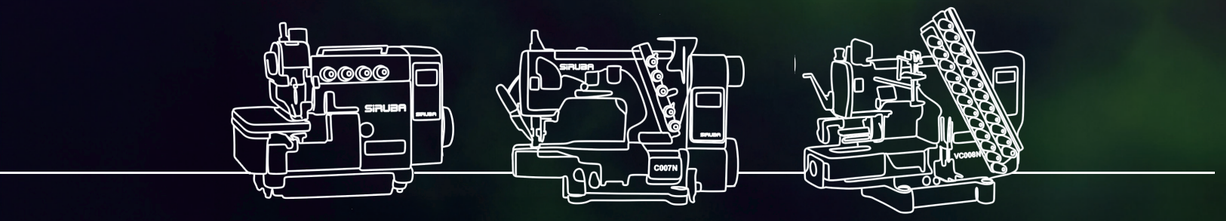
SiRUBA

SUSTAINABILITY REPORT 2025

KAULIN MFG. CO., LTD.



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Message from Management

Facing Challenges, Forging Sustainable Resilience

Over the past year, the global political and economic landscape has been in constant flux. Intensifying climate change and supply chain restructuring have posed unprecedented challenges to the macroeconomy and business operations. Confronted with these external shocks, we deeply understand that pursuing financial growth alone is no longer sufficient to sustain long-term corporate development. Only by deeply embedding the United Nations Sustainable Development Goals (SDGs) into our corporate DNA and strengthening operational resilience can we navigate adversity with stability and transform challenges into opportunities for transformation and upgrading.

Deepening Governance, Upholding Integrity and Compliance

In corporate governance, we have always regarded "integrity management" as our highest corporate standard. This year, we proudly achieved the milestone of "zero major violations." To continuously strengthen our governance foundation, we fully implemented the Board performance evaluation mechanism and actively invested in the cultivation of directors and sustainability-related talent, with relevant training reaching 66 hours. Company-wide training on integrity management and regulatory compliance accumulated a total of 957.25 hours. Furthermore, in response to the risks of the digital age, we invested NT$3,377.9 thousand in information security and technological innovation to build a solid protective network. We have also incorporated ESG indicators into our supplier evaluation system, hoping to leverage our influence to co-create a sustainable ecosystem with our value chain partners.

Low-Carbon Transition, Practicing Environmental Co-prosperity

In response to the climate crisis, we are actively engaging in a scientific and data-driven manner. We continue to adopt the TCFD (Task Force on Climate-related Financial Disclosures) framework and have completed the ISO 14064 greenhouse gas inventory, gaining precise control over climate risks and opportunities. In resource circularity, our waste recovery rate reached 95.44%, and the proportion of renewable materials (raw materials) used reached 99.17%, while achieving a 100% compliance rate in domestic wastewater monitoring. In terms of energy transition, we made significant strides: renewable energy generation reached 13,242.67 GJ, and the proportion of renewable energy use increased to 26.98%, fulfilling our green commitment to the planet through concrete actions.

Inclusive Workplace, Expanding Social Impact



Employees are our most valuable asset, and creating an equal, safe, and inclusive workplace remains our unwavering commitment. We actively promote workplace equality, with the gender pay ratio approaching 1:1. Our female employees have also actively pursued professional development, averaging 43.27 training hours per person.

To safeguard employees' financial well-being, our starting salaries are significantly higher than the local minimum wage. Furthermore, we strictly adhere to our human rights policy, achieving zero human rights violations and zero serious occupational injuries, thereby fostering a secure and supportive work environment.

Extending our impact beyond the organization, we transform compassion into action. During the reporting year, our social welfare initiatives benefited more than 1,500 individuals, with over 1,200 donated items, collaboration with more than 25 schools, and a contribution of at least 900 volunteer hours. Through the handmade production and donation of essential supplies, we have provided tangible support to patients and disadvantaged groups in need.

Gratitude and Looking Forward Together

Sustainable development is a marathon with no finish line. I would like to sincerely thank all our customers, shareholders, and supplier partners for their long-term trust and support, and extend my deepest gratitude to all our employees for their hard work and tireless dedication at their respective posts. Looking ahead, we will continue to uphold our founding principles, deepening our ESG practices with a broader vision and more steady steps. We aspire to create a deeper positive impact on society and the environment while pursuing operational excellence, and to work hand in hand with all stakeholders toward a shared, flourishing, and sustainable future.

Editorial Policy

This report covers the period from January 1 to December 31, 2025, and is a voluntary sustainability disclosure report by SiRUBA Co., Ltd. (hereinafter referred to as "SiRUBA"). The content includes the disclosure of sustainability indicators encompassing corporate governance, economic, social, and environmental dimensions. To comprehensively disclose the results of SiRUBA's sustainable development and present the outcomes of communications with stakeholders, this report has been prepared in accordance with the latest GRI Standards, with reference to the Sustainability Accounting Standards (SASB), the Task Force on Climate-related Financial Disclosures (TCFD), and the government authority's requirements under the "Rules Governing the Preparation and Filing of Sustainability Reports by Listed Companies." It is also aligned with the United Nations Sustainable Development Goals (SDGs), with a responsible attitude toward reporting to stakeholders on the company's economic, environmental, and social strategies and activities, and demonstrating the company's commitment to corporate social responsibility and sustainable development.

♦ Report Review Statement

The data and figures in this report have been compiled by the Corporate Sustainability Development Committee, which is directly under the chairperson. Committee members collect information on domestic and international economic, environmental, and social sustainability issues. Through diverse channels, stakeholder concerns are understood and engaged with through analysis to identify material topics relevant to the company. Management approaches and performance information are then gathered per topic, reviewed and confirmed by the Sustainability Development Committee, and approved by the Chairman and President. The report is approved by the Board of Directors in the third quarter of each year and made publicly available on the company's official website and uploaded to the Market Observation Post System for stakeholder reference. Financial data in this report is sourced from the annual report. This report has not been third-party verified. To improve disclosure quality, we are evaluating the engagement of a third-party verifier to ensure compliance with the GRI Standards 2021 edition requirements.

♦ Report Writing Principles and Framework

Considering industry requirements and internationally significant economic, environmental, and social issues, SiRUBA collects stakeholder impact assessment results through questionnaires and, combined with the company's operational strategy, invites the Sustainability Development Committee to convene and screen material topics. After approval by the Chairperson, the implementation outcomes are disclosed in this report.

The economic, financial, and operational performance in this report reflects consolidated financial performance, including the Group and its subsidiaries. Financial figures are denominated in New Taiwan Dollars (NTD). Environmental and social performance covers SiRUBA headquarters, SiRUBA retail stores, Taoyuan plant, and Ningbo plant (Gao yin plant). Other equity-method investments are not included in this report's scope; any exceptions will be specifically noted in the relevant chapters.

♦ Report Management Process

Stage	Topic	Responsible Unit
Issue Collection	• Identify stakeholders; collect concerns	Sustainability Development Committee
Material Topic Determination	• External stakeholder impact assessment (economic, environmental, social) Internal operational impact assessment Sustainability Committee resolution	Sustainability Development Committee
Information Consolidation	• Collection of management approaches and performance data	Sustainability Development Committee
Draft Writing	• Report content compilation	Sustainability Development Committee / Relevant Operational Departments
Review & Finalization	• Internal review of the report	Sustainability Development Committee
Publication & Release	• Submission to Chairman / Report issuance	Sustainability Development Committee

♦ Publication Date and Cycle

The company publishes annually. The report publication schedule is as follows:
Previous publication: August 2025
Current publication: August 2026
Next scheduled publication: August 2027

♦ Restatements

There are no restatements in this report due to significant organizational changes or changes in the reporting period scope. If any information is adjusted or revised, this will be noted in the relevant chapters.

♦ Contact Information

In response to environmental protection and paperless initiatives, and in fulfilling corporate citizenship responsibilities, this report is published as a Traditional Chinese electronic version on the company's website for readers to access. The report may be downloaded from SiRUBA's official website.

For any questions or suggestions regarding this report, please contact us:

Address: 8F, No. 167, Dunhua North Road, Songshan District, Taipei City
Contact: Sustainability Development Window
Phone: (02)27130232 #140
Email: iana.chang@siruba.com
Website: https://siruba.com/

Annual Sustainability Performance

Environmental



- Completed 2025 baseline year ISO 14064 greenhouse gas inventory
- Renewable material usage ratio: 99.17%
- Packaging material recycling ratio: 11.63%
- Waste recovery rate: 95.44%
- Renewable energy as a proportion of total energy use: 26.98% 2025 total energy consumption decreased by 21.6% compared to 2024.

Social



- Fund Handmade tracheotomy masks donated to patients
- Handmade bags donated to the Selective Mutism Association
- Held the 1st Kaulin Cup Junior Baseball Tournament
- Repurposed old clothing into pillows donated to cancer patients
- Handmade care hats donated to the Cancer Hope Foundation
- Zero human rights policy violations in the year
- Headquarters entry-level salary for both male and female employees exceeds local minimum wage by 1.82×
- Gao-yin entry-level salary for both male and female employees exceeds local minimum wage by 2.22×
- 2025 average training hours: female employees 20.75 hrs, male employees 20.65 hrs
- Zero serious occupational injury incidents and occupational diseases across all operating sites

Corporate Governance



- R&D investment: NT$57,480 thousand, representing 3.85% of total revenue
- ntegrity management and regulatory compliance training: 957.25 hours total
- NT$3,377.9 thousand invested to strengthen information security
- Annual supplier sustainability evaluation completed

Stakeholder Engagement & Materiality Assessment

♦ Identifying Key Stakeholders

Through the communion of routine business to contact stakeholders

Discussions and consultation of competitor approaches in internal meetings

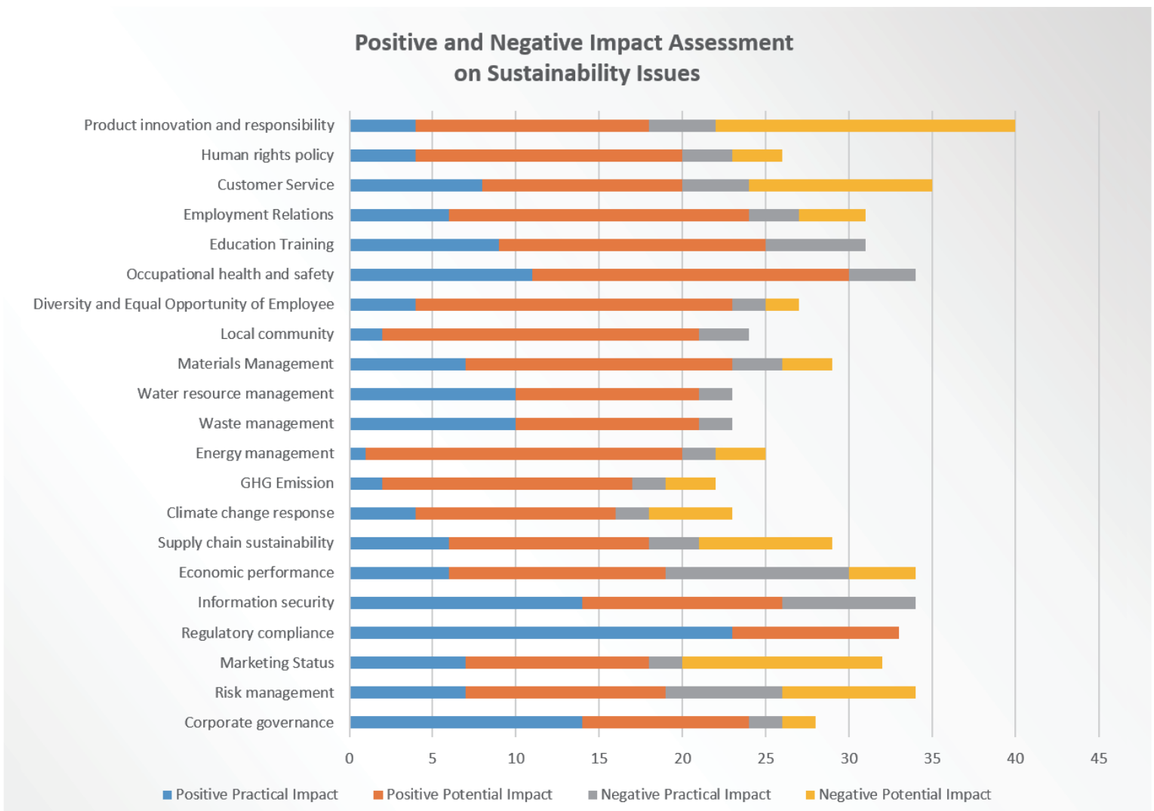
Identify 7 types of key stakeholders

While SiRUBA pursues sustainable business operations, we value the voices of our stakeholders. Any individual or group that may have a significant impact on the company's operations is identified as a stakeholder. Through the five principles of the AA1000 Stakeholder Engagement Standard (SES) — dependency, responsibility, influence, diverse perspectives, and tension of interests — the Sustainability Committee has identified seven categories of key stakeholders: employees, customers, suppliers, banks, government agencies, shareholders/investors, and communities.

♦ Stakeholder Communication Channels and Concerns

Due to their different roles, stakeholders have varying concerns about SiRUBA. SiRUBA provides sustainability-related information on its official website and maintains open, direct communication channels with stakeholders to understand their requirements and expectations and respond in a timely manner. We aspire to work toward a mutually beneficial outcome with stakeholders to achieve sustainable business operations, and we continuously review and improve our sustainability performance. Each year, the Board of Directors is briefed on major stakeholder communication activities as a reference for sustainability strategy planning.

Sustainability issues raised through daily operational interactions with key stakeholders are consolidated by the Sustainability Development Committee. These are also cross-referenced with the GRI Sustainability Reporting Standards 2021 specific topics and SASB industry sustainability indicators. An assessment of the actual and potential positive and negative impacts on the economy, environment, and people related to these issues resulted in 21 sustainability topics spanning economic, environmental, and social dimensions, ensuring that SiRUBA's sustainability disclosures across the E (Environment), S (Social), and G (Governance) dimensions meet stakeholder expectations.



Note: Only "Market Position" and "Product Innovation and Responsibility" are assessed as potential negative impacts.

♦ Stakeholder Communication Channels and Concerned Issues

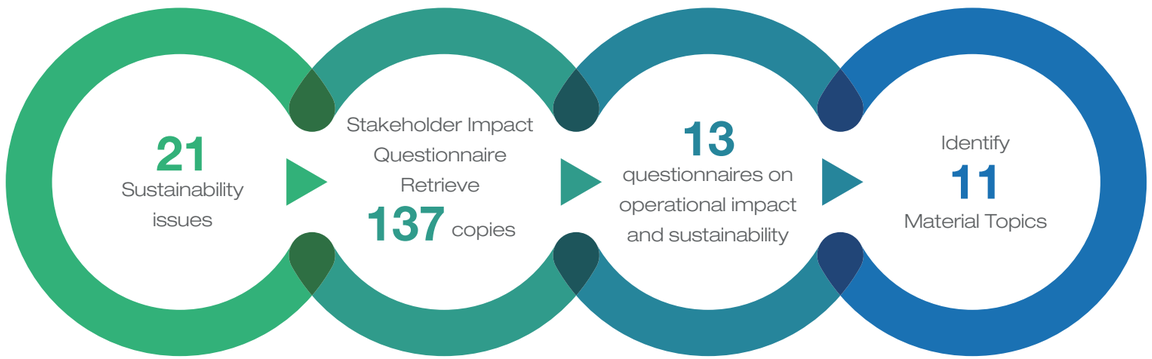
Key Stakeholder Category	Significance to the Company	Topics of Concern	Communication Channel	Frequency	Communication Record
Government Agencies	Government agencies oversee and audit the company's compliance with various regulations.	• Regulatory compliance • Information security • Business ethics • Corporate governance • Occupational health and safety • Energy management • Waste management • Social engagement • Climate change response	Market Observation	Irregular	MOPS
			Corporate Governance Evaluation System	Annual	CG Evaluation
			Evaluation Regulatory Inspections Policy	Annual	Factory inspection records
			Briefing Meetings	Irregular	Official document system
			Official Correspondence	Irregular	Official document system
Shareholders / Investors	Investors are the company's supporters. The company should protect their rights and treat all investors fairly, ensuring they have sufficient knowledge, participation, and decision-making rights in significant matters.	• Regulatory compliance • Business ethics • Economic performance • Risk management	Market Observation Post System	Irregular	Various irregular announcements / major disclosures / AGM-related announcements
			Monthly revenue & quarterly financial reports	Annual	Monthly revenue & quarterly reports
			Shareholders' Meeting	Annual	AGM minutes
			Website, phone, email	Irregular	Investor relations section & mailbox
			Investor conference	Annual	Investor conference minutes
Suppliers	Maintaining long-term positive interactions with supply partners ensures stable supply of raw materials, components, and services. Taking measures together with supply partners can effectively avoid environmental pollution and labor rights violations.	• Supply chain sustainability • Energy management • Product safety and responsibility • Regulatory compliance • Economic performance • Information security	Supplier/subcontractor meetings	Irregular	Meeting minutes / email / phone
			Contractor safety and health guidelines	Irregular	Safety & health commitment letter / hazard notification
			Supplier/subcontractor audits	Annual	Audit reports
			Supplier questionnaires	Irregular	Restricted substance declarations & surveys

Key Stakeholder Category	Significance to the Company	Topics of Concern	Communication Channel	Frequency	Communication Record
Customers	Customers are the primary source of the company's revenue. The company regards product quality, safety, and after-sales service as its highest commitment to customers. Maintaining high customer satisfaction helps strengthen customer identification with the company.	• Supply chain sustainability • Regulatory compliance • Information security • Customer service • Product safety and responsibility business ethics • Economic performance • Occupational health and safety • Risk management • Waste management • Energy management • Human rights policy • Climate change response • Water resource management	Customer meetings	Irregular	Email / phone
			Customer satisfaction surveys	Annual	Customer satisfaction survey forms
			Customer audits	Irregular	Customer suggestion mailbox
			Customer questionnaires	Irregular	Customer-related questionnaires
			Customer visits	Irregular	Customer needs interview reports
Employees	Employees are the indispensable foundation of the company's operations. The company is committed to providing a physically and mentally healthy workplace with diverse development opportunities, allowing employees to work without worry.	• Business ethics • Economic performance • Labor relations • Training and education • Regulatory compliance • Occupational health and safety • Product safety and responsibility • Human rights policy	Labor-management meetings	Quarterly	Meeting minutes
			Employee complaint email	Irregular	Suggestion box
			Employee welfare committee meetings	Monthly	Meeting minutes
			Management meetings	Irregular	Video recordings
			Department meetings & performance reviews	Regular	Meeting minutes
			Internal company announcements	Irregular	Performance reviews
			Occupational safety and health committee meetings	Quarterly	Meeting minutes

Key Stakeholder Category	Significance to the Company	Topics of Concern	Communication Channel	Frequency	Communication Record
Banks	Banks are the primary source of operating capital. Through close communication and interaction with banks, stable and competitive operating capital can be obtained to ensure sustainable business operations.	• Economic performance • Regulatory compliance • Energy management • Social engagement • Climate change response	Bank liaison visits	Irregular	Meeting minutes
Community	Shared social prosperity is the goal of sustainability work. Through social feedback, positive social impact is enhanced.	• Local community • Regulatory compliance • Climate change response • Energy management • Waste management • Water resource management	Community meetings	Irregular	Email, phone, in-person meetings
			Donations and charitable activities		Company website

Materiality Assessment

Materiality Identification Process



The SiRUBA Sustainability Development Committee identified 21 sustainability topics. This year, referencing the 2023 online stakeholder questionnaire results, impact scores from key stakeholders on each sustainability topic were obtained across governance, environmental, and social dimensions. For operational impact, 13 management questionnaires were collected. The Sustainability Development Committee then reviewed stakeholder perspectives and assessed internal operational impact levels in a meeting, determining the material topics for this year. Eight material topics to be prioritized for disclosure across environmental, social, and governance dimensions were confirmed. SiRUBA will describe the management approaches and related disclosure items for each material topic in this report.

