for risk management.

After the successive announcement and passage of the UN Sustainable Development Goals (SDGs) and Paris Agreement, the adaptation to and mitigation of climate change have become the key missions of the global economic development. We understand that climate change brings both physical and transition risks and opportunities. At the beginning, we planned and fully inventoried policy and legal, technology, market, and reputation

risks and opportunities as countermeasures, and progressively disclosed our actions taken to address climate change in terms of the core elements of climate-related financial disclosures recommended by TCFD: governance, strategy, risk management, and metrics and targets in order to optimize the control of climate-related risks.

To transparently disclose information about climate-related risks and opportunities, we analyze climate-related risks and opportunities according to the TCFD-recommended framework to provide a reference for implementing climate adaptation and mitigation in order to constantly lower the operational risk and lead the industry to create opportunities as well. In response to the SDGs and further climate governance, we signed up to the climate-related financial disclosures recommended by the Task Force on Climate-related Financial Disclosures (TCFD) created by the Financial Stability Board (FSB). Then, we will start carbon reduction related planning and proposed the reduction targets based on the SBTi commitment. We have signed the SBTi commitment letter on April, 2022.



Table 1-6 Contents and Planning of Climate-Related Financial Disclosures

| Core Element | Approach | Action and Planning in 2021 |
|---------------------|---|---|
| Governance | <p>The Board periodically reviews climate-related risks and opportunities.</p> <p>Planning and establishing a climate change management decision-making body.</p> <p>Determining and designating implementation units</p> | <p>A governance committee was established at the Board level to supervise and review the Company' s environment-related strategies. The Risk Management Committee supervises the management of organizational risks and holds two committee meetings each year.</p> <p>The ESG Promotion Committee was established to supervise and plan issues related to climate change. The ESG office was established under the committee to coordinate with all units and report the status of implementation to the governance committee from time to time each year.</p> |
| Strategy | <p>Implementing carbon inventory to understand the actual GHG emissions of the Company.</p> <p>Identifying climate-related risks and opportunities through cross-department discussions.</p> <p>Planning strategies to mitigate and adapt to climate-related risks.</p> <p>Proactively grasping climate-related opportunities</p> <p>Performing scenario analysis and Science Based Targets initiative (STBi)</p> | <p>Verified the actual GHG emissions (scopes 1 and 2) of the Company through GHG inventory and implemented energy conservation and carbon reduction.</p> <p>Developed the green energy cycle and planned and promoted solar power stations and fishery and electricity symbiosis technology.</p> <p>Planned for carbon reduction to concentrations under the SSP1-1.9 scenario as stated in the AR6 published by the Intergovernmental Panel on Climate Change (IPCC) and analyzed the financial impacts and corporate resilience in the low-carbon transition.</p> |
| Risk Management | <p>Reviewing the processes for identification and control of climate-related risks based on the methodologies recommended by TCFD to build a complete control mechanism for climate-related risks.</p> <p>Drawing up countermeasures and solutions based on the identification results.</p> <p>Integrating climate-related risks into existing risk management framework.</p> | <p>Planned and implemented risk identification and assessment; implemented risk control and mitigation programs through cross-department risk communication; consolidated the effectiveness of implementation of risk assessment and control programs and reported to the ESG Promotion Committee (functional committee at the management level) quarterly; and established the complete process for climate-related risk management under Board supervision through the Committee every six months.</p> |
| Metrics and Targets | <p>Setting metrics for climate change management.</p> <p>Periodically implementing GHG inventories based on ISO 14064-1:2018.</p> <p>Establishing targets for climate change management and periodically reviewing the target achievement rate and actual effectiveness.</p> | <p>Set the targets for GHG emissions, electricity conservation, water conservation, renewable energy consumption, and waste reduction as the metrics for measuring the effectiveness of climate change management.</p> <p>Continuously verified GHG inventory in 2021 and planned to expand the scope of inventory to categories 3–6 and continued with energy conservation and carbon reduction to reduce scopes 1 and 2 emissions.</p> |

Ethical corporate management and business integrity

After the Board approval in 2015, we established the Code of Ethical Conduct and Ethical Corporate Management Best-Practice Principles to stipulate the laws, regulations, and principles required for compliance by employees while carrying out their duties and enable stakeholders to understand more about our ethical standards, provide employees with the guidelines for ethical behavior, and prohibit employees from seeking personal interests with corporate assets or information or the power from their duties.

We also explain our business philosophy in the relevant internal regulations and on the corporate website in order to state our policy for ethical corporate management. Under the Board, we have established the Remuneration Committee, Corporate Governance Committee, and Audit Office to supervise and audit the Company's compliance with ethical corporate management. We have also designated a chief corporate governance officer (CCGO) and established the Corporate Governance Team under the Stock Affairs Office to establish, supervise, and implement the policies for ethical corporate management and prevention of unethical behavior and periodically report to the Board and management. In corporate management, we follow the Ethical Corporate Management Best-Practice Principles and Code of Ethical Conduct. In business operations, we have established various standard operating procedures (SOPs) to govern transactions. In internal management, we have established operations and management regulations and uploaded them to the employee information portal (EIP) to specify the Company's code of conduct and arrange related education and training for employees.

The operations and management regulations stipulate that employees must sign the Statement of Integrity Compliance after signing the employment contract. Additionally, we publicize the Company's ethical corporate management concepts through meetings and activities in order to make ethical corporate management part of the Company's corporate culture. Regular and irregular education and training: Education and training for new employees – explain the importance of the Statement of Integrity Compliance and non-disclosure of trade secrets and the Company's discipline; internal education and training – courses on trade secrets and

Personal Data Protection Act. The report email on the corporate website is established for reporting corruption and unethical behavior. All emails will be automatically forwarded to the chief auditor. Under the Company's stringent policies and awareness education on business integrity and ethics, the Audit Office already audited the implementation of the Ethical Corporate Management Best-Practice Principles in November 2020, including statement of compliance and implementation, ethical management of business activities, avoidance of conflicts of interest, and report of unethical behavior (whistleblower policy). In 2021, no significant nonconformity to the Ethical Corporate Management Best-Practice Principles was found.

Legal compliance

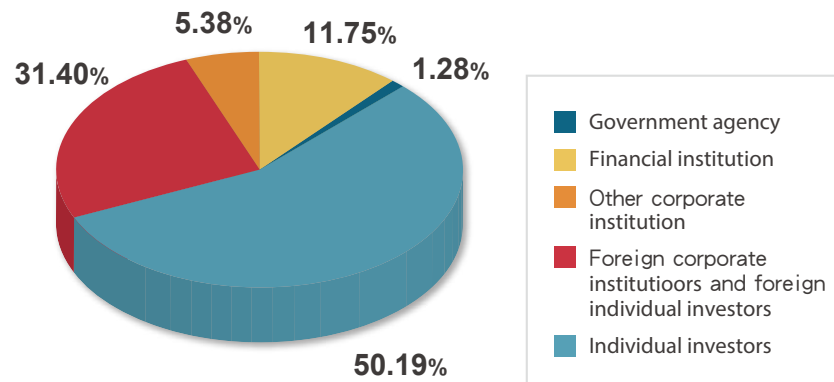
Compliance with various laws and regulations are exceptional important to TOPCO. We have also established the Legal Office to help employees clarify various legal and regulatory uncertainties. In 2021 no sanction or fine or litigious activity related to the violation of economic, environmental, and social laws and regulations was reported.

Stock information

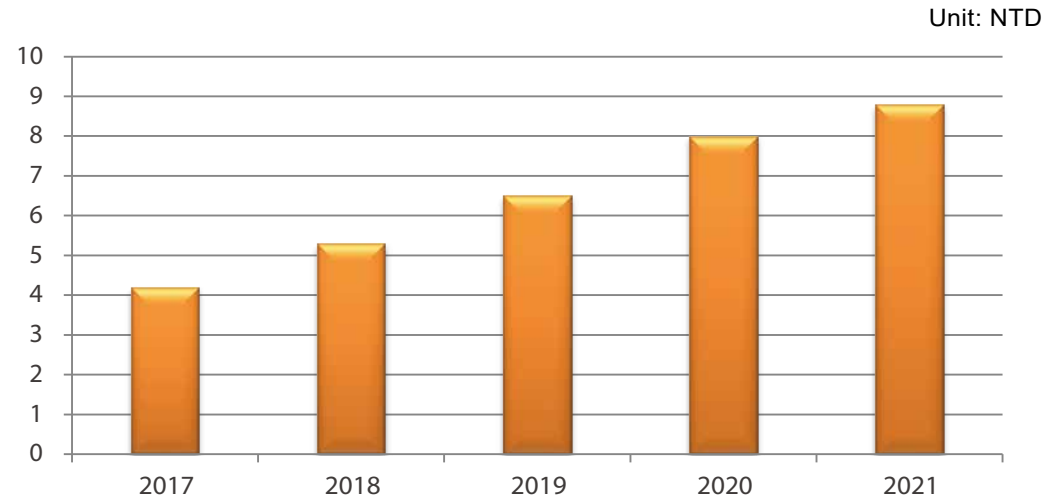
Table 1-7 Basic Stock Information of TOPCO

| | |
|------------------------|--|
| Authorized capital | NT\$1.817 billion |
| Circulating shares | 181,699,567 shares |
| Number of shareholders | 28,228 persons |
| Stock exchange | Taiwan Stock Exchange, stock code 5434 |

Data period: By April 2022



▲ Figure 1-7 Structure of shareholders



▲ Figure 1-8 Dividend distributions in last 5 years.

Table 1-8 Dividend Distributions in Last 5 Years

Unit: NTD

| Dividend/Year | 2017 | 2018 | 2019 | 2020 | 2021 |
|----------------|------|------|------|------|------|
| Stock dividend | 0 | 0 | 0 | 0 | 0 |
| Cash dividend | 4.2 | 5.3 | 6.5 | 8.0 | 8.8 |
| Total dividend | 4.2 | 5.3 | 6.5 | 8.0 | 8.8 |

* Source: TOPCO Market Observation Post System 2021

Group vision

We constantly invest in creating high-growth and high-value business. Based on the solid technology and experience in high-tech industries, we vertically integrate business models and horizontally connect industry resources to combine technology, environmental protection, green energy, daily life, sports, and health in TOPCO's meticulous business network in order to provide total daily life solutions.

To enhance visibility and deepen the sense of presence, we have been engaging in the semiconductor and optoelectronics industries for a long time to provide customers with excellent, accurate, and rapid services and quality, actively integrate new technology applications, combine innovative business models, and create business core value to become the first-choice business partner of customers in order to pursue innovation and improvement together. Through the concerted efforts of the management team and all employees, we continued to extend product ranges and expand the market scale in 2020 to increase revenues and improve performance. In the semiconductor industry, the demand for advanced process materials

kept growing due to the ongoing advancement and ceaseless capacity expansion of the semiconductor advanced process. Hence, we integrated advanced environmental engineering technology to actively cultivate markets in Southeast Asia, such as Vietnam, independently developed and distributed the relevant equipment, materials, and chemicals to provide comprehensive services. We also entered the BOT, BOO, ROT, and OT business models, imported new key 5G materials and 3.5G semiconductor materials, and assessed the suppliers of related equipment to search for appropriate partners for strategic alliances and cooperation.

Eyeing the rapidly growth of the semiconductor market in mainland China, we adopted the product manager system to integrate sales and product development information and strengthen the development of mainland China in order to apply Taiwan's success in semiconductor materials development to the mainland China market. In 2018 we began to promote the foundry service platform. In 2019 we enhanced the integration of the foundry service with business related to semiconductor quartz to help IC design houses in mainland China to select the suitable foundry

technology and accelerate product launch. In 2020 we continued to cultivate upstream and downstream suppliers of the supply chain and participated in product proofing and design with customers and original manufacturers to understand the new product trends and increase customer dependency. Additionally, we expanded the scope of services through collaboration with system manufacturers in order to offer total solutions to IC design houses.

In response to the global trends of environmental protection, green energy, energy conservation, and carbon reduction, we uphold our CSR to actively develop the green energy business, keep a constant track on environmental protection issues, and make long-term investment in the R&D of the wastewater treatment technologies and products complying with the latest environmental protection laws and regulations to resolve the wastewater treatment problems of the customer's high-tech plants. Over the years, besides successfully developing wastewater treatment systems for the development process, copper process, grinding and cutting solvents, porous solid biological carrier, and fluorine-containing wastewater, we

have also developed the total recovery, zero emission technology. By offering solar energy, green construction materials, and sludge and wastewater treatment products, technical services, system integration service, and EPC services through subsidiaries including Jia Yi Energy Co., Ltd. and ECO Technical Services Co., Ltd., we have been engaging in wastewater technology development for years to pursue the best human well-being in the daily life and thereby achieve sustainable business development.

While the healthcare industry is a future trend, upholding the advantages and core capability in high-tech industries accumulated over the years, we will extend technology to food, aquatic product, tourism, sports, hospitality, and biomedicine industries. We will also constantly develop the healthcare industry, establish and operate sports centers, introduce healthy diet, scientific testing, and periodic consultation services to correspond to UN's sustainable agenda of health promotion and pursue the public well-being in pace with the world based on the attitude to pursue perfection in semiconductor manufacturing.

Facing the rapidly changing business condition, we keep distributing bestselling

products as an agent and optimizing professional integration services based on the continual improvement spirit. We also voluntarily discover customer demands and capture the future market trends; devote to R&D, innovation, and industry-academia collaboration; develop market-unique brands; and actively engage in forward-looking industries in order to become a comprehensive international business group from a high-tech integration service provider. We will keep walking ahead of the times. From high-tech, environmental protection, and green energy to health industries, in terms of whether food and diet, healthcare, or sports and leisure, besides supporting one another, we wish each new branch industry can synergize the efforts of TOPCO, facilitate CSR practice, resolve important human issues, and create new directions and values for the world!

1.2 Products, services, and technologies

Established in 1990, we have since been offering excellent, accurate, and rapid services and quality to the semiconductor, optoelectronics, and solar industries. Besides being an agent and distributor of major semiconductor equipment and materials in Taiwan, we are a key supplier to help customers create core corporate value.

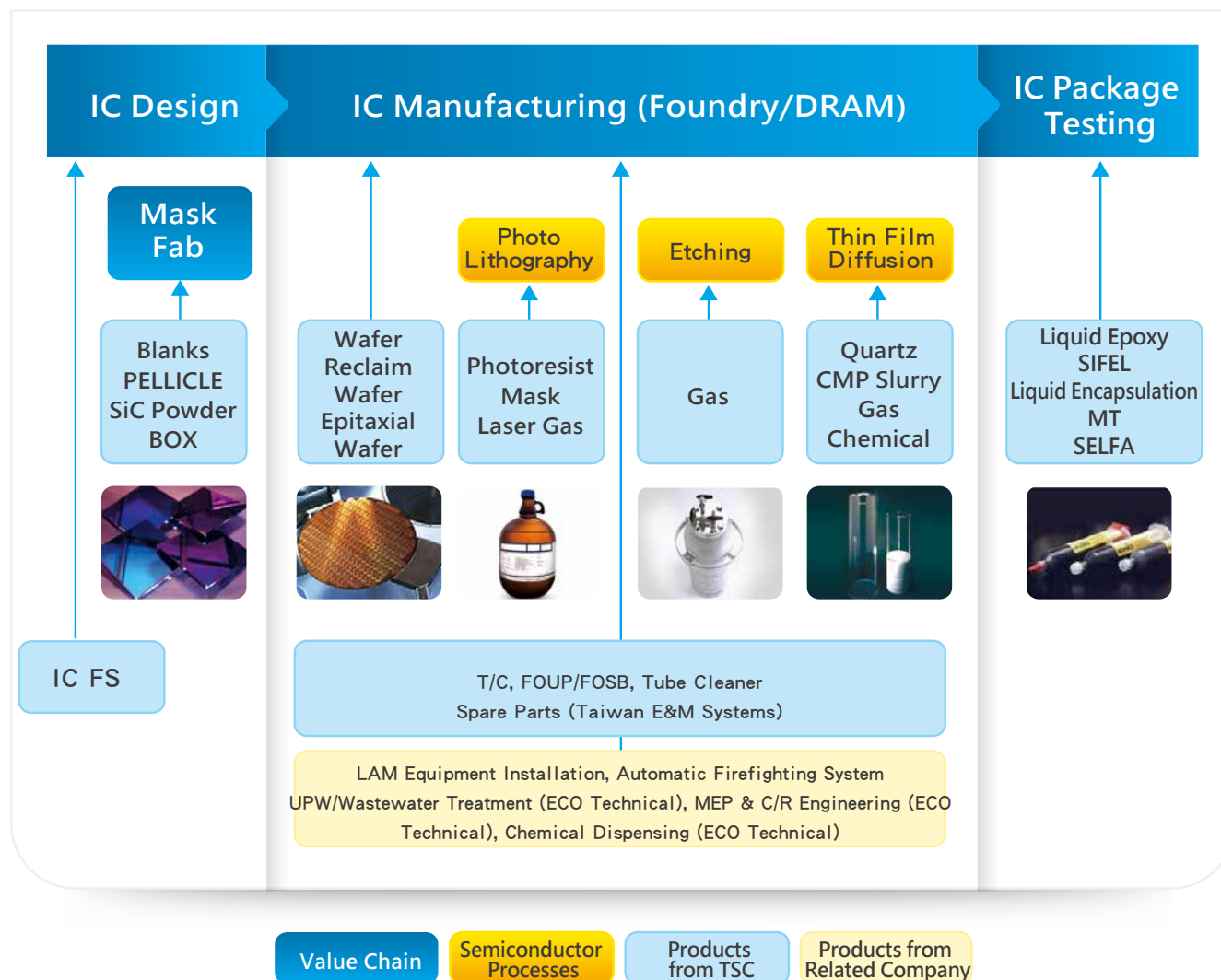
We offer multifaceted integrated services for high-tech industries such as semiconductor manufacturing and optoelectronics and become a world-class advantageous agent with expertise and extensive industry connections to provide customers to custom solutions. We also make continual service and quality improvement toward performance in order to become the best business partner of customers.

In recent years, under the leadership of Chairperson Dr. J. W. Kuo, we have transformed from a traditional agent of semiconductor materials and equipment by entering the environmental engineering and optoelectronics industries and from the high-tech sector to the big health sector, as well as food processing and retailing. Upholding stringent production management, we established Anyo Biotechnology to develop the food retailing and food processing industries with mature scientific management to make active deploying for business diversification.

Capturing global key materials

We have established a meticulous supply network for Taiwan's semiconductor kingdom, with trusted partnership being the key to success. Following the advancement toward the nanoscale of Taiwan's semiconductor manufacturing processes, the demand for advanced materials such as photolithography chemicals like the DUV photoresist and ArF photoresist increases significantly accordingly.

As an agent of the products from Shin-Etsu Chemical of Japan, we became a leading supplier of photolithography chemicals, accounting for about 50% of Taiwan's photoresist market, because of the excellent quality of Shin-Etsu products. In silicon wafer, we are even the China and Taiwan sole agent of Shin-Etsu Handotai, the leader of the industry in Japan. Additionally, we have established a joint-venture company in partnership with Shin-Etsu Quartz Products Co., Ltd. of Japan. With the best clean processing shop in the industry, we have become the principal supplier of quartz apparatus in Taiwan and the leader in the semiconductor quartz materials market.

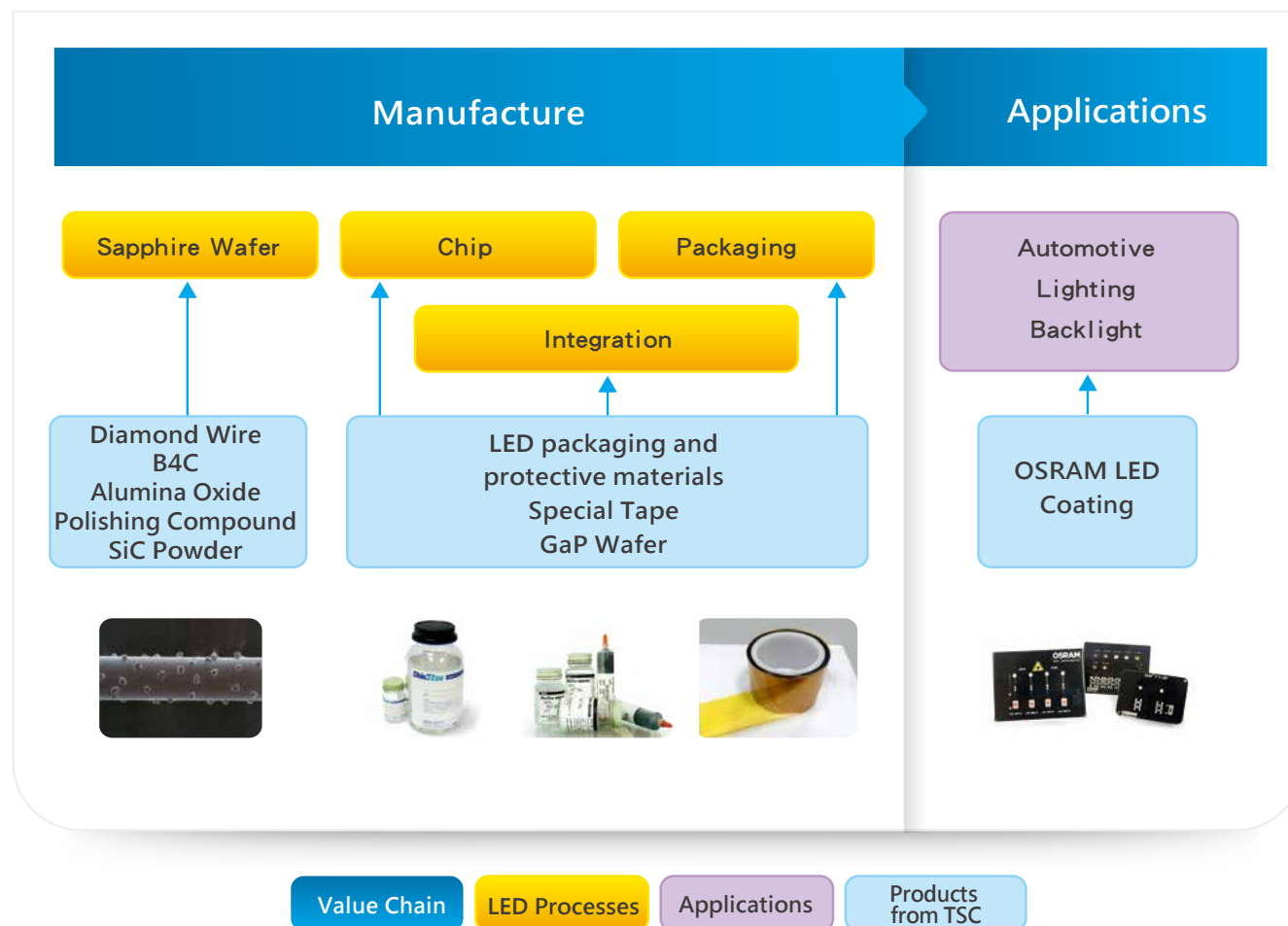


▲ Figure 1-9 Value chain products of the semiconductor industry

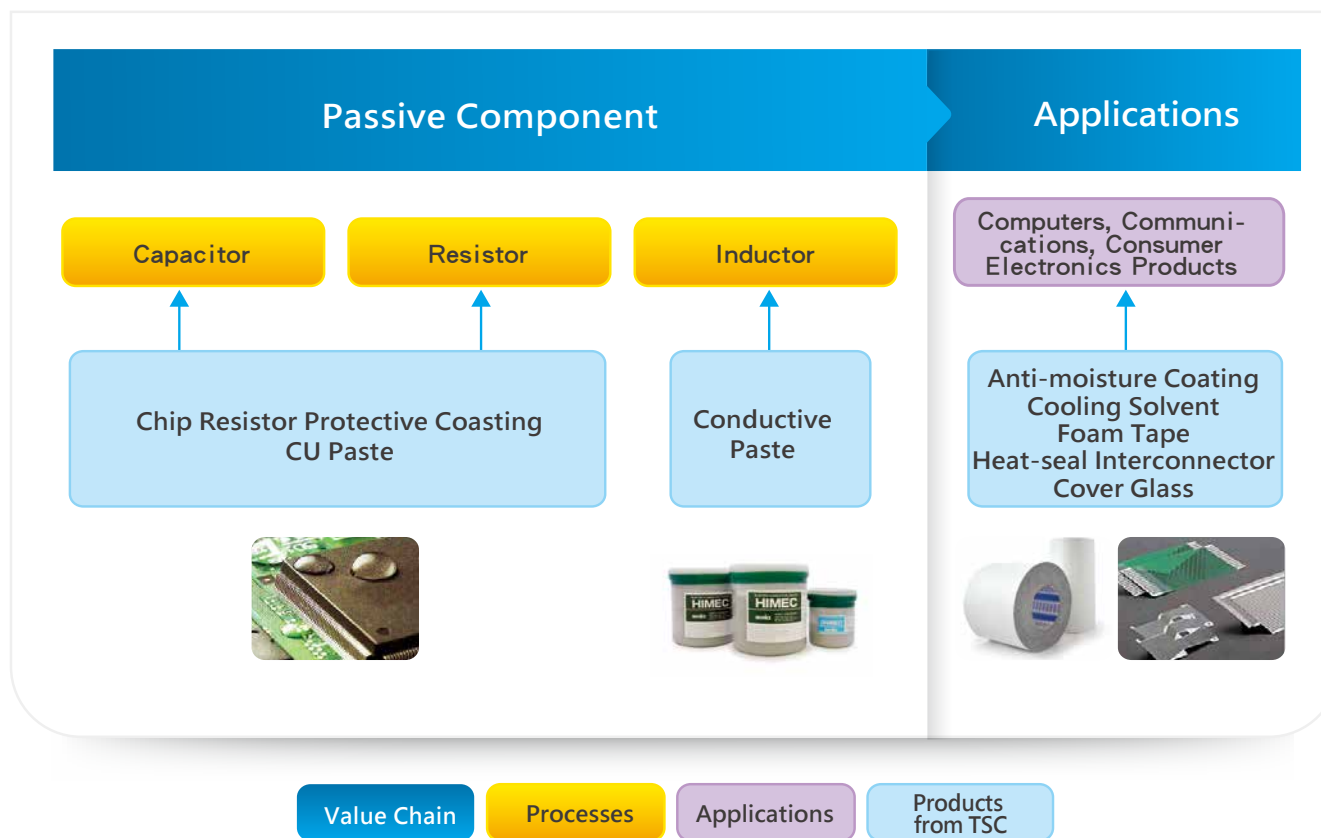
Optoelectronic materials

TOPCO products, services, and markets

- (1) Semiconductor materials: Provide various precision materials and related products required by the semiconductor manufacturing process.
- (2) Optoelectronic materials: Provide various materials required for electronic application, LED, and LCD; low Dk/Df materials for RFPCBs; and materials for the production and application of the solar industry.
- (3) Equipment and services: Provide equipment and services required by the semiconductor and LCD manufacturing processes.

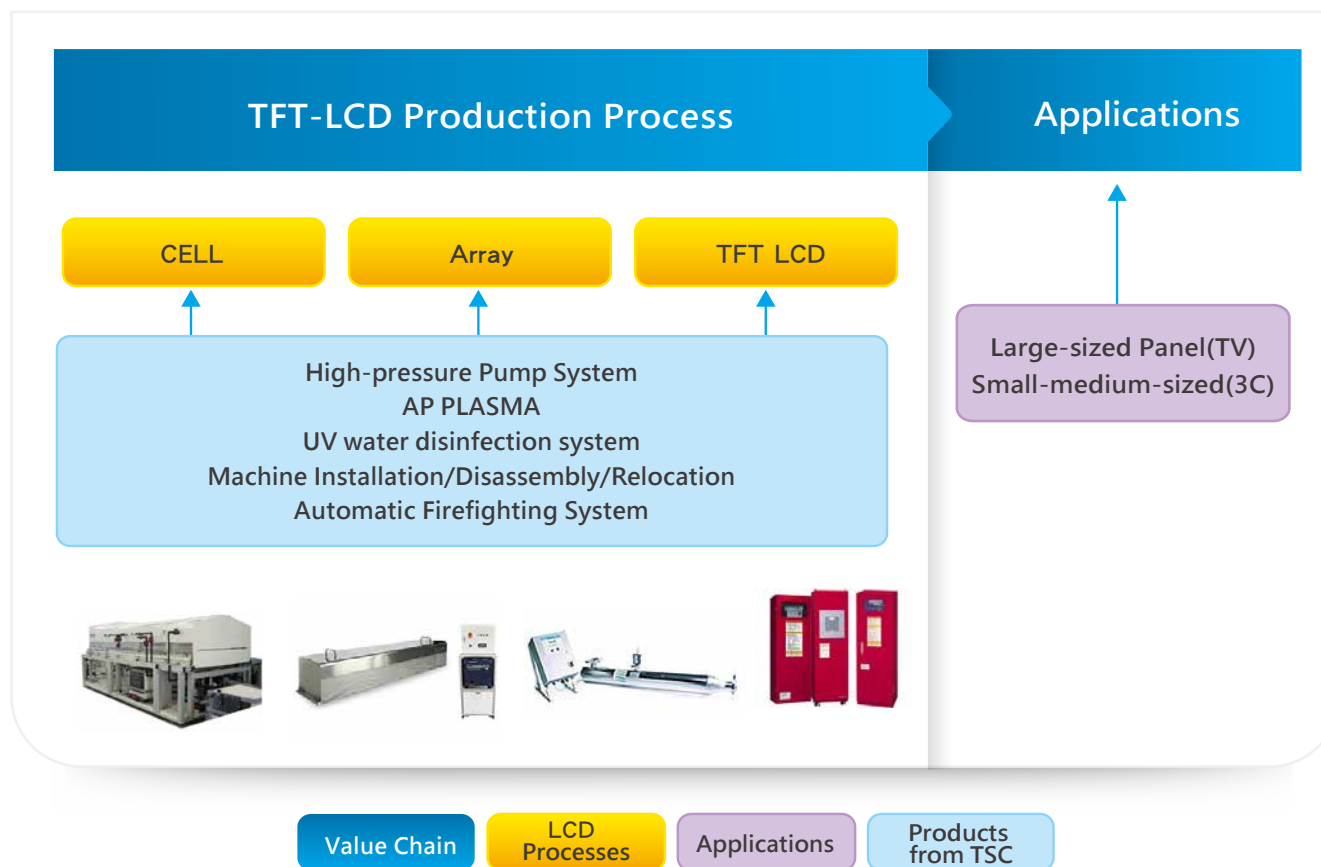


▲ Figure 1-10 Materials related to LED and solar industries



We have enhanced foundry service platform to help IC design houses in mainland China to find the suitable foundry technology and accelerate product launch. In 2018 we began to promote the service platform. In 2019 we implemented the CRM cloud system to optimize customer management for sales personnel to promptly update product information, engineering requirements, and market intelligence over the CRM cloud application for back-end technical service teams to quickly introduce solutions and thereby significantly enhance the transaction rate. In 2020 we further introduced the web crawler to accelerate customer cultivation by searching for potential customers using the digital tool Python and data comparison and analysis to significantly enhance the customer cultivation rate. Through process standardization, we can cultivate customers from new IC design houses in mainland China and systematically organize data to achieve high-efficiency expansion of customer scale and customer management in order to boost growth in sales achievements. The foundry service platform was awarded the Growth Through Innovation Award the 2021 TCSA.