Dimension	Material Topics
Environmental	• Energy Management, Greenhouse Gas Emissions
Social	• Training and Education, Occupational Health and Safety
Corporate Governance	• Supply Chain Sustainability, Product Innovation and Responsibility, Regulatory Compliance, Information Security

♦ Material Topics and Rankings

Sustainability Topic	Rank	Sustainability Topic	Rank	Sustainability Topic	Rank
Training and Education	1	Information Security	8	Employee Diversity and Equal Opportunity	15
Supply Chain Sustainability	2	Labor Relations	9	Waste Management	16
Product Innovation and Responsibility	3	Risk Management	10	Human Rights Policy	17
Customer Service	4	Energy Management	11	Climate Policy	18
Regulatory Compliance	5	Corporate Governance	12	Greenhouse Gas Emissions	19
Economic Performance	6	Materials Management	13	Water Resource Management	20
Occupational Health and Safety	7	Market Position	14	Local Community	21

♦ Changes in Material Topics

2024	2025	Change vs. 2024
Product Innovation and R esponsibility	Training and Education	Newly added in 2025
Occupational Health and Safety	Supply Chain Sustainability	Moved up 1 rank
Supply Chain Sustainability	Product Innovation and Responsibility	Moved down 2 ranks
Information Security	Regulatory Compliance	Newly added in 2025
Labor Relations	Occupational Health and Safety	Moved down 3 ranks
Risk Management	Information Security	Moved down 2 ranks
Energy Management	Energy Management	No change
Greenhouse Gas Emissions	Greenhouse Gas Emissions	No change
	Labor Relations	Continued monitoring
	Risk Management	Continued monitoring

♦ Material Topics List

Material Topic	Positive/Negative Impact	GRI Standard	Value Chain Impact Boundaries of Material Topics						Management Approach Chapter
			Employee	Customer	Bank	Gov't Agency	Supplier	Shareholder / Investor	
Product Innovation and Responsibility	Developing energy-saving products helps enhance the company's competitiveness. Continuing to implement green design in 2025 is a potential negative impact.	Custom	•	•	•	•	•	•	2.1 Product Responsibility and Safety
Occupational Health and Safety	Providing a healthy and safe work environment and health promotion activities helps foster employee cohesion and improve labor productivity. No major occupational injuries or regulatory violations in 2025; a positive potential impact.	Custom	•		•	•		•	4.3 Occupational Safety and Health
Information Security	To ensure information security, we continue to strengthen security mechanisms and invest resources, effectively reducing the occurrence of security incidents; a positive actual impact.	Custom	•	•	•	•	•	•	1.8 Information Security
Regulatory Compliance	Proactively and systematically implementing regulatory compliance builds a strong protective network for the company and creates business value; a positive actual impact.	Custom	•	•	•	•	•	•	1.6 Regulatory Compliance
Training and Education / Labor Relations	To fulfill social responsibility and reduce human rights risks, providing employees with a friendly workplace, implementing comprehensive training and education, enhancing operational performance and innovation, strengthening talent retention and corporate identification, and promoting workplace equality and social mobility; a positive potential impact.	GRI 401-1 / 401-2 / 401-3	•	•		•			4.1 Human Resource Management 4.2 Right Person for the Right Role
Risk Management	Through the operation of the Sustainability Development Committee, the company implements comprehensive ESG risk management, helping to quickly respond to external environmental changes; a positive potential impact.	Custom	•	•	•	•	•	•	1.4 Risk Management
Supply Chain Sustainability	In response to climate change, a sustainable industrial chain is fundamental to business survival. Selecting suppliers with good sustainability performance to ensure smooth supply and meet customer requirements for product quality and environmental specifications will create greater performance for SiRUBA; a positive potential impact.	GRI 308-1 / 308-2 / 414-1 / 414-2	•	•			•		1.7 Supply Chain Sustainability
Energy Management / Greenhouse Gas Emissions	The government will begin collecting carbon fees in 2026 and the EU Carbon Border Adjustment Mechanism takes effect in 2027. The company actively implements energy saving and carbon reduction, and increases renewable energy use; a positive potential impact.	GRI 302-1 / 302-3 / 305-1 / 305-2 / 305-3 / 305-4 / 305-5	•	•	w	•			3.1 Climate Change Management



1. Leading Corporate Governance

16	16.5 Reduce all forms of corruption	• Ethics and compliance-related training totaling 957.25 hours • Zero major violations
	16.6 Develop effective, accountable and transparent systems at all levels	• Board of Directors and functional committees established performance evaluation and implementation
04 12	4.7 Ensuring that everyone acquires the necessary knowledge promotes sustainable development 12.8 Ensure that everyone has relevant information and awareness of sustainable development	• Directors completed 66 hours of continuing education, all sustainability-related training courses
12 17	12.7 Promote sustainable development of procurement processes 17.14 Improve policy consistency and achieve sustainable development	• Improved supplier management regulations, strengthened supply chain sustainability • 2025 new supplier and existing supplier sustainability assessments all met requirements
09 12	9.5 Improve the scientific and technological capabilities of industry and commerce and encourage innovation 12.a Strengthen science and technology capabilities	• Invested NTD 3,377.9 thousand to strengthen information security

1-1 Sustainable Development Strategy and Performance

SiRUBA (KAULIN MFG. CO., LTD.) actively promotes corporate sustainable development. We uphold the business philosophy of integrity, corporate governance, social responsibility, and sustainable operations, embedding sustainable practices into all corporate operational decisions and actions. We fulfill our social responsibilities and create lasting corporate value. The Company has established a Sustainable Development Policy:

Environmental

1. Committed to energy-saving and carbon reduction in processes and products to reduce environmental impact, mitigate climate change, and maintain ecological balance.
2. Investing in innovative R&D and green design to improve resource use efficiency.
3. Promoting waste reuse to advance circular economy development.

Social

1. Respecting human rights, equality, diversity, and labor rights.
2. Ensuring safe working environments for employees and the supply chain, progressing toward supply chain sustainability together.
3. Deepening community engagement and fulfilling social care responsibilities.

Corporate Governance

1. Emphasizing corporate economic, environmental, and social risk governance to pursue sustainable operations.
2. Complying with regulations and implementing international initiatives and standards.
3. Strictly adhering to integrity in operations, rejecting improper benefits, corruption, and bribery.
4. Strengthening information transparency and balanced disclosure.

♦ Sustainable Development Governance Unit

In response to the ESG dimensions encompassing environmental, social, and corporate governance, SiRUBA's Board of Directors approved the 'Sustainable Development Practice Code' as the policy and benchmark for sustainable development. A Sustainable Development Committee was established, led by the General Manager along with department-level and above managers, plant managers, and the CEO of the Kaulin Foundation. Together, they formulate corporate sustainable development strategies and goals, and draft relevant management guidelines and action plans. This committee operates at the corporate department level.

The Sustainable Development Committee has established specialized working groups. The responsible departments collect stakeholder concerns regarding environmental protection, occupational safety, supply chain management, labor rights, operational performance, and corporate governance. In respect of stakeholder rights, a dedicated stakeholder section has been established on the company website to appropriately respond to important sustainability issues of concern.

To elevate the level of sustainable development management, the Board of Directors approved on June 26, 2025, the formal establishment of the Sustainable Development Committee as a functional committee. The committee includes one director who is designated to oversee the internal control of sustainability information, and who meets relevant qualifications and ongoing training requirements. The Sustainable Business Division serves as the primary executive unit for sustainability-related work and acts as the executive secretariat for the Sustainable Development Committee.

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♦ Sustainable Development Committee



Committee Functions

- Setting goals and strategies for corporate sustainable development work
- Promoting and supervising corporate sustainable development work
- Reviewing outcomes of corporate sustainable development work
- Handling other matters related to corporate sustainable development
- Reviewing Sustainability Reports

Chairperson Responsibilities

- Drafting sustainable development policies
- Supervising committee members in implementing policies and compiling Sustainability Reports
- Reporting annually to the Board of Directors on sustainability performance

The Sustainable Development Committee meets semi-annually in principle to discuss the implementation goals and results of each working group. Meetings may be flexibly adjusted in frequency in response to environmental or regulatory changes. In addition to regular member attendance, the Chairperson may invite working group members to participate based on agenda content. All resolutions and discussions are recorded. Since 2023, a dedicated sustainability manager has been added to promote sustainable development. Through the operation of the Sustainable Development Committee, the Company aims to strengthen sustainability implementation, enhance sustainability disclosure, and reinforce information security, applying the PDCA management cycle to continuously improve and grow on the path of sustainable development.

Corporate Governance Group

Operational risk management, internal audit, financial performance, information security, regulatory compliance, integrity in operations, board governance practices, supply chain sustainability, procurement policy

Environmental Sustainability Group

Green products, energy management, greenhouse gas emissions, climate change, water resource management, waste management

Social Prosperity Group

Education and training, employee diversity and equal opportunity, occupational safety and health, labor relations, human rights policy, social welfare activities, product safety and responsibility

♦ Sustainable Development Goals (SDGs)

The United Nations Sustainable Development Goals (SDGs), launched in 2015, consist of 17 goals and 169 targets that serve as guiding principles for member nations and global enterprises to practice sustainable development by 2030.

SiRUBA has integrated SDGs into the Company's business strategy, expanding our focus from purely financial performance to encompassing environmental protection, regulatory compliance, improving employee compensation to retain talent, eliminating workplace inequalities, reducing wastewater and greenhouse gas emissions, and working with suppliers to improve environmental conditions and workplace standards. Looking ahead, SiRUBA will continue to contribute more to the SDGs and fulfill corporate social responsibility.

01

1.4 Ensure equitable rights and access to economic resources for all. Especially women, men, and those who are poor and disadvantaged.

- Provide compensation and benefits exceeding legal requirements and competitive with the market, enabling employees to work with dignity and improve personal and family economic standards.
- Adjust employee compensation according to company profitability to enhance employee loyalty.

04

4.5 Eliminate educational disparities and ensure access for vulnerable groups.

4.7 Promote education for sustainable development, sustainable lifestyles, human rights, and gender equality.

- Arrange professional skills training for employees in different business functions to ensure all employees have access to vocational training.
- Plan courses on sustainable development, workplace gender equality, and labor human rights to encourage employee participation.

05

5.1 End all discrimination against women.

5.4 Recognize and value unpaid care through social protection policies.

- Gender is not a factor in employee recruitment, performance evaluations, or promotions.
- Provide all employees, regardless of gender, with the right to apply for parental leave.

08	8.5 Full and productive employment and decent work for all. 8.7 Prohibit child labor. 8.8 Protect labor rights and promote safe working environments.	• Gender is not a factor in recruitment or promotions. • Adjust compensation based on company profitability. • Respect labor rights including prohibition of child labor and discrimination. • Appropriately adjust duties for maternal employees to reduce workload. • Implement occupational safety and health management to effectively improve workplace safety.
09	9.5 Enhance technological capabilities and encourage innovation.	• Encourage innovation with substantial R&D investment to ensure continued development of products meeting social expectations.
10	10.2 Promote social, economic, and political inclusion regardless of age, sex, disability, religion, or economic status. 10.3 Ensure equal opportunity and reduce inequalities.	• Recruitment, performance evaluation, and promotion mechanisms do not consider employees' physical or psychological differences. • Whistleblower channels and robust procedures are in place to protect informants.
12	12.5 Substantially reduce waste generation through prevention, reduction, recycling and reuse.	• Implement green products and optimize manufacturing processes to reduce waste generation.
13	13.2 Integrate climate change measures into policies, strategies and planning.	• Since 2022, implementing climate-related financial disclosure requirements in accordance with TCFD, and disclosing in Sustainability Reports. • Completed greenhouse gas inventory with third-party verification of base year emissions.
16	16.6 Develop effective, accountable and transparent institutions. 16.7 Ensure responsive, inclusive, participatory and representative decision-making.	• Strengthen corporate governance through internal controls to ensure personnel comply with company regulations, and establish whistleblowing procedures and channels. • Understand stakeholder requirements and expectations through communication, and report regularly to the Board of Directors.

1-2 About SiRUBA

KAULIN MFG. CO., LTD., established in 1965, is globally renowned for the 'SiRUBA' Silver Arrow brand of sewing machines. As a professional industrial sewing equipment R&D and manufacturer, we have always upheld the belief that 'customers are partners,' aspiring to create dedicated solutions for each client.

As contemporary technology advances, industrial sewing machines continue to evolve. As a company that has participated in the sewing industry's development for over half a century, SiRUBA has consistently focused on providing the best products and services, maintaining rigorous quality control from order-taking to production and delivery, true to our original commitment to customer service. Faced with countless challenges, we have remained steadfast.

SiRUBA is dedicated to industrial sewing machine development, with a comprehensive product range for various garment sewing processes. From overlock and cover stitch to multi-needle machines, our products are bestsellers and widely acclaimed. We also offer lockstitch machines as well as electronic buttonhole and bartacking machines.

With the advent of the intelligent era, we were among the first in our industry to invest in the development and manufacturing of automated sewing equipment. These automatic machines combine mechanical precision, speed, and consistency, effectively reducing labor costs while improving production quality and efficiency.

To meet the demands of today's information era, SiRUBA has launched smarter and more convenient product lines and service networks. Product QR code scanning provides official certification services, offering customers an additional layer of protection when purchasing SiRUBA products, helping maintain corporate reputation and customer relationships. Additionally, we have established a new e-commerce (B2B) system to streamline B2B transaction processes for faster and more accurate business transactions.

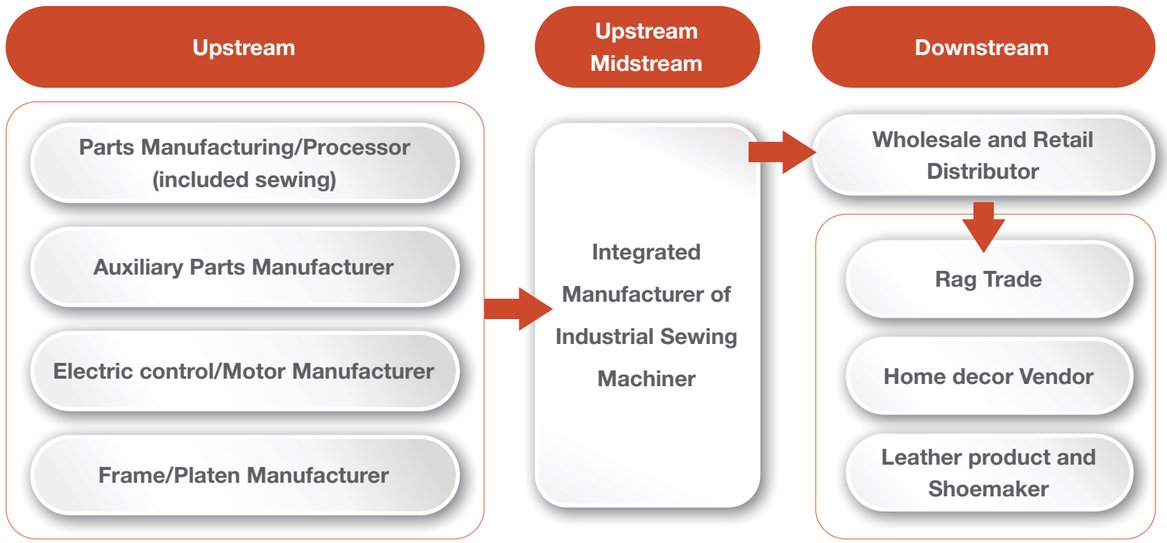
SiRUBA's service network spans the globe, providing a solid foundation for our customers' businesses. Wherever there is a sewing need in the world, we are there.

If you have any questions in the field of sewing equipment, SiRUBA will be your best choice, providing efficient, reliable, and comprehensive solutions.

Full Company Name	KAULIN MFG. CO., LTD.
Number of Employees	415 employees
Registered Capital	NTD 1.82 billion (Stock Code: 1531)
Establishment Date	October 5, 1965
Chairman	Lin Chen Ya-zi
Operating Headquarters	8F, Sections A&B, No. 167, Dunhua North Road, Songshan District, Taipei City, Taiwan
Main Business	Processing, manufacturing, and trading of various sewing machines and their parts. Casting, processing, and trading of milled products. Casting, processing, and trading of sewing machine parts.
Main Products	Various industrial sewing machines, including overlock, 3-needle, hand-held, and various multi-needle chainstitch machines
Operating Service Coverage	Global 7 global operating locations: Taiwan (3), China (1), Honduras(1), Vietnam (2)

Operating Locations	Taipei Headquarter 8F, No. 167, Dunhua North Road, Songshan District, Taipei City, TaiwanTaoyuan Plant Taoyuan Plant No. 246, Section 1, International Road, Taoyuan District, Taoyuan City, Taiwan Shezi Store No. 38, Shezi Street, Shilin District, Taipei City, Taiwan China Subsidary No. 16, Longtanshan Road, Beilun District, Ningbo City, Zhejiang Province, China (Postal Code: 315800) Honduras Service Center Zona Libre INHDELVA costado Este de la cancha de fútbol, 800 Mts, crrt a la Jutosa Choloma Cortes Honduras Vietnam Representative Office Plot 05, Block C16, Geleximco Area C, Le Trong Tan Street, Duong Noi Ward, Ha Dong District, Hanoi Vietnam Representative Office So 559, Hoang Van Thu, Phuong 4, Quan Tan Binh, T.P. HCM
Industry Position	SiRUBA occupies the midstream position in the industrial sewing machine industry.

♦ Industry Chain



SiRUBA is in the midstream of industrial sewing machine industry.

♦ Industry Promotion

SiRUBA is committed to industry development, actively participating in external associations and organizations, and using external exchange activities to understand domestic and international trends and regulations as considerations for the Company's sustainable operations.

Association	Position
New Taipei City Sewing Machine Commercial Association	Standing Director
Taiwan Sewing Machinery Industry Association	Standing Director
Taipei City Sewing Machine Association	Standing Director
China Sewing Machinery Association	Director

♦ Financial Performance

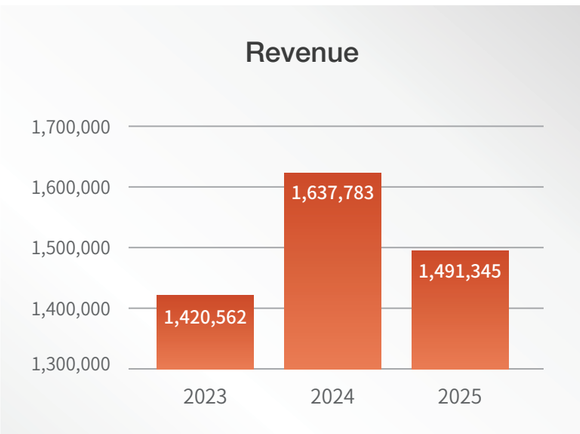
Financial performance is the core objective of company operations, and maximizing profit is a goal the company continuously strives for. Since its founding, SiRUBA has embraced the corporate culture of innovation, teamwork, efficiency, and passion, advancing toward sustainable operations: maintaining technological leadership, fulfilling customer satisfaction, pursuing shared benefits for all employees, enhancing shareholder value, and fulfilling social responsibilities, all in the effort to continuously generate financial performance.

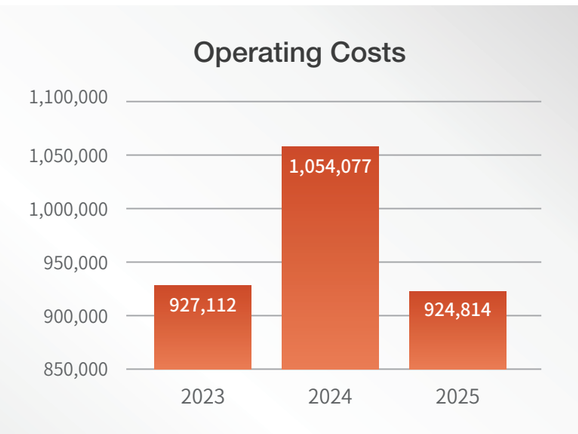
Facing a changing external environment, the Company continues to provide customers with high-quality products, comprehensively upgrading manufacturing technology and capabilities in design, processes, quality control, and testing to continuously achieve high growth targets. We also spare no effort in developing new products. SiRUBA's many years of expertise in the sewing machine industry and its comprehensive product line meet customer product development needs and ensure our leadership position.