▲ Figure 1-11 Value chain materials of passive components



1.3 Operation performance

Semiconductor-related precision materials are the main source of our revenues, accounting for about 80%. According to the statistics of the Industry, Science and Technology International Strategy Center (ISTI), Industrial Technology Development Institute (ITRI), the 2021 production value of Taiwan's IC industries increased by 26.7% over 2020 to NT\$4.08 trillion, where the value of foundry service increased by 19.1% over 2020 to NT\$1.941 trillion. Benefited from the ongoing advancement and ceaseless capacity expansion of the semiconductor advanced process, the demand for advanced process materials, such as photoresists, silicon wafers, and chemicals, kept growing. Through the concerted efforts of the management team and all employees, we will continue to assess and introduce new products, develop value-added technologies and services, including new key 5G materials, 3.5G semiconductor, EV market related opportunities. We will also seek appropriate strategic alliance and collaboration partners, expand the agency business, and strengthen localized development. Given the geopolitical

▲ Figure 1-12 Equipment and services required by the LCD manufacturing processes.

influences on the deployment of the semiconductor industry, besides setting up service locations in the USA and expanding the service locations in Japan to provide local customers with proximate services, we will constantly cultivate the markets in Singapore, Vietnam, Malaysia, and Japan.

In the thriving semiconductor market, our revenues kept growing over the last 3 years (2019–2021). Whether it is gross profit, net operating profit, and net income after tax, the performance is brilliant.

Brilliant operating performance and significant revenue growth

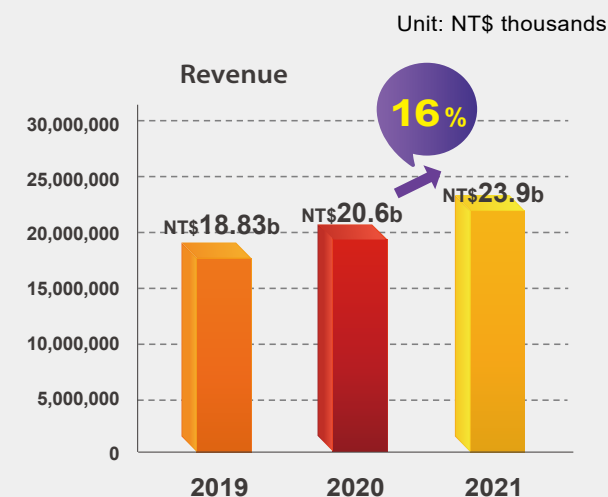
We believe that the pursuit of outstanding financial performance is the prerequisite for sustainable operations in order to constantly create higher economic value steadily. In 2021 our revenues increased by 16% over 2020 to NT\$23.9 billion, with the net income after tax at NT\$2.3 billion and EPS at NT\$12.26. The Group's consolidated revenues also reached a new high to NT\$42.6 billion with a significant sales growth. In the future, we will constantly cultivate the high-tech field and accelerate market expansion in mainland China to maintain high operation performance.

Table 1-9 Operational Performance in Last 3 Years

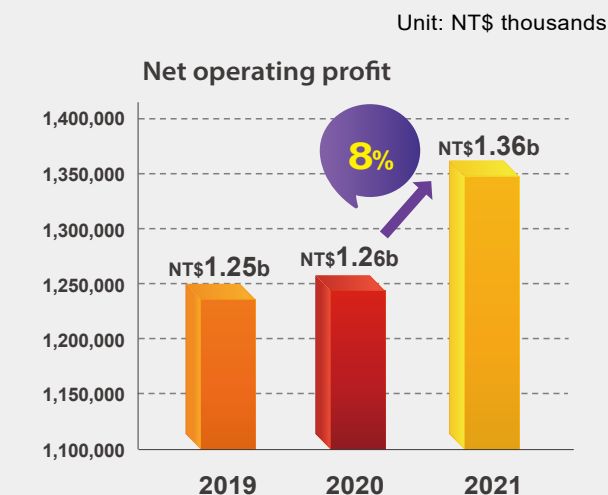
Unit: NT\$ thousands

| | 2019 | 2020 | 2021 |
|------------------------|------------|------------|------------|
| Revenue | 18,836,684 | 20,607,815 | 23,916,564 |
| Gross profit | 2,478,861 | 2,624,388 | 2,884,370 |
| Net operating profit | 1,258,501 | 1,261,558 | 1,355,559 |
| Net income of the year | 1,722,308 | 2,068,350 | 2,294,458 |
| EPS (NT\$) | 9.48 | 11.38 | 12.63 |

* Source: TOPCO (individual) financial statement 2021



▲ Figure 1-13 Revenues 2019-2021



▲ Figure 1-14 Net Operating Profit 2019-2021

Honors and credits

CommonWealth Top 2000: 40th in the service industries and 12th in the IC retailing industry. CommonWealth Magazine. (2022, May)

According to Top 2000 Enterprises Survey of published by CommonWealth Magazine, volume 724, in May 2022, our ranking has been promoting annually to the 12th in the “ICT and IC retailing industries” and the 40th in the “service industries.” From the 94th in 2013, our ranking in the Top 2000 has been promoting annually. Compared to the last year, our ranking in the service industries advanced by 8 places.

Table 1-10 CommonWealth Top 2000 Rankings over the Years

| Top 2000 Enterprises in Service Industries | | | | | ICT and IC retailing | | | | |
|--|------|------|------|------|----------------------|------|------|------|------|
| 2017 | 2018 | 2019 | 2020 | 2021 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 63 | 58 | 54 | 48 | 40 | 15 | 14 | 12 | 12 | 12 |

No. 1 among 35 emerging stock and listed electronics retailers in “average earnings” in over 1,000 emerging stock and listed companies (not updated, until TWSE results in June)

According to the “2020 Salary Information of Non-Supervisor Full-Time Employees” in Taiwan announced in 2021 by the Taiwan Stock Exchange, we disclosed the “average earnings” and “median earnings” of non-supervisor employees in the previous year to enhance information transparency and strengthen CSR. According to the data published by the Financial Supervisory Commission (FSC), the 2020 “average earnings” of our non-supervisor employees were NT\$1.463 million, ranked top of 35 emerging stock and listed electronics retailing companies, suggesting that our salary was the highest in the industry.



▲ Figure 1-15 CommonWealth Top 2000: 40th in the service industries and 12th in the IC retailing industry. Source: 2022 Top 2000 Enterprises Survey. CommonWealth Magazine, vol. 724.

Awarded the Gold Award and Long-Term Sponsorship Award of the Sports Activist Awards of the Sports Administration, MOE

Besides sponsoring the baseball sport and developing excellent baseball players over time, we have actively built well-equipped sports and training venues, thus awarded the Gold Award and Long-Term Sponsorship Award of the Sports Activist Awards by the Sports Administration, MOE, in 2021.

At TOPCO, we promote sports and make sports part of the daily life. Besides running the TOPCO Falcons (Anyo Freshmark) baseball team, we also invest over NT\$10 million each in training domestic baseball payers and promote the sport to corporate clients and the public. Each fall, we organize softball friendship competitions with clients of the Hsinchu Science Park. Each year, there are over 700 participants. Additionally, we also run the Taipei University Sports Center and created the XPORTS professional sports training brand. By importing the “Beginning Movement Load Equipment” from Japan and integrating it with sports scientific tests and strength training and conditioning, we have established a set of professional sports training and sports recovery mechanism to optimize the training program and strengthen strength training for athletes through systematic and quantitative modules in order to help them make better performance.

At the Taipei University Sports Center, we spent tens of million dollars on building sports equipment for national teams, hiring professional coaches, buying various professional mechanism weight training machines, establishing the baseball/software training classrooms, swimming pools, and a gymnasium for citizens in Sanxia and Yingke to access fitness training, aerobic classes, and various sports at affordable prices. Additionally, we also helped the government promote the senior sports program and high-tech fitness training, provided students with internship opportunities and guidance for passing professional sports licenses to combine industrial and academic resources.

Awarded the Best Performance Award, Corporate Sustainability Report Silver Award, People Development Award, and Growth Through Innovation Award at the TCSA

In 2021 we were awarded a number of awards at the Taiwan Corporate Sustainability Awards (TCSA), also known as the Oscar of Taiwan’s sustainability awards. These awards included the Best Performance Award, Corporate Sustainability Report Silver Award, and two individual awards: People Development Award, and Growth Through Innovation Award.

Besides being an important indicator for investors, these awards also recognized TOPCO as a key power for social stability and advancement in Taiwan. As the leading agent of Taiwan’s semiconductor materials, we keep improving performance management to boost revenues over the last 30 years. Through constant business diversification in recent years, we actively engage in the environmental protection, green energy, and healthcare industries to expand our business territory, earning recognition from all parts of society.



▲ Figure 1-16 We received the Gold Award and Long-Term Sponsorship Award of the Sports Activist Awards from ROC Vice President Ching-te Lai.



▲ Figure 1-17 Awarded the Best Performance Award, Corporate Sustainability Report Silver Award, People Development Award, and Growth Through Innovation Award at the TCSA

New Star Award at Excellence in Corporate Social Responsibility from Commonwealth Magazine

We spared no efforts in ESG engagement and earned the New Star Award at the 2021 Excellence in Corporate Social Responsibility from Commonwealth Magazine, recognizing our efforts to bring positive energy to Taiwan as an ESG model.

Besides constantly improving performance management to boost revenues, we practice and make sports part of the daily life. In addition to running the TOPCO Falcons (Anyo Freshmark) baseball team, establishing employee sports clubs, and organizing sports classes, we also promote sports to customers and the public. From high-tech, the circular economy, healthy diet, to sports, we will continue to pursue environmental sustainability and social well-being.



▲ Figure 1-18 Awarded the New Star Award at the Excellence in Corporate Social Responsibility organized by Commonwealth Magazine.

Products, project performance, and awards



▲ Figure 1-19 Received the 5th Public Construction Project Golden Quality Award organized by the Taoyuan City Government from Taoyuan City Mayor Wen-tsan Cheng.



▲ Figure 1-20 Awarded the 21st National Public Construction Project Golden Quality Award from by the Executive Yuan.



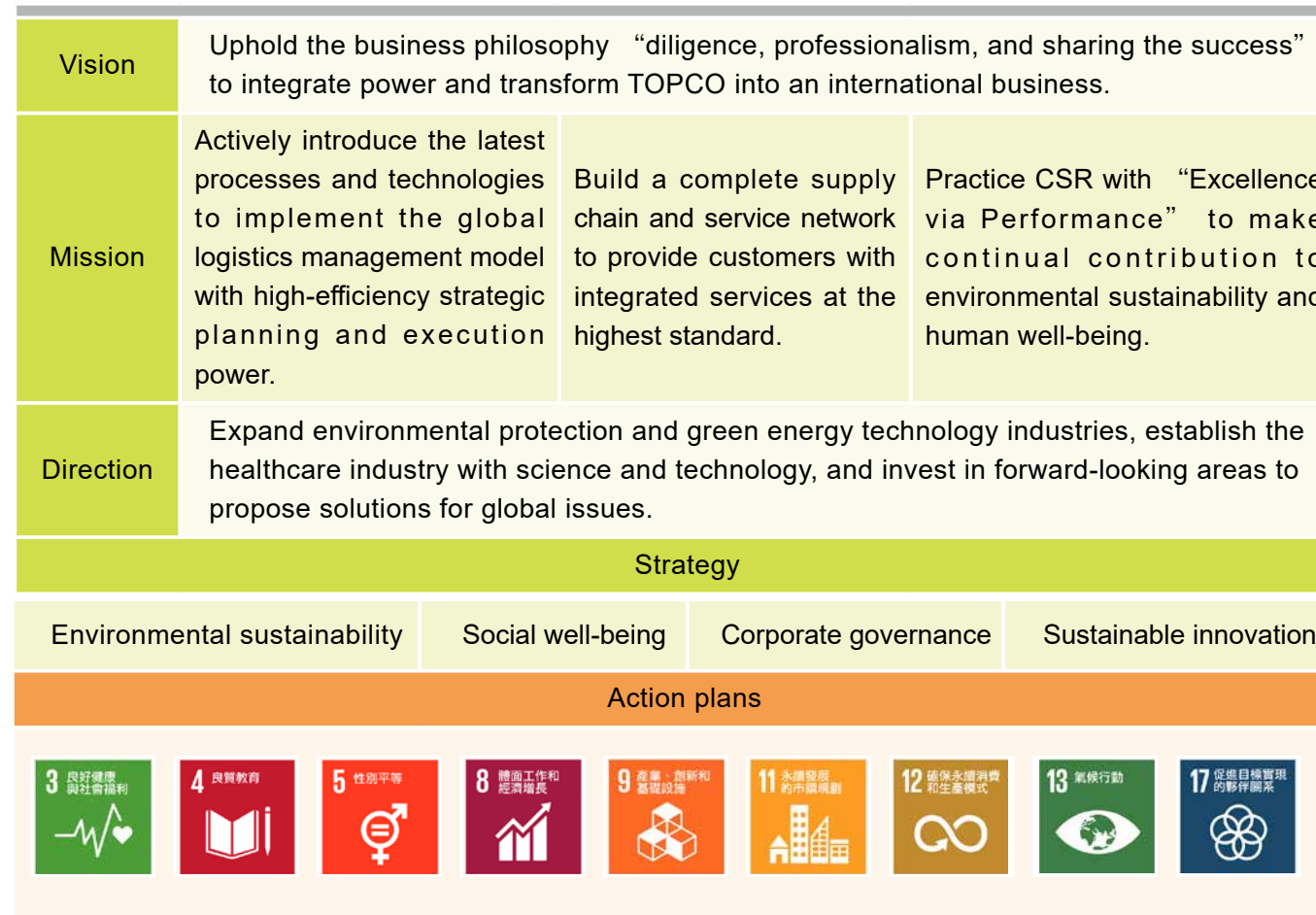
▲ Figure 1-21 Ayno Santé Premium Silver Perch Essence was awarded the 18th National Brand Yushan Award--Best Product.



▲ Figure 1-22 Ayno Santé Premium Silver Perch Essence was recognized by the Bronze Award of the National Biotechnology and Medical Care Quality Award and SNQ National Quality Mark.

1.4 TOPCO sustainable development strategic roadmap

Starting out from the core business capacity, we engage in CSR with innovative thinking and transform ESG concepts into business missions. Besides strengthening business resilience, we have also created new paths in business models to benefit people and ourselves in order to synergize profit for the group,



sustainable development, and environmental protection.

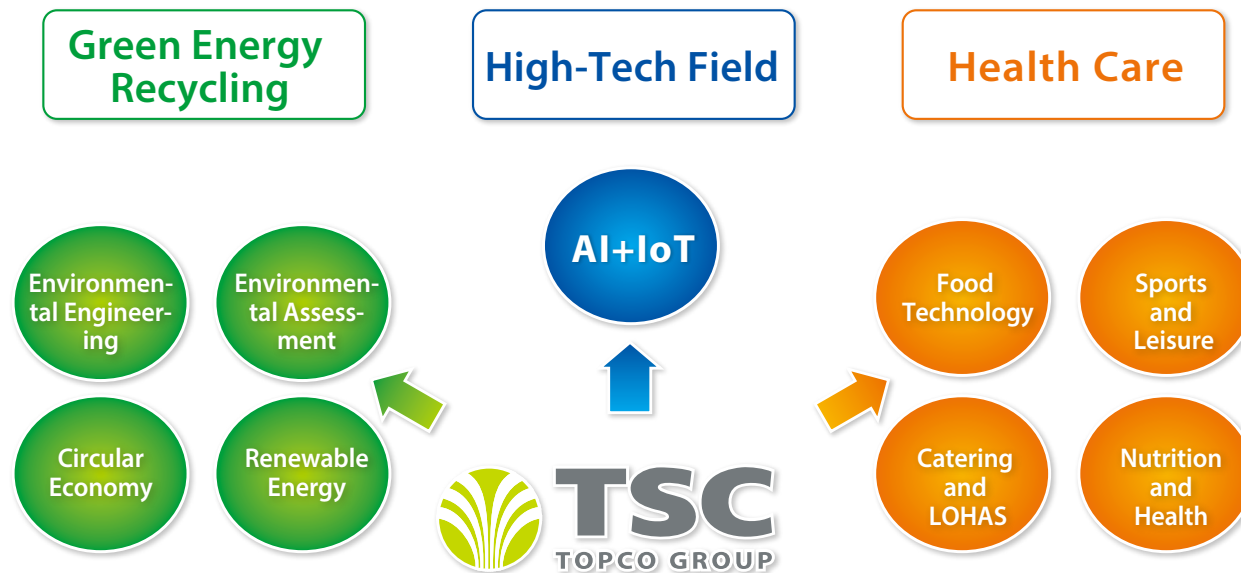
After TOPCO was established in 1990, we have since been maintaining high growth in both operations and profit. As a multifaceted supplier for high-tech industries, we always adhere to our core services while extending to new areas at the same time. In response to the future global trends of environmental protection, energy conservation, and carbon reduction, we uphold our CSR to actively develop the green energy business by integrating three core capabilities: technology R&D, engineering management, and system planning to focus on areas including industrial wastewater treatment, urban wastewater treatment, waste disposal, clean room construction, aircon engineering, and mechanical engineering and provide comprehensive services covering engineering, procurement, and construction (EPC), system processing unit installation and sales, and waste disposal and

▲ Figure 1-23 TOPCO sustainable development strategic roadmap (1-1)

recycling, aiming to practice “recycling,” “purification,” and “reengineering.” To develop the healthcare industry with science and technology, we placed huge investments in building a food safety system and promoted correct food education concepts to introduce to promise a future of sustainable health for the public and set a model for happy life. By combining group strengths and integrating innovative OEM technology, quality shopping space, science and technology, leisure, and food education, we expand the domestic and overseas markets through diversified marketing, shorten the gap between people and health, and thereby promote regional industrial revitalization and promote socioeconomic prosperity to set a model of quality for Taiwan’s food science industry, aiming to realize the “safety, freshness, and convenience” goals for food. To advance marine environmental education and life aesthetics and promote food safety education, we spent billions of dollars to build a diamond grade green-building




tourism factory. Inside the factory, there are high-tech, fun interaction, understanding marine dietary education, and DIY activities for visitors to understand safe food making processes. The factory also provides from farm to table experience. Ingredients are preserved with Japan’s latest food preservation technology Cells Alive System to ensure freshness and cooked with the exquisite culinary skills of check to present perfectly cooked dishes. To promote the total healthcare plan, healthy sports are introduced through a complete training model integrating “scientific analysis, professional training, and effective recovery.” As a promoter, we include sustainable development goals in all marketing and business activities and cleverly blend them to the daily life to advocate healthier dietary habits that are more beneficial to sustainable development.

In 2015 the United Nations (UN) announced 17 sustainable development goals (SDGs) as the guiding principles for short-, medium-, and long-term sustainable development. In terms of four macroscopic trends: environmental sustainability, social well-being, corporate governance, and sustainable innovation, we set our strategic goals for sustainable development as the guidelines for responsive action.



▲ Figure 1-24 TOPCO sustainable development strategic roadmap (1-2)

Table 1-11 TOPCO Strategic Goals for Sustainable Development

| | |  Short-Term Goals |  Medium-Term Goals |  Long-Term Goals |
|--|------------------------------|---|--|---|
| Focus of Sustainable Development Promotion | | Establish ESG committee and system Inventory ESG status and verify the development roadmap | Set goals and establish strategies based on the development roadmap Implement necessary management systems | Develop and integrate new business models Constantly introduce necessary management systems |
| Practice | Environmental sustainability | Establish the environmental policy based on the status of inventory of GHG emissions. | Participate in SBTi and establish reasonable carbon targets Implement the ISO 14001 environmental management system Implement the ISO 50001 energy management system | Assess and set carbon neutrality targets |
| | Social well-being | Set corporate social participation and medium- and long-term goals | Pass the certification of the Badge of Accredited Healthy Workplace | Implement the SROI assessment mechanism |
| | Corporate governance | Improve Board competence | Enhance ESG information disclosures | Promote business continuity management |
| | Sustainable innovation | Assess and disclose climate-related risks according to the TCFD recommendations and identify green industry requirements. | Integrate and position green energy technologies | Establish the 4R business model |

1.5 TOPCO's corresponding actions to SDGs

Besides job opportunities, we also create future opportunities for like-minded partners to demonstrate their talent. For employees extend happiness and the Company to ensure sustainable development, measures for employees to balance family life and work are introduced. These measures covering work, health, and family include a friendly system and support to create a workplace environment with positive support. To create a sound learning environment, we actively understand the current learning trends and employee needs, make the best use of learning resources and platforms, increase interaction with employees, and lift their learning motivation to improve their competitiveness.

We are also committed to promoting gender equality in employment and building a gender-friendly workplace to realize our commitment for female employees to demonstrate their biggest potential. We constantly enforce youth career empowerment through college/university talents recruitment and training to help promote "employment and economic growth." The TSC Thesis Award and Marketing Award are established to encourage outstanding talents to engage in innovation and R&D and enhance theory-practice connection between the industry and academia.

We also signed a memorandum of understanding (MOU) on Smart Culturing Technology and Development R&D Talent Cultivation with National Taiwan Ocean University (NTOU) to promote the development of marine biotechnology industry, enhance the industry's international competitiveness, and co-develop outstanding talents in marine culturing and food safety control.

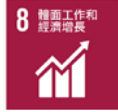





Strengthening sustainable economic growth: Our revenues increase annually. Besides distributing precision materials, components, and equipment of the semiconductor, LCD, and optoelectronics industries as an agent, we also engage in environmental engineering, solar and facility system engineering, water recycling, and inorganic calcium fluoride sludge recycling to focus on the promotion of the circular economy and green energy business and extend to daily life, food, health, and leisure industries in order to constantly expand the scale of operations through linking to various industries and integrating power. Whether practicing ESG or corresponding to SDGs, we promote environmental and social development through our core services to fulfill corporate social responsibility.



| Strategy | Action plans | Completed and ongoing | Medium- and long-term plans | Corresponding SDGs |
|------------------------------|---|---|--|--------------------|
| Environmental sustainability | <ol style="list-style-type: none"> Climate change and energy-saving effectiveness Safe and healthy working environment Career development and training Talent recruitment and retention | <ol style="list-style-type: none"> 1-1 Obtain ISO14064 Scope 1 and Scope 2 validation 2-1 For ECO Technical to pass ISO 45001:2018 occupational health and safety management system 2-2 For Anyo Museum to obtain EEWL 2-3 To pass Taiwan i Sports 2-4 Established a health consultation center / Employee EAP assistance 2-5 Set up a lactation room 2-6 Joined the "TALENT, in Taiwan" 3-1 TOPCO e-Academy - employee further education and diverse learning subsidies 4-1 Established incentives for (innovation) innovative products 4-2 Established a Labor-Management Committee (including a grievance mailbox) 4-3 Employee Welfare Committee - Comprehensive benefit system (New Year means, year-end meal, travel, health examinations) 4-4 Scholarships for employees' children | <ol style="list-style-type: none"> 1-2 For subsidiaries to obtain ISO14064 inventory 1-3 Promote ISO14001 environmental management system 1-4 Promote ISO 50001 energy management system 1-5 Join the SBTi and propose SBTi carbon reduction pathway (target) 1-6 Commitment / passing / signature of global initiatives (e.g., SBT, RE100, EV100, EP100, etc.) 2-7 To pass the certification of the Badge of Accredited Healthy Workplace of HPA 2-8 For Anyo Museum to attain the Environmental Education Venue certification | |
| Social wellbeing | <ol style="list-style-type: none"> Brand management Social engagement | <ol style="list-style-type: none"> 1-1 For Anyo Freshmart to attain the SNQ label 1-2 For Anyo Biotechnology to pass FSSC 22000 food safety management system certification 1-3 For Anyo Biotechnology to pass HACCP food safety control system certification 1-4 For TopChem Materials Corporation to pass IATF 16949 quality management validation 1-5 Awarded the Sports Activist Award 1-6 Image reveal from promoting sustainable development - CSR section of CommonWealth Magazine 2-1 Promoting sports with customers 2-2 Promoting young power - TSC Thesis Award, Marketing Award 2-3 Promoting cooperative education programs: Signed a memorandum of understanding (MOU) - Smart Culturing Technology and Development R&D Talent Cultivation with National Taiwan Ocean University (NTOU) 2-4 Promoting reading: Working with Global Views Magazine - to encourage reading 2-5 Encouraging employees to be involved in social engagement: Superb Volunteerism Club | <ol style="list-style-type: none"> 1-7 Anyo SDGs Concept Pavilion design 2-6 Donate Anyo Santé Premium Silver Perch Essence to encourage blood donation 2-7 Point-giving by Anyo' s members for charity 2-8. Implement the SROI assessment mechanism 2-9. Sign Industry-academic cooperation contract with NTOU | |

▲ Figure 1-25 Realization of UN SDGs



| Strategy | Action plans | Completed and ongoing | Medium- and long-term plans | Corresponding SDGs |
|------------------------------|---|--|--|---|
| Environmental sustainability | <ol style="list-style-type: none"> 1. Improve Board competence 2. Enhance ESG information disclosures 3. Integrity management 4. Supply chain sustainability management 5. Customer service and management 6. TCFD climate-related financial disclosure | <p>1-1 Formulated the Evaluation of the Board of Directors</p> <p>1-2 Established various functional committees: Corporate Governance Committee and Risk Management Committee - Contingency, Operating Risk, Financial Risk, Information Safety Risk Groups</p> <p>2-1 Sustainability Report (AFNOR-certified)</p> <p>2-2 Enhance and participate in various ESG ratings</p> <p>2-3 Become a TCFD initiative supporter</p> <p>3-1 Various financial information disclosure</p> <p>3-2 Business continuity plan disclosure</p> <p>4-1 Work with suppliers to promote:</p> <p>To include provisions related to corporate social responsibility in the contract</p> <p>4-2 For all suppliers to pass the ISO 14001 certification, and manufacturing processes and products to meet the EU' s Restriction of Hazardous Substances (RoHS) directive.</p> <p>4.3 Collaborate with upstream vendors to conduct audits</p> <p>5-1 Customer satisfaction survey</p> | <p>3-3 Taiwan Intellectual Property Management System (TIPS) or similar intellectual property management system validation</p> <p>6-1 TCFD risk and opportunity identification and evaluation, risk management / situational analysis / financial impact</p> |    |
| Social wellbeing | Green energy and recycling for sustainable development | <p>Industrial wastewater treatment technology</p> <p>Waste solvent recovery technology</p> <p>Sludge removal technology</p> | <p>Fishery and electricity symbiosis technology</p> <p>Solar power station</p> <p>Biogas power generation</p> |    |

▲ Figure 1-25 Realization of UN SDGs



Highlights 2021

II. Commitment on CSR realization

- ▶ Promoted annually to the **top 6–20%** of all listed companies at the 2021 Corporate Governance Evaluation.
- ▶ Established the ESG Promotion Committee to promote CSR and improve corporate governance.
- ▶ **Met with President Ing-Wen Tsai of the winners of the awards of distinction and excellence of the 14th (2021) TSC Thesis Award.**
- ▶ Donated over NT\$**3.52** million in 2021, including NT\$**2.47** million for industry–academia collaboration.
- ▶ Signed the MOU with NTOU to co-develop marine culturing and food safety control talents.
- ▶ Built multifunctional facilities for young and elderly people the sports center and organized senior workshops on **Senior Health Management: Community Disabilities Prevention and Delay Service Program** in coordination with the New Taipei City Government.
- ▶ Integrated group resources to give full support for hospitals on frontline epidemic control.
- ▶ Employees voluntarily formed the **Superb Volunteerism Club** to contribute to society with the group's united strength.
- ▶ Donated readers to children and youth in 19 elementary schools in Yilan, Changhua, Kaohsiung, and Pingtung to **support the Future Kids Charity Program** of Global Views Monthly.