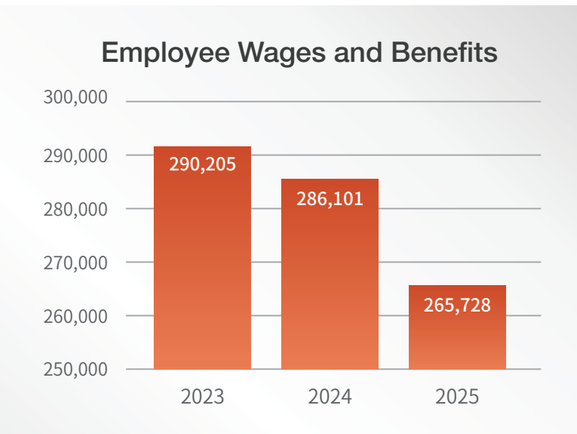
Furthermore, through sound corporate governance, we continuously strengthen operational health, supply chain integration, and cost reduction to enhance competitiveness. This not only strengthens the confidence of shareholders, employees, supply partners, and customers, but also creates a mutually beneficial win-win situation, advancing toward sustainable operations.

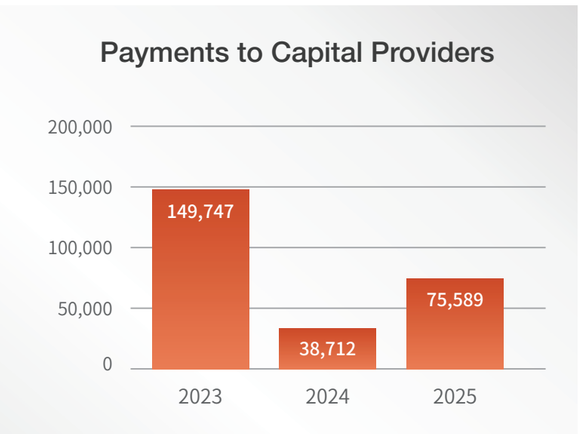
Item	2023	2024	2025
Revenue	1,420,562	1,637,783	1,491,345
Operating Costs	927,112	1,054,077	924,814
Employee Wages and Benefits	290,205	286,101	265,728
Payments to Capital Providers	149,747	38,712	75,589
Payments to Government	67,301	5,646	9,749
Community Investment	2,366	113	130
Retained Economic Value	(16,169)	253,134	215,335

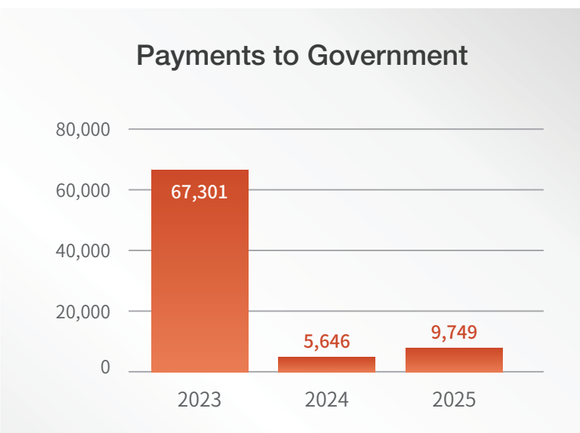
Annual Operating Performance (Unit: NTD Thousands)

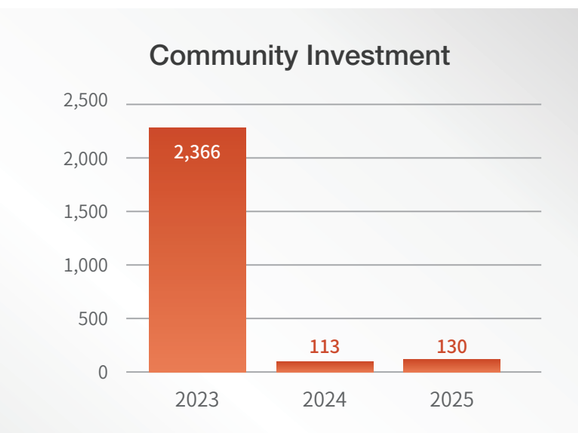


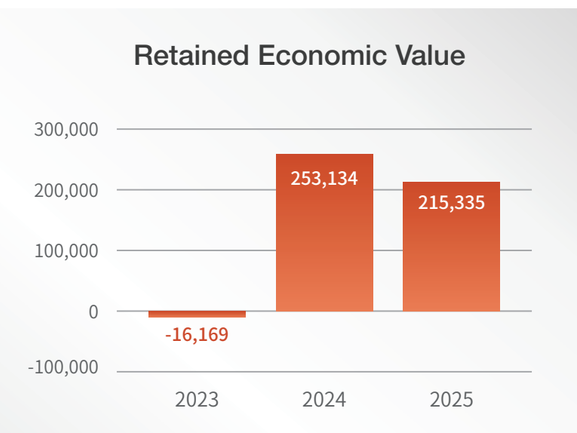












1-3 Governance Practices

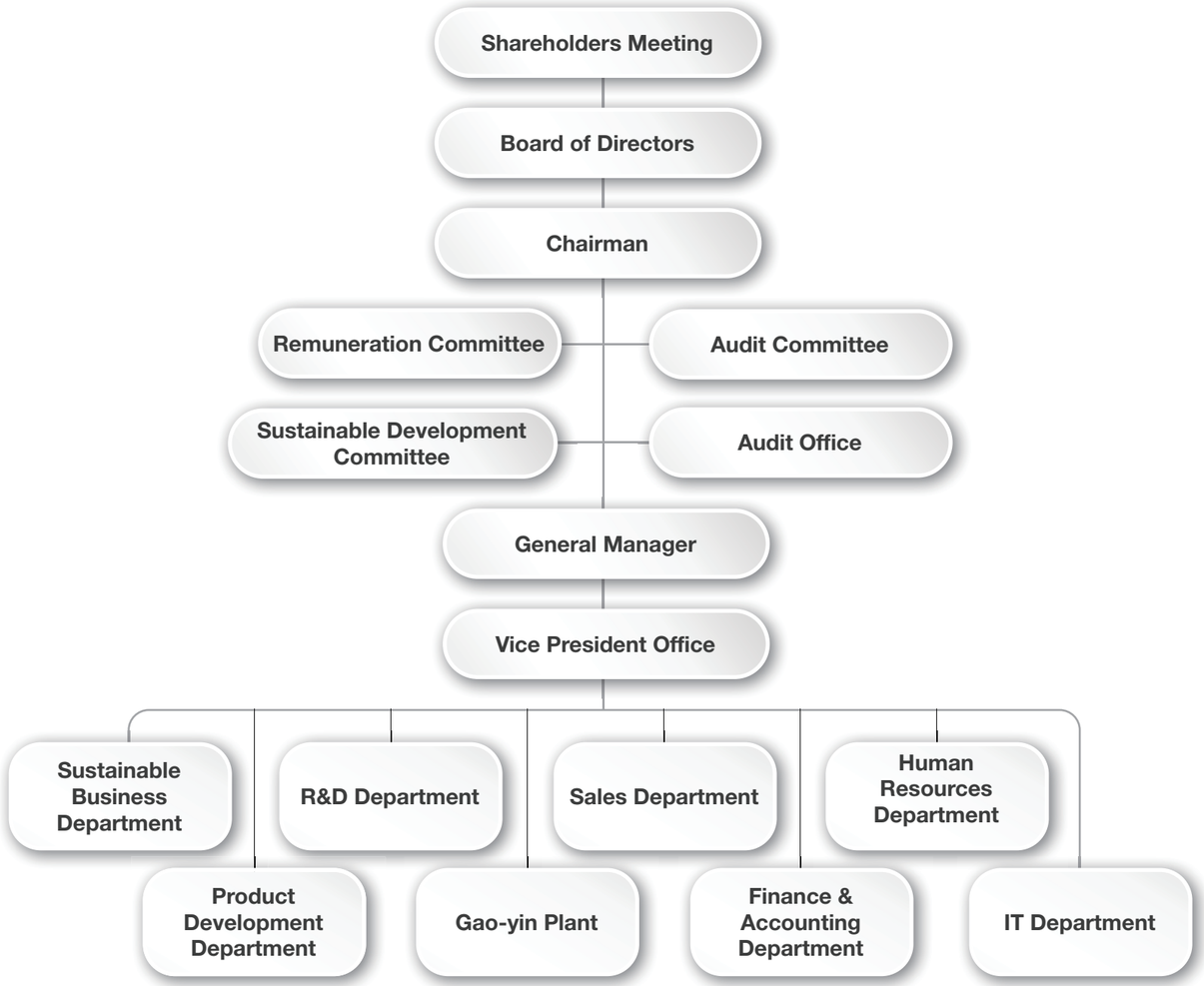
Sound corporate governance includes healthy board operations and effective risk management. In addition to helping reduce corporate operational risks, it can also enhance overall corporate competitiveness and create brand value. Building a corporate culture of integrity and accountability, strictly adhering to all laws and regulations to implement ethics in operations, and maintaining a well-functioning corporate governance structure can ensure sound corporate development and protect the rights and interests of investors and other stakeholders.

SiRUBA's shareholders' meeting consists of all shareholders who make decisions on major company matters and regularly receive board reports. The Board of Directors is the highest governance body. Board members fulfill their duty of care as good administrators, planning company operating policies, reviewing financial performance, and ensuring company operations comply with all applicable laws and regulations. The Chairman is responsible for the board setting all strategic objectives for the Company. The General Manager is responsible for planning and managing daily operations and leading the management team to report implementation results to the Board of Directors.

In addition, the Company's financial statements are certified by professional accountants, and all information required by law is completed accurately and on time. Looking ahead, strengthening board operations, improving information transparency, and gradually integrating sustainable governance strategies into the corporate governance framework remain SiRUBA's continuous goals.

♦ Governance Structure

SiRUBA is committed to building a sound corporate governance framework to ensure sustainable operations. The Company has established a Board of Directors, Remuneration Committee, Audit Committee, and Sustainable Development Committee to ensure mutual oversight and checks and balances in all procedures. These bodies operate according to the 'Board of Directors Meeting Rules,' 'Remuneration Committee Organization Regulations,' 'Audit Committee Organization Regulations,' and 'Sustainable Development Committee Organization Regulations,' respectively.



Department	Primary Responsibilities
Remuneration Committee	Assist the Board of Directors in implementing and evaluating the Company's overall compensation and benefits policies, as well as the remuneration of directors and managers.
Audit Committee	Assist the Board of Directors in fulfilling its oversight responsibilities regarding the quality and integrity of the Company's accounting, auditing, financial reporting processes, and financial controls.
Sustainable Development Committee	1. Establish the Company's sustainable development policies and draft management guidelines and specific action plans. 2. Track, review, and revise the Company's sustainability implementation and effectiveness. 3. Supervise sustainability information disclosure and review Sustainability Reports. 4. Supervise the implementation of the Company's Sustainable Development Code or other sustainability-related work approved by the Board of Directors.
Audit Office	1. Develop various audit matters, including the formulation and implementation of internal audit regulations, implementation rules, and operation manuals. 2. Propose audit plans, execute all cyclical audits of all departments, implement reporting, and track improvement work. 3. Inspect and evaluate the adequacy and effectiveness of internal control systems in each department and track results.
General Manager	Oversee all company operations and management matters.
Vice President Office	Assist the General Manager in formulating company development strategies, supervising the implementation of various plans, and managing daily operations.
Sustainable Business Division	4. Assist the Sustainable Development Committee in formulating corporate social responsibility, sustainable development directions and targets, and drafting relevant management guidelines and specific action plans. 5. Responsible for materials control, production-sales coordination, and organizational and talent development.
IT Department	1. Responsible for software testing, program development, and hardware configuration and security maintenance. 2. ERP system development, maintenance, and support for various unit requirements.
Human Resources Department	1. Personnel recruitment, training, evaluation, compensation, benefits, and organizational management. 2. Management of general procurement, general affairs, factory safety maintenance, and asset leasing.
Finance & Accounting Department	1. Execute accounting-related matters including company budgets, financial estimates, and financial statements. 2. Responsible for capital raising, financial management, investment operations and management. 3. Responsible for company equity affairs and governance-related matters.
R&D Department	1. Responsible for the development and introduction of new products, technologies, and manufacturing processes. 2. Part number and BOM establishment, equipment and tooling manufacturing and maintenance. 3. Handling and maintaining domestic and foreign patent matters.
Gao Yin Factory	Engage in production and manufacturing according to production schedules to improve capacity, quality, and efficiency.
Sales Department	Responsible for developing domestic and international markets, product sales, customer relations, after-sales service, and accounts receivable tracking and collection.
Product Development Department	Responsible for market analysis, product planning, and formulation of development strategies.

Note: The Company's Chairman and General Manager are not the same person.

1-3-1 Board of Directors

The SiRUBA Board of Directors is the Company's highest governance body and center for major operational decisions. SiRUBA's Board of Directors consists of 7 directors, including 4 independent directors, with Remuneration Committee, Audit Committee, and Sustainable Development Committee operating under its oversight. Board members possess extensive experience and expertise in finance, business, economics, R&D, and management.

To strengthen board independence and diversity and to serve a strategic guidance function, SiRUBA follows the 'Director Election Rules' and 'Corporate Governance Practice' requirements. Directors (including independent directors) are elected through a candidate nomination system. During the nomination and selection of board members, the Company has obtained written declarations, work experience, and kinship relationship tables from each director (including independent directors) to verify and confirm their independence relative to the Company, their spouses, and relatives within three degrees of kinship. All independent directors meet the qualifications stipulated in the Financial Supervisory Commission's ' Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies ' and Article 14-2 of the Securities and Exchange Act. All independent directors have been granted full authority to participate in decision-making and express opinions in accordance with Article 14-3 of the Securities and Exchange Act, thus independently exercising their relevant powers.

Overall considerations for SiRUBA's board composition include: operational judgment, accounting and financial analysis, operational management, crisis management, industry knowledge, international market perspective, leadership, and decision-making ability. The Board of Directors convenes at least once per quarter to assist the Company in achieving operational performance, and the audit supervisor attends regular board meetings and delivers audit work reports. Important board resolutions are also published in a timely manner on the Market Observation Post System of the Taiwan Stock Exchange and on the Company's website. In 2025, the Company held 6 board meetings with an attendance rate of 92.86%. For board resolutions, please refer to the official website.

♦ Conflict of Interest Avoidance Mechanism

SiRUBA's Rules of Procedure for Board of Directors' Meetings include conflict of interest avoidance provisions for directors. For meeting matters where a director's personal interest or the interest of a legal entity they represent may be in conflict with the Company, the director may be present to present opinions and respond to questions, but may not participate in discussion or voting, must recuse themselves during discussion and voting, and may not act as a proxy for other directors in exercising voting rights. In 2025, there were 3 instances of directors recusing themselves from voting due to conflict of interest avoidance. For specific recusal details, please refer to P16, Section III 'Corporate Governance Operations' in the Company's 2025 Annual Report.

♦ Board Members

Title	Name	Primary Education/Experience
Chairman	Lin Chen Ya-zih	Chairman of KAULIN MFG. CO., LTD.
Director	Lin Sheng-jhih	General Manager of KAULIN MFG. CO., LTD.
Director	Lin Yu-chen	CEO of KAULIN FOUNDATION
Independent Director	Yang Jhih-lun	• Ph.D. in Law, China University of Political Science and Law • CEO, Center & Logic Law Firm
Independent Director	Huang Li-ting	• Associate Professor, Department of Information Management, Chang Gung University • Ph.D. in Information Management, National Central University
Independent Director	Lin Sheng-sheng	• Master's degree, Graduate Institute of Management, Ming Chuan University • Chairman and General Manager, Zhuan Shan Investment Trust • Adjunct Lecturer, Department of Banking and Finance, Chinese Culture University • Independent Director, Hiroca Holdings Ltd. • Independent Director, Kingray Technology Co., Ltd.
Independent Director	Tang Yan-bo	St. John's University of Science and Technology Chairman, Taipei Hwa Kang Arts School

Note: For board member independence, qualifications, etc., please refer to Annual Report p. 7-10.

The Board of Directors meets at least once per quarter on average pursuant to board meeting rules to review corporate operating performance, discuss key strategic issues, and communicate on important material events including economic, environmental, and social impacts, risks, and opportunities. Through meetings, responsible units for follow-up actions are confirmed, and progress reports are made at the next meeting. When agenda units provide various proposals and report materials to board members, they review the submitted content in advance to determine whether there are situations involving stakeholder interests requiring appropriate recusal, and provide advance notice to relevant parties. The Company communicates material information in accordance with its internal procedures for handling material information and preventing insider trading. In 2025, as a result of communicating material events, 29 material information disclosures were published on the Market Observation Post System. For relevant topics, please refer to https://mops.twse.com.tw/mops/web/t05st01, enter 1531 to query.

Board Diversity Statistics / Year			2022		2023		2024		2025	
			Count	Percentage	Count	Percentage	Count	Percentage	Count	Percentage
Board Diversity Statistics	Gender	Male	5	71.4%	4	57.14%	4	57.14%	4	57.14%
		Female	2	28.6%	3	42.86%	3	42.86%	3	42.86%
	Age	Under 50	0	0.00%	0	0.00%	0	0.00%	0	0.00%
		50~60	5	71.4%	5	71.4%	5	71.4%	4	57.14%
		Above 60	2	28.6%	2	26.86%	2	26.86%	3	42.86

♦ Board Continuing Education and Performance Evaluation

To strengthen the ethical standards of internal personnel and implement integrity in operations, the Company has established an ' Ethical Code of Conduct ' and ' Procedures for Integrity Management and Guidelines for Conduct.' These encompass: prevention of conflicts of interest, avoidance of opportunities for personal gain, confidentiality obligations, fair trading, protection and proper use of company assets, compliance with laws and regulations, encouragement of reporting any illegal or unethical conduct, and disciplinary measures. All relevant guidelines are implemented after board approval, submitted to independent directors and reported to the shareholders' meeting, communicated to employees, and anti-corruption policies are promoted. At the same time, directors are actively encouraged to comply with the 'Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies,' completing at least 6 hours of continuing education per year related to corporate governance topics covering finance, risk management, business, commerce, legal affairs, accounting, sustainability, internal controls, and financial reporting responsibilities, in addition to continuously arranging sustainability and corporate governance, regulatory compliance, risk management, anti-money laundering, and counter-terrorism financing related courses for directors and employees.



Title	Name	Training Date	Organizer	Course Name	Training Hours	Total Hours for the Year	Sustainability Related
Chairman	Lin Chen Ya-zih	2025/10/16	Financial Supervisory Commission, Executive Yuan	15th Taipei Corporate Governance Forum	6	15	V
		2025/09/08	Taiwan Corporate Sustainability Association	CDP Corresponding IFRS S2 Questions Analysis Seminar	6		V
		2025/06/10	Taiwan Corporate Sustainability Association	CDP Taiwan Launch Event	3		V
Independent Director	Yang Zhi-lun	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6	6	V
Independent Director	Lin Sheng-sheng	2025/07/25	Securities and Futures Institute	2025 Insider Equity Trading Legal Compliance Seminar	3	9	V
		2025/07/09	Taiwan Stock Exchange	2024 Cathay Sustainable Finance and Climate Change Summit	6		V
Independent Director	Tang Yan-bo	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6	6	V
Independent Director	Huang Li-ting	2025/10/03	Securities and Futures Institute	2025 Insider Equity Trading Legal Compliance Seminar	3	9	V
		2025/08/29	Taiwan Corporate Sustainability Association	CDP Corresponding IFRS S2 Questions Analysis Report Release	3		V
		2025/04/11	Taiwan Institute of Directors	Upgrading Corporate Governance: Building a New Era of Talent Competitiveness	3		V
Legal Entity Director Representative	Lin Sheng-zhi	2025/10/31	Securities and Futures Institute	2025 Insider Equity Trading Legal Compliance Seminar	3	9	V
		2025/08/29	Taiwan Corporate Sustainability Association	CDP Corresponding IFRS S2 Questions Analysis Report Release	3		V
		2025/06/10	Taiwan Corporate Sustainability Association	CDP Taiwan Launch Event	3		V
Legal Entity Director Representative	Lin Yu-zhen	2025/10/03	Securities and Futures Institute	2025 Insider Equity Trading Legal Compliance Seminar	3	12	V
		2025/09/08	Taiwan Corporate Sustainability Association	CDP Corresponding IFRS S2 Questions Analysis Seminar	6		V
		2025/04/11	Taiwan Institute of Directors	Upgrading Corporate Governance: Building a New Era of Talent Competitiveness	3		V

The Company has established 'Board of Directors Performance Evaluation Procedures.' Pursuant to the provisions of Article 4 of the Board of Directors Performance Evaluation Procedures, a performance evaluation is conducted once in the first quarter of the following year. Through self-evaluation questionnaires, evaluation items include: attendance at board meetings, understanding of and participation in discussion of agenda items before meetings, interaction with the management team, compliance with laws and best practice principles, enhancement of corporate governance, continuing education in corporate governance-related courses, understanding of the Company, the management team, and the industry, and other items designated by competent authorities or the Board of Directors. The primary purpose is to periodically review the performance evaluation of directors and managers. To enhance the independence of the evaluation process, the Company plans to engage an external professional independent institution or a team of external experts and scholars to conduct an evaluation at least once every three years.