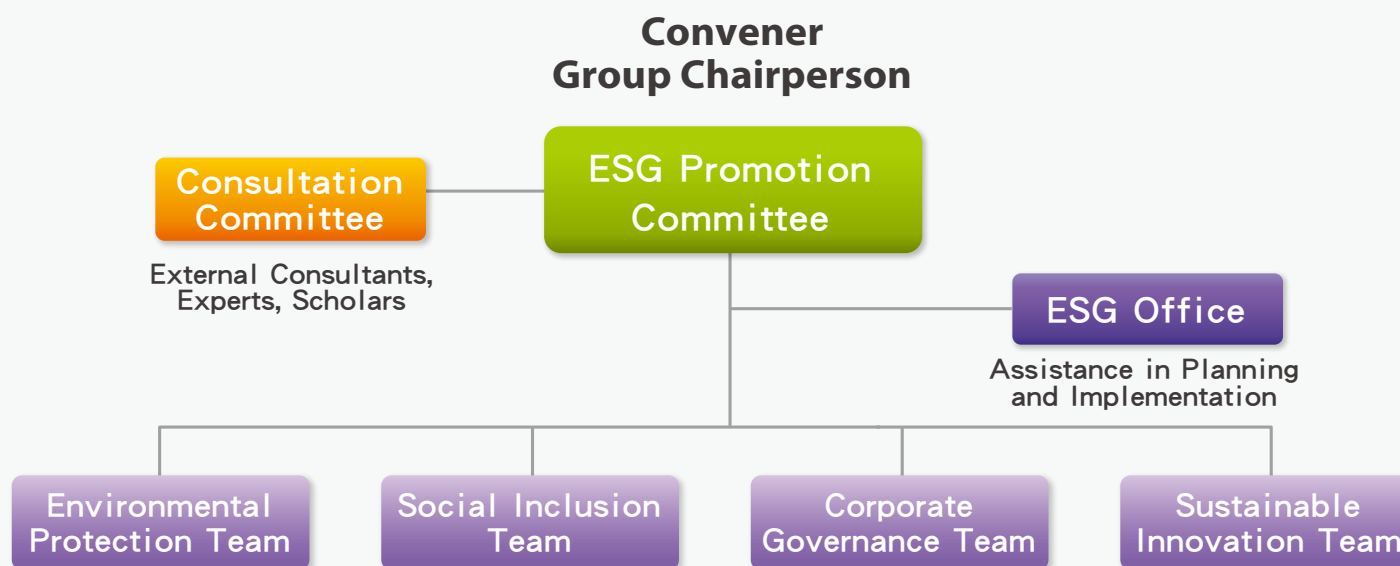
2.1 Establishing the ESG Promotion Committee

To fulfill CSR and keep up with the international trends, we actively address the stakeholder's concerns about ESG risk assessment and countermeasures in order to achieve sustainable operations, we have thus established the ESG Promotion Committee in accordance with the Company's Sustainable Development Best-Practice Principles in December 2021. The committee is chaired by the group chairperson, with senior officers as the conveners of respective strategic teams. The committee holds at least one meeting quarterly or extraordinary meetings as necessary. The CSO reports the committee status to the Board from time to time.

This committee is established to assist the Board in constantly promote

CSR and improve corporate governance in order to achieve sustainable operations. Its duties are as follows:

1. Set the direction and goals of CSR and sustainable development and draw up the relevant management approaches and specific implementation plans.
2. Communicate and implement tasks relating to ethical corporate management and risk management.
3. Follow up, review, and revise the status and effectiveness of CSR implementation.
4. Other matters assigned by the Board.

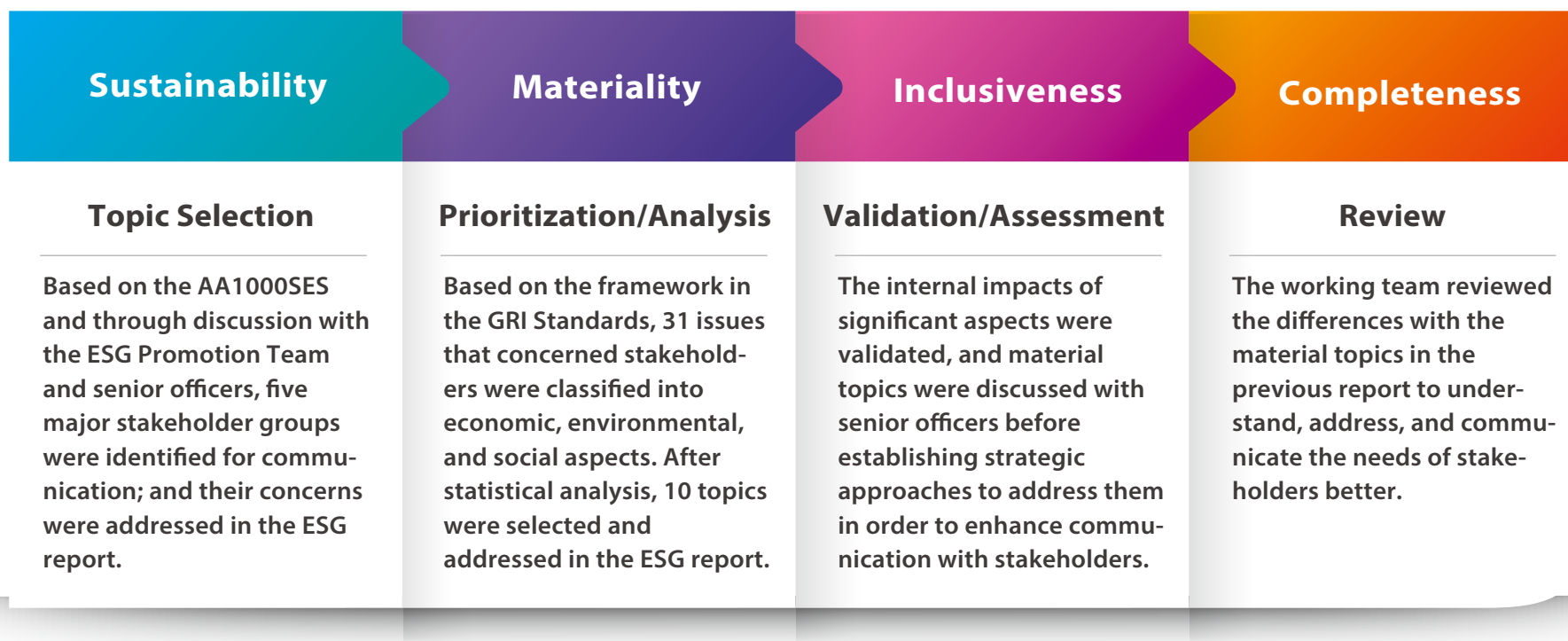


▲ Figure 2-1 ESG Promotion Committee – Organizational framework

2.2 Identifying stakeholder groups

At TOPCO, we value communication with stakeholders. Besides maintaining sound communication and interaction with stakeholders, we also identify, prioritize, validate, and review the management processes of material topics based on the principles of sustainability context, materiality, integrity, and inclusiveness as stated in the GRI Standards. The ESG

Promotion Committee convened a cross-department meeting, with the chairperson and CEO participating in the identification process. After frequent discussions of senior officers and unit supervisors, potential principal stakeholders for communication were identified. The methods and processes of identification are as follows:



▲ Figure 2-2 Methods and processes of stakeholder identification

2.3 Stakeholder communication and material issues

Personnel of each department discussed about the stakeholders involving in business activities, interaction, and exchange to determine the types and targets of stakeholders. Then, they assessed stakeholder groups in terms of the attributes of stakeholders as specified in AA 1000 SES: dependency, responsibility, influence, diverse perspectives, and tension. After the discussion between the ESG Promotion Team and senior officers, the following five stakeholder groups were identified: shareholders, customers, employees, suppliers, and external parties (the general public, the government, local communities, the media, and NGO academic units). To address the issues that concern stakeholders, we have established various communication mechanism to exactly address stakeholders with their expected information.

Process of materiality assessment

(1) Identification

By following the framework of GRI Standards, we assessed materiality in terms of three aspects: economic, environmental, and social. With online survey, we gathered a total of 31 issues that concern the 5 stakeholder groups: shareholders, customers, employees, suppliers, and external parties (the general public, the government, local communities, the media, and NGO academic units).

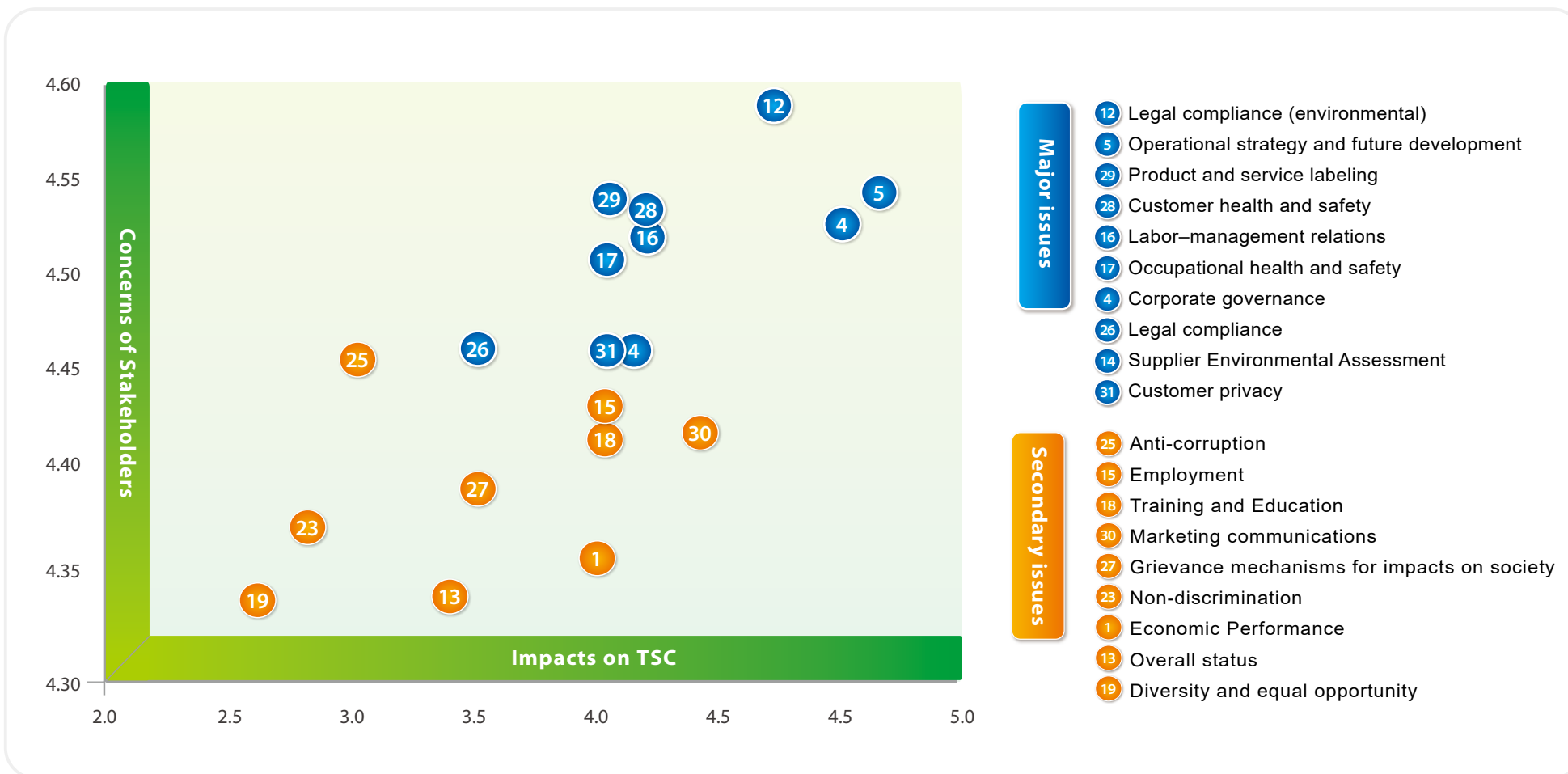
(2) Prioritization

To better understand the needs of stakeholders, their expectations on TOPCO, and the matters that concern them, we designed a questionnaire based on two constructs: the concerns about issues expressed by stakeholders and the significance of issues' economic, environmental, and social impacts. Stakeholders were surveyed online, and a total of 122 responses were collected. After cross screening, issues of external concerns and issues with internal impacts were selected and visualized in a matrix.



▲ Figure 2-3 Results of stakeholder identification






In this report, a total of 19 economic, environmental, and social issues were concluded. A process for identifying materials issues affecting sustainable development was established for the reference of CSR information disclosure in order to realize our commitment on sustainable operations.



▲ Figure 2-4 Matrix of material issues to stakeholders

Fulfilling the expectations of stakeholders is the important goal of our CSR policy. We communicated and interacted with stakeholders through different ways. These communication and methods and channels are as follows:




Table 2-1 Issues Concerning Stakeholders and Results of Stakeholder Engagement

| Stakeholder | Concerned Issue | Communication Channel | Communication Frequency | Response/Engagement Result |
|---|---|---|-------------------------|--|
|  Shareholders | <ul style="list-style-type: none"> Operational strategy and future development Corporate governance Legal compliance: environmental Supplier environmental assessment | <ul style="list-style-type: none"> Annual general meeting of shareholders (AGM) Periodic publishing of financial statements/annual report MOPS Corporate website | Annually/Quarterly | <ul style="list-style-type: none"> Board meetings: 8 AGM: 1 Investor conferences: 2 Revenue reports: 14 times Publishing material information: 21 times |
|  Customers | <ul style="list-style-type: none"> Legal compliance (environmental) Product and service labeling Customer health and safety Customer privacy | <ul style="list-style-type: none"> Customer satisfaction Business visit | Annually/irregularly | <ul style="list-style-type: none"> Implementation of the cloud CRM system Customer satisfaction score: 8.9 Customer complaints: 37, 26% less than last year. Sanctions or fines for violation of laws or regulations: 0 |
|  Employees | <ul style="list-style-type: none"> Labor–management relations Occupational health and safety | <ul style="list-style-type: none"> Employee Welfare Committee (EWC) Employee complaint box | Irregularly | <ul style="list-style-type: none"> Labor–management meetings: 4 EWC meetings: 6 In-house consultation by traditional medicine and Western medicine physicians: 34 times Complaints from various channels: 0 |
|  Suppliers | <ul style="list-style-type: none"> Legal compliance (environmental) Supplier environmental assessment | <ul style="list-style-type: none"> Periodic supplier evaluation Periodic supplier meetings | Annually | <ul style="list-style-type: none"> Introduction of the Joint CSR Declaration Inclusion of the Human Rights Assessment 2021 response rate: 93.5% Onsite audit and communication: 6 suppliers |
|  External parties (government, media, NGO academic units) | <ul style="list-style-type: none"> Operational strategy and future development Corporate governance Customer health and safety Legal compliance (environmental) | <ul style="list-style-type: none"> Periodic regulatory audits Promoted with the relevant systems Corporate website Periodic press release Industry–academia exchange | Irregularly | <ul style="list-style-type: none"> ESG report Corporate press room: 35 releases Industry–academia collaboration contract: 1 Group chairperson column Sanctions or fines for violation of laws or regulations: 0 |

(3) Validation

After identifying the material issues, we further verified the internal and external impacts of material aspects on the organization and disclose them in this report in terms of their scope, boundaries, and time. We also discussed material issues with senior officers and established strategic approaches and countermeasures to strengthen communication with stakeholders.




Table 2-2 Strategic Approaches and Countermeasures Corresponding to Material Issues

| Aspect | Material Issue | Strategic Approach | Countermeasure |
|--|--|---|--|
|  Economic | <ul style="list-style-type: none"> Operational strategy and future development Corporate governance | <ul style="list-style-type: none"> Draw up long-term strategic goals Enhance information disclosures | <ul style="list-style-type: none"> Invest more resources in technology innovation, quality improvement, and production cost reduction Integrate sales and product information and strengthen the development in mainland China and overseas. Enhance business continuity management (BCM) to strengthen the resilience of the business continuity plan (BCP). Implement the TCFD framework to enhance climate governance. Establish the ESG Promotion Committee to further sustainability management. |
|  Environmental | <ul style="list-style-type: none"> Legal compliance: environmental Supplier environmental assessment Product and service labeling | <ul style="list-style-type: none"> Deepen customer and supplier relationships Engage in the R&D and promotion of environmental protection | <ul style="list-style-type: none"> Periodic review and proactive follow-up of legal and regulatory changes. Strengthen the green supply chain and enhance supplier audit and management. Implement the New Product (Supplier) & Transaction Change Evaluation Sheet. Sign the Joint CSR Declaration with suppliers. Conduct periodic internal audits, standardize operating procedures, and enforce asset information disclosure. |
|  Social | <ul style="list-style-type: none"> Customer health and safety Labor-management relations Occupational health and safety Legal compliance Customer privacy | <ul style="list-style-type: none"> Enforce legal compliance and product responsibility. Deepen customer and supplier relationships. Create a friendly and happy workplace environment. Establish the customer personal data protection mechanism. | <ul style="list-style-type: none"> Provide communication and grievance channels for employees and proactively optimize a friendly workplace environment. Establish the mentor mechanism to help new employees to quickly fuse with the company. Provide employees with benefits including employee travel, health checkup, breakfast and lunch allowances, and birth allowance. Build unfettered internal communication channels and establish the dedicated sexual harassment grievance box and employee communication box. Add the employee assistance program (EPA) to provide care and assistance. Enhance knowledge management to improve employee competence. Encourage employees to exercise. Enforce the OH&S policy Ensure open and transparent operational information and legal compliance. Sign the non-disclosure agreement with customers/suppliers and maintain the security of R&D collaboration information of customers/suppliers. |

(4) Review

The working team reviewed the differences of material issues in the previous report, improved the understanding of stakeholder needs, and addressed and communicated such needs. The working team reviewed the report after completion, included the compilation results as the important reference for the next-year report, and ensured that the issues concerning stakeholders were fully disclosed with correct and appropriate information.

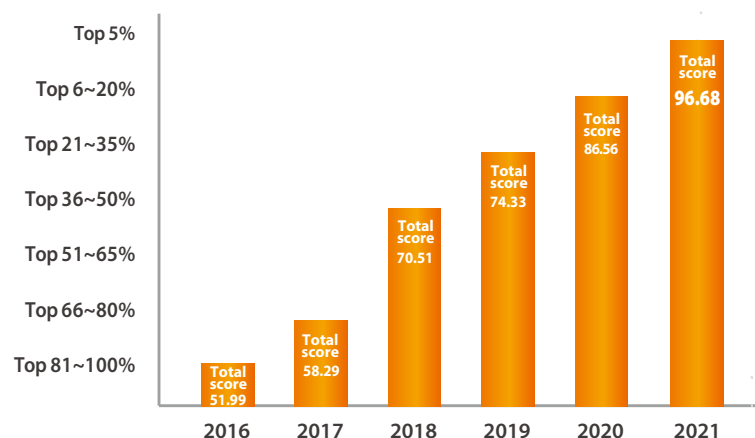
Table 2-3 Material Issue Identification Table

| Aspect | Material Issue | Indicator | Employees | Shareholders | Customers | Suppliers | External | Corresponding Section |
|--|---|-------------------------------------|-----------|--------------|-----------|-----------|----------|---|
|  Economic | Operational strategy and future development | GRI 201-1 | | ■ | | | ■ | • 1.1 Current status and development |
| | Corporate governance | GRI 102-21 | | ■ | | | ■ | • 1.1 Current status and development • 2.4 Commitment on CSR realization |
|  Environmental | Legal compliance: environmental | GRI 307 | | ■ | ■ | ■ | | • 3.1 Compliance with international quality management standards • 3.2 Promotion of supplier collaboration and management |
| | Supplier environmental assessment | GRI 308 | | ■ | | ■ | | • 3.2 Promotion of supplier collaboration and management |
| | Product and service labeling | GRI 417 | | | ■ | | | • 3.3 Strengthening customer service |
|  Social | Customer health and safety | GRI 417 | | | ■ | | ■ | • 3.3 Strengthening customer service |
| | Labor-management relations | GRI 401-1 GRI 401-2 GRI 401-3 | ■ | | | | | • 4.1 Employee structure and talents recruitment • 4.4 Salary and benefits |
| | Occupational health and safety | GRI 403-2 | ■ | | | | | • and talents recruitment • 4.2 Promoting the development of knowledge management capability and diversifying training and education • 4.3 Transparent and impartial performance evaluation |
| | Legal compliance | GRI 419-1 | | ■ | | | ■ | • 3.1 Compliance with international quality management standards • 3.2 Promotion of supplier collaboration and management |
| | Customer privacy | GRI 418 | | | ■ | | | • 3.3 Strengthening customer service • 3.4 Customer satisfaction survey and customer complaint handling |

2.4 Commitment on CSR realization

We actively review and implement corporate social responsibility and integrate sustainable development with routine operations in order to correspond to the sustainable development trend and make commitment for the sustainable development of the company and society. At the 2021 Corporate Governance Evaluation of the FSC, we were ranked at the top 6–20% of all listed companies at the, and our ranking is promoting every year.

For employees to behave in conformity with the ethical standard and stakeholders to better understand our ethical standard, we established the Code of Ethical Conduct in 2015 as the dependable guidance of employees and the guiding principle of the daily decision-making and action of employees. Additionally, we periodically publicize the Code on EIP as the basic code of conduct for employees to interact with customers, business partners, and shareholders. We also



▲ Figure 2-5 Ranked top 6–20% of all listed companies at the Corporate Governance Evaluation.











▲ Figure 2-6 TOPCO visions and missions

assign mentors to new employees to help new employees understand the Company's culture and code of ethical conduct to ensure that all business activities of the Company comply with the social norms and standards related to legal, environmental, and safety aspects.

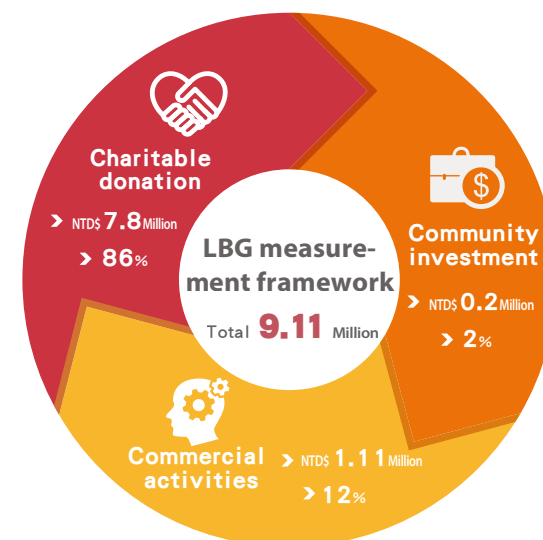
We offer high-quality and safe products and believe that talents are the Company's cornerstone. Besides maintaining the rights and interests of employees, we also ensure that suppliers must respect their employees, adopt environmental-responsible manufacturing processes, and provide safe work conditions and benefits. We also care about and ensure the health and safety of suppliers' employees and regulatory compliance of the workplace environment to constantly improve the social and environmental responsibilities of the supply chain and proactively capture the risks and opportunities of environmental impacts in order to keep going as an eco-friendly business.

Besides pursuing own sustainable operations, we also join associations related to our scope of services or support the associations of other industries or non-profit organizations (NPOs) to enhance information exchange among industries or with other industries to promote connections among industries. We have participated in the following associations: Taiwan Semiconductor Industry Association, Taipei Electronic Components Suppliers' Association, Taiwan Electronic Equipment Industry Association, Taiwan Alliance for Sustainable Supply, Chinese Society for Management of Technology, Taiwan Electrical Contractors Association, Taiwan Association for Hydrogen Energy and Fuel Cell, Taiwan CIO Association, and AmCham Taiwan, Task Force on Climate-related Financial Disclosures (TCFD), Science Based Target initiative (SBTi).

TOPCO CSR policy and commitment

-  Draw up the CSR Declaration.
-  Conduct all business activities in conformity to the social norms and standards related to legal, environmental, and safety aspects.
-  Ensure business information transparency, improve operational performance, and maintain the rights and interests of shareholders.
-  Emphasize corporate governance and enforce internal audits and internal control.
-  Provide a safe and healthy workplace environment and enforce cultivation and development of professional competencies.
-  Enhance social and environmental responsibilities of the supply chain through partnership with customers and suppliers.
-  Enforce energy conservation and carbon reduction, build energy-efficient central control systems, and digitize paperwork.
-  Care for and repay society, participate in social welfare, and sponsor talents cultivation of industries.

LBG measurement framework



The input and output of charitable events

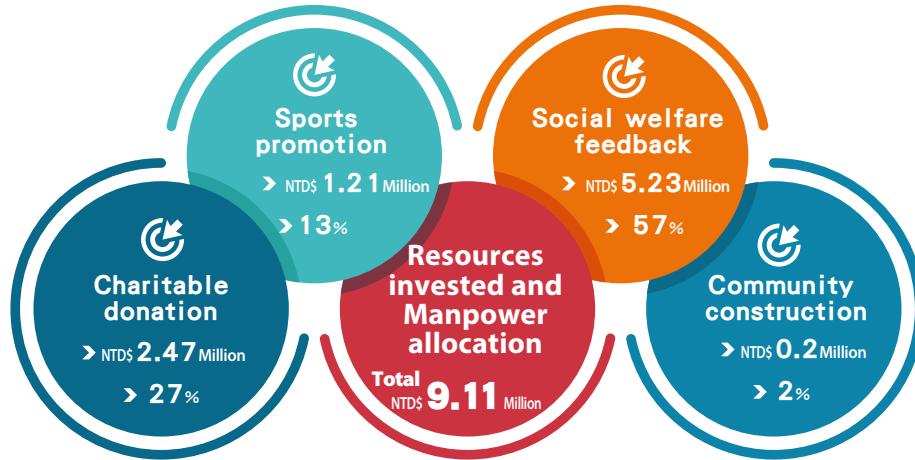
In order to continuously and effectively manage the input and output of social participation resources, we will use the systematic analysis, evaluation and quantification of "social input and output benefits" guided by LBG (London Benchmarking Group) in 2021. It is expected that the efficiency of resource allocation for social participation in the future will be improved, and the plan will continue to develop. TOPCO takes "Industry-academia collaboration", "Social welfare feedback", "Community Construction" and "Sports promotion" as the four main axes of social participation in practice. According to the LBG measurement framework, the three motives for promoting social participation contribution "charitable donation", "community investment" and "commercial activities" carry out social participation contribution development and evaluation.

(Because the first year of introduction, the statistics of management costs are not complete, so the investment records of degrees do not include management costs).

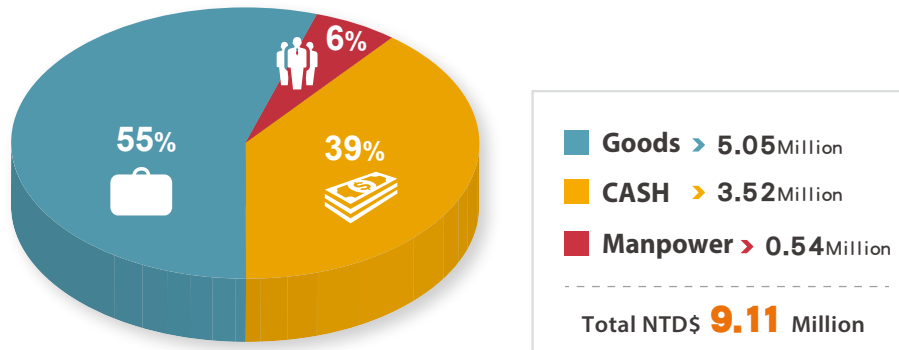
Resources invested and Manpower allocation



The four main axes of social participation in practice



The four main axes of social participation in practice



(Because the first year of introduction, the statistics of management costs are not complete, so the investment records of degrees do not include management costs))

2.4.1 Encouraging innovative thinking through industry–academia collaboration

We proactively undertake CSR and voluntarily engage in creation and sharing. Hence, we are devoted to R&D and innovation, academic development, and industry–academia alliances in order to broaden the international horizons of the next generation, encourage outstanding students and innovative research, strengthen the connections between industrial practice of academic theories, stimulate industrial reforms and innovation, and enhance industry competitiveness.

In 2021 we donated over NT\$3.52 million to organizations such as the Taiwan Management Institute, Extension Culture and Education Foundation, and Friends of the Police Association to encourage R&D, talents cultivation, and culture and education development in order to enhance Taiwan's global competitiveness. NT\$2.47 million of the sums was spent on industry–academia collaboration to cultivate excellent talents in academic research, innovative branding, and marketing planning.

Signed the MOU with NTOU to co-develop marine culturing and food safety control talents.

Eyeing the R&D of culturing technology and development of professional talents, we hope to strengthen the industry-academia tie through collaboration between both sides. Besides facilitating manufacturers to capture the outcomes of the latest academic research for creating business opportunities, industry-academia collaboration also enables students to receive more industry resources to support academic research in order to achieve win-win for both sides and promote the positive development of industries.



▲ Figure 2-7 Signed contracts with NTOU to deploy the healthcare industry.

TSC Thesis Award

Recognizing that human resources are the basics of business competitiveness, and quality talents are the cornerstone for business growth, we established the TSC Thesis Award in 2008 as a platform for effective industry-academia exchange, hoping to channel Taiwan's management research to meet the industry's requirements in order to cultivate business management talents that can solve problems in the field. In response to the rapid changes in industry, the TSC Thesis Award also adjusts the competition topics to keep up with the times to ensure that theses and dissertations can better meet the needs in the field and provide businesses with operation and management solutions.



▲ Figure 2-8 President Ing-Wen Tsai met the winners of the 2021 TSC Thesis Award.

To ensure the principles of rigor, professionalism, fairness, and impartiality, theses and dissertations of the TSC Thesis Award are reviewed by means of double-blind review and avoidance of conflicts of interest. With three reviews at three levels, i.e. preliminary, semi-final, and final reviews, the TSC Thesis Award has become the most authoritative and best-known thesis and dissertation competition in Taiwan, being praised as the “Oscar in Management.”

In 2021, a total of 936 theses and dissertations from 76 universities run for the Award. There were also 60 foreign students from 13 countries and regions, including Germany, Czech Republic, Japan, Turkey, Turkmenistan, Malaysia,

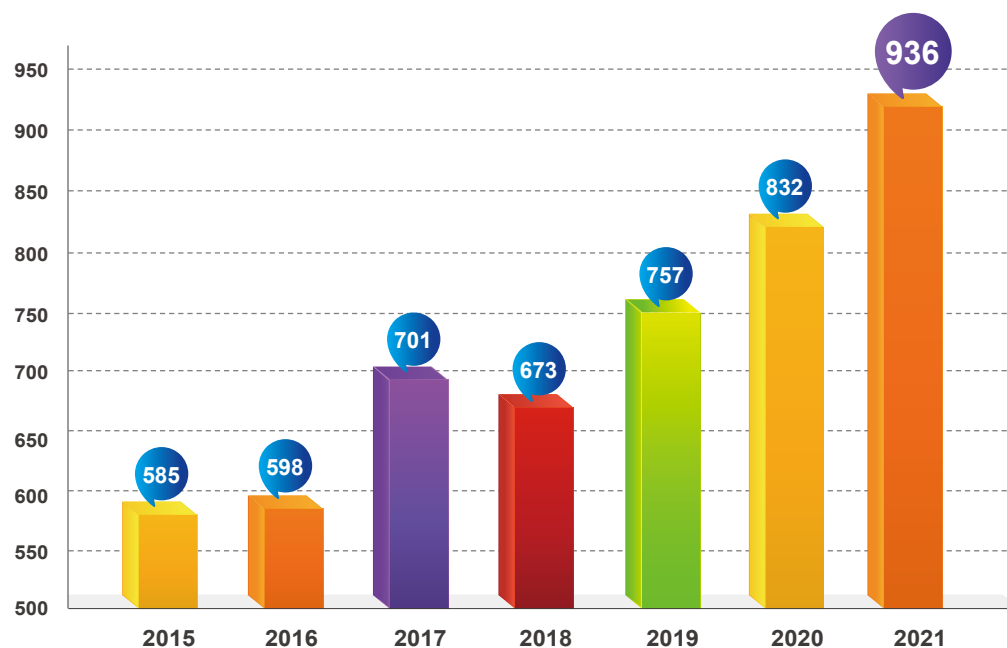
Indonesia, Vietnam, India, Haiti, Mongolia, mainland China, and Hong Kong participating in the 14th TSC Thesis Award. A total of 113 works was selected after stringent reviews at 4 levels. To honor all award winners, ROC President Ing-Wen Tsai met with the winners of the distinction and excellence awards in person on December 23.

TSC Marketing Symposium

In 2016 we organized the TSC Marketing Symposium for the first time for college and university students to demonstrate their marketing ideas and connect practical needs with team creativity through this marketing plan competition in order to solve the actual problems of businesses. In 2021, a total of 122 student teams from 47 colleges and universities participated in the 6th TSC Marketing Symposium. A total of 15 teams were selected for the final to run for the Best Marketing Planning Award.

International Journal of Commerce and Strategy

We sponsor the Taiwan Management Institute (TMI) to publish the International Journal of Commerce and Strategy (IJCS) since 2009 as an exchange platform for researchers and scholars of business management. Besides being rated as a tier 3 journal by the THCI Core and TSSCI Core, the Journal has applied for listing on Ei Compendex and Scopus to become an important international journal.



▲ Figure 2-9 Number of entries during 2015-2021

Fund sponsoring

In 2021 we donated over NT\$2.47 million to organizations such as the Taipei Municipal Athletics Federation Baseball Association, General Chamber of Commerce of the Republic of China, and Chinese Society for Management of Technology to encourage R&D, talents cultivation, and industrial development in order to enhance Taiwan's global competitiveness. (N.B. Due to the pandemic, the TSC Thesis Award presentation was held online, and the expense was thus reduced.).

Table 2-4 Investments in Industry–academia Collaboration in Last 3 Years

| Year | 2019 | 2020 | 2021 |
|--|------------------------------|-----------------------------|-----------------------------|
| Donation for TSC Thesis Award/ Scholarships | NT\$2.73 million | NT\$3.3 million | NT\$1.27 million |
| Donation for TSC Marketing Symposium | NT\$0.957 million | NT\$0.61 million | NT\$0.68 million |
| Donation for Extension Culture and Education Foundation and IJCS | NT\$1.8 million | NT\$1.3 million | NT\$0.52 million |
| Total investments in industry–academia collaboration | NT\$5.487 million | NT\$5.21 million | NT\$2.47 million |

2.4.2 Providing total solutions with the circular economy

To resolve the resource depletion problem and lower the impact from environmental pollution, we enforce the “symbiosis with Earth” business philosophy to actively engage in green industry, propose comprehensive carbon reduction, energy conservation, and anti-warming programs, and establish environmental countermeasures and energy mechanisms for sustainable development in order to create new opportunities for Earth.

Our management team is deeply involved in the wastewater treatment for high-tech industries. Subsidiary ECO Technical Services Co., Ltd. was formerly a TOPCO business unit and became a wholly owned subsidiary in 2008 to specialize in wastewater treatment, wastewater reclamation, process waste liquid recovery, pure water treatment, and solid waste transportation and recycling for reuse. In 2014 we purchased Taiwan's first zero-discharge recovery system for TF-LCD panel plant and completed a many public projects in Taiwan, including the equipment renewal project of Bali Sewage Treatment Plant, Fenqihu contact bed aeration bed purification project in Chiayi, and Keelung Harbor water quality improvement project. In 2019 we were awarded the 1st Public Works Quality Award of the Tainan City Government.

The Wenqing Water Park, Taiwan's most beautiful water recycling center, in Taoyuan built by ECO Technical Services was awarded the Best Design Category of the FIABCI-Taiwan Real Estate Excellence Awards 2020, the Public Building Landscaping Category of Yuan Ye Awards 2021, the Healthy City Award-Resilience and Innovation Award of the 13th Taiwan Healthy and Age-Friendly City Awards, and the Design Award and Construction Award in the Facility Category of the 5th Public Construction Project Golden Quality Award, and the Class II Design Excellence and Construction Excellence in the Facility Category of the Public Construction Golden Quality Award of the Executive Yuan.

2.4.3 Cultivating base-level baseball talents as a sports promoter

In response to the government baseball revitalization plan, we formed a first division baseball team in 2011 to cultivate baseball talents for Taiwan, constantly organize international baseball exchange, and introduce the scientific MLB baseball training of the USA. Over the years, we have constantly organized Taiwanese-Japanese baseball exchange and offered free admissions to the public to promote baseball watching and development in Taiwan. In 2014 we began to organize the little falcon baseball camp to develop little baseball players for the country and encourage children to develop sports habits and learn sportsmanship.

In addition to forming a first division baseball team, we sponsored and implemented two sessions of strength and conditioning training camp for the baseball team of Taitung County Beinan Junior High School in October 2021 and January 2022. By introducing the sports test, we help players to systematically develop strength and condition and receive specific training in order to improve their basic baseball skills. The overall training value was up to NT\$100,000.



▲ Figure 2-10 Sponsoring and training base-level baseball players with scientific training.

2.4.4 Building multifunctional facilities for young and elderly people

Commissioned to operate the Taipei University Sports Center, we invested over 10 million NTD to purchase hardware and software equipment for the center to build a quality sports environment at affordable prices. We also promote industry-academia collaboration to provide internship and certificate examination guidance.

The statistics on the demographic changes in Sanxia and Yingge districts show that the local ageing population has been increasing, intensifying the concerns about delaying disability and dementia. Besides providing services for the elderly people in Sanxia, Yingge, and Shulin districts under the “(Senior) Sports University City” project organized by the New Taipei City Department of Health for two consecutive years, we also organize various health, sports, and spiritual talks by integrating government and enterprise resources to build a senior-friendly sports space. About 1,329 people use it in 2021.



▲ Figure 2-11 Building sports facilities for young and elderly people

Free Inbody body composition analysis

We have equipped the Taipei University Sports Center operated on commission with the latest medical grade Inbody 770 Body Composition Analyzer to provide body composition information in detail, including body fat rate, muscle mass, and basic metabolism rate. We have also sponsored over 700 academic and non-academic staff of the Taipei University to receive the free Inbody test.

Sponsoring school sports teams with professional equipment training

We sponsored the men's volleyball, women's volleyball, and archery school teams of National Taipei University with the range of notion exercise, offered them professional sports training, and built a perfect training venues, environments, measures, and teams for the sports circle to become the important support of athletes. The women's volleyball team of National Taipei University won the third place, grade 2, at the 2020 University Volleyball League. Over 100 hours of training in total.



▲ Figure 2-12 Sponsoring school sports teams with professional training

Sponsoring sports events to encourage sports

To support the Run to Fly, a traditional classic marathon event of National Taipei University, and encourage sports, we sponsored the Run to Fly organized in March 2021. All 2,500 participants could redeem one free ticket for the Fitness Center or Swimming Pool and Inbody Test at the Taipei University Sports Center with their bibs.

Additionally, we also sponsored the New Taipei City Fubon International U18 Baseball Invitational Tournament with corporate resources in December 2021. Our professional sports training brand XPORTS sponsored Ayno Santé Premium Silver Perch Essence and energy jelly drinks valued nearly NT\$750,000 for 400 participants to refill their energy.



▲ Figure 2-13 Sponsoring the Run to Fly



▲ Figure 2-14 Sponsoring the New Taipei City Fubon International U18 Baseball Invitational Tournament.

2.4.5 Repaying society through charitable activities across Taiwan

Adhering to the “repaying” spirit, we emphasize “social participation and local repayment.” Superb Volunteerism Club, our employee’s volunteerism team, participated in the volunteerism activities organized by organizations such as Spring Sunshine Center for Intellectual Development to share and spread fraternity. We are also eager to participate in and support emergency reliefs for victims of typhoons and earthquakes to demonstrate humanitarian concerns and provide professional technology to fully support the emergency needs of customers to help them recover production as quickly as possible.

In 2021 we supported the Future Kids Charity Program of Global Views Monthly by donating magazines to children and youth in remote townships for children at different ages can access the latest children and youth readers each month. We also followed up and recorded the

reading and learning status of students from schools in order to reduce the time difference in information based on the children’s needs in order to pave way for children with books and create unlimited possibilities for them. This program has been promoted to 19 elementary schools in Yilan, Changhua, Kaohsiung, and Pingtung.

In April 2021, Anyo Museum, our subsidiary, co-organized the Love in Art, See the Star arts exhibition and charity sale with the Autism Society of Yilan County to support World Autism Awareness Day sanctioned by the United Nations. Although children with autism may not be able to properly express themselves like ordinary children, with many ideas in mind, they wish to ask the public to know and understand more about autism and support and help them more through this arts exhibition.

When the government raised the pandemic alert to level 3 in May 2021, we integrated the group’s resources to give full support to hospitals engaging in frontline epidemic control. On May 28, we began to supply 200 sets of



▲ Figure 2-15 Readear donation under the Future Kids Charity Program.



▲ Figure 2-16 Anyo Museum held the arts exhibition for the public to understand more about children with autism.



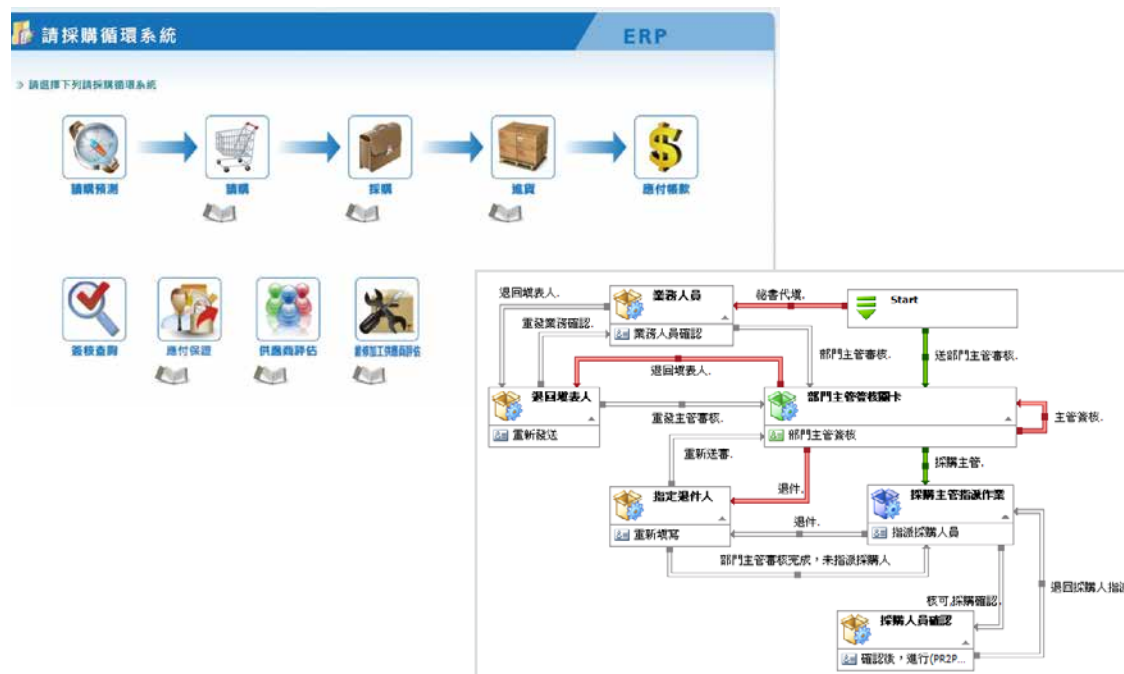
silver perch essence and seafood porridge every day to the medical and nursing personnel of National Taiwan University Hospital and Taipei Veterans General Hospital. Additionally, Anyo Museum tourism plant located in Yilan also supplied 100 packs of silver perch essence each day to Poh-Ai Hospital, Yilan Branch of NYCU Hospital, and Saint Mary's Hospital in Yilan to support medical and nursing personnel.



▲ Figure 2-17 Support for medical and nursing personnel from TOPCO.

2.4.6 Environmental protection for sustainable development

We practice energy conservation and carbon reduction, build the energy-efficient central control system, promote the energy conservation management system, digitize paperwork, reduce the consumption of office consumables, and use energy-efficient lighting fixtures.



▲ Figure 2-18 Flowchart of paperwork digitization

Highlights
2021

III. Integrity and Professional Services

- ▶ In 2021, the overall score of customer satisfaction was **8.90**, the score of personnel service satisfaction was **9.15** (out of 10). Over **87%** of customers satisfied more with our services than that of other suppliers.
- ▶ Signed the **CSR Declaration with suppliers** and enhanced onsite supplier audits.
- ▶ Invited important suppliers to abide by the Code of Conduct of the **Responsible Business Alliance (RBA)**.
- ▶ Insisted that all suppliers must respect workers and include **Human Rights Assessment** in new supplier selection. Requested suppliers to respect employee human rights in accordance with international standards, such as UDHR, SAI, and ETI, for employees to work in a friendly workplace environment without worries.
- ▶ Implemented the **cloud CRM system** to capture important customer information at all times.

Besides offering multifaceted integrated services for high-tech industries such as semiconductor manufacturing and optoelectronics, we also uphold professional operations and introduce the operational strategies for new products, technologies, and services to develop materials and equipment for semiconductor and optoelectronics, electronics materials, pre-owned equipment system integration, equipment maintenance and repair, part and component investment, and other specialties to earn trust and recognition from the industry and customers.

As an agent, we distribute the quality semiconductor and advanced materials from Shin-Etsu, a leading Japanese manufacturing group to become the first-choice partner of customers. We also established joint venture Topco Quartz products Co., Ltd. with Shin-Etsu Quartz Products Co., Ltd. of Japan. In 1995, we further established Shin-Etsu Opto-Electronic Co., Ltd. and Shin-Etsu Handotai Taiwan Co. Ltd. to steadily supply quality semiconductor and optoelectronic materials to world-leading domestic semiconductor manufacturers such as TSMC, UMC, PSMC, and Nanya to help them enhance process yield rate and reduce production costs. We also collaborated with the R&D team of customers to co-develop optimal products to enhance production efficiency in order to extend the overall service chain. Over the years, our efforts have earned praise and recognition from global customers.



▲ Figure 3- 1 Suppliers logos

3.1 Quality commitment for products and services with international quality management

We passed the certification of the ISO 9001 quality management system in 2009. To conform with the latest international quality management standards and ensure the provision of products and services in conformity to customer requirements, we implemented the version change to ISO 9001:2015 during 2017–2018 and successfully passed certification at the end of 2018. In 2018, we passed the triennial re-verification of ISO 9001 and obtained the 3-year certificate. In 2019, we successfully extended certification to our major subsidiary Topco Scientific (Shanghai) Co., Ltd. In the future, we will continue to expand the scope of ISO 9001 certification to all overseas TOPCO locations for a total upgrade of product and service quality.



▲ Figure 3-2 Version change certificate of ISO 9001:2015.Evaluation.



▲ Figure 3-3 ISO 9001:2015 certificate of Topco Scientific (Shanghai) Co., Ltd.

To meet the requirements of customers in the automotive industry and our own expectation for higher quality, we and subsidiary TopChem Materials Corporation challenged the IATF 16949 certification. The project was kicked off in 2019H2, the preparation and application were made in 2020, the actual certification took place in January 2021, and we obtained the certificate in 2021Q2.



▲ Figure 3-4 We and subsidiary TopChem Materials Corporation passed IATF 16949 certification.

3.2 Promotion of supplier collaboration and management




As a multifaceted agent of high-tech materials and equipment, our scope of services covers semiconductor materials, optoelectronic materials and equipment, and electronic materials. In 2021, we maintained transactions with amounts over NT\$1 million with about 83 suppliers.

Starting out with value creation, we created service quality as expected by customers with stable quality, punctual delivery, quick service, and stringent supplier management through supply chain management. We maintain close collaboration with suppliers to achieve mutual growth, which is an essential part of our sustainable operations.

3.2.1 Important ESG partners

Currently, all three major suppliers uphold CSR and actively engage in the relevant actions. All products we distribute comply with the relevant regulations, and conflict products are banned. We also request suppliers to comply with these principles to become our important ESG partners.

Table 3-1 ESG actions of 3 major suppliers

| Supplier | CSR-related actions |
|--|--|
| Shin-Etsu Chemical Co., Ltd.  | <p>Shin-Etsu Chemical has passed the certification of the ISO 14001 environmental management system and is dedicated to environmental protection and chemical substance management. It has also unfolded the Responsible Care activities under its environmental and safety self-improvement program.</p> <p>Shin-Etsu Chemical has achieved environmental protection, including zero pollution, reduction of annual energy consumption by 1% to reduce GHG emissions, reduction of waste production, reduction of pollutant emissions, and reduction of annual water consumption by 1%.</p> |
| NAMICS CORPORATION  | <p>NAMICS has passed the certification of the ISO 14001 environmental management system (EMS) and declared compliance with the EU' s Restriction of Hazardous Substances (RoHS) directive for both processes and products. Additionally, it has established EMS performance indicators for comparison with the annual performance. These indicators include green procurement, eco-friendly products, communication of environmental awareness, chemicals use regulations, resource recycling and reuse, and energy management.</p> |
| OSRAM OPTO SEMICONDUCTORS ASIA LIMITED  | <p>SOSRAM has established the EHS (environment, health, and safety) management policy for all plants to pass the certification of the ISO 14001 environmental management system (EMS), ISO 45001 occupational health and safety management system (OH&SMS), and ISO 50001 energy management system (EnMS). OSRAM is committed to providing employees with a healthy and safety workplace environment. OSRAM target: Zero GHG emissions by 2030.</p> |

3.2.2 Supplier collaboration management policy

To ensure the stable and sound quality of products, we adopt the New Product (Supplier) & Transaction Change Evaluation Sheet in coordination with the Annual Supplier Evaluation mechanism to ensure conformity to customer requirements and the environmental standards for sustainable development of products and processes. We also adopt the Joint CSR Declaration, Human Rights Assessment, and Supplier Self-Assessment Questionnaire as commitments to implement sustainable development in the routine supply chain management (SCM) together with suppliers. To achieve sustainable development, besides assessing the risks of suppliers, we persistently conduct onsite audits on suppliers with higher transaction amounts.

The onsite audit items include quality system, supplier management, hazardous substance process management (HSPM), EHS policy, CSR, supplier self-assessment, and onsite crosscheck. After the audit, we will issue the audit reports and CAPA report to request suppliers to make improvements.

Table 3-2 Supplier audit rate in 2021.

| Transaction Amount in 2020 (NTD) | Suppliers (Number of) | With audit records | Audit rate | Onsite audit |
|-------------------------------------|--------------------------|-----------------------|---------------|-----------------|
| >10 million | 37 | 34 | 92% | 6 |
| 5–10 million | 16 | 9 | 56% | 0 |
| 3–5 million | 11 | 2 | 18% | 0 |
| 1–3 million | 19 | 0 | 0% | 0 |

Table 3-3 The rate of new suppliers to sign the CSR Declaration

| Year | Rate |
|------|-------|
| 2021 | 93.5% |
| 2020 | 96.0% |

Note: The return rate is lower than that of 2020. The main reason is that the supplier does not understand the content of the "CSR Declaration" and has actively explained and promoted it.

Selection of quality and integral suppliers

We prioritize new suppliers and new products emphasizing environmental protection. We insist that the sales unit shall evaluate a new product or new supplier with the New Product (Supplier) & Transaction Change Evaluation Sheet. Besides filing supplier information, product development status, transaction mode, and anticipated customers, our QC Center will review items including the supplier basic data sheet, certificate of analysis (COA), safety data sheet (SDS), ISO 9001 and ISO 14001 certificates, and supplier CSR/ESG implementation strategies to understand the preliminary performance in sustainable development of suppliers.

From May 2019, we requested all new suppliers to sign the CSR Declaration. At the end of the year, we followed up the performance. In 2021, 93.5% suppliers already signed the declaration (including suppliers already implemented CSR).

Engineering suppliers are requested to provide the "Supplier Ethical Transaction Declaration" for the purchasing unit to conduct investigation, create files, and assess their capacity.

Periodic assessment

To meet the demand for innovative and high-quality products of the advanced processes of customers, we distribute products from world-leading materials suppliers, such as Shin-Etsu Group. While products are produced and manufactured at the location (Japan) of the original manufacturer, to undertake CSR, we perform onsite audits on suppliers together with customers periodically to ensure that the manufacturing and services of suppliers comply with the local laws and production line regulations.

In December of each year, we perform the Supplier Evaluation for suppliers having transactions with us within one year. The evaluation items include "quality anomaly, delivery punctuality, and service," records (frequency and causes for delivery anomaly and delay). The engineering unit and purchasing unit shall evaluate engineering suppliers together in terms of "quality anomaly, delivery punctuality, and service." Unqualified suppliers will be alerted to make improvements by mail.

Joint commitment of TOPCO and suppliers: Implement sustainable development in routine SCM.

We adopt the Joint CSR Declaration on important suppliers, invite important suppliers to abide by the RBA Code of Conduct, make commitment on enforcing corporate governance, develop environmental sustainability, maintain social welfare, and enhance CSR information disclosure.

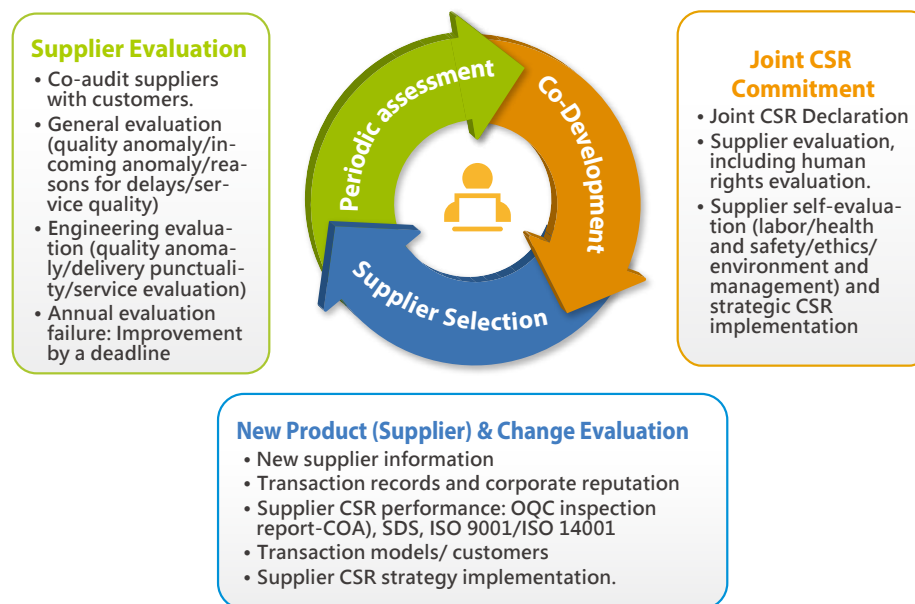
We insist that all suppliers must respect workers and include Human Rights Assessment in new supplier selection, request suppliers to respect employee human rights in accordance with international standards, such as UDHR, SAI, and ETI, and behave in conformity to human rights in issues including voluntary labor, no child labor, statutory working hours, statutory wage, humane work environment, no discrimination over gender/

nationality/race/disabilities, and freedom of association. We request all suppliers to respect employee human rights for employees to work in a friendly workplace environment without worries.

To further ESG implementation in suppliers, we ask suppliers to answer the “Supplier Self-Evaluation Questionnaire” before the onsite audit. The questionnaire is established in accordance with the latest RBA Code of Conduct, with items including five aspects: labor, health and safety, ethics, environment, and management. Suppliers are requested to carefully review all required sustainability issues to increase the positive influence on society and the environment of the overall supply chain. After the audit, we will issue an audit report on the audited defects for suppliers to make improvements.



▲ Figure 3-5 Supplier code of conduct



▲ Figure 3-6 Trustworthy supplier management

3.3 Strengthening customer service

We are primarily a product agent, and customer trust supports our growth. To maximize value for customers, besides focusing on materials and equipment sales, we also dedicate to providing a sound service system to periodically review the product use of customers and thereby ensure the smooth operation of their production lines. We implement continual innovation and improvement of materials and maintain close collaboration with customers' R&D teams to co-develop optimal products and grow together with customers.

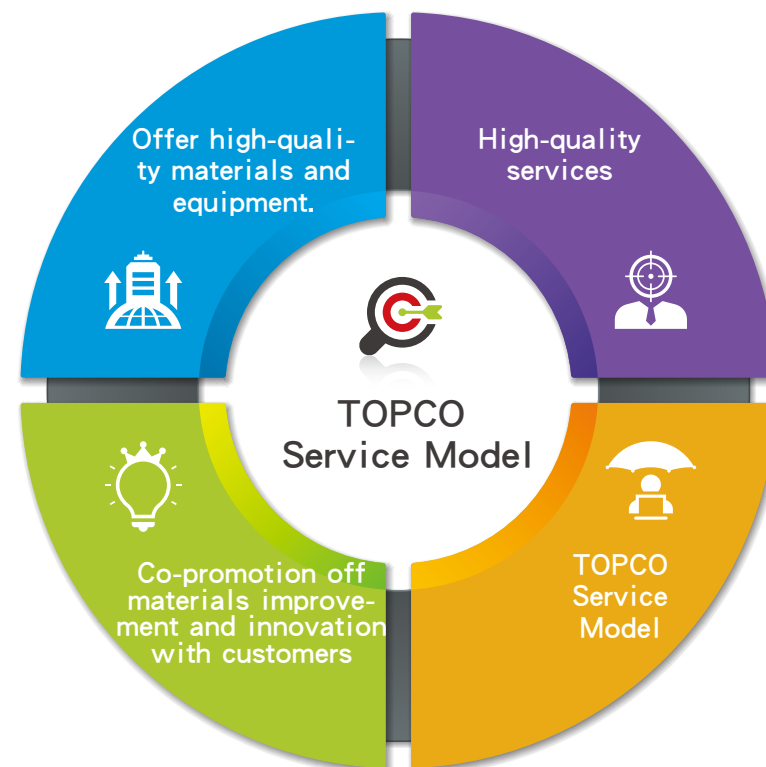
Our service models are as follows

- 1 Offer high-quality materials and equipment.
- 2 Create valued customer service with high-quality services.
- 3 Maintain continual innovation and improvement of materials in collaboration with customers.
- 4 Value customer privacy.

3.3.1 Product quality

To provide customers with high-quality, high-stability materials and equipment, we distribute products produced by world-leading manufacturers including Shin-Etsu Group, NAMICS, TRI CHEMICAL, and Fujimi.