Item	Self-Evaluation Result
Board of Directors Performance Evaluation	Excellent
Board Member Performance Evaluation	
Audit Committee Performance Evaluation	
Remuneration Committee Performance Evaluation	
Sustainable Development Committee Performance Evaluation	
Overall Rating	

For the complete performance self-evaluation report, please refer to the official website

SiRUBA is still in the early stages of promoting sustainable development and has not yet linked ESG sustainable development goals and performance to the personal compensation of board members and managers. SiRUBA will continue to monitor sustainable development trends and, as internal ESG promotion matures in the future, will consult with the Remuneration Committee to evaluate whether to incorporate sustainability performance into compensation assessment.

♦ Stakeholder Consultation and Complaint Channels

To implement the core values of integrity in the Company's operations culture, and in accordance with the Company's ' Procedures for Integrity Management and Guidelines for Conduct,' the Company has clearly established whistleblowing channels and investigation procedures, enabling the implementation of the ' Procedures for Integrity Management and Guidelines for Conduct' and protecting the legitimate rights and interests of informants.

In addition, SiRUBA proactively and broadly seeks to understand the needs of all stakeholders and continuously responds to topics of concern to stakeholders. Therefore, the Company maintains interaction with stakeholders through dedicated liaison windows for daily business activities. The official website, in addition to company profiles and product information, includes a dedicated stakeholder zone providing various communication channels including email and phone hotlines, serving as the communication channel between stakeholders and the Company to facilitate smooth exchange of internal and external opinions and to meet stakeholder needs in a timely manner. For the stakeholder zone, please refer to the official website

1-3-2 Audit Committee

In accordance with the Company's articles of incorporation and Article 3 of the ' Regulations Governing the Exercise of Powers by Audit Committees of Public Companies,' the Company has established an Audit Committee consisting of four professionally independent directors. The operation of the Audit Committee is designed to ensure that company operations comply with relevant government laws and regulations, and is responsible for oversight of the following matters:

- Fair presentation of the Company's financial statements.
- Selection and dismissal, independence, and performance of the certifying accountant.
- Effective implementation of the Company's internal controls.
- Company compliance with relevant laws and regulations.
- Management of existing or potential risks to the Company.

In 2025, the Audit Committee held 6 meetings with a 100% member attendance rate. For detailed information on Audit Committee operations, please refer to the official website

1-3-3 Board of Directors

To strengthen corporate governance and the compensation system for SiRUBA's directors and managers, pursuant to Article 14-6 of the Securities and Exchange Act and the 'Regulations Governing the Appointment and Exercise of Powers of Remuneration Committees of Companies Whose Stock is Listed on the Taiwan Stock Exchange or Traded Over the Counter,' the Remuneration Committee has been established. In addition to evaluating the Company's directors' and managers' compensation policies and systems from a professional and objective standpoint, the Remuneration Committee Organization Regulations have been formulated to facilitate compliance.

The Company pays director remuneration pursuant to Article 23 of the 'Remuneration Committee Regulations.' If the Company is profitable in the current year, it shall allocate 2% to 8% of profits as employee compensation and no more than 3% as director compensation. However, if the Company still has accumulated deficits, it shall first retain the amount needed to cover the deficit before allocating employee and director compensation at the aforementioned rates. If there is after-tax net income in the annual final accounts, the Company shall first pay applicable taxes, make up prior years' deficits, then allocate 10% of the remaining balance as statutory surplus reserve, and if necessary, set aside special surplus reserve. After the above allocations, the remaining balance combined with accumulated prior year retained earnings shall be presented to the shareholders' meeting by the Board of Directors as a distribution proposal for approval.

The annual compensation of Company managers includes salaries, bonuses, and employee compensation from profit distribution. Relevant compensation is determined based on prevailing industry standards and considers individual performance, company operating performance, and the reasonableness and relevance of future risks, with the Remuneration Committee making recommendations to the Board of Directors as a reference for decision-making. The ratio of the General Manager's and employees' total annual compensation is considered organizational confidential information and will not be disclosed this year. Disclosure will be evaluated in the short term based on public information disclosure developments.

In 2025, the Remuneration Committee held 4 meetings with a 100% member attendance rate. For detailed Committee operations information, please refer to Annual Report p.30.

1-3-4 Sustainable Development Committee

This unit assists the Board of Directors in continuously promoting corporate social responsibility and enhancing corporate governance to achieve the purpose of sustainable operations. On November 10, 2022, the Board of Directors approved the Sustainable Development Best Practice Code. Article 9 stipulates the establishment of the Sustainable Development Committee as the dedicated unit for promoting sustainable development, required to report regularly to the Board of Directors. (This unit was at the general department level, with the General Manager as the highest supervisor.)

In 2024, the Company merged departments, combining the Sustainable Development Committee and Business Management Division into the Sustainable Business Division, dedicated to the Company's ESG-related decision-making and execution.

To elevate the level of sustainable development management, the Board of Directors approved on June 26, 2025, the formal establishment of the Sustainable Development Committee as a functional committee. The committee includes one director designated to oversee the internal control of sustainability information, who meets relevant qualifications and ongoing training requirements.

For information on committee meetings, please refer to the official website: https://siruba.com/report/committees/

1-3-5 Internal Audit Office and Internal Audit

The Internal Audit Office is an independent unit under the Board of Directors, responsible for executing audit operations. The Company has dedicated audit personnel. The appointment and dismissal of the audit supervisor is approved by the Board of Directors. Internal audit personnel perform their duties objectively and impartially, and the audit supervisor attends board meetings to report pursuant to regulatory requirements. In the fourth quarter of each year, based on risk assessment results, the audit plan for the following year is drafted. Audit work is then executed in accordance with the board-approved audit plan, with results compiled into audit reports. These reports, along with internal audit deficiencies discovered during the audit process and corrective measures by responsible units, are submitted to the Chairman for review to ensure the continued effective implementation of the internal control system. Each year, in accordance with regulatory requirements, the Company reports to competent authorities the annual audit plan, list of audit personnel and training hours, implementation status of the annual audit plan, internal control statements, and information on corrective actions taken for internal control deficiencies and abnormalities. In 2025, there were no major deficiencies in internal audits, and all related abnormality corrective actions have been completed.

1-4 Risk Management

♦ Material Topic: Risk Management

Policy or Commitment	Risk management is fundamental to corporate governance. Sound risk thinking can ensure ESG strategic goals. Serious regulatory violations can interrupt operations and damage corporate reputation. External: The Company's official website provides the 'Procedures for Integrity Management and Guidelines for Conduct ' Internal: Internal promotion of regulatory compliance; education and training sessions are organized to promote the importance of regulatory compliance For Suppliers: Contracts with suppliers include confidentiality clauses and intellectual property protection provisions, regulating vendors' integrity in transactions, firmly opposing bribery (corruption), and preventing infringement of intellectual property rights
Goals / Resources / Actions	Goal: Build a solid culture of legal compliance, and implement ESG risk management policies and procedures Resources and Actions: • Continuously improve relevant regulations and systems • Continuously promote regulatory compliance and integrity education and training • Continuously implement risk management • Regularly report risk management effectiveness to the Board of Directors
Stakeholder Communication Mechanism	• Internal Complaints: Internal mailbox with open internal complaint channels • External Complaints: Communicate through the stakeholder zone on the official website

The Company has established an 'ESG Risk Management Policy and Procedures' approved by the Board of Directors. A Risk Management Working Group is established under the Sustainable Development Committee to define various types of risks in accordance with the Company's overall operational guidelines, prevent potential losses within acceptable risk tolerance, enhance corporate value, and achieve optimal allocation of company resources.

Risk Category	Risk Description	Risk Management Strategy (Response Measures)
Sustainable Environment	Greenhouse gas emissions generate carbon fees and carbon tariff risks	✔ Continuously implement greenhouse gas inventories with third-party verification to identify factory emission hotspots and seek product carbon reduction and process improvement opportunities. ✔ Continuously monitor carbon fee and international carbon tariff standards, and respond through emission reduction target setting, energy efficiency
	Rising energy costs	✔ Phase out old, high-energy-consuming equipment ✔ Switch to energy-saving processes ✔ Introduce renewable energy systems ✔ Establish energy policies and energy-saving KPIs ✔ Build energy management regulations and standard processes ✔ Conduct regular energy audits and usage analysis ✔ Establish energy monitoring and data systems ✔ Promote company-wide energy-saving education and training ✔ Establish departmental energy-saving accountability

Risk Category	Risk Description	Risk Management Strategy (Response Measures)
Employees	Occupational health and safety	✔ Gao Yin Factory implements ISO 45001 occupational health and safety management system, committed to providing employees with a safe and healthy working environment. ✔ Implement risk management and hazard identification, continuously optimizing through targeted programs to achieve a healthy workplace. ✔ Engage medical and nursing personnel for on-site consultation and services, regularly tracking and caring for employee health. ✔ Provide employees with occupational safety-related education and training.
	High turnover rate and labor shortage risks	✔ Implement employee education and training and talent development policies, improve employee treatment and benefits. ✔ Establish diverse recruitment channels and maintain long-term cooperation with labor agencies for recruitment. ✔ Maintain stable order volumes, as the largest problem for factory employee turnover is volatility in production volume.
	Employee career development	✔ Provide Hahow education and training resources. ✔ Formulate employee professional education and training plans. ✔ Arrange transformation education and training.
Operating Performance	Supply chain disruption, sustainable supply chain	Supply chain negotiation, requiring suppliers to align with ESG strategies. ✔ Establish backup suppliers. ✔ Multi-source procurement strategy. ✔ Safety inventory for key materials. ✔ Supplier evaluation system.
	Regulatory compliance	Align with international ISSB standards. ✔ Comply with competent authority regulations. ✔ Revise greenhouse gas inventory and sustainability report compliance standards. ✔ Periodically review and revise relevant company regulations. ✔ Arrange regulatory compliance education and training.
Operating Performance	Declining market competitiveness	✔ Regularly communicate with customers, establish customer knowledge databases to promptly respond to various customer needs. ✔ Continuously improve product quality. ✔ Develop products that meet market needs. ✔ Optimize after-sales service. ✔ Monitor customer satisfaction trends and adjust service strategies promptly.
	Information security incidents	System Regulations: Establish company information security management systems, regulate personnel work behavior, and incorporate audit mechanisms. ✔ System Protection: Establish information security notification mechanisms, implement security protection management measures; adopt dual-firewall control and plan to introduce EDR/MDR/SOC security measures while continuing to subscribe to cybersecurity insurance. ✔ Personnel Training: Conduct information security education and training to raise all employees' security awareness; introduce anti-penetration mechanisms and social engineering drills. ✔ External Controls: Restrict vendor management permissions.
	Product responsibility and innovation	✔ Strictly control product quality ✔ Establish return/exchange mechanisms ✔ Formulate product specifications complying with international regulations and electrical safety standards ✔ When customers have specific environmental and technical standard requirements, the Company shall comply with and fulfill customer requirements (e.g., EU compliance)

1-5 Integrity in Operations

SiRUBA's various departments regularly interact with stakeholders through routine channels. In the event of potentially significant negative impacts between stakeholders and the Company, the responsible department will conduct due diligence investigations on stakeholders' financial status and report findings to the Chairman. The Chairman will evaluate whether the results pose a significant threat to the Company's overall operations and consider whether to report to the Board of Directors. The Board of Directors will then make resolutions on the due diligence reports submitted by departments and assign responsible departments to implement them. In 2025, no potential significant negative events occurred between SiRUBA and its stakeholders, and there are no records of reporting to the Board of Directors. SiRUBA recognizes that currently conducting only financial due diligence on stakeholders is insufficient. In the future, the scope of due diligence will be evaluated to include stakeholders' regulatory compliance records, environmental protection, and labor human rights dimensions, making SiRUBA's stakeholder due diligence and the Board of Directors' role in responding to potentially significant negative impacts more comprehensive.

SiRUBA's organizational culture is grounded in legal compliance and integrity as the core value. Based on the spirit of integrity and law-abidance in conducting business, and to ensure that the concept of integrity in operations is thoroughly implemented within the Company, the Company has always valued employees' moral character. The Company has established ' Procedures for Integrity Management and Guidelines

for Conduct ' and ' Ethical Code of Conduct,' emphasizing the Company's core values of integrity, innovation, discipline, positive attitude, and customer trust, with the mission of connecting the world through innovation and care. The Company promotes integrity in operations and reports to the Board of Directors at least once per year. During the onboarding stage for new employees, the Human Resources department provides orientation to cultivate employees' integrity awareness. At the same time, management is required to lead by example, adhering to the principles of integrity to shape the Company's overall integrity culture through immersion.

SiRUBA has also established complaint/whistleblowing channels, with internal and external whistleblowing channels and reward and punishment systems. The Company pays close attention to developments in domestic and international integrity-related regulations, and encourages directors, managers, and employees to make suggestions for reviewing and improving integrity policies and promotion measures to enhance the effectiveness of the Company's integrity in operations. In 2025, SiRUBA received no whistleblowing cases. Additionally, through the Corporate Governance Group under the ESG Committee, SiRUBA is responsible for designing, reviewing complaint channels, and accepting cases. In the future, these channels will also be communicated and discussed at stakeholder communication meetings organized by customers and suppliers, serving as a reference for improving this complaint mechanism.



1-6 Regulatory Compliance

♦ Material Topic: Regulatory Compliance

Policy	• Legal and Regulatory Compliance Principle: All operational activities must comply with relevant laws, regulations, and industry standards. • Integrity in Operations Principle: Prohibit illegal, improper, or dishonest behavior, including bribery, fraud, and conflicts of interest. • Timely Updates Principle: Continuously monitor regulatory changes and promptly adjust internal systems and operating procedures. • Accountability Principle: Department managers are responsible for regulatory compliance within their business scope.
Goals	• No major violations in 2025. • No fines resulting from regulatory violations.
Responsible Department / Complaint Mechanism	• Responsible Department: General Administration Division • Complaint Mechanism: Follow the whistleblowing process announced on the official website.
Resources Invested	• Education and training: 611 person-sessions • Total training hours: 957.25 hours
Evaluation Mechanism	The Company's criteria for determining significant violations: 1. Acts of misrepresentation or violations by the Company's responsible persons or managers sufficient to affect securities prices, disrupting market order or damaging public interests. 2. Violations or litigation outcomes likely to cause company dissolution, organizational changes, capital changes, business plan changes, or suspension of production activities, damaging company interests and shareholder rights. 3. Including but not limited to the above events, resulting in regulatory penalty amounts reaching NTD 5 million or more. No major violations and no fine cases in the current year.

Regulatory compliance is the foundation of corporate safety and sustainable development. Effective regulatory compliance not only prevents misconduct and reduces losses of labor, time, and money related to judicial investigations, fines, lawsuits, and negative publicity, but also enhances corporate image, thereby attracting high-quality independent directors, employees, and business partners, creating a three-way win for the Company, shareholders, and stakeholders. From a corporate governance perspective, the Audit Committee has been established to monitor the Company's financial status and internal control systems, and Board of Directors meeting rules have been established to strengthen board functions.

Secondly, in personnel management, the Company has established and implemented whistleblowing channels. At the same time, management leads by example, requiring all employees to ensure that their business activities comply with laws and the Company's internal policies, with internal control procedures ensuring compliance across all units. In terms of personnel training, the Company provides training on laws and regulations relevant to business operations for personnel in different units and at different levels to ensure the Company's operations comply with all regulatory requirements. The Company also protects employees' legitimate labor rights in accordance with labor laws.

Third, in the area of environmental health and safety, SiRUBA implements environmental management systems and occupational safety and health management systems; complies with the EU's RoHS green environmental protection standards, requiring suppliers to provide materials free from hazardous substances, and the Company itself does not use raw materials containing hazardous chemicals in the production process. The Company fully complies with RoHS and has hazardous substance management for supplier raw materials. The plant has established emergency response plans, set up an emergency response command center, and planned emergency response teams to respond to and handle emergencies. In addition, the Company is committed to providing all employees with safe and reasonable working environments and protecting employee rights and interests. Regular safety and health education and training is provided to employees, including necessary health and first aid facilities, and efforts are made to reduce hazards to employee safety and health to prevent occupational accidents.

In 2025, compliance-related training totaled 611 person-sessions with a total of 957.25 training hours. The Company had no major violations recorded in 2025 in the areas of integrity governance, anti-competition, commercial accounting, environmental protection, labor human rights, occupational safety and health, product responsibility, socioeconomic issues, customer privacy, and customer health and safety.

1-7 Supply Chain Sustainability

♦ Material Topic: Supply Chain Sustainability

Policy / Commitment	• Comply with fair trading principles; vendors must meet environmental protection, occupational safety, and human rights standards • Supply chain sustainable development, with mutual benefit as the ultimate goal
Goals	• Existing supplier environmental and social assessment compliance rate above 95% • New supplier environmental and social assessment compliance rate above 95%
Responsible Department / Complaint Mechanism	• Responsible Department: Materials Management • Complaint Mechanism E-mail:kevin01.chen@siruba.com
Resources Invested	• Regularly conduct environmental and social audits of existing suppliers • New supplier onboarding based on supplier evaluation forms • Completed revisions to procurement regulations and supplier management regulations, incorporating environmental and social assessments into institutional management
Evaluation Mechanism	2025 new supplier and existing supplier evaluations met targets

Suppliers are important partners in SiRUBA's value chain. In addition to providing customers with economically valuable products and services, as global human rights awareness and climate change impacts increase, we also care about suppliers' social and environmental development. To promote SiRUBA's sustainable development and respond to the global environmental protection trend, SiRUBA has established long-term partnerships with suppliers, actively ensuring all suppliers comply with supply chain social and environmental responsibilities. SiRUBA will continue to engage in deep communication with partners, investing in sustainable actions with upstream suppliers, aspiring to jointly create a safe, friendly, environmentally and socially responsible, and sustainable sewing industry supply chain.