Based on the international environmental-related legal and regulatory requirements, we stringently examine the restricted/banned hazardous substances contained in the products we distribute and perform strict control through new product/new supplier



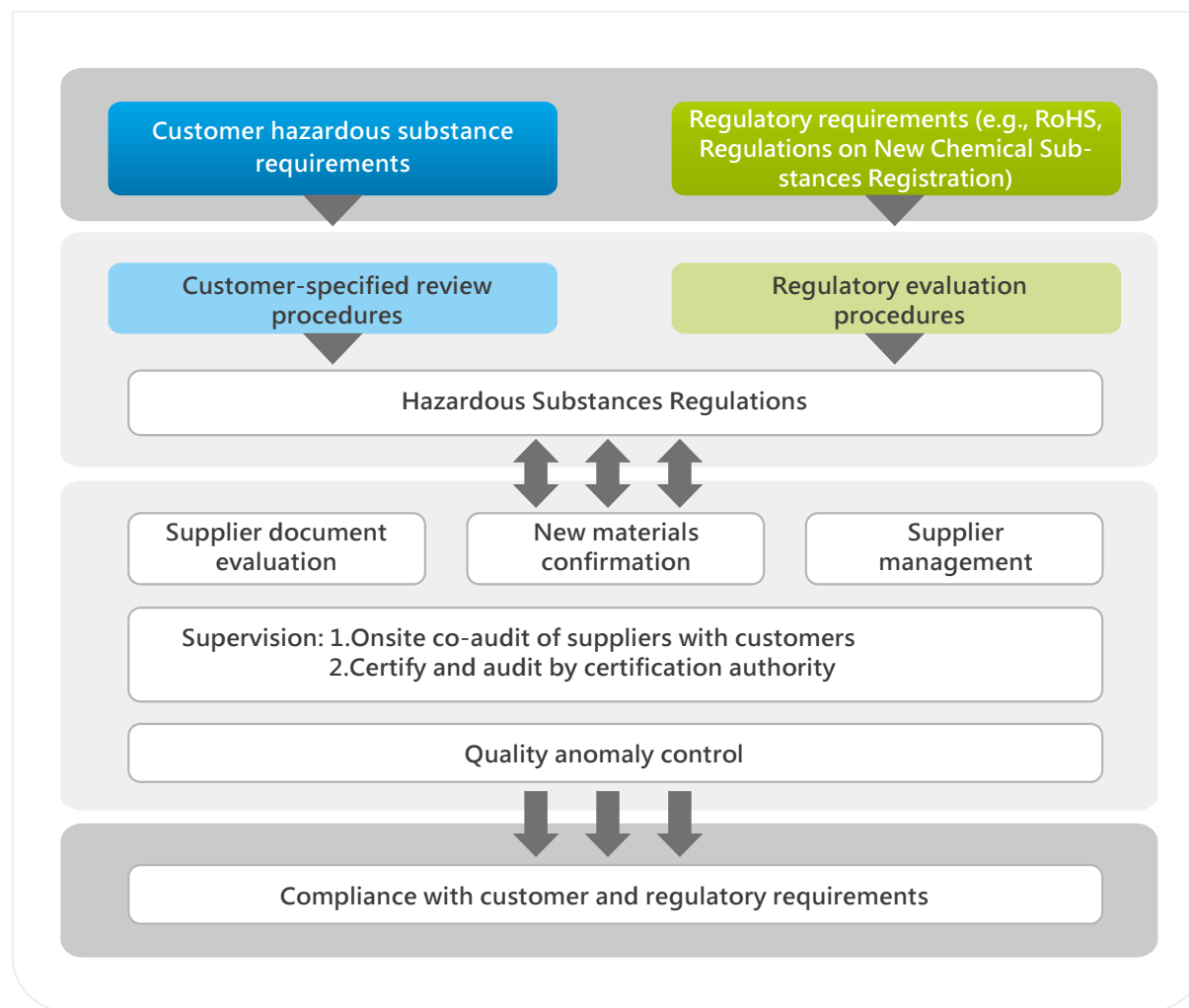
▲ Figure 3-7 Customer service

control. We also put labels with clear information on all products and distribute them with their COA and specifications from original manufacturers to ensure conformity to environmental, social, and safety requirements of all products and disclosure of all relevant service information and labels at 100%.

Additionally, to ensure smooth distribution of products to customers, we maintain conformity to all customer quality requirements of all materials and products and disclose the relevant information according to the customer's specifications, including compliance with green procurement, existence of chemicals restricted/banned/required for disclosure by law or by customer requirements, and the intensity and purpose of chemical substances. All disclosed information is supported with relevant documents to ensure conformity to the regulatory and customer requirements.

At TOPCO, legal compliance is a basic requirement. In 2021 no significant fines for non-compliance with environmental laws and regulations of products or services were reported. Legal compliance in 2021:

- (1) Laws and regulations relating to product/service labelling.
- (2) Laws and regulations relating to product sales and marketing activities (including adverts, promotions, and sponsorships).
- (3) No complaint or report of customer data losses.
- (4) No report of significant fines and non-monetary sanctions.
- (5) No non-monetary sanctions or related disputes for non-compliance with environmental laws and regulations.
- (6) No non-compliance with consumer health and safety laws and regulations of products or services.



▲ Figure 3-8 Substance evaluation flowchart

3.3.2 Creating valued customer service with high-quality services

Putting customer first, we value the quality of customer service and thus proactively develop talents with professional knowledge and emphasize customer relationship management to enhance customer efficiency, while maintaining steady corporate growth at the same time.

- ✓ We periodically communicate with customers to understand the production line status and materials improvement directions. Through the efficient and accurate report of customer requirements and product use recommendations and operating instructions by responsible sales personnel, we create differentiated services to enhance customer satisfaction.
- ✓ By exactly consolidating customer requirements and the opinion exchange results with customers in the journal, we create a complete customer database to optimize customer service management and provide a reference for insider experience sharing and succession.
- ✓ By optimizing the internal purchase, sales, and stock management processes, we create higher value for customer services.
- ✓ By implementing the cloud CRM system, we maintain effective CRM, capture important customer information at all times, and accelerate new customer cultivation.

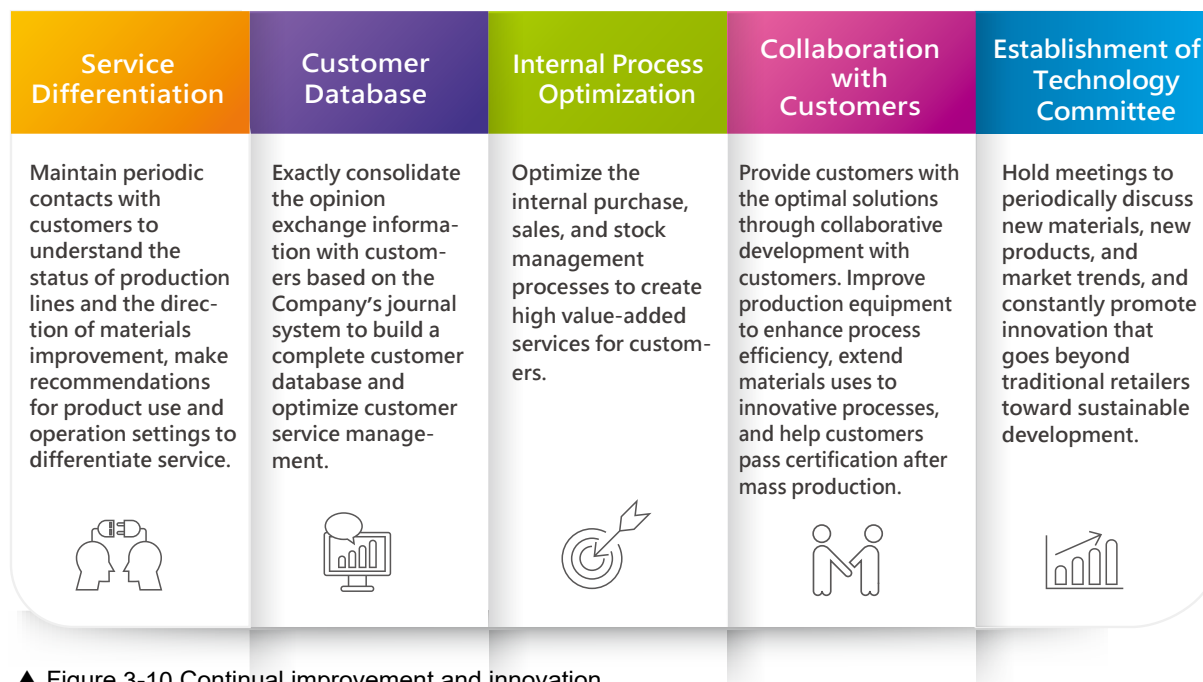


▲ Figure 3-9 Cloud CRM system

3.3.3 Maintaining continual innovation and improvement of materials in collaboration with customers.

Establishing long-term partnership with customers is our prime mission. With such a close, long-term partnership, we help customers make continual improvement of process efficiency and quality and growth together with customers.

To provide customers with the best solutions, we engage in collaborative development with customers, modify the production equipment of optoelectronic products to enhance process efficiency, promote the application of materials to innovative processes, and help customers apply for certification after mass production. To extend the depth and value of services and integrate new materials and technologies, we established the Technology Committee in 2016 to actively assist customers in solving process-related problems. We also hold meetings to discuss the trend of new materials, new products, or market to constantly promote creativity beyond traditional channels toward sustainable operations.



▲ Figure 3-10 Continual improvement and innovation

3.3.4 Valuing customer privacy

We understand the importance of personal data and privacy protection and technology confidentiality. Therefore, we spare no efforts in promoting and implementing data protection and request all employees to carefully protect the confidential and exclusive information that customers handed to us. We have also established the Information Security Policy and the relevant regulations to ensure the information security. We review the policy and relevant regulations at least once a year to ensure conformity to the latest regulatory requirements and technology and business development to ensure the safe provision of information-related services.

Our measures to protect technology confidentiality include:

1. Each business unit creates own file folders that can only be accessed by authorized personnel only.
2. While each business unit is located on different floors of the building, access control is implemented on each floor.

Additionally, we protect customer privacy with the following measures:

- (1) Maintenance of customer privacy: We have established the Personal Data Safety Maintenance Regulations according to the government regulations and the Personal Data Protection Act.
- (2) Stringent internal control mechanisms are established to ensure that computer-related operations conform to the Computer Operation Internal Control, privilege application and setup conform to the Computer Privilege Management Regulations, and other computer-related management regulations. Prohibit the transmission of emails containing personal data, and if necessary, sensitive data shall be encrypted prior to transmission.
- (3) Protection of information security hardware and software: Full-range protection and tracking are applied from personal computers to servers and network equipment.



▲ Figure 3-11 Measures for customer privacy protection.

3.4 Customer satisfaction survey and customer complaint handling

3.4.1 Customer satisfaction survey

Each year we conduct a customer satisfaction survey. Each business unit provides the contact information of important customers in the previous year to facilitate the online survey or personal visit for customers to reflect their opinions for the reference of TOPCO to make continual improvement of products and service processes.

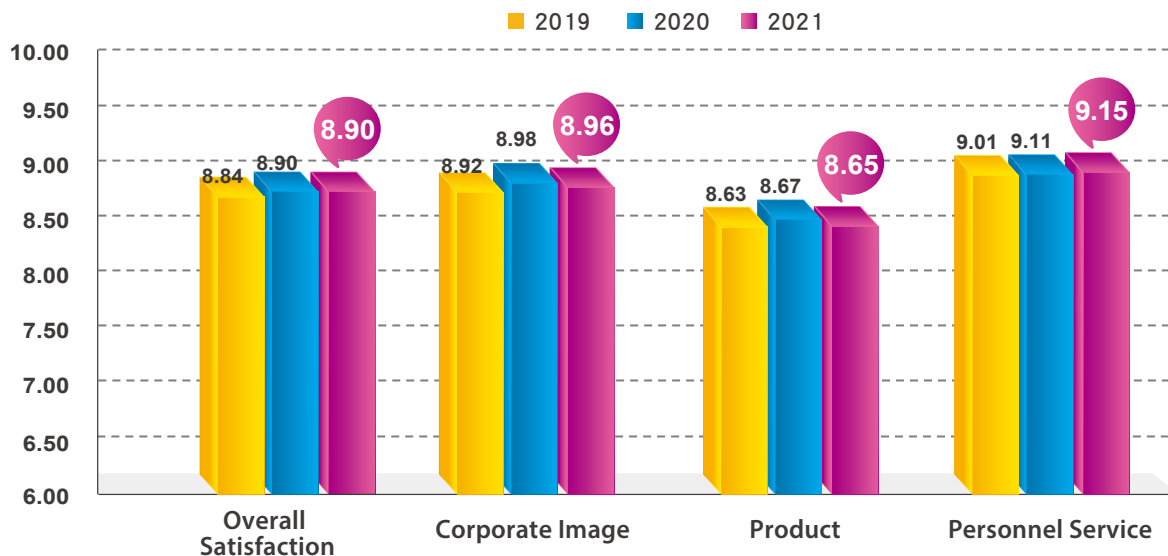
The survey covers the customer's satisfaction with three aspects: corporate image, products, and attitude and professional service of personnel. The survey also includes the customer's satisfaction with our competitors.

Besides analyzing the customer's satisfaction with three aspects: corporate image, products, and attitude and professional service of personnel with statistical techniques, we also request business units to propose corrective action and preventive action (CAPA) for the opinions and problems reflected by customers and state CAPA in the Customer Satisfaction Survey Follow-up Sheet to complete the customer satisfaction handling procedure.

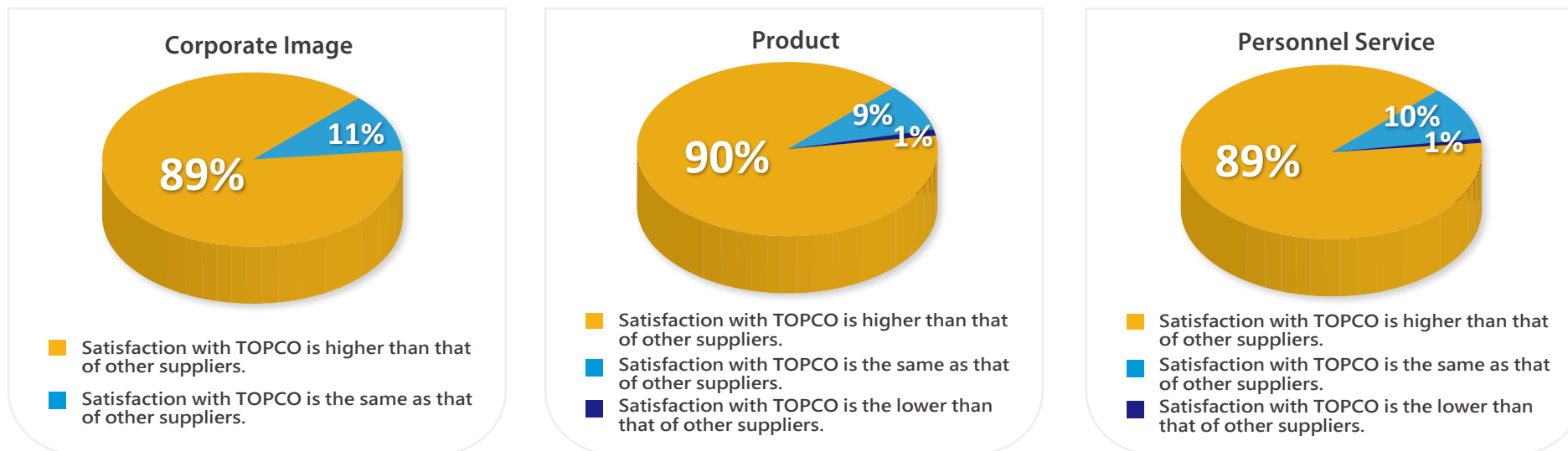
During May 2–June 8, 2021, we distributed a total of 332 copies of the survey questionnaire

to important customers in the previous year and collected a total of 153 responses. At the 95% confidence interval, the overall score is 8.90 out of 10. Further tests and analyses show that there is no significant difference in satisfaction between 2021 and two years ago, and the score of personnel services is 9.15, the highest among all constructs.

In the satisfaction survey on TOPCO products against products from competitors in the previous year, over 87% of customers satisfied more with TOPCO in all constructs: corporate image, products, and personnel services.

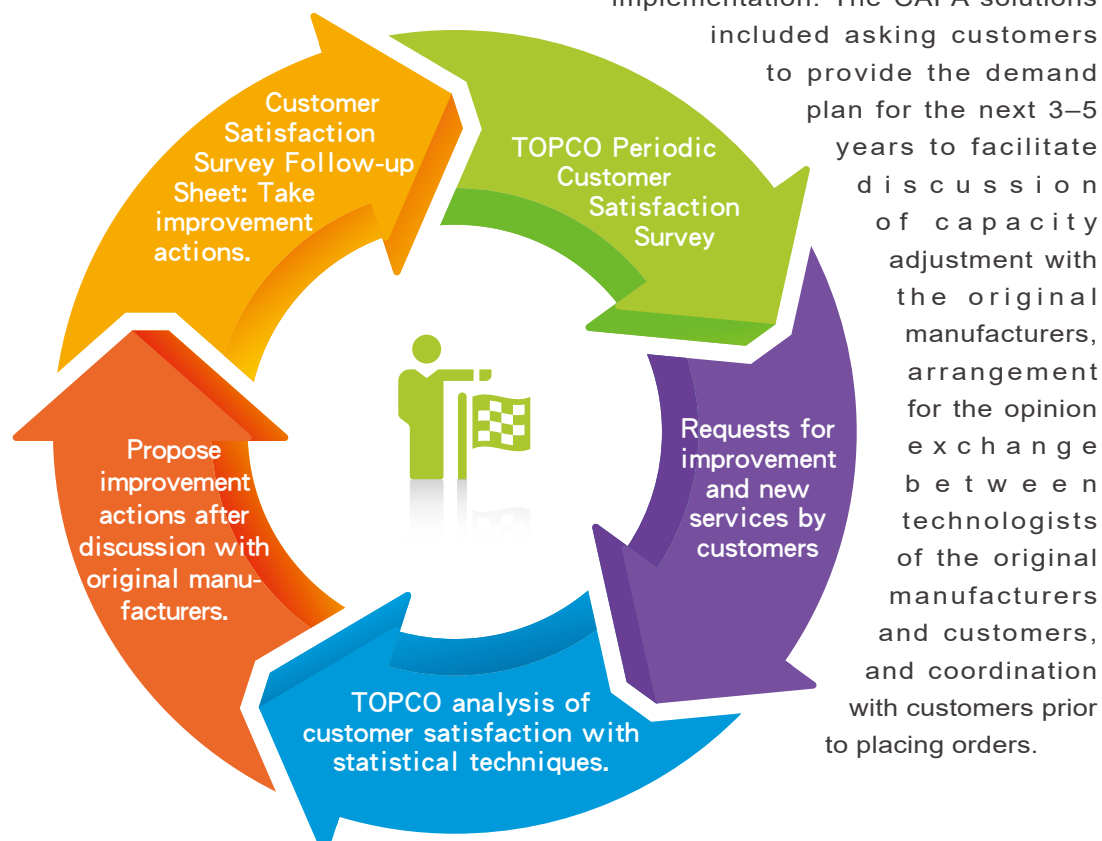


▲ Figure 3-12 Customer satisfaction by construct over the years.



▲ Figure 3-13 Customer satisfaction survey against other suppliers

In 2021, a total of 12 respondents expressed other opinions. We value their opinions and reviewed each of them. Then we proposed relevant corrective and preventive action, including assistance in safety stock maintenance, shortening delivery lead-time, and so on. The opinions of each customer are maintained in the Customer Satisfaction Survey Follow-up Sheet for control and follow-up. CAPA solutions provided by sales units are reviewed by the supervisors before implementation. The CAPA solutions included asking customers to provide the demand plan for the next 3–5 years to facilitate discussion of capacity adjustment with the original manufacturers, arrangement for the opinion exchange between technologists of the original manufacturers and customers, and coordination with customers prior to placing orders.



▲ Figure 3-14 Customer satisfaction follow-up flowchart

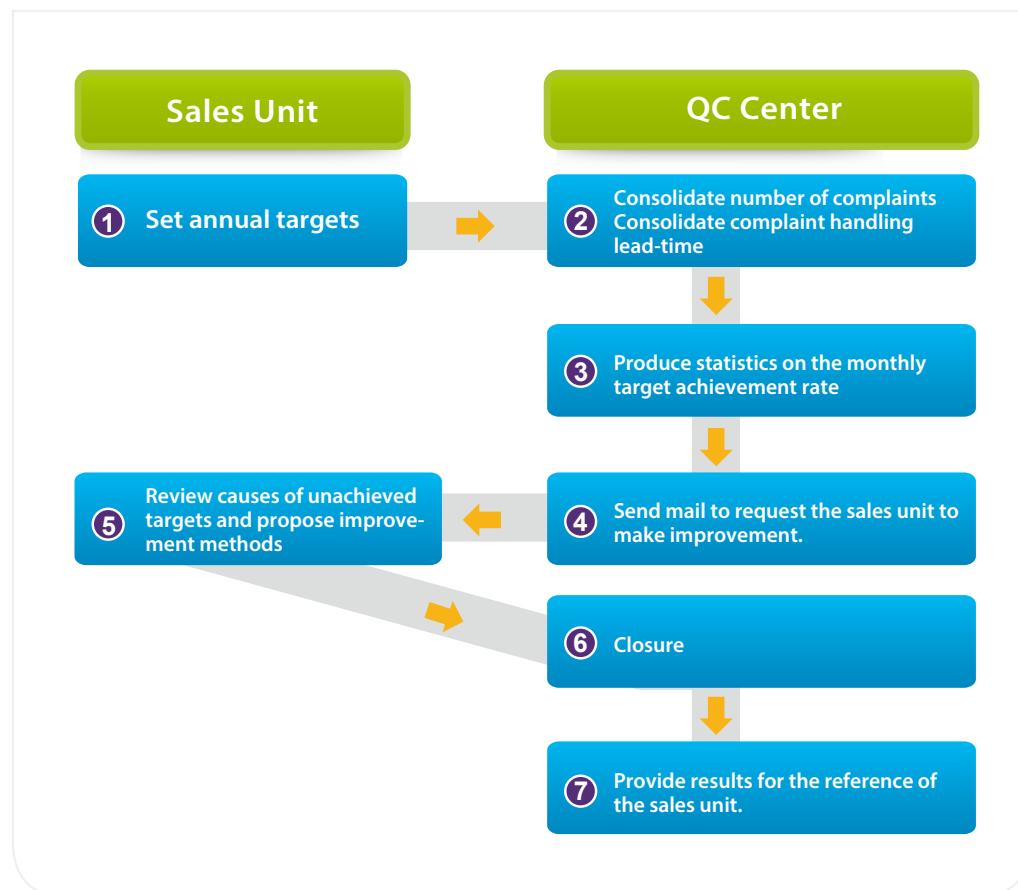
3.4.2 Customer complaint handling

“Reliable quality, punctual delivery, and quick services” is our policy to maintain long-term development. Besides understanding customer needs through the satisfaction survey, we have also established a complete follow-up mechanism to ensure customer complaints are properly handled and resolved.



▲ Figure 3-15 Customer complaint handling process

In 2017 we implemented the version change to ISO 9001:2015. To improve the quality of and accelerate customer complaint handling, each year sales units establish the standard length (days) for handling each customer complaint. The QC center consolidates the number of complaints and handling length of each unit to calculate the achievement rate of complaint handling and urge sales units to make continual improvement.



▲ Figure 3-16 Quality management procedure of customer complaint handling.

In 2021 we continued to enhance communication with customers to make continual improvement in quality, operations, and services. Through product testing and analysis, comparing the use of the same batch of products, confirming the delivery process, etc. To analyze the causes of problems, and discuss with the original factory to propose preventive improvement measures, explain to customers in time, follow-up and continuous tracking of improvement results, and the improvement results are finally recognized by customers. In 2021 there were 37 customer complaints, 26% less than that of the previous year.

Table 3-4 Statistics on Customer Complaints in Last 3 Years

| Cause of Complaint | 2019 | 2020 | 2021 |
|----------------------------|------|------|------|
| Quality specifications | 45 | 48 | 36 |
| Operation quality | 0 | 2 | 1 |
| Delivery problem | 0 | 0 | 0 |
| Poor service | 0 | 0 | 0 |
| Total number of complaints | 45 | 50 | 37 |



Highlights
2021

IV. Creating a friendly and happy workplace environment

- ▶ Developed talents for society through collaboration with National Taipei University in **the Career Mentor Program**.
- ▶ Arranged medical specialists to provide employees with periodic in-house mental and **physical health consultation** and hired professional nurses to **promote labor health protection**.
- ▶ A total of **128** persons made appointments for health consultation in 2021.
- ▶ Provided on-duty employees with one pack of free silver perch essence each day to develop energy to combat the pandemic.
- ▶ Increased birth allowances to **10,000** Anyo Benefit Points, one box of silver perch essence (100 packs) to for female employees or the spouse of male employees to develop strength after pregnancy.
- ▶ Established the employee canteens and healthy food supermarkets at headquarters to supply low-oil and low-salt healthy food to employees.
- ▶ Added the **Employee Assistance Program (EAP)** care service.

The policy of Diversity and Inclusion



Through our strategies and policies, we have created a workplace culture with essential elements such as Diversity, Equity, and Inclusion. A diverse and inclusive workplace environment means that every employee can have the same space to play, allowing employees be comfortable in the workplace environment.



All employees are recruited and promoted based on job performance, try their best to eliminate all forms of prejudice and discrimination, provide equal opportunities, and implement talent diversity. Our goal is to develop the talents of our employees so that they benefit and make business wise.



TOPCO group is committed to creating an inclusive and supportive work environment for all employees, regardless of age, gender, family status, disability, race, ethnic background, nationality, religion or political opinion. We are deeply committed to creating an environment where employees can work with peace of mind and make the best of their abilities.



We do our best to incorporate the principles of diversity and inclusion into our employment-related policies, and it is the responsibility of all employees to work together to create an inclusive environment. This is a group policy that applies to all employees of TOPCO. All subsidiaries may formulate their own diversity and inclusion policies in accordance with the principles of this policy.

We always believe that employees are the most important corporate asset. Hence, we realize that active talents recruitment and retention are the only ways to maintain long-term competitive strength. We offer well-established and complete education and training, a friendly workplace environment, and various benefits and allowances to attract outstanding talents to our team. Starting out from the respect and care for employees, we enable employees to focus on work while balancing the quality of family life and physical

and mental health at the same time with complete salary and benefits and a well-planned insurance system to protect the basic life of employees.

In talents cultivation, we emphasize long-term talents development, actively develop outstanding employees, and encourage employees to enhance personal competitiveness through internal learning channels or external information. Besides helping employees grow, we also promote organizational progress.

To create a friendly and happy workplace environment exclusive to TOPCO, we hope to create a workplace environment for employees to feel safe and confident to work and grow happily with the company in terms of five the following five aspects: well-established recruitment system, diversity for capability and talents development, transparent and impartial evaluation, superior salary and employee benefits, and workplace safety and labor-management harmony.



▲ Figure 4-1 Five aspects of TOPCO's friendly and happy workplace environmentEvaluation.

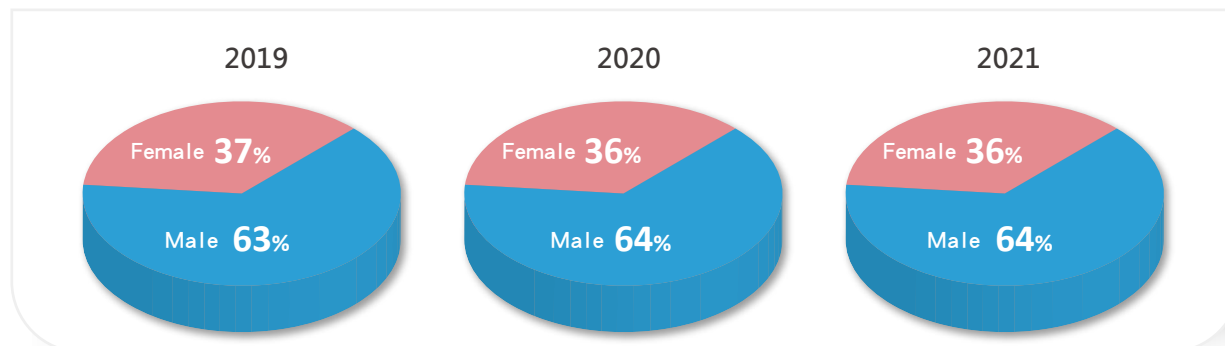
4.1 Employee structure and talents recruitment

We establish a well-planned human resources information system to manage personnel basic data with high efficiency and high quality and clearly capture the development status of members within the organization. Additionally, through value-added analysis, the system assists administrators in planning talents development strategies.

4.1.1 Employment status

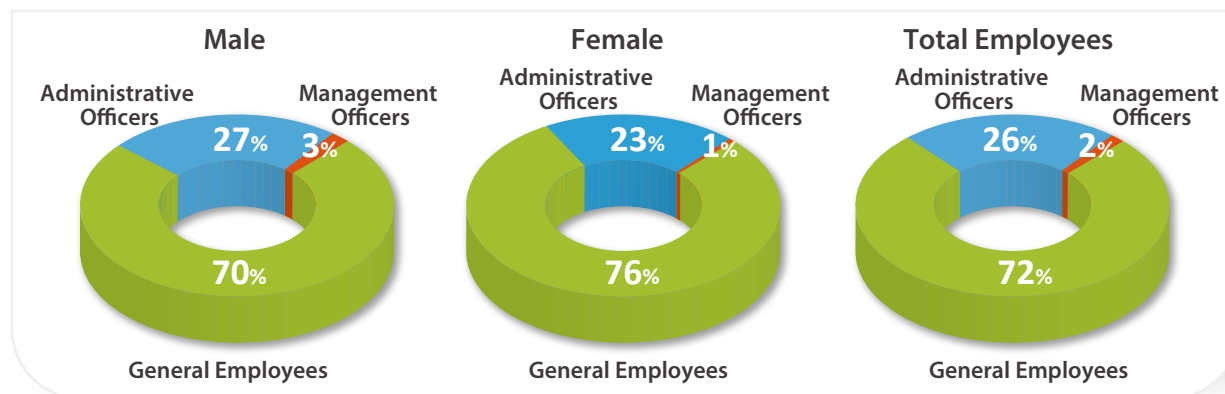
Besides abiding by the Labor Standards Act and the Act for Gender Equality in Employment, we hire employees based on an open and fair principle and engage in neither differential treatment nor discrimination based on gender, race, marital status, family condition, language, religion, nationality, look, facial features, disabilities, or other factors. Additionally, we also maintain fairness and impartiality in employment, remuneration and benefits, training, evaluation, and promotion/transfer to ensure equality in employment and provide a workplace free of harassment and unlawful discrimination.

In response to the constantly expanding scale of operations, we hire more employees each year. By the end of 2021, we had a total of 511 employees, including 308 full-time male employees and 20 part-time male employees and 180 full-time female employees and 4 part-time female employees.



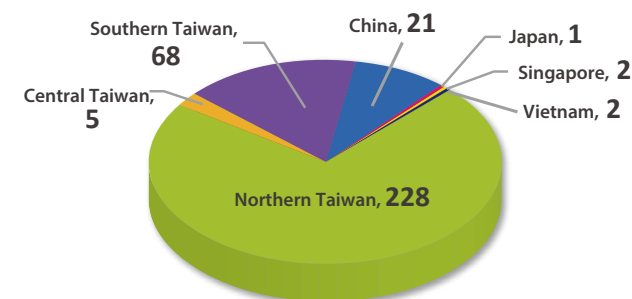
▲ Figure 4-2 Employee proportion by gender 2019–2021.

We emphasize gender equality and engage in neither discrimination nor differential treatment based on gender to ensure workplace gender equality. In 2021, the members of the advanced management are all ROC citizens. In terms of the total number of employees, 72% were ordinary employees, 26% were management members, and 2% were management officers, including 24% female officers.

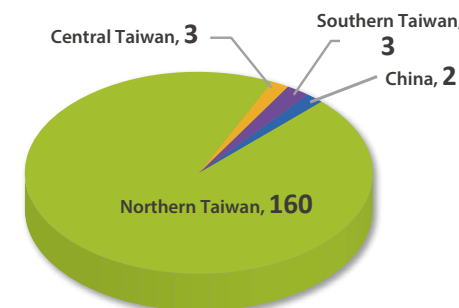


▲ Figure 4-3 Staffing composition by gender

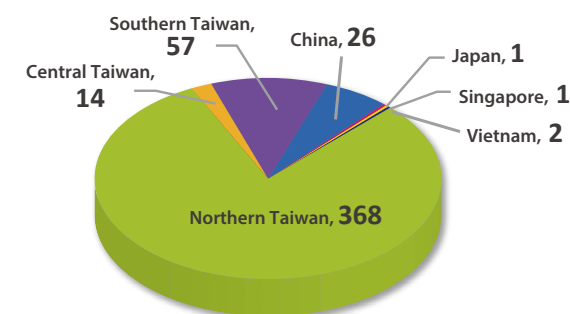
The figure below shows the employee composition by gender at the end of 2021:



▲ Figure 4-4 Distributions of male employees by region

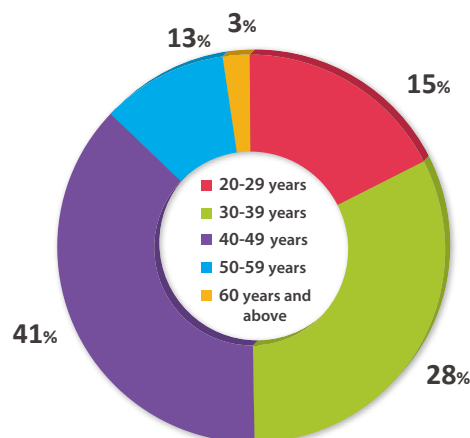


▲ Figure 4-5 Distributions of female employees by region

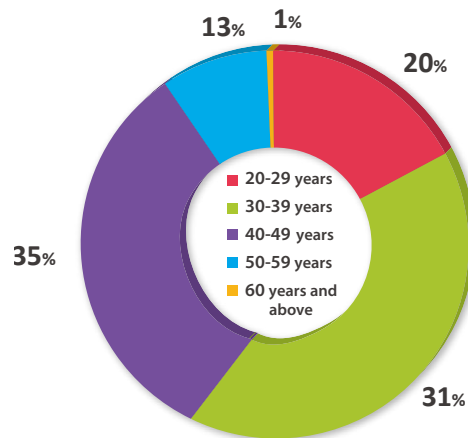


▲ Figure 4-6 Distributions all employees by region

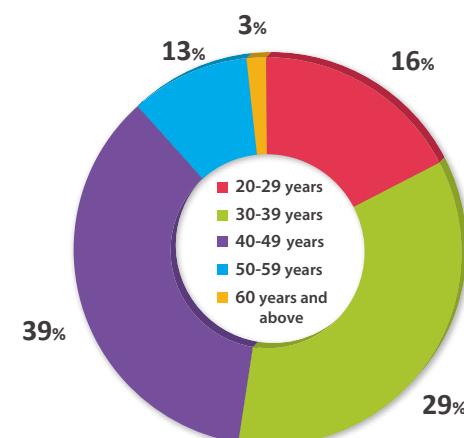
The figure below shows the employee composition by age at the end of 2021. In age distributions, most (346 or 68%) employees fall in the 30–39 age group.



▲ Figure 4-7 Age distribution of male employees.

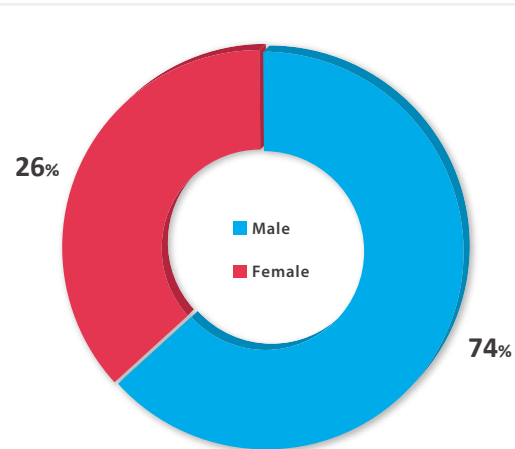


▲ Figure 4-8 Age distribution of female employees.

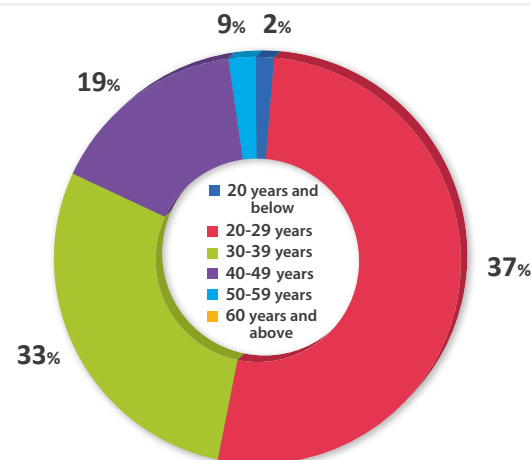


▲ Figure 4-9 Age distribution of all employees.

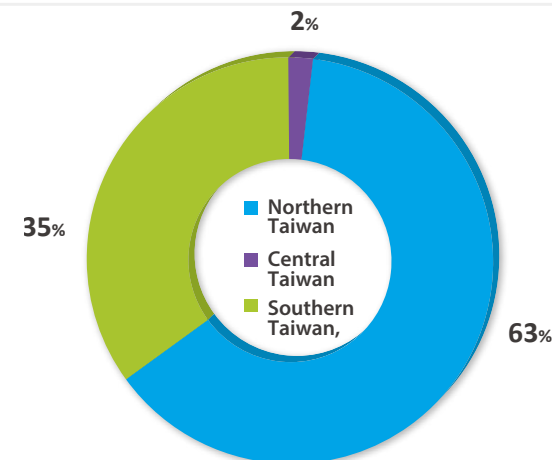
There were 123 new employees in 2021, and the male-to-female ratio was 74:26. In age distributions, most new employees were aged 20–29 years (46, 39%) and then 30–39 years (40, 33%).



▲ Figure 4-10 Distributions of new employees by gender.



▲ Figure 4-11 Distributions of new employees by age.



▲ Figure 4-12 Distribution of new employees by region.

In 2021 a total of 77 full-time employees resigned, with a turnover rate of 15.27%, slightly up by 0.5% over last year. The overall turnover rate was lower than the average in the last 3 years. The in-depth interview and analysis before resignation show that “personal career planning” was the reason for resignation of most employees. The overall turnover was healthy and stable.

Due to the nature of work, our employment of persons with disabilities was insufficient, accounting for only 0.19% of all employees. Although we were unable to hire persons with disabilities at the statutory rate of 1%, we have paid the statutory difference subsidies and constantly offer related job openings to attract more potentially eligible persons with disabilities to join us.

Table 4-1 Employee Turnover in Last 3 Years

| Year | 2019 | 2020 | 2021 |
|--|--------|--------|--------|
| Number of resigned full-time employees | 87 | 63 | 77 |
| Turnover rate | 17.08% | 14.77% | 15.27% |

Table 4-2 Status of Unpaid Parental Leave in Last 3 Years

| Year | 2019 | 2020 | 2021 |
|--|------|------|------|
| Number of employees applying for unpaid parental leave | 5 | 1 | 1 |
| Total number of employees due to return to work after taking unpaid parental leave | 4 | 1 | 1 |
| Total number of employees did return to work after unpaid parental leave | 3 | 1 | 1 |
| Return to work rate (did return to work/due to return to work) | 75% | 100% | 100% |
| Retention rate (retained service after returning to work/did return to work) | 67% | 0% | 100% |

In 2021 a total of 14 employees were entitled to parental leave, and only 1 (female) employee did apply for the parental leave and stayed at the original position after returning to work.

4.1.2 Talent recruitment and recruitment channels

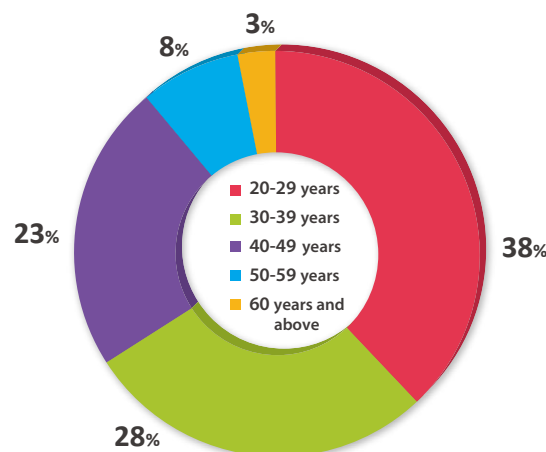
We hire employees in compliance with the labor laws and regulations and maintain fair employment. Employees are recruited through open and fair screening and selected based on their credentials. Besides avoiding discrimination based on race, social status, nationality, gender, age, political party, religion, political affiliation, and disabilities, we also ensure no use of child labor, right place for the right person, and talent focus in order to recruit comprehensive excellent talents. If there are substantive changes in operations, we will notify affected employees according to the local laws and regulations.

Through open channels, professional talents in the relevant fields are constantly recruited and evaluated with the aptitude test, language test, math test, and expertise test based on the required competencies. By optimizing the recruitment process, we enhance the recruitment efficiency to ensure that each TOPCO employee can fully demonstrate their potential at each position.

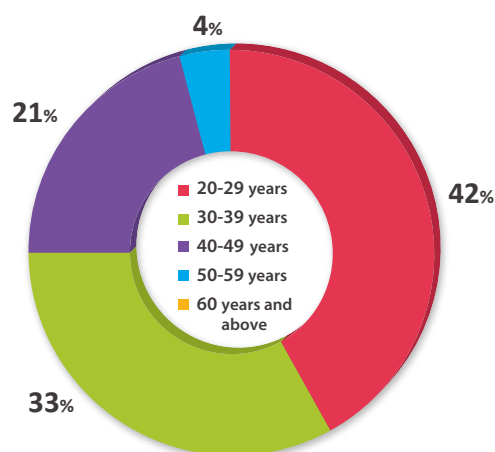
In response to the constantly expanding territory, we actively recruit talents based on the concept of best demonstration of talent. Through research and development substitute services, campus talents recruitment, human resources agencies, 104 Corporation, internal talents recommendation, employee recommendation, or social media (e.g.

Facebook), we recruit like-minded talents.

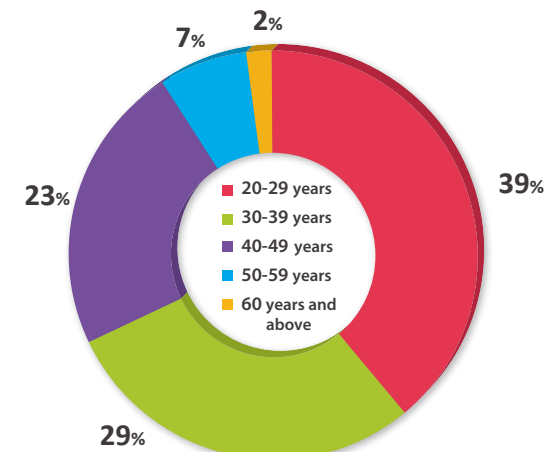
By the end of 2021, 88 employees recruited in the year were still in service, including 64 male employees and 24 female employees, and most of them (33) are aged 20–29 years. Overall, 17% of new employees recruited in 2021 remained in service by the end of 2021.



▲ Figure 4-13 Age distributions of new male employees still in service by the end of 2021.



▲ Figure 4-14 Age distributions of new female employees still in service by the end of 2021.



▲ Figure 4-15 Age distributions of all new employees still in service by the end of 2021.

4.2 Promoting the development of knowledge management capability and diversifying training and education

We value talents. To constantly develop employee talent, we make constant efforts in learning development and personnel development. After TOPCO was established in 1990, we have since provided an environment for continuous learning and growth. Enforcing professional competence development, developing complete employee education and training plans, and supporting employees to receive professional training, continuing

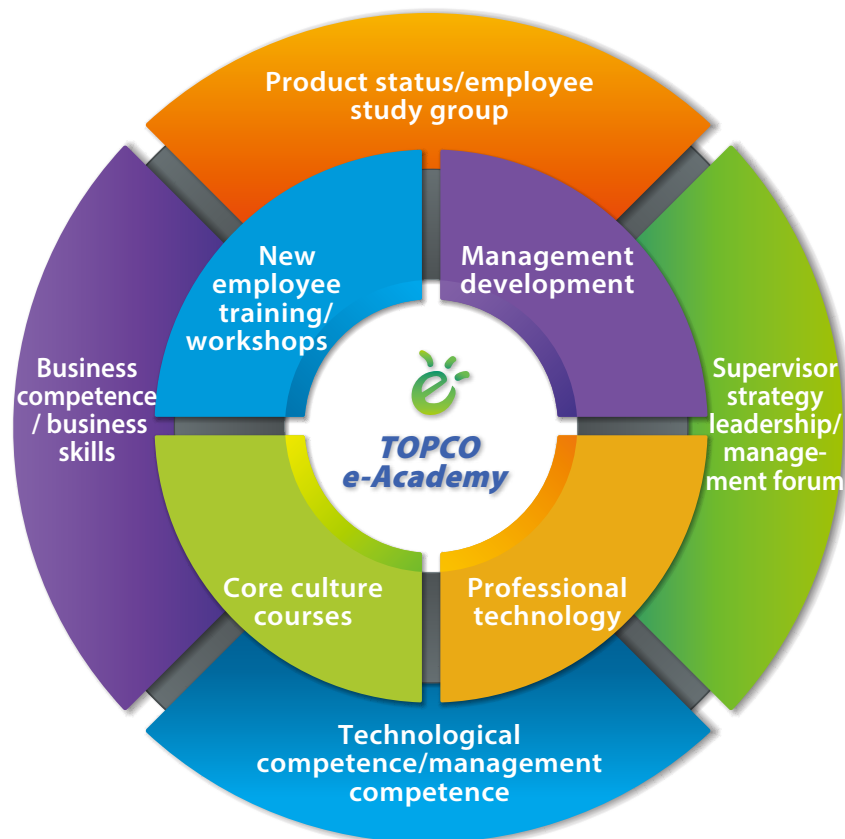
degree education, and professional license training are our key to success in significantly improving human capital.

Through various meetings and activities, we advocate our business philosophy and social responsibility. Based on the direction of strategic development, we draw up the annual education and training plans and organize regular and irregular employee education and training activities.

In 2008, we organized the TOPCO e-Academy and maintain the employee training record. Through internal training courses and the e-learning and KM platforms, we offer general education training to develop the management, sales, marketing, and basic skills of employees and develop various common skills and concepts in them.

In 2018 we actively promoted the KM system to improve employee capability. We were subsidized by IDB under the Knowledge Management Value-Added Project to progressively complete the new-

version KM Platform construction knowledge document output, assist the HR department with competence development and planning, and gather information related to the growth trend of the industry, product, and market. The project and achievement presentation were completed at the end of November. The KM platform is highly beneficial to the externalization and systemic, effective management of the inherent knowledge of employees. The construction of the KM system can enhance the structuring and accuracy of knowledge management and thereby accelerate talents formation and improve innovative management capability.



▲ Figure 4-16 TOPCO e-Academy courses.



▲ Figure 4-17 TOPCO e-Academy portal.

| 課程名稱 | 課程編號 | 課程狀態 | 課程日期 | 課程時間 | 課程地點 | 課程負責人 |
|-------------|--------|------|------------|-------|------|-------|
| 智慧雜貨(三) | W10003 | 01 | 2022/02/18 | 14:00 | 17 | 30 |
| 智慧雜貨課程(二) | P04006 | 03 | 2020/12/14 | 17:00 | 322 | 351 |
| 高階代工商務電腦介紹 | P04015 | 04 | 2020/11/10 | 10:16 | 101 | 53 |
| 第三代智慧雜貨應用指南 | P04025 | 01 | 2020/06/28 | 15:00 | 289 | 158 |
| 智慧雜貨(三) | P04012 | 35 | 2020/08/26 | 19:11 | 1323 | 442 |
| 智慧雜貨課程(二) | P04007 | 03 | 2020/08/21 | 15:00 | 52 | 23 |
| 高階代工商務電腦介紹 | W06002 | 02 | 2020/06/26 | 14:32 | 16 | 11 |
| 第三代智慧雜貨應用指南 | P04009 | 05 | 2020/06/12 | 10:42 | 107 | 50 |
| 智慧雜貨(三) | P04004 | 02 | 2020/06/10 | 10:46 | 100 | 40 |

▲ Figure 4-18 TOPCO KM platform.

In response to the introduction and progress of the KM mechanism and provide a guide for the gathering, categorization, storage, comparison, and reuse of knowledge objects and the assessment of knowledge process, we established the Knowledge Object Management Regulations in April 2019 to encourage employees to upload and read knowledge objects.

We also improve the professional skills of employees through external professional training and introduce external e-learning platforms to offer more comprehensive self-learning channels to enhance the efficiency in learning professional and general education courses of employees. Additionally, we have also established related subsidization policies to encourage senior officers to take the EMBA program and other programs. In 2021, we financed five senior officers enrolled to the EMBA program with about NT\$730,000 to strengthen their professional and interdisciplinary capabilities and expand the business connections.

Table 4-3 Status of Continuing Education of Senior Officers in Last 3 Years

| Year | 2019 | 2020 | 2021 |
|---|-----------|-----------|---------|
| Number of officers receiving continuing education | 8 | 3 | 5 |
| Sum of funding (NT\$) | 2,051,056 | 1,831,356 | 736,644 |

Career Mentor Program

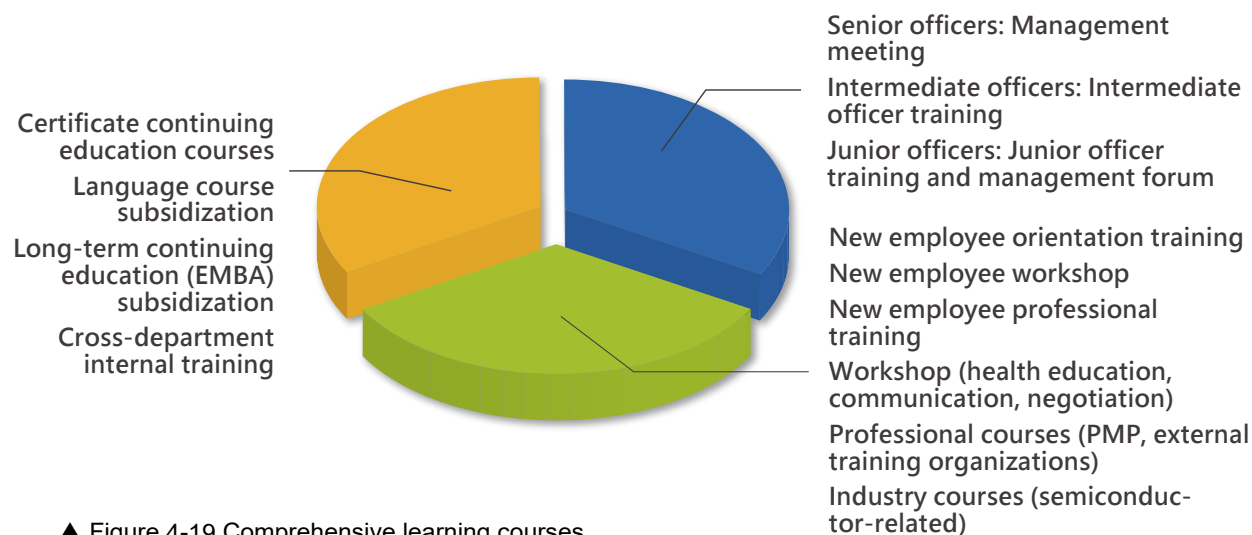
To develop talents for society, we collaborated with the National Taipei University in the Career Mentor Program to provide students with more comprehensive learning opportunities. Through enterprise internship, students can make close workplace observation to understand enterprise operations and business model.

By learning closely and sharing experience with senior officers, students can explore career development more easily and develop a correct work attitude and value. Through experiencing and learning business practice, students can broaden their career vision.

To encourage employees to accumulate knowledge and improve competence through continuous learning and continuous self-growth, the personal learning passport of employees takes effect immediately new employees join TOPCO. The HR Division has carefully designed learning programs including classroom and e-learning courses for employees. Program contents even cover fundamental courses, general education courses, professional courses, and management courses.

In consideration of the organizational strategies, job descriptions, job requirements, and personal performance and development, based on the investigation and analysis of employee training needs, the HR Division plans intensive development and training courses based on job development from the arrival of new employees. Besides offering guidance courses for employees, we also arrange mentors to provide them with counseling service. Alongside with our comprehensive learning channels: on-the-job training, internal training, external training, and e-learning, we hope that employees can understand more and better about the requirements of their job and their expectation for future growth.

Besides hoping all employees to learn happily, we also build the successful competence DNA for employees through arrangement of comprehensive courses. Particularly, each year we plan a budget to subsidize the continuing education of employees. Each year general employees and junior supervisors will receive an allowance of NT\$10,000 and other supervisors NT\$20,000. Employees in need of a higher amount of allowance may apply for the sum individually. With this policy, we hope to encourage employees to make self-management, be responsible for their competence improvement, and maintain lifelong learning.



▲ Figure 4-19 Comprehensive learning courses.

forward-looking industries such as green energy, solar system, LED lighting application, green construction materials, and water recycling and reuse. Facing the complex requirements of professional training, we arrange internal and external training courses for employees to help them pass related professional license and certificate examinations.

(2) Work skill cultivation

Based on the spirit of learning by doing, we help employees to put theory learned from school to practice in the field through on-the-job training, including semiconductor manufacturing process, international trade practice, import and export practice, and practical courses on LCD, LED, green construction materials, and so on.

(3) Engineering R&D training plan

This includes the annual training courses for new products and new technologies, introduction to semiconductor industry, introduction to the LCD/LED industries, development of Third Generation Semiconductor technology, development of foundry and optoelectronics industries and technologies, green energy, and green construction materials.

Complete on-the-job training

Based on the organizational strategies, job requirements, and personal performance, we emphasize talents cultivation and divide talents education into different stages, including the orientation training stage, competence development stage, immediate management stage, and core management stage. Besides setting individual training foci for different stages, by combining with the program credits and performance in the learning passport, we enable employees to expect for learning growth. Course contents also change from time to time. To keep up with the pace of corporate growth, the HRD department changes courses from time to time to create a diversified learning environment for employees.

(1) Professional certification training

Entering the third decade, we have expanded our scope of services from the wafer industry to

(4) Foreign language improvement

To encourage employees to improve foreign language ability after work, we promote language learning within the company. We invite supervisors to be internal instructors to open Fundamental Japanese and Japanese Conversation courses given in situated learning and introduce the culture and customs of the Japanese society to facilitate employees to handle business.

(5) Competence-related education courses

We plan management-related courses to improve the workplace software power of employees. These courses include leadership development, business management, ethical corporate management, and general education. The courses offered in 2021 are as follows:

- ✔ Leadership development strategy: Problem analysis and solving, execution power and performance, innovation, and development courses.
- ✔ Business management training: Business negotiation skills, work management, and risk management courses.
- ✔ Ethical management courses: Understanding laws and regulations, internal control publicity, information security, and other courses.
- ✔ General education professional seminars: Health management seminar, new employees and MA seminars.

(6) Mentor training

From the first day of arrival, each new employee is assigned with a senior employee of the department as the mentor. As both the new employee and mentor work on the same floor, the latter can provide the former with support at work and in the daily life to help new employees smoothly adapt to the new environment.

(7) MA training

We began the Management Associate (MA) Program in 2002. Over the years we have developed many outstanding creative talents in different countries. Besides helping TOPCO to develop business and expand the territory to the present-day scale, the program also helps talents develop themselves. Under the guidance of unit supervisors and senior employees, employees participating in the MA program



▲ Figure 4-20 Mentor training

can quickly develop professional skills and management ability and accumulate practical field experience.

(8) Job rotation mechanism

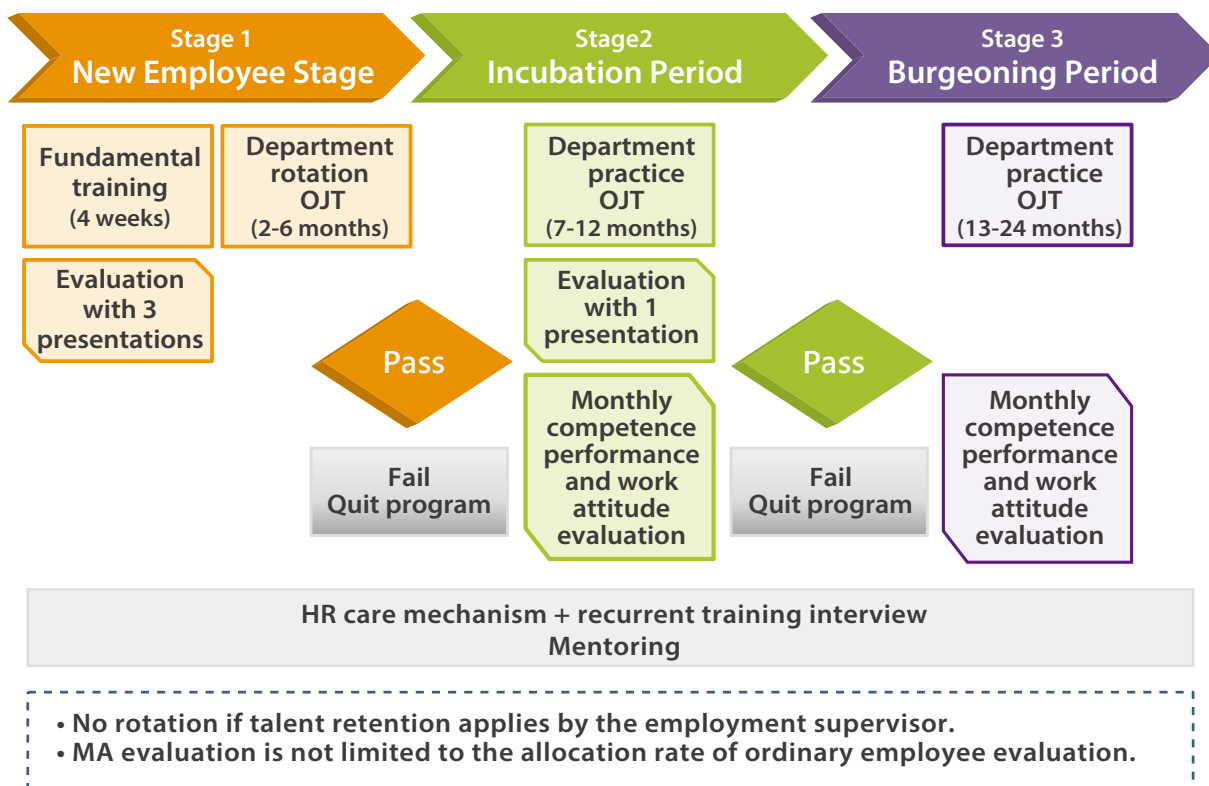
For the adaptive development of employees, we offer and plan the job rotation mechanism. Employees may apply for job rotation and switch to the target job with the approval of the supervisors of both units.