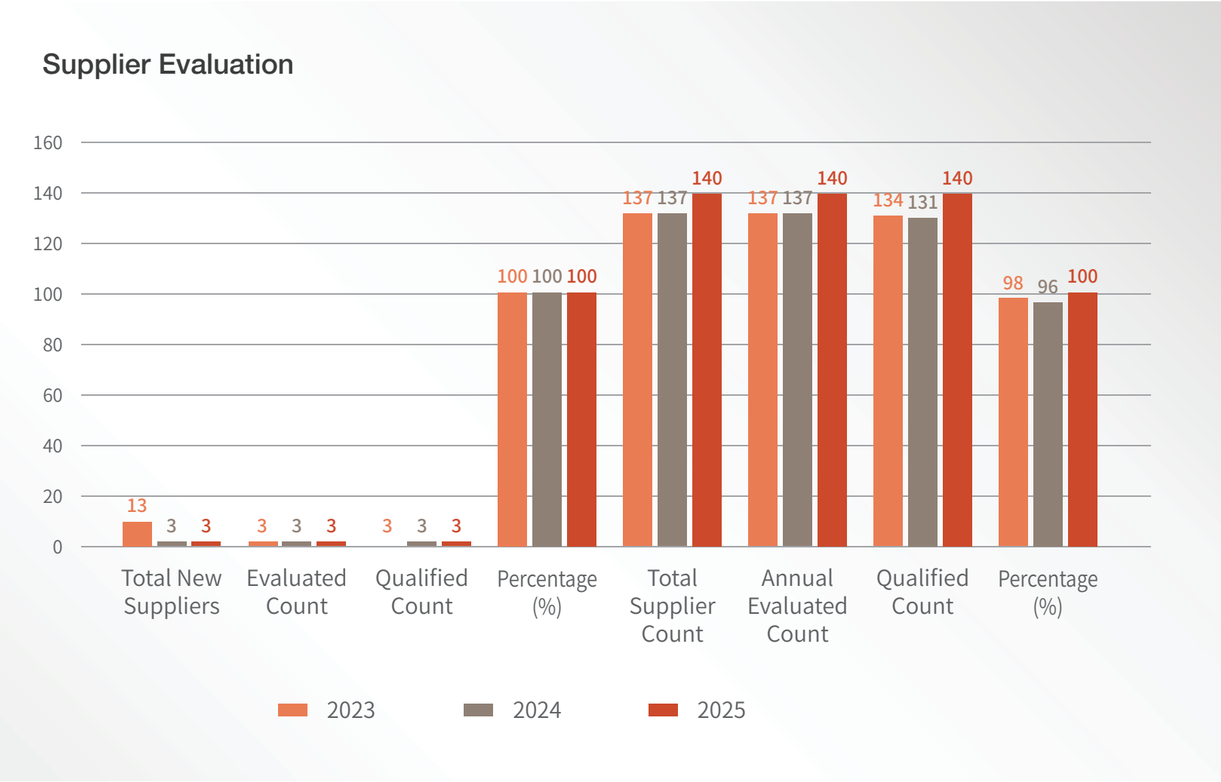
♦ Supplier Development

SiRUBA upholds the spirit of corporate citizenship to ensure safe supply chain working environments, respect for worker dignity, and fulfillment of environmental responsibilities and ethical standards. For new supplier selection, in addition to evaluating delivery quality, quantity, delivery time, and price, since 2023, SiRUBA has incorporated corporate sustainable development concepts into the supply chain. Through supplier management regulation requirements, sustainability-related dimensions including environmental friendliness, occupational health and safety, labor and human rights, and ethical standards are extended to supplier standards, with the long-term goal of suppliers advancing alongside SiRUBA toward sustainable operations.

SiRUBA also regards suppliers as environmental partners, hoping to jointly contribute to environmental sustainability. The Company has set a target to gradually lead suppliers to begin responding to net-zero goals starting from 2026, urging suppliers to progressively begin conducting greenhouse gas inventory work, thereby jointly contributing to global carbon reduction and fulfilling corporate social responsibility.

♦ Supplier Evaluation

To ensure suppliers meet the Company's requirements in terms of delivery quality, quantity, delivery time, and price, SiRUBA has established 'Supplier Management Regulations' to evaluate and assess suppliers and newly on boarded vendors on quality and delivery. SiRUBA's supplier evaluation team is composed of quality assurance, process engineering, and procurement units and jointly executes evaluations. The overall supplier evaluation is generated from monthly quality and delivery assessments, with four rating levels: Grade A (Excellent), Grade B (Good), Grade C (Fair), and Grade D (Poor). Starting from 2025, new supplier assessments and existing supplier environmental and social assessments are implemented.



In 2021 and 2022, quality evaluation was the primary focus. Starting from 2023, new supplier assessments and existing supplier environmental and social assessments have been implemented. The 2025 evaluation results all met company requirements, and no supplier terminations occurred due to major violations of environmental and social laws. Due to production capacity transfer from the Taoyuan Plant to Gao Yin Factory, purchasing from suppliers through the Taoyuan Plant is no longer conducted, so Taoyuan Plant supplier evaluation statistics are no longer compiled starting from 2025.

♦ Supplier Risk Management

To prevent suppliers from affecting company production and performance or causing disputes due to major disasters, unexpected closures, or other reasons, SiRUBA has established a risk assessment mechanism to strengthen supplier management. SiRUBA conducts annual supplier risk assessments, requiring suppliers to have response plans and handling procedures for various potential natural or human-caused threats to ensure business continuity, preventing and reducing harm to SiRUBA's operations through appropriate preventive measures to protect stakeholder rights and interests. SiRUBA's key raw material suppliers all have two or more vendors to ensure stable supply and reduce potential material shortage risks.

♦ Supplier Communication

SiRUBA values communication with suppliers, using various channels to effectively monitor and supervise supplier operations. Through the establishment of an e-Procurement information management system, suppliers can clearly understand SiRUBA's current and future procurement needs, facilitating their production planning.

SiRUBA holds supplier meetings, supplier conferences, and industry exhibitions as needed, and maintains a supplier zone on the company website to foster relationships with suppliers.

Supplier Information

To promote and respond to the global environmental protection trend and SiRUBA's sustainable development, and to establish long-term partnerships with supply chain vendors to jointly comply with supply chain social responsibility including environmental protection, labor human rights, health, safety, and non-toxic ethical standards.
Supplier Contact: Kevin Chen. kevin01.chen@siruba.com

1-8 Information Security

♦ Material Topic:Information Security

Policy	• Ensure the confidentiality, integrity, availability, and legality of data, systems, equipment, networks, and their associated information assets; comply with relevant laws, regulations, and contract requirements, protecting them from intentional or accidental internal and external threats.
Goals	• Zero major information security incidents per year. • Ensure the confidentiality and integrity of information assets. • Ensure data access regulated according to departmental functions. • Ensure continuous operation of information systems. • Prevent unauthorized modification or use of data and systems. • Regularly conduct information security audits to ensure security implementation. • Establish off-site backup and recovery for company information systems based on risk levels to ensure data security. • As network applications diversify, continuously enhance security defense capabilities to guard against cybersecurity threats.
Responsible Department / Complaint Mechanism	• Responsible Department: Information Technology Department
Resources Invested	• Establish dedicated information security supervisors and personnel responsible for promoting information security matters. • Implement information security education and training, promotion, and auditing. • Implement information and communication security controls. • Implement data access controls. • Regularly back up data and conduct disaster recovery drills.
Evaluation Mechanism	• No major information security incidents in 2025. • No regulatory penalties in 2025 due to confidential information leakage affecting customer and employee personal information.

SiRUBA adopts information security management to ensure the confidentiality, integrity, and availability of important information assets, and to comply with relevant laws and regulations, in order to meet stakeholder requirements, protect product and service information, prevent losses from unauthorized access, modification, use, disclosure, and natural disasters, gain customer and supplier trust, ensure continuous operation of important business, and fulfill commitments to shareholders.

♦ Information Security Organization

The Company has established an Information Security Team, with the General Administration Division supervisor serving as convener, responsible for information security risk management and supervision and review of information security goal performance. The Information Technology Department supervisor serves as Secretary-General, responsible for planning and implementing all information security management work and reporting actual information security goal performance to the convener through meetings. Representatives from each unit serve as committee members, responsible for assisting the Secretary-General in implementing security work.

♦ Information Security Policy

To implement and strengthen information security management, ensuring the confidentiality, integrity, availability, and legality of data, systems, equipment, networks, and their associated information assets; and to comply with relevant laws, regulations, and contract requirements, protecting them from intentional or accidental internal and external threats, all employees work together to achieve the following policy goals:

- Ensure the confidentiality and integrity of information assets.
- Ensure data access regulated according to departmental functions.
- Ensure continuous operation of information systems.
- Prevent unauthorized modification or use of data and systems.
- Regularly conduct information security audits to ensure security implementation.
- Establish off-site backup and recovery for company information systems based on risk levels to ensure data security.
- As network applications diversify, continuously enhance security defense capabilities to guard against cybersecurity threats.

♦ Information Security Guidelines

SiRUBA's Information Technology Department is responsible for the Company's overall information security operations, and is responsible for formulating company information security guidelines, planning and implementing information security protection, and promoting and implementing security policies. To guard against various internal and external security threats, the Company employs various security protection measures to enhance the overall security of the information environment:

- User Rights Management: Users are granted different usage permissions according to security levels.
- Operating System Usage Rights Security Management: Install operating systems in accordance with company regulations and join the company domain for centralized management. Regular operating system security updates; install antivirus software on all company servers and computers with daily automatic downloads and updates of scan engines and virus definitions. Regular password update settings for user accounts.
- Application Software Security Management: In addition to installing application software, tools, and packaged software required for information operations, installation of other special software requires an additional application and approval before installation.
- Firewall configuration to block prohibited software and websites, filtering and blocking access to avoid affecting network quality and security.
- Network Communication Security Management: External VPN (remote) access and internal access (file transfer (FTP), instant messaging (LINE), special connections (HTTPS), and other network applications) must be reviewed by the information unit and approved by the permissions supervisor before use.
- Application System Security Management: The information unit must restrict access and updates of source code to authorized processing personnel only; different program execution permissions are set for users based on business requirements.
- Off-site Backup Management: System disaster recovery and database backup management measures are in place.
- Asset Management: Equipment in the server room and personal computers are managed by asset number and regularly inventoried.
- Ongoing information security awareness promotion to enhance employee security awareness.

♦ 2025 Achievements:

- Zero major information security incidents in 2025.
- Information security audit completed in 2025. No non-conformances found during the audit; results indicate that information security protection capabilities and implementation are controlled and complete.

No.	Security Work Item	Description	Expense
1	Managed Detection and Response (MDR) System	Intentional threat real-time detection service (MDR)	3,377.9
2	Security Health Check	Network architecture security health check	
3	Website Vulnerability Scanning	Website vulnerability scanning	
4	Host Vulnerability Scanning	Server host vulnerability scanning	
5	Penetration Testing	Server host penetration testing	
6	Security Education and Training	Security education and training at three factory locations	
7	Social Engineering Drills	Phishing email drills and re-education security training for company employees' email accounts	
8	Cybersecurity Insurance	Insurance company: Shin Kong Tokyo Marine	
9	Email SPAM Filtering	Email server spam protection mechanism	
10	MAIL Link Openfind Mail Protection	Email link filtering protection	
11	Comodo AEP Endpoint Security and Management	Comodo ITSM Server centralized management system; next-generation endpoint security: firewall, antivirus, intrusion detection and prevention	
12	Comodo Personal Mail Certificate	Email signing certificate identity verification to verify message senders and prevent spoofing	
13	Comodo Website Protection	Comodo website security management service (WAF+DDoS+SOC)	
14	Company Website SSL Certificate (Official website / E-commerce)	Encrypt information data transmitted within or between websites	
15	Oracle ERP Upgrade (spanning 3 years) & Hyper-converged ERP Server Purchase	Phase out old IE browser; add SSL certificates to enhance data security; strengthen backup mechanisms to improve data recovery and response capabilities	



2. Innovative Products

09

9.5 Improve the scientific and technological capabilities of industry and commerce and encourage innovation

- R&D investment of NTD 57,480 thousand, accounting for 3.85% of total revenue Obtained 7 invention patents and 2 utility model patents related to sewing machines

12

12.5 Significantly reduce waste generation through prevention, reduction, recycling and reuse

- Electronic control box packaging material replaced original EPS (styrofoam) with PU foam packaging made from bio-based materials

13

13.2 Integrate climate change into operational plans

- Launched the full range of ultra-high-speed mechatronic overlock machines 700N and high-efficiency energy-saving mechatronic coverstitch machines C007N, twin-needle machine DT8600, and multi-needle machine VC008N

17

17.16 Strengthen sustainable development cooperation through multilateral partnerships

- Digital customer service platform providing comprehensive services; customer satisfaction meets targets

▼ Material Topic : Product Innovation and Responsibility

Policy / Commitment	• In a highly competitive market, SiRUBA has been committed to developing core product innovation technologies and intelligent sewing machines. While providing high-quality products and services to each customer, SiRUBA continuously pursues innovation, introducing automated processes and supervising production lines with advanced intelligent manufacturing management systems to achieve efficient, high-quality production processes. This not only achieves the goals of reducing raw material consumption, extending product life, and improving recycling rates, but also reduces factory hazards and pollution, moving toward a safe, healthy, and green working environment. Continuous innovation is also a key factor in the Company's sustainable development.
Goals	• Continue to invest resources, developing highly automated equipment as the future R&D direction. • High-quality, high-efficiency product design and development • Actively exhibit the latest products and services. • Committed to investing in the full-range green product design to comply with European, American, and global environmental regulations, reduce environmental pollution, and contribute to the planet and society.
Responsible Department / Complaint Mechanism	• Responsible Department: R&D Division • Complaint Mechanism E-mail:sirubatw@siruba.com
Resources Invested	• 700N full-range functional mechatronic overlock machine development and mass production • 700N/FT Brand-new top-feed differential stepping drive mechatronic overlock machine • 700N/SCT Single-stepping one-drive-three digital mechatronic overlock machine
Resources Invested	• 700N/SCF Single-stepping one-drive-five digital mechatronic overlock machine • 700N/DCM Rear-feed stepping drive mechatronic overlock machine • C007N full-range functional mechatronic coverstitch machine development and mass production • C007N/UTM Built-in stepping thread trimmer/presser foot lifter coverstitch machine • C007N/UTP Pneumatic automatic thread trimmer/presser foot lifter coverstitch machine • C007LH High-lift coverstitch machine development and mass production • VC008A 25/33-needle multi-needle machine development and mass production • VC008N VUT thread trimmer presser foot lifter multi-needle machine development and mass production • DT8600 Mechatronic twin-needle machine development and mass production • AHD Coverstitch machine semi-automatic hem device development and mass production • AFC Multi-function extension controller development and mass production • SL600 Coverstitch machine intelligent drive unit development • SL450 Overlock machine intelligent drive unit development • 2025 R&D expenditure as a percentage of total revenue: 3.85%
Evaluation Mechanism	No incidents in 2025 involving violations of health and safety regulations or voluntary codes related to products and services. • Obtained 7 invention patents and 2 utility model patents related to sewing machines in 2025 • R&D project review meetings meet company objectives

2-1 Product Responsibility and Safety

SiRUBA's core competency is providing cutting-edge garment sewing equipment technology, with global garment manufacturers as its market positioning. The six core values of product R&D are 'Automation, Intelligence, Energy Saving, Waste Reduction, Emission Reduction, and Circular Economy,' embodying sustainable thinking through design in sewing machines. In product R&D, SiRUBA has comprehensively introduced servo motor direct-drive and oil-free/micro-oil structural design, saving power consumption with high-efficiency products. Compared to the clutch motors used in traditional machines, direct-drive servo-driven machines can reduce power consumption by 30%, achieving energy saving and carbon reduction goals. SiRUBA will also continue to invest in research on semi-automatic and fully automatic product design to improve garment production efficiency. Through the control of photoelectric sensors, the activation timing of pneumatic components can be precisely controlled, reducing the activation frequency of negative-pressure pneumatic components by 20%. SiRUBA's future product development direction will also focus on reducing environmental pollution and social impact.

♦ Automation and Intelligence

SiRUBA has introduced information technology assistance into its manufacturing processes, developing a quality monitoring system to ensure product quality. SiRUBA uses Automated Optical Inspection (AOI), which uses optical principles to detect the surface shape of objects, combined with computer image processing technology to confirm whether there are anomalies or defects. This system has the characteristics of automation, high speed, precision, and stability, replacing traditional manual visual inspection methods, significantly improving the manufacturing process and minimizing the risk of defective products. The AOI principle is used to measure the oil-throw area to determine whether machines pass inspection. Data is uploaded to the cloud and production floor dashboards are created. The collected data is compiled into a cloud-based oil leakage area monitoring platform, using big data analysis to compile long-term oil leakage data statistics, thereby preventing environmental pollution.

♦ Circular Economy

To address the rising global textile waste problem and environmental pollution caused by 'fast fashion,' SiRUBA fulfills its social responsibility as an upstream supplier in the sewing industry supply chain, incorporating circular economy thinking into new product R&D with 'oil-free and waste reduction' as the primary development goal. SiRUBA's newly developed oil-free sewing machines, through the introduction of new diamond-coating surface treatment technology and new lubrication design, can reduce sewing machine oil-throw by 50%. SiRUBA's newly developed garment scrap-fabric belt loop machine models can recycle and reuse scrap fabric. SiRUBA has also partnered with its cultural and creative foundation to promote the 'ReSew's Program,' creating resource regeneration value by re-sewing test run waste materials from sewing machine R&D and various textile waste fabrics, inventory fabrics, defective products, sample fabrics, and secondhand recycled materials.

♦ Quality Assurance

To meet customer needs, uphold standards, create brand value, comply with international and national environmental laws and regulations, and meet ISO 9001 international quality management system requirements, SiRUBA has established multiple standards for quality requirements, including 'Incoming Inspection Standards,' 'Process Inspection Standards,' 'Finished Product Inspection Standards,' 'Source Management Regulations,' and 'Quality Identification Standards.' In planning, risk thinking is implemented, and through an endless PDCA cycle of continuous improvement, a rigorous audit management system is built to ensure customers receive the highest quality products and services. At the same time, since SiRUBA has a wide variety of product models and the integration process is quite complex, requiring collaboration with external vendors for development work, each assembly trial issue is communicated one by one through video conferences or in-person exchanges with vendors. Under the careful testing, modification, and verification by R&D engineers, issues are resolved one by one, enabling continuous annual innovation in product R&D to provide products that meet customer expectations.

♦ Digital New Generation N-Series Mechatronic Sewing Machine Development



With the popularization of new technologies such as AI and big data applications, sewing machines are gradually moving toward digitalization and intelligentization. Sewing machines are used to sew various fabrics and threads with different characteristics and have multiple adjustable structures. To ensure stability and consistency in sewing quality, leading brands have successively invested resources in researching the digitalization of sewing machine adjustment structures. Building on the experience of the original ECM stepping one-drive-two overlock machine, SiRUBA has invested in developing the more advanced SCT and SCF stepping one-drive-three and one-drive-five 700N series overlock machines. These machines can record sewing parameters required for garment production workstations, achieving standardized specification adjustments. When the sewing workstation changes, the sewing machine automatically adjusts sewing parameters. Based on the design foundation of coverstitch machines, SiRUBA has integrated electronic control systems and developed a new stepping one-drive-two cutter/presser foot lifter structure, launching the mechatronic and stepping-structure C007N series coverstitch machines.

The new overlock and coverstitch N-series sewing machines continue the company's 60+ years of development and design experience, using the most mature parts processing technology to ensure component quality stability and equipment operating precision. Assembly craftsmanship has progressively introduced the latest factory production processes, incorporating automated equipment and applying automated vision and automated sensor technology to confirm assembly quality in real-time, including sewing machine torque noise, sewing machine lubricant levels, sewing machine calibration, etc., strictly controlling incoming material quality and optimizing assembly production processes.



The N-series sewing machines digitalize sewing to improve the quality and stability of customer sewing processes. The development of digitally-adjusted drive devices and mechanisms enables the automatic adjustment and rapid switching of sewing machines, reducing energy waste from standby waiting, increasing equipment utilization rates, improving sewing quality stability, and reducing waste of energy, labor, and thread consumables caused by adjustment errors.

♦ Industrial Sewing Machine Intelligent Drive Unit Development

The pioneering Sewing Control Management System (SCMS) connects individual functional modules through serial communication, realizing the modern control technology trend of edge computing. This system adopts a modular design with flexible function expansion, allowing users to upgrade seamlessly as needs change, with unlimited expansion potential.

It can provide working status data functions, allowing real-time information to be extracted during sewing machine use as raw data for IoT (Internet of Things). Default values include motor temperature, operating speed, completed piece count, cumulative working hours, and other values can be extracted according to customer needs, such as calculating maintenance due dates based on cumulative stitch count or cumulative working time, providing forecasts or reminders.

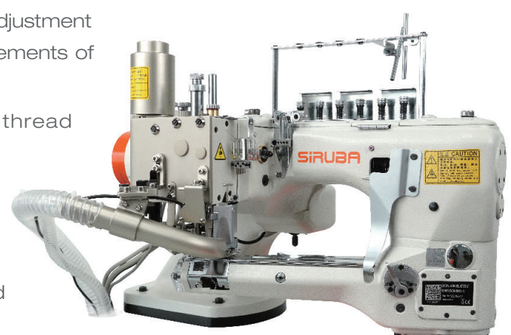
An independently operating fan runs according to the motor cooling needs. If a temperature sensor is additionally installed inside the sewing machine, the fan can also operate according to the overall cooling requirements. Paired with the 'SiRUBA Star' button, operation is more intuitive. By converting parameter settings into messages, the human-machine interface becomes more user-friendly.