(9) OH&S training

We value the quality policy of services and OH&S, enforce the Labor Safety and Health Act, assign personnel holding the license of occupational safety and health management specialist or personnel, periodically organize various OH&S training and arrange fire safety training and workshops.

Program features

- ✧ Improve professional knowledge and techniques through work instructions by unit supervisors and senior employees.
- ✧ Constantly improve expertise and competence through various professional and practical courses.
- ✧ Broaden personal vision and challenge personal potential through related projects and mission assignments.
- ✧ Promote experience succession and career guidance through mentoring by senior employees with their rich workplace experience and professional competence.



▲ Figure 4-21 MA training program

(10) Workplace health workshops

To take care of employees, we organize periodic health checkups and various health workshops and arrange Western and traditional medical specialists to provide one-on-one consultation on the health checkup report or mental and physical health.

(11) Staff consensus camp and employee seminar

Each year we hold the staff consensus camp and employee seminar to cohere understanding and establish communication mechanisms.



◀ Figure 4-22
Sharing by group chairperson at the employee seminar.

Table 4-4 Statistics on Medical and Physical and Mental Health Consultation

| 2021 | Occupational specialist consultation | Mental and physical health consultation |
|---------------------------|--------------------------------------|---|
| Service frequency | 6 | 28 |
| Persons receiving service | 16 | 112 |

Learning efficacy

We value talents cultivation. Hence, we disclose the learning efficacy of employees in the last 3 years. The statistics of the education and training expenses are as follows:

Table 4-5 Education and Training Expenses in Last 3 Years

| Year | 2019 | 2020 | 2021 |
|--|-----------|-----------|-----------|
| Education and Training Expenses (NT\$) | 2,550,067 | 2,314,187 | 1,027,196 |

Table 4-6 Education and Training Hours in Last 3 Years

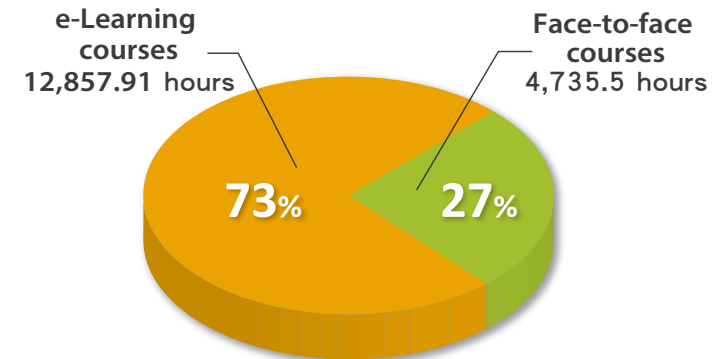
| Year | 2019 | 2020 | 2021 |
|--------------------|--------|--------|--------|
| Total Hours | 13,882 | 15,016 | 17,593 |
| physical courses | 5,679 | 3,865 | 4,735 |
| e-learning courses | 8,203 | 11,151 | 12,858 |
| per person | 22.5 | 31.3 | 34.43 |

Target

The total number of training hours in 2021 will be 15,000 hours, increasing the proportion of e-learning online

Achievement

The total number of training hours is 17,593 hours [reach the target]; the proportion of e-learning online learning has been increased by 73%



▲ Figure 4-23 Total Hours of Employee Education and Training in 2021

In 2021, we arranged education and training for a total of 17,593.41 hours, i.e. the training hours per person was about 34.43 hours. These included 4,735.5 hours of physical courses and 12,857.91 hours of e-learning courses.

We design different education and training courses. Whether senior management officers, management officers, and general employees can take these courses to develop high-quality human resources in accordance with the organizational goals and operational strategies to enhance and sustain corporate competitive strength.

In 2021, general employees received 14,710.17 hours of training, management officers received 2,786.74 of training, and senior management officers received 96.5 hours of training. The average training hours for male employees was 32.36 hours, while the average training hours for female employees was 38.30 hours.

The overall education and training performance in 2021 is as follows:

- (1) A total of 51 staffing employees received over 652 hours of professional and external training.
- (2) Over 24 engineering employees received over 148 hours of external training.
- (3) Over 15 new technical employees received over 236 hours of external training.

4.3 Transparent and impartial performance evaluation

We have an open and fair performance evaluation system. Through reviewing career development and after communicating with the immediate supervisor, each employee can set his/her annual performance targets. Performance evaluation will be conducted on these targets each year for the reference of salary adjustment, bonus distribution, and future promotion. The percentage of employees receiving regular performance and career development reviews was 100%.

4.4 Salary and benefits

To attract and retain talents and reward employees for creating performance and long-term contributions, we offer a competitive overall remuneration system and performance bonus to ensure a reasonable and fair salary structure. Besides protecting living quality, our system also encourages employees to improve competence and create better performance.

To take care of the retirement life (later life) of employees and promote labor-management relationship, we have established the Employee Retirement Regulations according to Article 56 of the Labor Standards Act to contribute the labor pension fund and labor pension reserve each month in order to give pension to employees meeting the retirement requirements.

4.4.1 Employee remuneration

We have established a comprehensive remuneration policy and framework and the performance bonus regulations to salary employees based on their education attainments, seniority (service length), experience, and duties in order to attract, encourage, reward, and retain outstanding talents. Besides

▲ Figure 4-24 Example of the evaluation sheet

ensuring no differential treatment of employees based on gender, we also meet the CSR employee safety and the Company's regulations to maintain a reasonable and fair salary structure and thereby encourage employees to improve competence and create better performance.

We introduce a reasonable performance evaluation system and combine it with promotion and rewards in order to reward or punish employees appropriately based on their performance. We have also established management regulations related to rewards and punishments and announced them on EIP for employees to inquire and follow in order to provide them with a dependable system for reward and punishment.

In terms of the offers for employment, our pay standard for base-level employees is higher than that of the statutory requirements, and there is no gender difference.

Table 4-7 Range of employee basic salary

| Year | Non-supervisor employees | | | Minimum monthly wage |
|------|--------------------------|-------------------|-----------------|----------------------|
| | Diploma | Bachelor's degree | Master's degree | |
| 2020 | 25,000~29,500 | 29,500~33,500 | 36,000~40,000 | 24,000 |
| 2021 | 26,000~30,000 | 31,000~35,000 | 37,000~41,000 | 24,000 |

In 2019 we began to disclose the “average earnings” and “median earnings” of non-supervisor employees in the previous year to make information more transparent and strengthen our CSR. According to the FSC data, the 2021 “average earnings” of our non-supervisor employees were NT\$1.529 million, higher than the average of NT\$981,000 in the industry, and the “median earnings” were NT\$1.179 million, ranked the second top of all 35 TWSE-listed and TPEx-listed electronics retailers, suggesting that our overall salary is among the best in class.

Table 4-8 Annual average earnings and median earnings of non-supervisor employees

| Year | 2019 | 2020 | 2021 |
|---|--------------------------|--------------------------|--------------------------|
| Annual average earnings of non-supervisor employees | NT\$1.357 million/person | NT\$1.463 million/person | NT\$1.529 million/person |
| Annual median earnings of non-supervisor employees | NT\$1.075 million/person | NT\$1.105 million/person | NT\$1.179 million/person |
| Ranking | 4 | 2 | Not yet announced |

Inconsideration of the Company’s operating profit and the performance evaluation results and encouragement for the long-term development of employees, we make an overall adjustment of salary each year to thank employees for their efforts and contributions in the year and encourage them to stay and share success with the Company with a raise, hoping to incentivize them to make better personal performance and create better operational performance for the company. The range of salary adjustment in the last 3 years is as follows:

Table 4-9 Range of Salary Raise in Last 3 Years

| Year | 2019 | 2020 | 2021 |
|---------------------------|---------|-----------|-------|
| Overall salary adjustment | 3.4%~4% | 2.7%~3.9% | 3%~5% |

Profit sharing is our basic commitment for employees. To enforce our profit-sharing philosophy, we offer stock ownership, stock option, and year-end bonus systems. In accordance with Article 20 of the Company’s Articles of Incorporation, “If there is profit, no less than 4% shall be appropriated as the reward for employees.” The performance bonus system is introduced and bonuses are distributed based on the Company’s status of operations to reward employees for their efforts and performance at work.

Besides the said salary and rewards, to encourage employees to focus on the Company's long-term operational performance to achieve the Company's sustainable operations. Additionally, we have also established the employee stock ownership trust (ESOT) to trust the management and utilization of the shares owned by employees to help the ESOT committee to accumulate wealth for employees and make the retirement life or resignation life of members more stable.

4.4.2 Employee benefits

The health, safety, and the rights and interests of all employees are extremely important to us. Besides arranging insurance for them according to the Labor Standards Act and Labor Insurance Act and contributing employee pensions according to the Labor Standards Act and Labor Pension Act, we also arrange health checkup, group accident insurance, and group medical insurance for them and announce the related personnel regulations on EIP for all employees to inquire. Additionally, in 2000 we organized health workshops on cardiovascular disease prevention and overwork signs and symptoms and arranged Western and traditional medical consultation to express care for employees.

Besides the regulatory standards, we offer more benefits that employees need to help employees balance work, mental and physical health, and life.

Hence, we have designed flextime policy, new employee mentor systems, and entertainment allowances for various employee club activities, employee travels, family day, and arts and culture appreciations. There are also other benefits, including marriage allowance, birth allowance, bereavement support payment, monthly birthday party, nursery/daycare benefits, reward for outstanding employees, and reward for senior employees. At Taipei Headquarters, we have employee canteens and the health supermarket run by affiliates to provide employees with low-oil and low-salt healthy food.

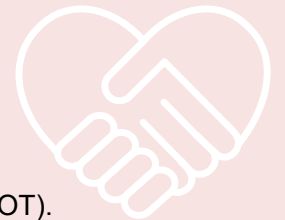
To provide employees with a safe workplace environment, we have launched the female employee care and related family support mechanisms, such as menstrual leave, parental leave, paternity leave, family care leave, nursery service, and paid maternity leave. Paternity leave is also granted according to the Labor Standards Act to provide employees with basic benefits to ensure the rights and interests of employees.



▲ Figure 4-25 Besides the affiliate's healthy food supermarket, the employee canteen at headquarters also supply healthy food to employees.

Table 4-10 Employee Benefit Plans

| Plan Type | Item | Contents |
|------------------------------|---|---|
| Flextime | Flexible work time | ✓ Employees can adjust the time they start and finish work. |
| | Regular days off | ✓ On duty five days a week and long weekends. |
| Comprehensive EWC activities | Activities without using the EWC funds. | ✓ Group activities (e.g. Spring Festival celebration, year-end party, family day, sports meeting, leisure sports, and competitions), employee club activities (e.g. badminton club), and service activities (e.g. charitable activities). ✓ Gifts on 3 folk festivals and specific festivals. ✓ Obligatory or volunteer activities of employees. |
| | Activities using the EWC funds. | ✓ Self-support activities (e.g. employee travels, health checkups, group buying, and other leisure entertainments). ✓ Event expenses can be claimed within the limit of personal EWC funds (employees must pay the full amount at contract stores). Employees shall pay the balance exceeding the limit. |
| Regulatory benefits | Regulatory benefits Regulations-related benefits | ✓ Contributions for Labor Insurance, National Health Insurance, and pensions. ✓ Allowances and support payments: Birth, marriage, and bereavement. |
| Other benefits | Mental and physical health and career development | ✓ Personal car and motorcycle parking spaces for employee application. ✓ Breastfeeding (lactation) room: A safe, comfortable, and friendly breastfeeding environment is established to maintain the rights of breastfeeding female employees. ✓ The employee canteen at headquarters supply low-oil and low-salt healthy food to employees. ✓ Dormitories for female employees and expatriates. ✓ Financial support for education, training, and on-the-job training. ✓ Health checkups and health consultation services. ✓ Scholars and grants for the children of employees. ✓ Nursery/daycare benefits ✓ Commendation and rewards for senior employees. <div> ✓ Rewards for foreign languages. ✓ Employee stock ownership trust (ESOT). ✓ Commendation and rewards for outstanding employees. </div> |



Although the whole world was influenced by COVID-19 in 2021, we still planned a series of employee welfare and CSR activities:

In response to the COVID-19 pandemic and the health concept advocated by the group chairperson, we implemented a series of epidemic control measures, including supplying 200 sets of silver perch essence and seafood porridge every day to the medical and nursing personnel of National Taiwan University Hospital and Taipei Veterans General Hospital since May 28.

Additionally, although Anyo Museum tourism plant located in Yilan was closed due to the pandemic, it also supplied 100 packs of silver perch essence each day to Poh-Ai Hospital, Yilan Branch of NYCU Hospital, and Saint Mary's Hospital in Yilan to support medical and nursing personnel since May 31. Anyo Freshmart supplied "free fish soup" to customers, donated the epidemic control kit to all employees, and built multifunctional sports venues for suitable for elderly and young people together at the Taipei University Sports Center to strengthen the resistance of both employees and citizens from inside out and perform CSR to combat COVID-19 together with the public. In 2021 we were awarded the Gold Award and Long-Term Sponsorship Award in the sponsor category at the Sports Activist Awards.

Although COVID-19 blocked many travel opportunities since May, EWC still planned cooperation with travel platforms and offered travel points to employees for employees to travel to any destination they liked together with their family.



▲ Figure 4-26 Free fish soup for stronger resistance, Anyo Freshmart cared for the public with total devotion.



▲ Figure 4-27 We supplied free silver perch essence to employees and medical and nursing personnel to store energy to combat COVID-19

4.5 Healthy and safe workplace environment and labor-management harmony

Providing a safe and healthy workplace environment is the goal we insist. We also insist on human rights protection and OH&S improvement to build a workplace environment that meet the humanity, physical, mental needs of employees.

Employee healthcare

Employees are the Company's important intangible asset. We value the mental, physical, and spiritual health of employees, we have established an infirmary equipped with the sphygmomanometer and scale for employees to measure blood pressure and weight. We have also equipped the first-aid kit and beds there to give first response to accidents that need slight medical care. In workplace maternity care, we have also established the breastfeeding room to provide breastfeeding employees with a safe environment to collect and store break milk.

Table 4-11 Status of Employee Health Checkup in Last 3 Years

| Year | 2019 | 2020 | 2021 |
|------------------------|------|------|------|
| Number of Participants | 314 | 213 | 210 |
| Sum of funding (NT\$) | 273 | 192 | 307 |

NB: In 2020 we financed the health checkup of employees aged over 40 years. In 2019 and 2021, we financed the health checkup of all employees. Due to COVID-19, employees reduced hospital visits in 2021, and the number of employees receiving health checkups also reduced.

Table 4-12 Status of Health Consultation of Employees in Last 3 Years

| Year | 2019 | 2020 | 2021 |
|---------------------|------|------|------|
| Number of Employees | 118 | 112 | 128 |

Each year we cooperate with leading local physical checkup medical institutions to subsidize health checkups for employees aged over 40 years each year and for all employees every two years.

In 2021 we introduced various health checkup plans to employees in collaboration with medical institutions like Taipei Medical University Hospital, Cathay General Hospital, Chi Hsin Health Service, Full Health Clinic, China Medical University Hospital, Lin Shin Hospital, Chi Mei Medical Center, and E-Da Dacheng Hospital. In 2021 a total of 210 employees, about 42% of full-time employees, received the employee health checkup, with a health checkup expense of NT\$3.07 million. Other employees who didn't receive the health checkup were all new employees (they needed to submit a health checkup report on their arrival). Additionally, the health checkup was not compulsory in that year.

Additionally, we also organized health workshops on different topics to take care of the health of employees. From 2018, we began to arrange medical specialists to provide in-house individual consultation on health checkup reports or mental/physical health. In 2021 we invited Dr. Happy Kuai-Le Chen, Doctor with Contract of Linkou Chang-Gung Memorial Hospital and Psychiatrist of Taoyuan Psychiatric Center, and traditional medicine physicians to provide in-house health consultation services for about 128 employees.



◀ Figure 4-28 Physicians were invited to provide in-house professional mental and physical health consultation for employees..

Valuing safety and health quality

To ensure that employees can work in a safe and healthy workplace environment without worries, we have hired licensed professional occupational safety and health affair managers and personnel, hardware facilities all complied with the labor safety and health laws and regulations, and ESH management was implemented. In 2021 no work-related injury or fatality was reported.

Additionally, we organized workplace fire drills and self-inspection regularly, posted notices at points of with high potential of danger, arranged labor safety and health education and training for new employees, and planned regular labor safety and health workshops for in-service employees to ensure the safety of employees, the environment, and equipment.

Unfettered comprehensive communication channels

To improve unfettered communication channels between the Company and employees, we have set up a public mailbox and email managed by senior supervisors for employees to freely make constructive proposals and to make recommendations for the Company and complaints to ensure the timeliness and effectiveness of communication.

Based on the Company's Code of Ethical Conduct and Whistleblower Policy, we encourage employees to report any unethical or unlawful behavior. Besides handling all reports confidentially and protecting the information and safety of whistleblowers, we will reward them based on the situation. Also, we have established a special mailbox for sexual harassment complaints to provide employees with a workplace environment free of sexual harassment. We also take appropriate precautionary action and corrective action and give necessary punishment.

Additionally, we have established the workday weekly report system for employees to reflect and communicate opinions with management at any time and

to provide employees with comprehensive channels for communicating with the Company. By publishing the internal TOPCO Family Digital Journal, we enable employees understand the activities of the Company.

Employee care

We have implemented the Employee Assistance Program (EAP) to help employees solve problems and regain happiness in order to demonstrate the best work capacity. The scope of EPA covers psychological, legal, health and medical, and financial consultation services.



▲ Figure 4-29 TOPCO Family Digital Journal

4.6 Creating an environment with respect for human rights, equality, non-discrimination, labor–management harmony

Gender-equal workplace

We have established the Measures of Prevention, Correction, Complaint and Punishment of Sexual Harassment at Workplace and grievance channels. Related information including management regulations, grievance hotline, and grievance email is disclosed at the workplace to protect employees away from the threat of sexual harassment and create a friendly workplace. **In 2021 no sexual harassment was reported.**

We are committed to human rights protection. Besides providing an equal, non-discrimination, no-harassment, and safe workplace environment. We also organized various events and education and training activities to maintain the mental and physical health of employees and maintain their work–life balance. Measures for human rights protection.

Foci include:

1. Abide by the laws and regulations of the location of operations and provide a safe and healthy workplace environment.
2. Provide equal employment and ensure no differential treatment (non-discrimination) based on race, gender, sexual orientation, age, nationality, political affiliation, religion, marital status, and disabilities.
3. Forced labor, child labor, and any behavior that can constitute child labor are not allowed. Youth labor aged between 16 and 18 are not allowed to engage in work with potential dangers or that may be hazardous to health, including working night shifts or overtime.
4. Respect employees' right to freedom of association, participation in peaceful assembly, labor–management meeting, and collective bargaining.
5. Build unfettered communication channels and hold regular labor–management meetings to protect the rights and interests of both parties.

In 2021 no environmental impact, labor problem, or offence against human rights was reported, handled, or resolved through official grievance mechanisms. Also, there was no labor–management dispute, the labor–management relationship was harmonious, and no impact or loss due to labor–management dispute was reported. Additionally, to improve labor–management communication, we held labor–management meeting each quarter for employee representatives and management representatives to consult labor–management relationships and promote labor–management cooperation.



Highlights
2021

V. Care for sustainable environmental development

- ▶ Implemented **ISO 14064-1 GHG emission verification** and drew up the GHG reduction policy.
- ▶ Total GHG emissions: **1,075tCO₂e/year**, **8.6%** less than 2020.
- ▶ Total electricity consumption: **3.14%** less than 2020.
- ▶ Fuel consumption by company cars: **13%** less than 2020.
- ▶ Total paper consumption: **4.48%** less than 2020.
- ▶ Total water consumption: **13.69%** less than 2020.
- ▶ Taoyuan A7 Water Recycling Center was awarded the **Special Award, Best Design Category, FIABCI-Taiwan Real Estate Excellence Awards**.
- ▶ Ayno Santé Premium Silver Perch Essence was awarded the **Best Product Award at the 18th National Brand Yushan Award**.
- ▶ Anyo Freshmart was awarded the **Best Popular Brand Award at the 18th National Brand Yushan Award and the 4th Best Reviewed Online Awards of Daily View**.

The policy of Biological Diversity

Biodiversity has provided people's survival needs for a long time. Food, medicine, building materials, clothing, chemical raw materials and various substances in life are provided by various organisms. Human beings enjoy biodiversity The multiple values and outcomes brought about by sexuality.

In the course of the advanced development of society, human beings have over-consumed the resources possessed by the earth, which has created a crisis of breaking the ecological balance and losing biodiversity. Maintaining biodiversity is also protecting cultural diversity, seeking environmental protection and maintaining biodiversity, so that people can enjoy social progress and economic balance at the same time.



The practice of policy

TOPCO's policy is to:

1. Ensure that all subsidiaries conduct biodiversity related to their business operations, using the impact of responsible sourcing.
2. Continue to join various advocacy activities, in different forms, so that colleagues can better understand the possible crisis of biodiversity, and pay attention and practice.
3. Advocate and arouse colleagues and their families and friends to be more concerned with environmental protection and climate issues, and promote the use of natural resources that are important to biodiversity.
4. Promote awareness of biodiversity and conservation issues among employees, customers, suppliers and those who do business with the company consciousness.
5. Strengthen the development of recycling technology for environmental engineering, and fulfill corporate sustainable responsibility with core capabilities.

In view of the global situation, as climate change, resource depletion, and energy shortages have become the important issues of enterprises. Upholding the commitment of environmental sustainability, we began to use the new green corporate identity to represent vitality in 2015 to announce our determination to maintain environmental protection.

As a materials and equipment distributor, we provide knowledge and technical services and engage no manufacturing activities. Although we do not produce wastewater or exhaust, we still uphold our responsibility for environmental sustainability. Through constantly implementing energy conservation and carbon emissions at the HQ building from energy conservation, water conservation, and paper conservation, we deeply understand the significant environmental impact of products and services. Hence, from the selection of product sources, packages, and recycling, we carefully consider their potential environmental impacts in order to reduce their environmental burdens to contribute to our environment.

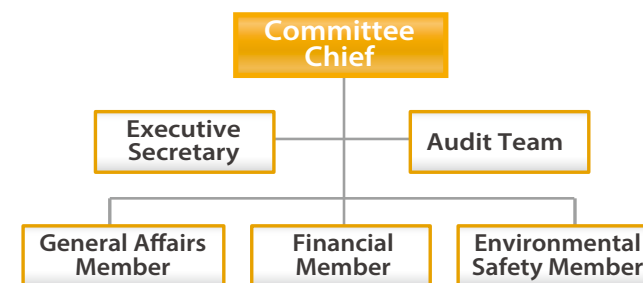
5.1 Energy conservation and management

GHG verification and management

In recent years, countries in the world have reached a consensus on GHG emission control. Hence, businesses should realize the need to reduce GHG emissions. Out of the concerns about global climate change, smart use of resources, and CSR fulfillment, besides performing GHG emission inventory and emission data system according to the ISO standards, we have also established the documented verification procedures for the reference of effective GHG emissions and improvement in the future. Hence, we began to develop the GHG management system and implement GHG verification in 2018 to effectively manage GHG emission risks and further improve our sound environmental protection image.

To ensure the effective operation of the GHG management system, we have established the GHG Inventory Promotion Committee to effectively implement the GHG management system through the committee chief, executive secretary, audit team, environmental safety member, financial member, and general affairs member. Figure 5-1 shows the organizational chart of the Committee.

Based on the CNS 14064-1 standard published by the Bureau of Standards, Metrology and Inspection, MOEA, in July 2006 and The Greenhouse Gas Protocol (A Corporate Accounting and Reporting Standard, Revised Edition, 2005) announced by the World Business Council Sustainable Development (WBCSD) and World Resources Institute (WRI), we defined the organizational boundaries in terms of operational control, with the following addresses as the inventory targets:



▲ Figure 5-1 Organization of GHG Inventory Promotion Committee

1. Taipei Headquarters: No. 483, Section 2, Tiding Boulevard, Neihu District, Taipei City (the 8th floor is leased to ECO Technical Services and the 1st floor to Anyo Freshmart; however, we have 100% control power, thus included it in the inventory).
2. Hsinchu Office: 4F and 6F, No. 12, Gongye East 9th Road, Baoshan Township, Hsinchu County.
3. Zhunan Warehouse: No. 229, Hexing Road, Dapu Village, Zhunan Township, Miaoli County.

We began to persistently inventory GHG emissions in 2019 and acquired the GHG verification statement. According to ISO 14064-1:2018, we inventoried and reported GHG emissions based on the verification standards of the Protocol. The verification data was reasonably measured and calculated, and the verification results found no nonconformity to the substantial limits, and the verification data meets the reasonable level of assurance.

Electricity and fuel for transportation are the main sources of our GHG emissions. In response

to the UN SDGs and CSR development, we enforce our environmental protection and energy conservation measures featuring “environmental protection, energy conservation, and love Earth” in routine operations. Hence, we reduce electricity and fuel consumption, hoping to reduce GHG emissions by 1% within 3 years. In 2021, the annual total emissions were 8.6% less than 2020.

Medium and long-term mitigation plans-Equal emphasis on mitigation and adaptation

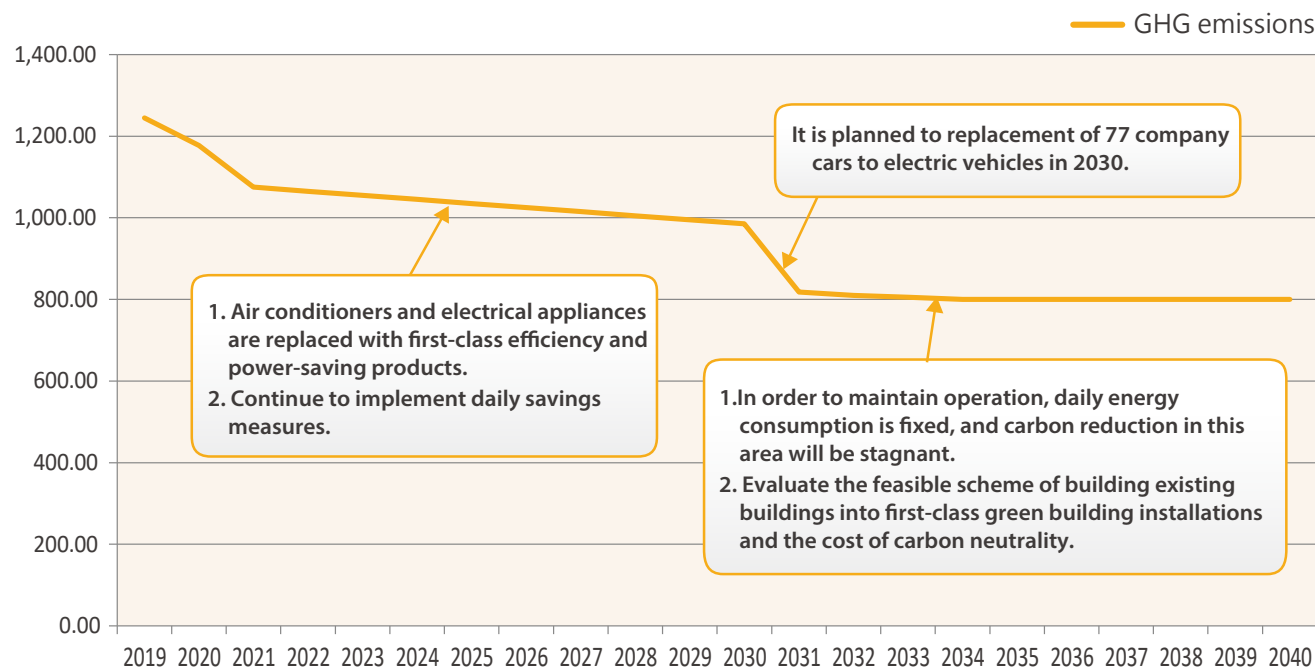
In accordance with Taiwan's 2050 net-zero emissions path and strategic plan, we follow the implementation of climate-related management and adaptation measures. TOPCO mainly uses “mitigation” and “adaptation” for medium and long-term planning.

1. Air conditioners and electrical appliances are replaced with first-class efficiency and power-saving products.
2. Continue to implement daily savings measures.
3. It is planned to implement a comprehensive replacement of 77 company cars to electric vehicles in 2030.
4. Evaluate the feasible scheme of building existing buildings into first-class green building installations.
5. Fully use green energy.