♦ Four-Needle Six-Thread Curved-Arm Flatseam Machine

The D007L flatseam machine series is primarily used for functional wear or intimate apparel/underwear. The sewing characteristic is the joining and splicing of sewn pieces, which can reduce the thickness of seam allowances, achieving an aesthetic, flat, nearly seamless effect. In practical sewing process applications, the four-needle six-thread saves the overlock or coverstitch step; the seam is smooth and elastic, which in knitwear production processes can save one sewing step, achieving higher efficiency, energy savings, and thread savings.

The newly developed D007L four-needle six-thread flatseam machine features the following:

- External pull-out needle adjustment lever design, allowing easy adjustment of various differential amounts to meet the sewing quality requirements of various fabric types.
- Thread path with nickel-chrome polished design, making thread passage smoother, stitches more uniform and stable, effectively improving sewing results.
- Integrated design of drive motor and machine body, avoiding assembly errors and effectively reducing body vibration.
- Needle seat area redesigned with fully-enclosed integrated design, eliminating the possibility of oil leakage.



♦ Intellectual Property Management

To strengthen employees' competencies related to intellectual property rights, SiRUBA conducts annual IP-related education and training for R&D and IP personnel to strengthen the Company's IP protection awareness and capabilities.

To encourage all employees to actively innovate, apply for patents, and actively promote the Company's patents (including patent applications) to enhance the Company's competitiveness, a patent incentive system has been established to reward employee innovation and recognize those who contribute to the Company's intellectual property.

To strengthen intellectual property management, the Company formulates an annual intellectual property management plan, which is implemented according to the year's plan after board approval. The 2025 intellectual property management plan can be found on the official website

2025 Effective Patents Obtained		
Patent Name	**Model**	**Category**
Electric presser foot lifter device with manual lifting mechanism	C007N	Utility Model
Sewing device for stitch length adjustment and method for adjusting stitch length	700X	Invention
Pneumatic drive device for sewing machine	C007N	Invention
Feed dog height adjustment device for sewing machine	Overlock Machine	Invention
Feed mechanism lowering device for sewing machine	700X	Invention
Electric drive device for sewing machine	C007N	Utility Model
Electronically-controlled stitch length adjustment device for sewing machine	700L-BKF (Mechanism)	Invention
Presser foot linked hook-needle lifting device for sewing machine	C007KP	Invention
Presser foot pressure adjustment device for sewing machine	700X	Invention

2-2 Customer Service

SiRUBA values customer feedback, strives to meet customer needs, and is committed to providing customers with the best service. To this end, SiRUBA has built a dedicated customer service team, with dedicated coordination and communication windows at every stage from R&D, production, marketing, sales, and after-sales service, quickly responding to customer needs and expectations.

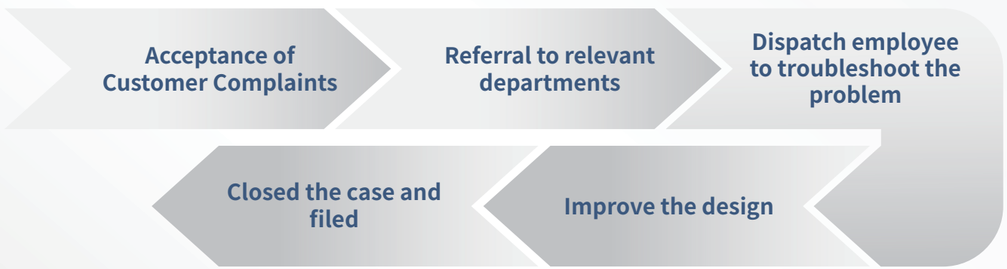
Customer Service Process

Locations
- Market Trends Observation
- Increase Brand Visibility
- Deepening the presence in key markets

Sale Products
- Provide Innovative Products
- Build long-term relationship

Optimize the after-sales service
- Customized service
- Satisfaction Survey

BPM System Workflow for Customer Service Process



SiRUBA regards customer feedback and opinions as an important foundation for improving customer relationship development, and actively understands customer needs through multiple channels. Customers can use these channels to report quality anomalies, performance issues, and future needs. For each piece of customer feedback, SiRUBA periodically reviews, analyzes, and proposes appropriate improvement plans, formulating a comprehensive customer needs response handling procedure. Every year, the sales unit conducts customer satisfaction surveys, and all issues are forwarded to relevant departments for response and improvement. Customers can also report product anomalies through the 'Customer Service Process' BPM system, and the quality assurance unit will immediately analyze and implement countermeasures for anomalous items. For all customer complaints, regardless of severity, SiRUBA will send personnel for inspection and repair, and seek design improvements for the issues, fulfilling its commitment to customers and quality. In 2025, no customer complaints related to product safety or environmental regulations were received. In addition, to accurately understand customer satisfaction, annual satisfaction surveys are conducted for both domestic and export customers.

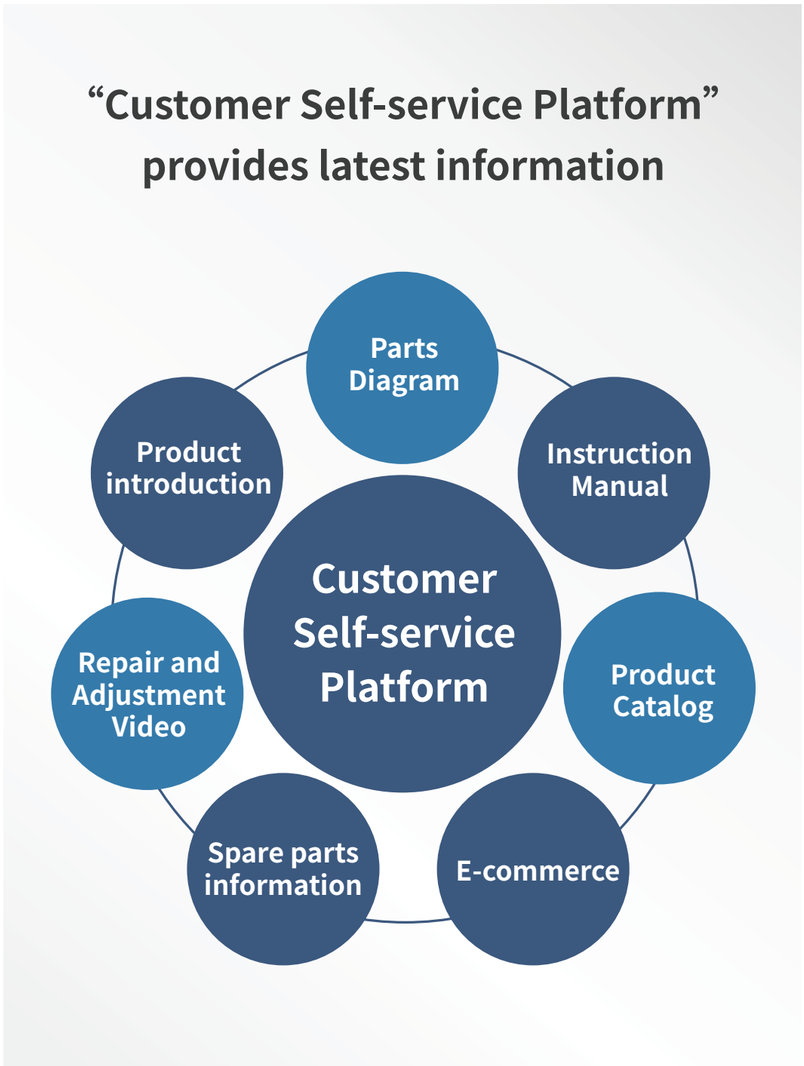


Note: Each satisfaction survey item is scored out of 5 points. The 2025 target was an average satisfaction score of 3.5 or above, which was met.

♦ Digital Customer Service

The pandemic accelerated changes in marketing and sales methods. As customers and users' expectations for digital services have grown, SiRUBA has kept pace with the times, responding to the arrival of the 'digital era' by providing innovative digital services and e-commerce ordering service experiences.

- ✔ Established a 'Customer Self-Service Platform' (ICT Platform) to help customers obtain the information they need in real-time, and provides an online ordering system to accelerate the ordering process. This system not only improves problem-solving efficiency but also reduces the time and effort customers spend, thereby improving the coherence of the customer experience.
- ✔ SiRUBA has adopted the industry's pioneering product identification code (QR Code) scanning, providing detailed product histories to protect customer rights and interests. The technical service department can also use QR codes to query factory inspection values, more quickly and accurately determining the source of problems, reducing customer losses caused by waiting for troubleshooting, and maintaining corporate reputation and customer relationships.
- ✔ An e-commerce (B2B) system has been built for partners, simplifying B2B transaction processes. From product selection, ordering, to shipping, customers can keep track of each step in real-time, achieving fast and accurate merchandise transaction cooperation.



Diversified Product Marketing

Although SiRUBA is a traditional industry, in recent years it has also invested in the use of modern marketing tools such as social media, hoping to increase the Company's brand awareness, expand market share, and build stable cooperative relationships with customers through diversified marketing approaches.

Social Media	SiRUBA maintains dedicated pages or channels on social media platforms such as Facebook, YouTube, and Line, regularly publishing content related to industrial sewing machines, including product videos, photos, usage tutorials, and customer reviews. By carefully designing engaging scenarios and copywriting, potential customers' attention and engagement are attracted.
Video Showcases	Video is the most direct information delivery tool. Professional and eye-catching product videos are produced to demonstrate the functions, performance, and advantages of our industrial sewing machines. These video contents include actual operation demonstrations, sewing effect showcases, and customer usage experience sharing. The video content is engaging and communicates messages simply and clearly, striving to capture customer interest and resonance in a short time.
Corporate Image Presentation	Corporate image is presented periodically through photos and videos. In addition to corporate image videos, content also includes factory production scenes and quality inspection processes, helping to build the company's professional image and credibility, and allowing customers to understand the value and effort behind SiRUBA sewing machines.
Customer Interaction and Feedback	Social media platforms are used to interact with customers, answer their questions, and provide product recommendations and technical support. This interaction helps build good customer relationships, increasing brand loyalty and word-of-mouth.



♦ Customer Privacy Protection

SiRUBA understands that the protection of confidential information is critical to the Company's competitive advantage. The Company has established personal data protection management regulations, clearly defining relevant management standards, properly controlling the Company's trade secrets and undisclosed confidential information, and genuinely protecting the maximum interests of customers and vendors. In 2025, no customer complaints were received regarding violations of customer privacy or leakage of confidential information.



3. Green Operations

12 — 12.5 Sustainable resource management; Substantially reduce waste through prevention, reduction, recycling and reuse

- Renewable material usage ratio: **99.17**%
- Packaging recycling ratio: **11.63**%
- Waste recycling rate: **95.44**%

13 — 13.2 Integrate climate change into operational strategy and planning

- Implemented TCFD climate risk governance
- Completed ISO 14064 greenhouse gas inventory

06 — 6.3 Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials.

- Power generation: 14,497.53 GJ ,Renewable energy as % of total energy use: **26.98**%

07 — 7.3 Double the global rate of improvement in energy efficiency.

7.a Enhance international cooperation to facilitate access to clean energy research and technology.

- Domestic wastewater quality monitoring meets regulatory requirements

3-1 Climate Change Management

SiRUBA has established internal control and internal audit systems, and developed ESG risk management policies and procedures to implement integrated risk management covering environmental, social, and governance aspects for sustainable operations. As global warming drives extreme climate events and energy and climate change issues gain increasing importance, SiRUBA has—since 2022—adopted the Task Force on Climate-related Financial Disclosures (TCFD) framework to manage climate risks and opportunities. This framework is organized into four pillars: Governance, Strategy, Risk Management, and Metrics & Targets. Each year, members of the Sustainability Development Committee identify climate-related risks and opportunities, develop response strategies with input from external consultants, and report regularly to the Board of Directors, which oversees implementation effectiveness.

Governance	Strategy	Risk Management	Metrics & Targets
SiRUBA's governance of climate-related risks and opportunities	Actual and potential climate-related impacts on business, strategy, and financial planning	Climate-related risk management process	Metrics and targets used to assess and manage climate-related issues
Climate risk & opportunity governance and annual sustainability risk management topics are reported to the Board by the Sustainability Development Committee each year; the Board supervises implementation.	Refer to the 2025 Short-, Medium-, and Long-Term Climate Risk & Opportunity Table	The company has established ESG risk management policies and procedures. Risk identification, assessment, and management processes are implemented accordingly. 1 ■ Sustainable Development Committee members collect the climate environment background data. 2 ■ Climate risk and operation assessment. ■ List of climate risks and opportunities. 3 ■ Internal shock survey questionnaire. ■ Sustainable Development Committee member analysis the opportunity of climate risk and operation impact. 4 ■ Establishment of execution strategy and goal setting. 5 ■ Rolling review of the effectiveness of strategies and objectives through the Sustainable Development Committee meetings every year.	Continue conducting GHG inventory; Disclose on website and public information platforms
The President serves as Chief Commissioner of climate risk & opportunity governance; heads of first-tier units conduct risk identification, assessment, and handling.	Refer to Climate-Related Impacts section		2025 Group Scope 1 emissions: 213.5948 tCO_2e; Scope 2: 1,808.2017 tCO_2e; Scope 3: 28,354.5459 tCO_2e
	The company references the 2°C scenario (2DS) in Sustainability Committee meetings and uses the TCCIP (Taiwan Climate Change Integrated Services Platform) tools to assess physical climate risks. The 2DS/RCP8.5 scenario was selected as the basis for assessing physical and transition risks and opportunities.	The company's ESG risk management policy and procedures have integrated climate risks and opportunities into departmental operations.	Compared to base year 2022: ■ By 2030: Reduce Scope 1+2 GHG emissions by 30% ■ By 2040: Reduce Scope 1+2 GHG emissions by 50% ■ Starting 2030: Purchase renewable energy certificates to offset Scope 2 purchased electricity ■ 2050: Net-zero emissions

♦ 2025 Short-, Medium-, and Long-Term Climate Risk & Opportunity Table

Risk No.	Climate Change Risk Issue	Risk Level	Time Horizon
R1	Increased GHG emission pricing	High	Short, Medium
R2	Enhanced GHG reporting obligations	High	Short, Medium
R3	Regulations on existing products & services	Medium	Short
R4	Substitution of existing products with low-carbon alternatives	Medium	Medium, Long
R5	Cost of transitioning to low-carbon technologies	Medium	Short, Medium
R6	Changes in customer behavior	Medium	Short, Medium
R7	Changes in rainfall patterns and extreme climate shifts	High	Medium, Long
R8	Increased severity of extreme weather (typhoons, floods)	Medium	Medium
R9	Rising raw material costs	High	Short, Medium, Long
R10	Rising average temperatures	High	Short, Medium, Long
R11	Sea level rise	Medium	Medium, Long

Note: Short-term = 1–5 years; Medium-term = 5–10 years; Long-term = more than 10 years

Opp. No.	Climate Change Opportunity Issue	Opp. Level	Time Horizon
O1	Reduce water use and consumption	Medium	Medium, Long
O2	Use of more efficient production & distribution processes	Medium	Medium, Long
O3	Recycling and reuse	Medium	Medium, Long
O4	Transition to more energy-efficient buildings	Medium	Medium, Long
O5	Adoption of more efficient transportation	Medium	Short, Medium, Long
O6	Use of low-carbon energy	Medium	Medium, Long
O7	Adoption of incentive policies	Medium	Medium, Long
O8	Use of new technologies	Medium	Medium, Long
O9	Participation in carbon trading markets	Medium	Medium, Long
O10	Transition to decentralized energy	Low	Medium, Long



♦ Climate-Related Financial Impacts and Responses

Risk & Opportunity Item	Financial Impact & Response Mechanism
Increased GHG Emission Pricing (Transition Risk – Policy & Regulation)	The company is not a high-carbon-emission industry; short-term financial impact on overall operations is relatively low. Kaolin will incorporate all group subsidiaries into the GHG inventory starting 2026, and set a new baseline year and carbon reduction targets. As domestic and international carbon fee/tax mechanisms take effect (e.g., Taiwan carbon fee, EU CBAM), carbon emissions will directly translate into operating costs. Financial Impacts: • Operating expenses (OPEX) increase due to carbon fees and customer-side carbon taxes, compressing margins and reducing competitiveness. • Capital expenditures (CAPEX) increase as significant upfront investment is required for energy-efficient equipment upgrades or green electricity procurement. Response Mechanisms: • Implement Internal Carbon Pricing (ICP) to embed carbon costs into departmental investment decisions and performance evaluations. • Accelerate energy transition by signing long-term Corporate Power Purchase Agreements (CPPAs) to lock in green electricity prices and replace high-energy-consumption equipment. • Optimize product mix by developing low-carbon products/services to increase market premium and reasonably pass on carbon costs.
Enhanced GHG Reporting Obligations (Transition Risk – Policy & Regulation)	Under FSC regulations, listed companies will adopt IFRS S1/S2 disclosure standards, which impose stricter requirements for value chain GHG disclosures (especially Scope 3). Financial Impacts: • Compliance and administrative costs rise due to budget requirements for carbon inventory systems, ESG professionals, and third-party verification. • ntegrity risk: inaccurate disclosures may result in heavy penalties for false financial information, threatening corporate reputation and key customer order stability. Response Mechanisms: • Digital carbon management: implement automated GHG inventory and Energy Management Systems (EMS) to reduce manual error rates and time costs. • Strengthen supply chain engagement: establish supplier ESG evaluation mechanisms to assist and require key suppliers to conduct carbon inventories, ensuring Scope 3 data accuracy. • Transparent communication: regularly publish third-party assured sustainability reports to proactively communicate carbon reduction pathways to investors and stakeholders.



Risk & Opportunity Item	Financial Impact & Response Mechanism
Changes in Rainfall Patterns and Extreme Climate Shifts (Physical Risk – Acute)	Increasing frequency and intensity of extreme climate events (heavy rainfall, typhoons, prolonged drought). Financial Impacts: • Asset damage and operational interruption: plant equipment may be damaged by flooding or forced shutdown due to water shortage, potentially causing moderate financial losses. • Supply chain disruption: if key raw material suppliers are affected, this leads to delayed procurement, breach of contract penalties, and increased transportation costs. • Insurance premium spikes: if facilities are in high climate-risk areas, property insurance and business interruption insurance premiums will rise significantly. Response Mechanisms: • Emergency response plans: maintain drainage systems and establish typhoon/storm emergency response plans to reduce immediate risks. • Supplier diversification: avoid concentrating key raw materials from a single high-risk geographic area; establish backup supplier lists.
Rising Average Temperatures (Physical Risk – Chronic)	Global warming gradually raises baseline temperatures, affecting equipment and personnel performance. Energy costs are estimated to increase by 20% within the next 3 years, representing a moderate financial impact. Financial Impacts: • Soaring air conditioning and cooling costs: electricity consumption to maintain plant, server rooms, and office operations (air conditioning, chilling units) increases significantly. • Labor productivity decline: outdoor workers face heat injury risks, requiring shorter work hours or additional protective equipment, reducing production efficiency; indoor equipment may also have shortened lifespan or higher failure rates. • High-temperature allowance expenditures increase as extreme heat extends the number of extreme-temperature days. Response Mechanisms: • Building and plant energy retrofitting: improve plant insulation, introduce green building designs (rooftop solar shading), and upgrade high-efficiency HVAC systems. • Adjust work schedules and safety regulations: avoid outdoor work during extreme high-temperature periods, optimize ventilation, and increase employee health monitoring and heat hazard prevention education. • Equipment upgrades and monitoring: establish predictive maintenance and temperature alert systems for temperature-sensitive machinery and IT equipment. • Replace aging high-energy-consumption equipment and lighting to improve energy efficiency.

Emission Reduction Target

Compared to base year 2022:
- 2030: Reduce Scope 1+2 GHG by 30%
- 2040: Reduce Scope 1+2 GHG by 50%
- 2050: Net-zero emissions

Strategic Actions

1. Purchase eco-labeled infrastructure equipment through green procurement.
2. Replace all refrigeration/air conditioning systems with Grade 1 energy efficiency.
3. Implement facility energy-saving projects.
4. Expand solar installation for self-use and purchase renewable energy certificates.