Table 5-1 Statistics on GHG Emissions in Last 3 Years

| Verification Period | 2019 | 2020 | 2021 |
|---|-----------------------------|-----------------------------|-----------------------------------|
| Direct (Scope 1) GHG emissions | 413.2521tCO ₂ e | 385.6206tCO ₂ e | 334.2371tCO₂e |
| Energy indirect (Scope 2) GHG emissions | 831.0002tCO ₂ e | 791.7695tCO ₂ e | 741.2594tCO₂e |
| Total GHG emissions | 1,244.252tCO ₂ e | 1,177.390tCO ₂ e | 1,075.4965tCO₂e |

Total GHG emissions (tCO₂e)



Management of electricity consumption

In electricity consumption for lighting, to enforce environmental protection and energy conservation, we began to progressively replace all lamps with LED lamps in 2013. Also, we installed sensor lighting fixtures at the motorcycle parking lot and turn off office lighting for 1.5 hours each day. Additionally, the TOPCO HQ Building has four independent electricity meters for each of the telecommunication facilities, public facilities, floors 1–5, and offices on floors 6–8, and each of other business locations (Hsinchu, Taichung, Tainan, and Kaohsiung) is also equipped with an independent electricity meter. In terms of aircon, by setting the startup sequence through the remote monitoring devices under the energy conservation project. Besides turning on aircon automatically at 07:00 and turning off aircon automatically at 19:00, and the temperature of each floor is set to reduce electricity consumption. Additionally, chillers, elevators, aircon fans are maintained regularly, and some elevators are shut down on Saturdays, Sundays and national holidays to reduce electricity consumption.

In 2021 total electricity consumption reduced by 3.14% over 2020. Besides constantly optimizing electricity consumption management, producing statistics on electricity consumption, and reporting to the supervisors, we also enhance awareness education to encourage employees to practice electricity conservation in order to achieve electricity conservation and regularly manage and adjust the reasonable contract electricity consumption. Energy conservation target for 2022: Electricity consumption at 4% less than 2021 per person.

Transportation

At TOPCO, we have a total of 77 company cars divided into officer (personal) cars and business cars. Besides equipping all company cars with the GPS (except for officer cars), we also set mileage limits and maintain regular maintenance as necessary to ensure vehicle condition to maximize

their efficiency. Additionally, the better the vehicle condition is, the less environmental impact that company cars will cause. For vehicles exceeding the mileage limits, breaking traffic regulations, and having abnormal fuel consumption, we will follow up and manage them and make improvement to ensure the annual reduction of fuel consumption. Hence, although the business volume has been increasing these years, the frequency of business car use in 2021 remained unchanged. Additionally, through good follow-up and maintenance, steady fuel consumption was maintained.

Table 5-2 Total Electricity Consumption in Last 3 Year

Unit: kWh

| Electricity Consumption Information (year) | 2019 | 2020 | 2021 |
|---|-----------|-----------|-----------|
| Total Electricity Consumption of Telecommunication Facilities | 2,382 | 2,161 | 2,391 |
| Total Electricity Consumption of Public Facilities | 621,440 | 580,000 | 535,606 |
| Total Electricity Consumption of 1-9F | 780,400 | 771,840 | 734,434 |
| Other business locations | 105,139 | 108,245 | 143,846 |
| Total | 1,509,361 | 1,462,246 | 1,416,277 |

Table 5-3 Total Fuel Consumption in 3 Last Years

Unit: liter

| Company Car Use | 2019 | 2020 | 2021 |
|------------------------|---------|---------|---------|
| Fuel Consumption | 149,288 | 144,871 | 125,782 |
| Number of Company Cars | 78 | 79 | 77 |

Management of paper consumption

Through centralized procurement, we unify the lease of multi-function printers of all floors of the HQ building and replace with new equipment the 3-year lease to maintain equipment in the best condition and enhance equipment efficiency and performance. All multi-function printers on each floor are equipped with access control to facilitate management units to effectively manage paper consumption through system setup and analyze the paper consumption of each department with statistical techniques.

In the future, we can make continual improvement through constant monitoring and provide correct data management reports for all units to review the fairness of paper consumption in order to request users to take self-control through this transparent model of machine paper consumption management to avoid a waste of resources. We will also enhance the publicity of energy consumption, carbon reduction, and paper conservation.

In 2021, total paper consumption was 4.48% less than 2020. Annual target for paper consumption in 2022: 5% less than 2021.

Table 5-4 Total Paper Consumption in Last 3 Years

Unit: pieces

| Paper Use | 2019 | 2020 | 2021 |
|-------------------|---------|---------|---------|
| Paper Consumption | 650,000 | 725,000 | 692,500 |

Effluents and water consumption

We have no factories. Therefore, we do not produce wastewater, except for domestic sewage. Although we do not plan sewage recycling or rainwater reclamation, we have installed taps with water-efficient showerheads at the pantries and lavatories on each floor, enhanced internal publicity on the

concept and knowledge of water conservation, and posted saving water slogans near water-consuming equipment.

In 2021 total water consumption was 13.69% less than 2020, achieving the 2021 water conservation target, total water consumption was 5% less than 2020. Annual target for paper consumption in 2022: 5% less than 2021.

Table 5-5 Total Water Consumption in Last 3 Years

Unit: MT

| Water Sources | 2019 | 2020 | 2021 |
|--------------------------|-------|-------|-------|
| Domestic water | 9,518 | 5,775 | 4,967 |
| Other business locations | | 329 | 301 |
| Total | 9,518 | 6,104 | 5,268 |

Waste management

Waste sorting, food waste recycling, and resource recycling are implemented within the office. By sorting and recycling the waste produced from the office to reduce environmental impact.

As we do have our own factory, we do not produce industrial waste, except domestic waste. Domestic waste is cleaned up by professional cleaning companies and transported to either landfill or incineration. Recyclable waste is sorted or recycled by cleaning companies. As we produce only a small volume of domestic waste, we signed fixed-amount contracts with cleaning companies irrespective to the weight of waste. Hence, cleaning companies did not calculate the total weight of waste from us.

Our document management regulations stipulate the retention period

of each type of paper documents. Each year administrative units periodically gather the obsolete documents kept by each unit for central incineration as ordinary waste. (Due to the expiration of the legal retention period, the number of documents that can be destroyed is large in 2021)

Table 5-6 Total Documents Incinerated in Last 3 Years
Unit: MT

| Waste (documents) | 2019 | 2020 | 2021 |
|----------------------|------|------|------|
| Net weight | 1.25 | 1.22 | 1.9 |

Smart use of videoconferencing

We have business and service locations across the globe. In routine operations, we promote and encourage employees at different locations communicate and discuss with videoconferencing in order to enhance operational efficiency and save time and cost for traveling between locations to achieve energy conservation and carbon reduction. Currently, there are 5 sets of videoconferencing equipment under the central control and regular maintenance of administrative units to ensure their optimal condition.

Environmental Compliance

In 2021, no offence related to environmental protection was reported.

Routine publicity

Process digitization

Improve operating procedures and approve documents electronically to reduce paper consumption in the office.

e-Marketing resources

Promote e-company introduction in Traditional Chinese, Simplified Chinese, English, and Japanese to reduce paper publicity materials.

Light clothes and no necktie in summer

To support the government's energy conservation and carbon reduction measures, male employees only need to wear shirts and no need to wear neckties during May-September each year to support energy conservation and carbon reduction in real action.

Planning environmental management courses

In 2021 we continued to plan the Introduction and Practice to OH&S course for employees to understand the current international green product standards and specifications and the OH&S management system.

5.2 Implementation of environmental protection policy

We uphold the corporate environmental maintenance responsibility and support energy conservation and environmental protection, we assist customers in carrying out their responsibility, use eco-friendly products, and promote recycled products. We also encourage employees to take courses related to corporate environmental management to enforce the environmental management policy. In the future, we will continue to capture the risk of climate change toward environmental sustainability and sustainable operations.

5.2.1 Eco-friendly product policy

Request suppliers to supply products that comply with environmental regulations to meet the customer requirements with safe, eco-friendly, and best-quality products.

Major suppliers must pass the ISO 14001 certification. The manufacturing processes and products of major chemical suppliers must comply with the EU's Restriction of Hazardous Substances (RoHS) directive.

Founded in 2008, ECO Technical Services Co., Ltd. (ECO Technical) is a member of TOPCO.

ECO Technical is an integrated environmental protection company, with the scope of services covering the engineering, procurement, and construction (EPC) of industrial water treatment, urban sewage treatment, waste disposal, clean room construction, aircon engineering, and electrical engineering; the installation and sales of processing units; and waste disposal and recycling.

As a TOPCO member, ECO Technical has been upholding the concept of "always be better!" Besides professional technology and management ability,



▲ Figure 5-2 ISO 14001 certification and RoHS directive.

ECO Technical actively maintains the ISO 45001:2018 OH&S management system and the ISO 9001:2015 quality management system. It will continue to implement the ISO 14001 environmental management system. ECO Technical is confident to provide customers with the best-quality service and complete EPC guarantee. Additionally, ECO Technical also provides employees with a safe and trustworthy workplace environment. With a proactive and creative attitude, ECO Technical will always be committed to environmental engineering to realize the corporate responsibility to serve people and love Earth.

5.3 Green energy and recycling for sustainable innovation

Since its establishment 30 years ago, we have since specialized in the semiconductor and optoelectronics fields. Over 90% of our sales are semiconductor materials, and the rest includes semiconductor cleaning equipment, high-tech plant environmental engineering, calcium fluoride sludge recovery and recycling, and PV integration service. In solar system engineering, we have a complete solar product supply chain, EPC capacity, an operation and maintenance team, and cloud monitoring system. So far, we have completed an installed capacity of up to 40MW. To develop fishery and electricity symbiosis, we have signed MOU with Taipei University of Marine Technology, National Penghu University of Science and Technology, and National Kaohsiung University of Science and Technology to cultivate future talents. Currently, we are planning two large laboratories in Yilan and Kaohsiung. Then, we will duplicate them to larger sites, with a target of 60MW each year.

5.3.1 Taiwan's first low-impact development Wenqing Water Park for sustainable ecology

After the Taoyuan Metro started service in 2017 and Linkou urban development, Linkou becomes the transportation hub linking Taoyuan City, New Taipei City, and Taipei City. The affordable housing in Zone 4 at station A7 in Linkou Special District has been completed and handed over. To solve the domestic sewage problem in the area around station A7 and reduce the burden of river pollution, it is necessary to build a water recycling center to recycle and reuse water resources, reduce environmental pollution, and improve living quality.

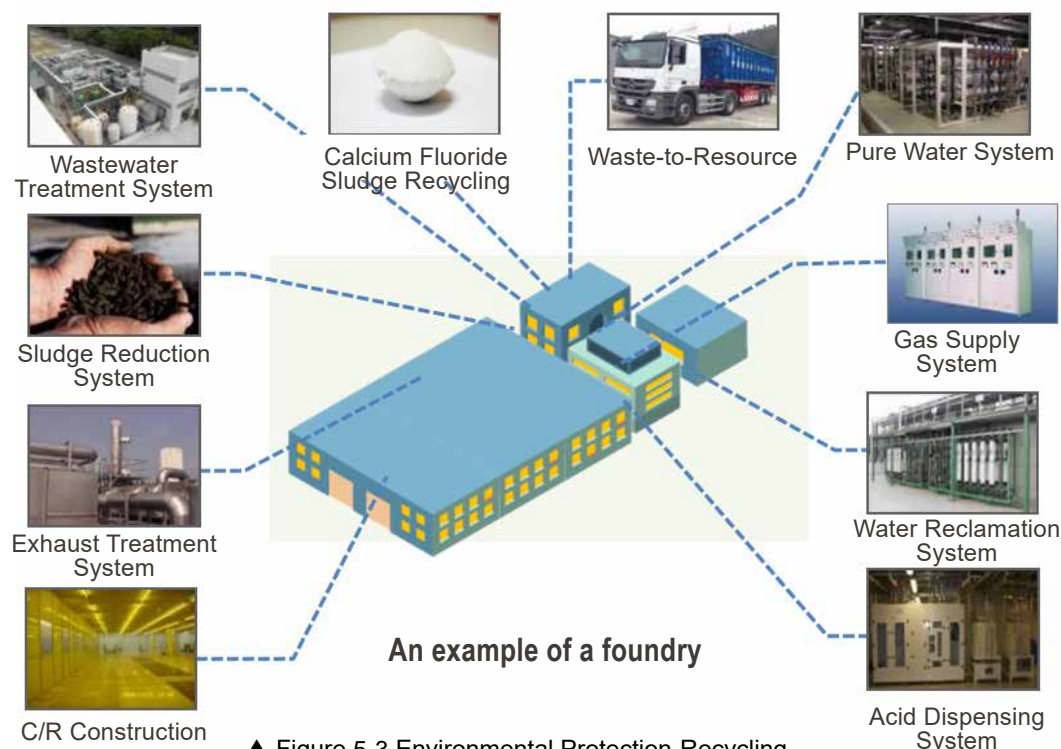
Wenqing Water Recycling Center revolutionizes the stereotype of traditional sewage treatment plant by building sewage treatment facilities underground to effectively use the overground space. By designing the center into a park, we have totally flipped the neighbor's negative image about sewage treatment plants: dirty and odorous. Besides purifying water, Wenqing Water Recycling Center also provides residents with a leisure space and creates a local landscaping image.

This is Taiwan's first water recycling center with a low-impact development, smart, low-carbon design to effectively improve the domestic sewage produce by the population moving to the area around Station A7, reduce river burdens, and improve the water permeability and water preservation capacity up to 1,593m³ of rainwater. Besides reducing surface runoff, this can make the water resource center become a small reservoir in droughts. So far, the average sewage treatment capacity of phase I is 4000CMD. As the project advances, besides providing for citizens

- ✓ After completion, the capacity of the A7 Water Recycling Center is 12,500CMD.
- ✓ After the completion of phase I, the sewage treatment capacity is 4,000CMD.
- ✓ Awarded the Special Award, Best Design Category, FIABCI-Taiwan Real Estate Excellence Awards.
- ✓ Awarded the Design Award and Construction Award in the Facility Category of the 5th Public Construction Project Golden Quality Award.
- ✓ Awarded the Public Building Landscaping Category of Yuan Ye Awards 2021 and the Healthy City Award-Resilience and Innovation
- ✓ Award of the 13th Taiwan Healthy and Age-Friendly City Awards.

to irrigate and wash, the output water is also supplied to Hwa Ya Technology Park and Linkou Industrial Park III and IV.

ECO Technical improves the water permeability and water preservation capacity of the site to store up to 1,593m³ of rainwater in rainfall to reduce surface runoff and turn the water recycling center into a small reservoir in droughts. The park implements the low-impact development, smart, and low-carbon design concepts, becoming a model for Taiwan's water recycling center. The park management center carries a clean and curved wall design. On the ground, a landscaping park is designed in a loop shape symbolizing a Möbius loop to correspond to the co-existence with nature, endless circulation design concept of the water recycling center and nature, as well as the circular water recycling and recuse.



▲ Figure 5-3 Environmental Protection-Recycling Engineering Technology



▲ Figure 5-4 Front look of the Taoyuan Metro Station A7 Water Recycling Center



▲ Figure 5-5 Taoyuan Metro Station A7 Water Recycling Center



▲ Figure 5-6 Received the 5th Public Construction Project Golden Quality Award organized by the Taoyuan City Government from Taoyuan City Mayor Wen-tsan Cheng.



▲ Figure 5-7 Received the 5th Public Construction Project Golden Quality Award organized by the Taoyuan City Government from Taoyuan City Mayor Wen-tsan Cheng and the 21st National Public Construction Project Golden Quality Award from by the Executive Yuan.

Table 5-7 ECO Technical Water Treatment/Recycling System Performance

| Year | Client | Location | Project | Treatment Volume(CMD) |
|------|-------------------------------------|------------|---|-----------------------|
| 2021 | Micron Technology, Inc. Taiwan | Houli Park | Micron MTB Fab Copper Wastewater Concentration System Expansion Project | 2 |
| 2021 | United Microelectronics Corporation | STSP | UMC 12A P6 Ammoniacal Nitrogen Wastewater Treatment System Construction Project | 990 |
| 2021 | United Microelectronics Corporation | STSP | UMC 12A P6 UPW and Hydrofluoric Acid Wastewater Treatment System Construction Project | 1500 |

Table 5-7 ECO Technical Water Treatment/Recycling System Performance

| Year | Client | Location | Project | Treatment Volume(CMD) |
|------|---|-----------------------|--|-----------------------|
| 2021 | Powerchip Semiconductor Manufacturing Corporation | Tonglou Park | PSMC P5 Fab Phase I IPAL Wastewater Treatment System Construction Project | 264 |
| 2021 | Powerchip Semiconductor Manufacturing Corporation | Tonglou Park | PSMC P5 Fab Phase I Ammoniacal Nitrogen Wastewater Treatment System Construction Project | 384 |
| 2021 | Powerchip Semiconductor Manufacturing Corporation | Tonglou Park | PSMC P5 Fab Phase I Sewage Treatment System Construction Project | 10230 |
| 2021 | Micron Technology, Inc. Taiwan | Huaya Technology Park | Micron F11 Water Treatment System Outsourced Maintenance Project | N/A |
| 2021 | Micron Technology, Inc. Taiwan | Huaya Technology Park | Micron F11 Ammoniacal Nitrogen Wastewater Treatment System Construction Project | 1320 |
| 2021 | Micron Technology, Inc. Taiwan | Huaya Technology Park | Micron F11 WWT Bio System Reliability Improvement Project | N/A |
| 2020 | Micron Technology, Inc. Taiwan | Taoyuan | FAB-11 TMAH(WD2T) Waste Liquid Collection Transportation System | N/A |
| 2019 | United Integrated Services Co., Ltd. | Taichung | Micron Houli Fab A3 WWT (MW54.0) - Phase 1 Construction Project | 16,800 |
| 2019 | United Integrated Services Co., Ltd. | Taichung | Micron Houli Fab A3 IPAL & SLS SYSTEM (MW57.0) - Phase 1 Construction Project | 840 |
| 2018 | United Integrated Services Co., Ltd. | Taichung | Micron Houli Fab A2 E100 IPAL Reclaim System (MW37.0) Construction Project | 680 |
| 2018 | United Integrated Services Co., Ltd. | Taichung | Micron Houli Fab A2 E100 WWT (MW34.0) | 8,400 |
| 2018 | Micron Technology, Inc. Taiwan | Taoyuan | Fab-B MBR#4 Expansion Project | 7,000 |

Table 5-7 ECO Technical Water Treatment/Recycling System Performance

| Year | Client | Location | Project | Treatment Volume(CMD) |
|------|---|----------------------|---|-----------------------|
| 2018 | TSEC Corporation | Hsinchu | Wastewater Treatment System Phase II Expansion Project | 1,320 |
| 2018 | Taoyuan City Government | Taoyuan | Taoyuan Metro Station A7 Water Recycling Center | 4,000 |
| 2018 | Pingtung County Government | Pingtung | Pingtung Neipu Water Recycling Center | 2,500 |
| 2018 | Changhua County Government | Changhua | Lugan River Renaissance Project: Water Purification and Quality Improvement | 6,000 |
| 2017 | Tainan City Government | Tainan | Zhuxi River Valley Landscape Improvement Project-Water Purification Plant Project | 22,000 |
| 2017 | Integrated Service Technology Co., Ltd. | Hsinchu Science Park | Silicon Product Plant Wastewater Treatment and Recycling Project | 1,500 |
| 2015 | L&K Engineering Co., Ltd. | Xiamen | Xiamen USMCX Wastewater Treatment and Recycling System Project | 24,800 |
| 2015 | United Microelectronics Corporation | STSP | FAB-12A Hydrofluoric Acid Wastewater Treatment System Project | 1,000 |
| 2015 | United Integrated Services Co., Ltd. | Taichung | Micron A2 FAB 25%+50% Expansion WWT | 1,400 |
| 2014 | Neo Solar Power Energy Corporation | Hsinchu | Neo Solar FAB2 Ammoniacal Nitrogen and Nitrate Nitrogen Reduction Project | 1,600 |
| 2014 | United Microelectronics Corporation | STSP | UMC 12A P5 Sewage and Hydrofluoric Acid Wastewater Treatment System Project | 1,500 |
| 2014 | Winbond Electronics Corporation | CTSP | Winbond Ammoniacal Nitrogen Wastewater Treatment System Project | 1,000 |
| 2014 | Tatung Co. | Taoyuan | CPT Wastewater Zero Discharge and Total Recycling Project | 19,500 |
| 2011 | AUO Crystal Corporation | Taichung | Wastewater System Construction Project | 4,200 |

Table 5-7 ECO Technical Water Treatment/Recycling System Performance

| Year | Client | Location | Project | Treatment Volume(CMD) |
|------|-------------------------------------|----------|--|-----------------------|
| 2011 | United Microelectronics Corporation | STSP | FAB 12A P4 Washing Wastewater Dealing and Recycling System Engineering | 3,600 |
| 2011 | HannsTouch Solution Incorporated | STSP | Water Recycling System Construction Project | 4,200 |
| 2010 | AU Optronics Corporation | CTSP | Process Wastewater Collection Pipeline Project | 33,000 |
| 2008 | Innolux Corporation | STSP | Innolux T2 Wastewater System Construction Project | 20,800 |
| 2008 | Rexchip Electronics Corporation | CTSP | FAB R2 Wastewater Treatment and Recycling System Construction Project | 12,000 |

5.3.2 Enforcing the circular economy – Inorganic calcium fluoride sludge recycling and reuse

Hydrofluoric acid will be used surface treatment, washing, and etching in the production process of semiconductor, panel, and optoelectronics industries. It becomes hazardous spent hydrofluoric acid after use. Through the wastewater treatment process, it becomes inorganic calcium fluoride sludge.

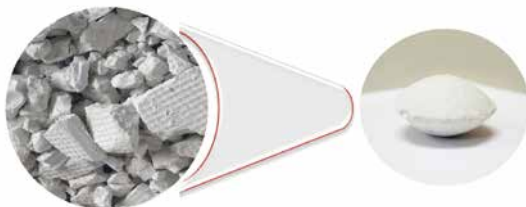
Inorganic calcium fluoride sludge is the industrial waste produced by the semiconductor, panel, and optoelectronics production processes. As a government-regulated industrial waste, it is necessary to be transported and disposed by means of reuse or landfill by licensed transporters and disposal companies.

ECO Technical helps customers dispose of inorganic (calcium fluoride) sludge at a high priority. Each month, ECO Technical successfully recycles

900MT of calcium fluoride sludge into 540MT of artificial fluorite to fully supply to steelworks at home and abroad as flux to effectively reduce the energy demand of the steelmaking process, improve steelmaking quality, and reduce waste disposal costs to enforce the circular economy and improve social image.

Table 5-8 The treatment volume of Recycling calcium fluoride sludge into artificial fluorite

| Year | Calcium fluoride sludge (M/T) | Artificial fluorite (M/T) |
|------|-------------------------------|---------------------------|
| 2021 | 1800 | 1080 |
| 2020 | 900 | 540 |



◀ Figure 5-8 Recycling calcium fluoride sludge into artificial fluorite.



◀ Figure 5-9 Vehicles for transporting inorganic (calcium fluoride) sludge by ECO Technical.

5.3.3 Expanding green energy business – Complete solar product supply chain

To expand to the green, renewable energy business, we invested in Unitech New Energy Engineering Co., Ltd. which provides services for government agencies and public and private businesses and offers environmental assessment and monitoring services to science and technology parks, water recycling industries, and energy industries. Besides being a consulting company with the most environmental assessment cases, Unitech New Energy also captures the global trend of renewable energy policies and undertakes many offshore wind farm environmental assessment and monitoring projects, becoming a leading offshore wind farm environmental assessment company in Taiwan. Subsidiaries Jia Yi Energy and ECO Technical that integrate energy creation, energy conservation, energy storage, and system integrated services has accumulated an actual performance of up to 50MW in the solar industry and built over 100 stations

at home and abroad. They are expanding their system construction scale to extend to smart, green energy eco-friendly pig farms and develop fishery and electricity symbiosis projects. Jia Yi Energy specializes in building electricity station of any specifications, aiming to become the promotor of green alternative energy engine. It offers the most suitable solutions for those with green energy needs, help them realize their dreams, build a low-carbon, pollution-free environment, and promote eco-friendly clean energy to contribute to environmental protection.

5.4 Sustainable innovation for healthcare

5.4.1 Expanding New Southbound business opportunities with smart technology

We established Anyo Biotechnology to address the food safety problem. With the high standard of high-tech industries, we have spent over NT\$100 million on building a production-sales integrated food safety system. In our world-class aquatic product processing factory, all production lines have passed FSSC 22000 and HACCP certification. Anyo Biotechnology is also Taiwan's first aquatic product processing factory using the Cell Alive System, Japan's top smart food storage technology. This has also opened another food business dedicated to supplying consumers fresh, tasty, safe, convenient, and high-quality ingredients and foods. This new business also introduces the new dietary philosophy of quality foods to the daily life of consumers to upgrade the dietary culture. In response to the needs of customers, Anyo Biotechnology also extends to other food-related areas to provide consumers with an innovative, quality dietary environment from ingredient selection, food processing, to retailing and restaurants: Fresh & Safe, Fast & Fun and All you can cook. Particularly, the giant grouper has been awarded the Seafood Excellence Award of the Fisheries Agency.



Ayno Santé Premium Silver Perch Essence has passed SNQ national certification, has been rated the No. 1 Trusted Brand in Fish Products by readers of CommonHealth Magazine, and won the Best Product at the 18th National Brand Yushan Award.

Ayno Santé Premium Silver Perch Essence, a star product of Anyo, was awarded the Bronze Award of the 24th National Biotechnology and Medicine Care Quality Award (aka Oscar in the biomedical industry) and passed the Symbol of National Quality (SNQ) certification by the Institute for Biotechnology and Medicine Industry (IBMI).

Ayno Santé Premium Silver Perch Essence that won the award at the first time of participation contains nutrients extracted from fish meat, fish bones, and fish scales and decomposed into peptide and amino acid in smaller molecules with biotechnology to facilitate human absorption. After passing the SNQ certification, Ayno Santé Premium Silver Perch Essence was also ranked the No. 1 Trusted Brand in Fish Products by readers of CommonHealth Magazine and won the Best Product and the Best Product at the 18th National Brand Yushan Award. It is the best daily health beverage for seniors, women, and schoolchildren.

5.4.2 Running high-quality healthy food supermarket to promote correct food education concepts

Gathering Taiwan's best-quality and safest agricultural and livestock products, premium aquatic products guaranteed by national grade inspection, and carefully selected natural ingredients required for cooking. Enforcing the spirit using the whole fish and no food additives, we constantly develop own-brand products, such as health-preserving medicinal cuisine, silver perch essence, soups, fish floss, and import healthy diets to realize the service aim: safe, tasty, and convenient.

Anyo Freshmart was awarded the Best Popular Brand Award at the 18th National Brand Yushan Award and the 4th Best Reviewed Online Awards of Daily View.

Anyo Freshmart, a healthy food supermarket under TOPCO, was awarded the Best Popular Brand Award at the 18th National Brand Yushan Award and the 4th Best Reviewed Online Awards of Daily View.



▲ Figure 5-10 Ayno Santé Premium Silver Perch Essence was recognized by the Bronze Award of the National Biotechnology and Medical Care Quality Award and SNQ National Quality Mark.



▲ Figure 5-11 Ayno Santé Premium Silver Perch Essence was awarded the 18th National Brand Yushan Award – Best Product.

[Appendix 1] Independent Assurance Statement

[Appendix2] Greenhouse Gas Verification Statement



【 Appendix 3 】 GRI Content Index

GRI 102 General Disclosures

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【 Appendix 4 】 SASB Content Index

Table1. SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS

| TOPIC | ACCOUNTING METRIC | UNIT OF MEASURE | TOPCO Response | CODE |
|--------------------------|-------------------|---|--|-------|
| Energy Management | RT-IG-130a.1 | (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable | (1) Total energy consumed : 5098.5972*10 ⁹ GJ (2) percentage of grid electricity : 100% ◦ (3) percentage of renewable energy : 0% ◦ | 93-97 |
| Employee Health & Safety | RT-IG-320a.1 | (1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) | Zero defects | 87-89 |

| TOPIC | ACCOUNTING METRIC | UNIT OF MEASURE | TOPCO Response | CODE |
|---------------------------------------|-------------------|--|---|-------|
| Fuel Economy & Emissions in Use-phase | RT-IG-410a.1 | Sales-weighted fleet fuel efficiency for medium- and heavy-duty vehicles | N/A (This regulation does not apply to our company) | N/A |
| | RT-IG-410a.2 | Sales-weighted fuel efficiency for non-road equipment | | |
| | RT-IG-410a.3 | Sales-weighted fuel efficiency for stationary generators | | |
| | RT-IG-410a.4 | Sales-weighted emissions of: (1) nitrogen oxides (NOx) and (2) particulate matter (PM) for: (a) marine diesel engines, (b) locomotive diesel engines, (c) on-road medium- and heavy-duty engines, and (d) other non-road diesel engines | | |
| Materials Sourcing | RT-IG-440a.1 | Description of the management of risks associated with the use of critical materials | Please refer to Promotion of supplier collaboration and management of ESG report. | 58-61 |
| Remanufacturing Design & Services | RT-IG-440b.1 | Revenue from remanufactured products and remanufacturing services | Please refer to Strengthening customer service of ESG report. | 62-66 |

Table 2. Activity Metrics

| TOPIC | ACCOUNTING METRIC | UNIT OF MEASURE | TOPCO Response | CODE |
|--|-------------------|-----------------|---|-------|
| Number of units produced by product category | RT-IG-000.A | Number | N/A (This regulation does not apply to our company) | N/A |
| Number of employees | RT-IG-000.B | Number | 511 Employees | 72-76 |

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