Planned Timeline

2025~2030
2025~2030
2025~2030
2035~2040

♦ Material Topic-Greenhouse Gas (GHG) Emissions

Policy / Commitment	Energy conservation and carbon reduction Continuous improvement
Targets	• Improve energy use efficiency; • Prioritize Grade 1 energy efficiency for refrigeration/ AC systems; • Reduce energy consumption intensity by 2% annually; 30% renewable energy usage by 2030; • Net-zero emissions by 2050
Resources Invested & Specific Results This Year	• Promote and implement energy conservation measures; • Plan follow-up energy-saving projects; • Conduct GHG inventory
Responsible Dept. / Grievance Mechanism	General Affairs
Evaluation Mechanism / Results	• Completed GHG inventory; • Completed energy management plan report

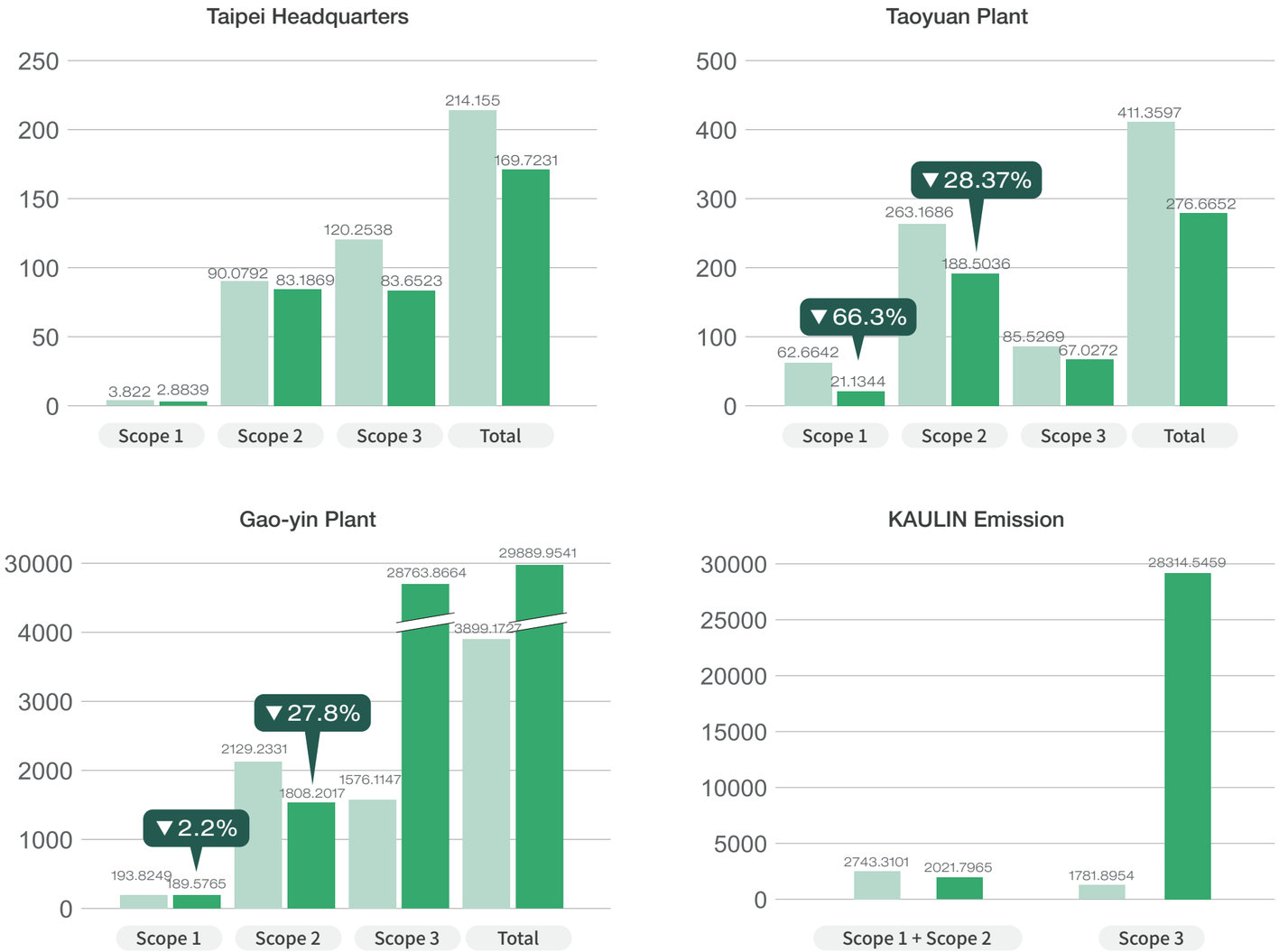
In recent years, the global greenhouse effect has led to extreme climate events and rising temperatures worldwide. SiRUBA actively supports global initiatives and government policies, taking environmental impacts seriously. In 2022, SiRUBA adopted the ISO 14064:2018 Greenhouse Gas Inventory standard, conducting statistical analysis of inventory results as a reference for future improvement plans.

Current major emission sources are:

- Direct (Scope 1) GHG Emissions: Category 1
- Energy Indirect (Scope 2) GHG Emissions: Category 2
- Other Indirect (Scope 3) GHG Emissions: Categories 3, 4 and 5

Category	Type	Inventory Facilities / Activities
1	**Stationary Combustion Sources**	Emergency generators, painting combustion machines, painting ovens, gas stoves, sterilizers (CO_2, CH_4, N_2O)
	Mobile Combustion Sources	Company vehicle gasoline, forklifts (CO_2, CH_4, N_2O)
	Process Emission Sources	Acetylene combustion (CO_2), painting ethanol combustion (CO_2)
	Fugitive Emission Sources	Fire extinguishers (CO_2), air conditioning equipment, refrigeration equipment, large refrigerators, constant temperature/humidity machines, water dispensers and company vehicle refrigerants (HFCs), septic tanks (CH_4)
2	**Purchased Electricity**	Electricity (CO_2e)
	Purchased Steam	Steam (CO_2e)
3	**Indirect GHG from Transportation**	Taoyuan plant employee commuting (motorcycle, car) (CO_2e); Domestic business travel (HSR, TRA, self-driving, taxi), international travel (air) (CO_2e); Upstream transport (CO_2, CH_4, N_2O); Downstream transport (CO_2, CH_4, N_2O)
4	**Indirect GHG from Products Used by the Organization**	Energy indirect (CO_2e); Purchased goods (CO_2e); Water use (CO_2e); Waste disposal (CO_2e)
5	**GHG from Customer Leased Use**	Leased electricity (CO_2e)

♦ Emission Sources (2025)



- Direct (Scope 1) GHG Emissions: Category 1
- Energy Indirect (Scope 2) GHG Emissions: Category 2
- Other Indirect (Scope 3) GHG Emissions: Categories 3, 4 and 5

In 2025, SiRUBA headquarters relocated to a new office building. Due to organizational boundary changes, comparison with 2024 data is not possible. In preparation for the Taoyuan plant relocation at year-end, the Taoyuan plant's organizational boundary will change in 2026, and the base year will be set to 2026.

The inclusion of procurement and product transportation data this year has caused a significant increase in Scope 3 emissions for both Gao-yin and Taoyuan plants. This is not due to operational deterioration, but rather a major improvement in information transparency.

To align with regulatory bodies' international planning, the company will adopt the GHG Protocol as its inventory standard next year. This standard imposes stricter and more comprehensive disclosure requirements for value chains, making value chain carbon disclosure more challenging. The company will progressively improve value chain carbon disclosures; disclosing procurement and product transportation emissions represents the first step toward full transparency.

Gao-yin plant's Scope 2 GHG emissions decreased by 27.8%, primarily attributable to the company's steam energy project under the energy management program, which significantly reduced emissions.

3-2 Energy and Resource Management

In modern enterprises, energy conservation has become an essential strategy. Energy management plays a critical role in business operations and environmental protection. To effectively manage energy use and improve energy efficiency, SiRUBA has established the “Energy Conservation Management Regulations” as the highest guiding principle for energy management. Compliance with energy regulations serves as the baseline, and each facility is responsible for monitoring energy use. Through the PDCA (Plan-Do-Check-Act) cycle, the company verifies implementation effectiveness and continuously improves to meet sustainable development and environmental coexistence goals.

♦ Energy Management Policy

- **Continuous Improvement:** Enhance energy performance, support energy-saving design improvements, and develop energy-saving programs
- **Regulatory Compliance:** Comply with energy regulations and process records and reports in accordance with relevant energy laws
- **Performance Management:** Implement energy-saving programs, fully provide resources and information to achieve goals, and eliminate potential energy waste
- **Energy Conservation & Carbon Reduction:** Advance energy-saving technologies and develop green energy to create circular economic value

♦ Our Approach

Energy Conservation & Carbon Reduction

- Promote lights-off during office lunch breaks to reduce energy use
- Adjust office air conditioning to 26–28°C to reduce carbon emissions
- Develop energy-saving and carbon-reducing products
- Install solar power generation to increase renewable energy usage ratio

Waste Reduction – Waste Sorting

- Promote waste sorting and establish recycling bins to achieve waste reduction
- Promote zero disposable utensil use to reduce daily waste

Industrial Waste

- Industrial waste is regulated and managed in accordance with applicable laws. Waste is classified and stored according to its chemical properties, then disposed of by contractors approved by competent authorities

Green Procurement

- Commit to providing products free of Substances of Very High Concern (SVHC) as announced by REACH
- Comply with EU RoHS green environmental regulations; promote green procurement management and require suppliers to ensure raw materials and processes contain no hazardous substances

Green Products

SiRUBA has established a complete environmental material management process:

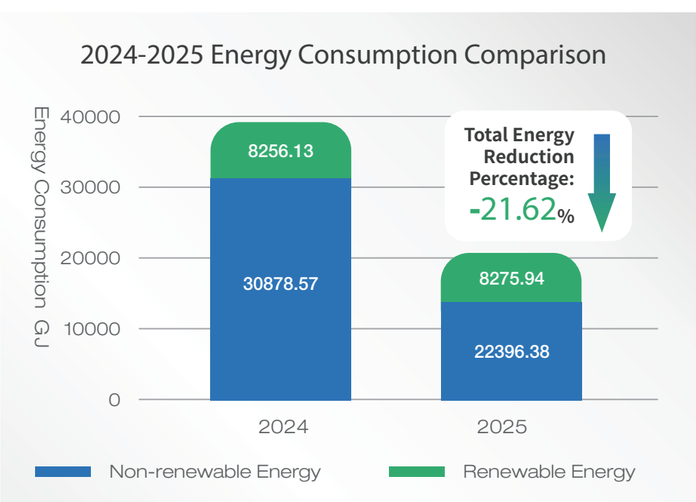
- Suppliers sign declarations to fully comply with RoHS, REACH international environmental regulations, and customer requirements
- Regular review of material test reports
- Conduct green product management audits on suppliers

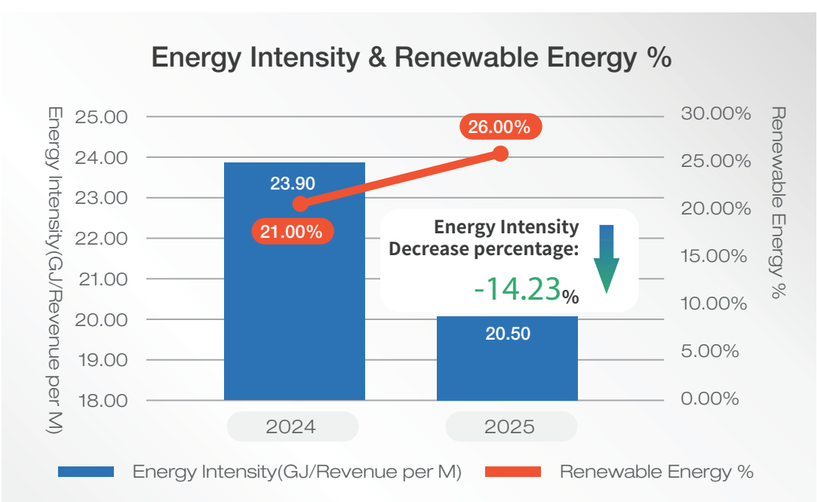
No violations of green product regulations or customer requirements occurred in 2025.

♦ Energy Consumption

Energy used in the factory primarily includes equipment energy, electricity, company vehicle fuel, and forklift fuel. Headquarters energy consumption is primarily electricity.

Year		2025						2024					
		Taipei		Taoyuan		Gao-yin		Taipei		Taoyuan		Gao-yin	
		Usage	GJ	Usage	GJ	Usage	GJ	Usage	GJ	Usage	GJ	Usage	GJ
Non-Renewable Fuel	Gasoline (L)	1,275.97	40.5	3,011.28	95.57	7065.02	224.23	3,263.50	106.56	3,843.33	125.49	8293.79	270.8
	Diesel (L)	-	-	93.85	3.39	5024.75	181.57	-	-	331.31	11.65	4234.16	148.88
	Natural Gas (M^3)	-	-	-		-	-	-	-	225	7.53	-	-
	LPG (L)	-	-	-	-	27,000	677.02	-	-	-	-	30,750	854.05
Purchased Use	Electricity (kWh)	178,130.30	641.27	403,648	1,453.13	2,604,729	9,377.02	172,313.08	620.33	652,028	2,347.30	2,888,595	10,398.94
	Steam (ton)	-	-	-	-	3049.24	9702.68					5024.21	15,987.04
Renewable Energy	Solar Power (kWh)	-	-	-	-	2,326,929	8,276.94	-	-	-	-	2,293,369	8,256.13





Note 1: GJ=10(109J) J; 1 kWh = 3.6 MJ; 1 kcal = 4,184 J; steam uses 1.0 MPa grade steam = 0.108571 kg standard coal, LHV 7,000 kcal; Per EPA/Climate Change Administration latest announcement: gasoline calorific value 7,586 kcal/L, diesel 8,636 kcal/L, LPG 5,993 kcal/L, natural gas 8,067 kcal/m^3.

Note 2: Gao-yin total generation 4,027,091 kWh; net of 1,700,162 kWh fed back to grid = 2,326,929 kWh used.

Note 3: 2024 consolidated revenue: NT$1,637.8 million; 2025: NT$1,491.3 million. 2024 energy intensity: 23.9; 2025 energy intensity: 20.5.

100 L*7800*4184/1000000000=GJ

Effective energy management has become a necessary strategy for SiRUBA's sustainable development. SiRUBA conducts energy use inventories, monitoring, and anomaly corrections. Factories report monthly electricity consumption at plant meetings, comparing against the same period of the prior year, and strengthen energy management through self-monitoring to facilitate future energy-saving target setting and improvement plans.

In terms of products, SiRUBA integrates green and low-carbon concepts into product R&D and technological innovation. To reduce energy and resource consumption, green design thinking is incorporated at the product design stage, minimizing environmental harm and impact throughout the product lifecycle.

Starting in 2025, SiRUBA submits an annual energy management plan and implements various energy-saving or energy efficiency improvement projects. Last year, Gao-yin plant carried out a high-temperature to low-temperature distillation conversion project and constructed a compressor waste heat recovery system, significantly reducing steam energy use by 39.31% compared to the prior year. Energy intensity for the current year decreased by 13.9%, achieving the annual energy performance target.

♦ Renewable Energy

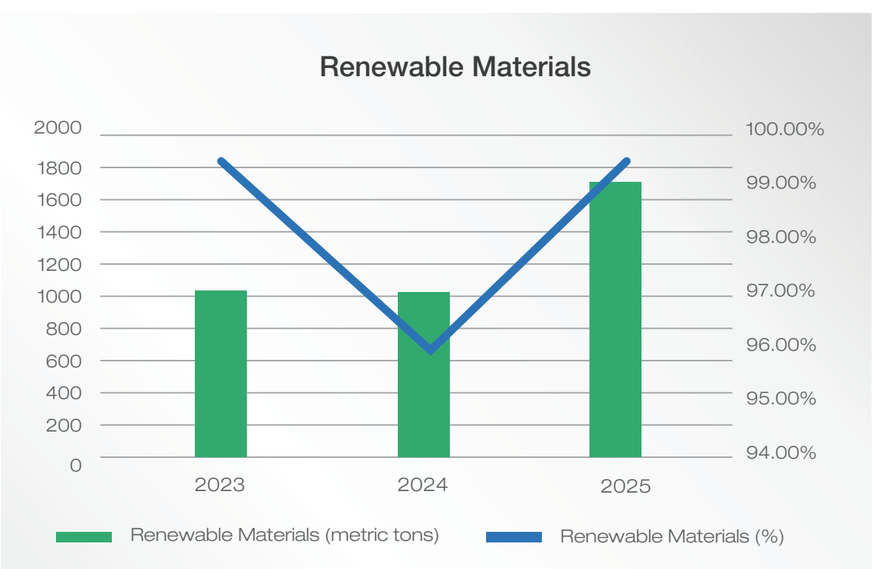
To achieve the 2050 net-zero emissions target, renewable energy is a vital global clean energy solution. Since 2022, SiRUBA has installed solar power generation at Gao-yin plant, operational since August 2023. In 2025, generation reached 14,497.53 GJ, of which 8,376.94 GJ was consumed (utilization rate: 57.78%). Renewable energy accounted for 26.98% of total energy use, up 5.88% from the prior year.

To implement sustainable operations, the Taoyuan plant planned rooftop solar renewable energy generation as early as 2019, leasing the rooftop to a solar photovoltaic operator to install solar panels that convert solar energy to electricity. This supports government green energy promotion and corporate participation in solar photovoltaic policy to address electricity shortfalls. SiRUBA's solar photovoltaic system was connected to the grid on April 13, 2021. In addition to selling electricity to Taiwan Power Company, the rooftop panel structure provides shading, significantly reducing air conditioning operation and achieving energy saving and carbon reduction benefits, substantially lowering electricity costs going forward. Total installed capacity is 242 kW; estimated 20-year total generation of 5,809,000 kWh; estimated grid sale revenue of NT$29.21 million; estimated CO_2 reduction of 3,070,000 kg.

♦ Materials Management

As the circular economy agenda gains momentum, companies are increasingly pressured to focus on waste reduction. SiRUBA recycles product packaging paper, styrofoam, plastic bags, and wooden pallets, entrusting suppliers to recycle and remanufacture eco-friendly styrofoam. Additionally, process waste is recycled and reused, with waste base oil, cutting oil, metal, and cardboard entrusted to qualified recycling plants for reprocessing. On the product side, the Kaulin Foundation co-hosts a series of "Project ReSEW's" activities with the Textile Industry Research and Development Center, local social welfare and charity organizations, repurposing fabric waste from sewing machine development and testing, various textile waste, inventory fabric, defective products, and sample fabrics, upgrading and regenerating resource value in alignment with circular economy principles.

Item	2023	2024	2025
Renewable Materials (metric tons)	1177.35	1141.64	1762.947
Non-Renewable Materials (metric tons)	11.27	10.65	14.670
Packaging Material Recycled (metric tons)	99.65	50.47	206.752
Total Materials (metric tons)	1288.27	1,192.11	1,777.617
Renewable Material Ratio	99.13%	95.77%	99.17%
Packaging Recycling Ratio	7.74%	4.23%	11.63%



♦ Water Resource Management

SiRUBA's product manufacturing processes do not use water; all water consumption is for office daily use. Although not a high-water-use industry, in consideration of increasingly scarce global water resources, SiRUBA actively promotes and implements a "water conservation" policy. Water resource management follows relevant environmental regulations for records and reporting, and quantitative statistics are maintained for various water needs. The company strives to conserve water and handle it appropriately. According to the World Resources Institute's water stress tool, Taiwan is classified as a medium-low water stress area; water is therefore not sourced from high-stress areas. Active evaluation of water resource utilization measures is ongoing to reduce water waste and improve water resource utilization rates.

SiRUBA headquarters' main water source is tap water supplied by the water company. The Taoyuan plant uses both tap water and groundwater, primarily for cooling tower evaporation and facility cleaning; most wastewater is discharged through the sewage treatment system and tested regularly. Gao-yin plant process water is primarily used for product cleaning, and is discharged after centralized treatment at the wastewater treatment plant.

Water Withdrawal (Million Liters)

Operating Locations	2025	2024	2023
Taoyuan Plant – Groundwater	0	1.173	1.194
Taoyuan Plant – Tap Water	1.395	3.201	4.201
Headquarters Water Use	0.698	0.583	-

Gao-yin Plant	2025	2024	2023
Water Withdrawn (direct water bill usage)	51.076	49.48	44.25
Water Consumed (process use)	36.750	25.93	24.13
Water Discharged (to wastewater treatment plant)	51.076	49.48	44.25
Wastewater Recycled	25.54	24.82	23.14

Million Liters: Unit(s) of water/1000



3-3 Waste Management

As a sewing machine company, the main types of industrial waste generated include recyclable materials such as paper, aluminum, iron, copper, and plastic; non-recyclable waste processed by incineration or landfill such as sludge; and hazardous industrial waste including organic solvents.

Industrial waste disposal is entrusted to qualified waste transport and treatment contractors for off-site processing. In accordance with the Waste Disposal Act, a "Waste Disposal Plan" is submitted to the local environmental protection bureau, and waste generation, temporary storage, and transport are reported in compliance with relevant regulations. Since its establishment, the company has not incurred any environmental penalties from competent authorities for violations of environmental regulations.

For domestic waste, the company implements waste sorting and reduction measures and entrusts qualified collection operators for unified recycling and reuse.

Domestic Waste Management	
Reduce	Reduce office waste, e.g., paper reduction, reduce use of paper cups
Reuse	Office supplies can be repurposed or reused after initial use, e.g., double-sided printing on scrap paper
Recycle	Comprehensively collect and effectively sort office materials: waste batteries, waste paper, metal cans
Repair	Usable office items can be repaired for continued use, reducing resource waste and procurement costs
Refuse	Promote green office consumption; do not purchase or use items that are environmentally polluting or lack eco-friendliness

Industrial Waste Generation and Disposal (metric tons)

Factory area	Taoyuan			Gao-yin		
Plant	2023	2024	2025	2023	2024	2025
Total Industrial Waste	26.09	21.87	6.22	203.5	327.135	209.184
Recycled General Industrial Waste (Total)	13.25	11.35	0	188.17	317.45	199.644
Paper/Aluminum/Iron/Plastic/Copper – Recycling	13.25	11.35	0	152.14	262.12	199.644
Incinerated General Industrial Waste (Total)	12.84	10.26	6.22	10.23	6.31	5.86
General Industrial Waste – Entrusted Contractor	12.84	10.26	6.22	10.23	6.31	5.86
Landfilled General Industrial Waste (Total)	0	0.26	0	5.1	3.375	3.68
Inorganic Sludge – Entrusted Contractor	0	0.26	0	4.78	3.225	3.385
Other Hazardous Industrial Waste Disposal (Total)	0	0	0	72.1	46.225	36.625
Organic Solvents – Entrusted Contractor	0	0	0	56	43.625	24.095

Note: Domestic waste is not tallied due to inconsistent statistical standards. Hazardous industrial waste quantities are based on actual reported disposal amounts.



4. Social Care

05 08 10	5.1 Eliminate discrimination against women 8.7 Prohibit child labor and forced labor; 10.2 Promote socioeconomic and political inclusion; 10.3 Ensure equal opportunity	• 0 human rights policy violations recorded in the year • Female employees: 42.42% of total workforce • Headquarters management-level male-to-female basic salary ratio: 1:1.1; non-management: 1:1 Gao-yin plant management-level male-to-female basic salary ratio: 1:1; non-management: 1:1
08	8.1 Sustain economic growth according to national circumstances	• Headquarters entry-level salaries (both male and female) exceed local minimum wage by 1.82x • Gao-yin entry-level salaries (both male and female) exceed local minimum wage by 2.22x
04	4.3 Ensure equal access to education for all	• 2025: Average training hours for female employees across all sites: 20.75 hrs; male employees: 20.65 hrs
10	10.3 Ensure equal opportunity and reduce inequality	• Performance appraisal coverage rate: 100% across all sites
03 08	3.7 Ensure healthcare is integrated into operations 3.8 Access to quality healthcare 8.8 Protect labor rights and promote safe work environments	• 72 employee health service and health promotion visits in the year • Gao-yin plant passed ISO 45001 Occupational Health & Safety Management System annual audit • 0 serious occupational injury events and 0 occupational diseases across all sites • Total occupational safety training hours: 99 hours
01	1.3 Implement social protection measures for those at the bottom	• Sewed ventilator covers (tracheotomy masks) for patients • Sewed tote bags for the Selective Mutism Association • Hosted the 1st KAULIN Cup Youth Baseball Tournament • Repurposed old clothes into pillows for cancer patients • Sewed care caps for cancer patients and donated to the Cancer Hope Foundation

♦ Material Topic : Labor Relations / Employee Diversity & Equal Opportunity



Policy	• Provide competitive compensation and comprehensive on-the-job training • Zero barriers in labor-management communication; Diverse hiring; Equal pay for men and women
Targets	• Average employee training hours: 10 hours or more • Annual labor-management dispute incidents: 0
Resources Invested & Results This Year	• Conducted new employee orientation and in-service training; Held quarterly labor-management meetings • Organized birthday celebrations, employee trips, and other activities
Responsible Dept. / Grievance Mechanism	• Contact: General Management Division • Email : kaulinhr@siruba.com
Evaluation Mechanism	1. The Labor-Management Committee holds a meeting every three months to communicate on labor dynamics, company operational information, labor activities, and benefits. 2. No labor-management disputes occurred in 2025.

As an organization built on people, SiRUBA upholds a people-centric management philosophy to promote sustainable development. We have constructed a comprehensive employee care management and support system to foster a friendly workplace where every employee can grow alongside the company without worry.

SiRUBA strictly adheres to labor laws and regulations, establishing work rules to legally protect and uphold employee rights. We provide a healthy and safe working environment, build open and diverse labor-management communication channels, and pair these with fair compensation and promotion opportunities, a comprehensive training and development system, sound welfare policies, and a transparent profit-sharing mechanism. This allows employees to contribute their abilities and performance with peace of mind, grow and develop together with the company, and fosters good labor-management relations and a warm, harmonious work atmosphere—laying a solid foundation for sustainable operations.

Talent Sustainability Framework	
Attract	Recruit suitable talent aligned with the company's strategic direction; strengthen SiRUBA's employer brand in the talent market; and leverage the experience of near-retirement mid-to-senior-aged talent.
Employ	Respect employee diversity and human rights; ensure transparent and fair hiring and compensation systems; establish performance management systems aligned with work objectives; and publicly recognize high-performing employees.
Develop	Plan training programs based on job level and competency needs; implement rotation programs; encourage employee self-improvement; and incentivize patent and invention applications to sustain organizational innovation.
Retain	Establish competitive compensation and benefits policies; build employee care mechanisms; and strengthen labor-management communication and mutual trust.
Protect	People are the company's most important asset. SiRUBA prioritizes employee health and workplace safety, implements occupational health and safety management systems, identifies workplace risks, promotes employee physical and mental well-being, and builds a work-life balanced environment.

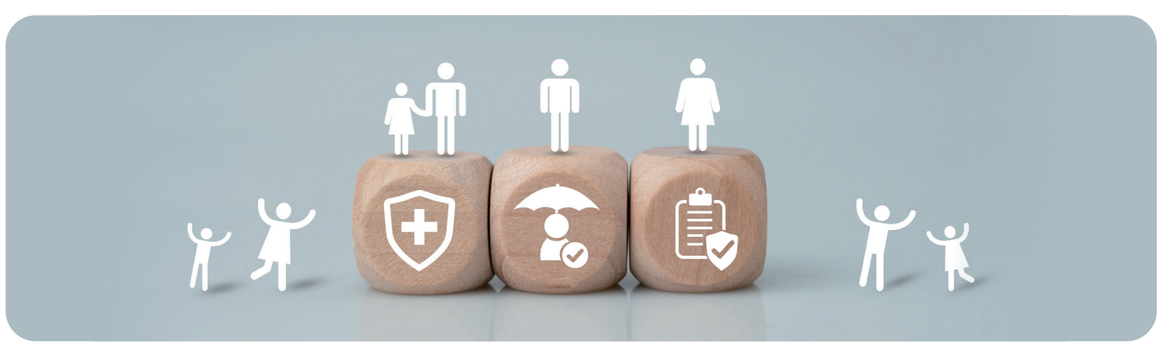
4-1 Human Resource Management

SiRUBA treats all employees equally. Through various equity measures, we eliminate any labor conditions that may cause workplace inequality and protect employees' labor rights. Human resource development is an indispensable part of sustainable business operations. Through the five talent management strategies—attract, employ, develop, retain, and protect—SiRUBA enables every employee to work with peace of mind, continuously contribute their strengths, effectively retain talented employees, and progress together with the organization, achieving a win-win of long-term employee development and sustainable company growth.

4-1-1 Human Rights Protection

SiRUBA has always upheld its commitment to human rights, viewing human rights protection as one of its core values for sustainable development. We value and respect the dignity and rights of every employee, and are committed to creating a safe, equal, diverse, and inclusive work environment.

SiRUBA complies with local laws and regulations at all global operating locations, and voluntarily adheres to international human rights conventions including the Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the International Labor Organization conventions, as well as Taiwan's Labor Standards Act. Guided by these human rights frameworks and principles, we treat and respect all personnel with dignity, formulate and implement human rights policies accordingly, and require supply chain partners to comply as well.



Human Rights Policy Implementation	Human Rights Awareness Enhancement
✔ Eliminate all forms of forced labor ✔ Do not employ child labor ✔ Comply with the Labor Standards Act; provide legally compliant compensation ✔ Ensure employees' right to rest, including reasonable working hours and paid leave entitlements ✔ Protect employees' right to organize trade unions freely at all operating locations ✔ Uphold gender equality in the workplace and equal pay for equal work; oppose all forms of discrimination	✔ New Employee Orientation: Content includes prohibition of forced labor, anti-discrimination, anti-harassment, promotion of flexible working hours, protection of human rights, and provision of a healthy and safe work environment. ✔ Workplace Violence Prevention: Through in-service advocacy and public statements, employees are made aware of their responsibility to help prevent illegal workplace infringement, creating a friendly work environment. ✔ Occupational Safety Training Series: Content includes health information advocacy, occupational nursing health service consultation, labor safety and health training, and first aid personnel training.

In addition, SiRUBA provides an employee whistleblower channel. Reports are received by designated personnel for due diligence investigation, with personal information of the whistleblower kept confidential. If a report is verified as true, SiRUBA commits not to retaliate against the whistleblower. There were no human rights violation records in 2025. SiRUBA values human rights and arranges for employees to attend external courses organized by local authorities on an irregular basis, continuously enhancing employees' knowledge and awareness of human rights. In 2025, new employee human rights training covered workplace rules, occupational safety, information security, human rights protection, and more. Additionally, SiRUBA headquarters irregularly assesses the impact of plant operations and internal management on human rights, establishes response procedures, and allows employees to file complaints through the company's grievance channel, with appropriate responses provided by headquarters.

4-1-2 Employee Statistics

Given SiRUBA's industry characteristics as a design and highly specialized industry, the proportion of male employees is slightly higher than female. All employees are primarily employed on indefinite-term contracts (i.e., full-time permanent employees) working full-time. No child labor is employed. The company provides a stable long-term employment model, allowing employees to fully commit to their work without worry, helping to secure employees' economic livelihood. All workers are directly employed by the company; there are no non-employee workers. In 2025, the company recorded 2 ethnic minority (indigenous) employees at Gao-yin plant as of December 31, 2025.

♦ Diversity Policy – Employee Headcount by Contract & Employment Type

Category / Year		2023		2024		2025	
Total Employer *Note 1		464		362		415	
Contract types *Note 2		Non-Fixed	Fixed	Non-Fixed	Fixed	Non-Fixed	Fixed
HQ	Male	27	30	27	0	20	3
	Female	34	35	34	0	34	0
Taoyuan	Male	90	97	90	0	33	1
	Female	22	23	22	45	8	0
Gao-yin	Male	162	192	162	12	185	60
	Female	72	89	72	0	70	1
Employment types *Note 3		**Full-T**	**Part-T**	**Full-T**	**Part-T**	**Full-T**	**Part-T**
HQ	Male	27	31	27	0	20	3
	Female	34	35	34	0	34	0
Taoyuan	Male	90	97	90	0	33	1
	Female	22	23	22	0	8	0
Gao-yin	Male	207	300	162	0	245	0
	Female	84	107	72	0	71	0

Note1: Total employee count as of December 31 of each year.
Note2-Contract types: Non-fixed term (permanent/full-time) vs. Fixed-term (short-term, seasonal, specific project, or parental leave substitutes).
Note3-Employment types: Full-time (weekly hours at or above statutory limit) vs. Part-time (weekly hours below statutory limit, e.g., student workers, hourly staff).

Diversity Statistics/Year				2023		2024		2025	
				Count	Percentage	Count	Percentage	Count	Percentage
Employees-HQ	Management	Gender	Male	15	24.59%	11	55%	9	60%
			Female	5	8.20%	7	35%	6	40%
		Age	Age <30	0	0%	0	0%	0	0%
			Age 30–49	10	16.39%	8	40%	7	47%
			Age 50+	10	16.39%	10	50%	8	53%
		Academic Qualifications	Graduate	2	3.28%	2	10%	3	20%
			University	16	26.23%	16	80%	12	80%
			Other	2	3.28%	0	0%	0	0%
	Non-Mgmt	Gender	Male	12	19.67%	8	24%	14	33%
			Female	29	47.54%	25	76%	28	67%
		Age	Age <30	4	6.56%	1	3%	4	10%
			Age 30–49	26	42.62%	20	61%	24	57%
			Age 50+	11	18.03%	12	36%	14	33%
		Academic Qualifications	Graduate	7	11.48%	4	12%	6	14%
			University	32	52.46%	26	79%	32	76%
			Other	2	3.28%	3	9%	4	10%

Diversity Statistics/Year				2023		2024		2025	
				Count	Percentage	Count	Percentage	Count	Percentage
Employees-Taoyuan	Management	Gender	Male	22	19.64%	13	87%	15	88%
			Female	4	3.57%	2	13%	2	12%
		Age	Age <30	0	0%	0	0%	0	0%
			Age 30–49	9	8.04%	9	60%	9	53%
			Age 50+	17	15.18%	6	40%	8	47%
		Academic Qualifications	Graduate	3	2.68%	3	20%	3	18%
			University	15	13.39%	10	67%	11	65%
			Other	8	7.14%	2	13%	3	18%
	Non-Mgmt	Gender	Male	68	60.71%	18	69%	19	76%
			Female	18	16.07%	8	31%	6	24%
		Age	Age <30	28	25.00%	3	12%	6	24%
			Age 30–49	44	39.29%	15	58%	14	56%
			Age 50+	14	12.50%	8	31%	5	20%
		Academic Qualifications	Graduate	4	3.57%	5	19%	10	40%
			University	39	34.82%	15	58%	12	48%
			Other	43	38.39%	6	23%	3	12%

Diversity Statistics/Year				2023		2024		2025	
				Count	Percentage	Count	Percentage	Count	Percentage
Employees-Gao-yin	Management	Gender	Male	58	19.93%	52	19.26%	52	19.26%
			Female	10	3.44%	8	2.96%	8	2.96%
		Age	Age <30	0	0%	0	0%	0	0%
			Age 30–49	63	21.65%	53	19.63%	50	18.52%
			Age 50+	5	1.72%	7	2.59%	10	3.70%
		Academic Qualifications	Graduate	2	0.69%	1	0.37%	1	0.37%
			University	17	5.84%	17	6.30%	18	6.67%
			Other	49	16.84%	42	15.56%	41	15.19%
	Non-Mgmt	Gender	Male	149	51.20%	146	54.07%	193	71.48%
			Female	74	25.43%	64	23.70%	63	23.33%
		Age	Age <30	49	16.84%	45	16.67%	63	23.33%
			Age 30–49	157	53.95%	147	54.44%	167	61.85%
			Age 50+	17	5.84%	18	6.67%	26	9.63%
		Academic Qualifications	Graduate	0	0%	0	0%	0	0%
			University	27	9.28%	25	9.26%	34	12.59%
			Other	196	67.35%	185	68.52%	222	82.22%

Note: % of non-management staff under 30 = (total direct staff under 30 at year-end / total employees at year-end) × 100%.
% of management with graduate degree = (total management with graduate degree / total employees at year-end) × 100%.

Employee Hiring & Turnover Statistics

New Employee and Resigned Statistics /Year		2023		2024		2025	
		Count	Percentage	Count	Percentage	Count	Percentage
Area	New Employee						
Employees-HQ	Male	5	18.52%	4	67%	11	61%
	Female	6	17.65%	2	33%	7	39%
	Age <30	0	0%	0	0%	4	22%
	Age 30–49	11	30.56%	5	83%	11	61%
	Age 50+	0	0%	1	17%	3	17%
	Graduate	4	44.44%	0	0%	3	17%
	University	7	14.58%	6	100%	13	72%
	Other	0	0%	0	0%	2	11%
Employees-Taoyuan	Male	6	6.67%	7	100%	11	100%
	Female	1	4.55%	0	0%	0	0%
	Age <30	1	3.57%	3	43%	4	36%
	Age 30–49	4	7.55%	3	43%	5	45%
	Age 50+	2	6.45%	1	14%	2	18%
	Graduate	2	28.57%	3	43%	7	64%
	University	3	5.56%	3	43%	4	36%
	Other	2	3.92%	1	14%	0	0%

New Employee and Resigned Statistics /Year		2023		2024		2025	
		Count	Percentage	Count	Percentage	Count	Percentage
Area	New Employee						
Employees-Gao-yin	Male	14	6.76%	161	81.31%	156	63.67%
	Female	6	7.14%	10	13.89%	10	14.08%
	Age <30	9	18.37%	119	264.44%	109	173.02%
	Age 30–49	11	5.00%	48	24%	51	23.50%
	Age 50+	0	0%	4	16%	6	16.67%
	Graduate	2	100%	0	0%	0	0%
	University	5	11.36%	5	11.90%	13	25%
	Other	13	5.31%	166	73.13%	153	58.17%

Note: Percentage of non-management employee under 30 years old = (Number of direct employee under 30 at year-end/Total number of employees at year-end) *100%;
Percentage of managerial employee with graduate school degrees = (Total number of managerial employee with graduate school degrees in the current year/Total number of employees at the end of the year) *100%.

New Employee and Resigned Statistics /Year		2023		2024		2025	
		Count	Percentage	Count	Percentage	Count	Percentage
Area	Employee departure						
Employees-HQ	Male	9	33.33%	9	60%	8	62%
	Female	7	20.59%	6	40%	5	38%
	Age <30	0	0%	0	0%	1	8%
	Age 30–49	12	33.33%	12	80%	9	69%
	Age 50+	4	19.05%	3	20%	3	23%
	Graduate	4	44.44%	3	20%	1	8%
	University	9	18.75%	12	80%	11	85%
	Other	3	75%	0	0%	1	8%
Employees-Taoyuan	Male	13	14.44%	68	88%	8	80%
	Female	2	9.09%	9	12%	2	20%
	Age <30	5	17.86%	26	34%	1	10%
	Age 30–49	10	18.87%	33	43%	6	60%
	Age 50+	0	0%	18	23%	3	30%
	Graduate	1	14.29%	2	3%	2	20%
	University	6	11.11%	30	39%	6	60%
	Other	8	15.69%	45	58%	2	20%

New Employee and Resigned Statistics /Year		2023		2024		2025	
		Count	Percentage	Count	Percentage	Count	Percentage
Area	Employee departure						
Male	39	18.84%	166	83.84%	114	46.53%	63.67%
	Female	3	3.57%	22	30.56%	12	16.90%
	Age <30	23	46.94%	113	251.11%	87	138.10%
	Age 30–49	18	8.18%	69	34.50%	34	15.67%
	Age 50+	1	4.55%	6	24%	5	13.89%
	Graduate	0	0%	2	200%	0	0%
	University	0	0%	7	16.67%	5	9.62%
	Other	42	17.14%	179	78.85%	121	46.01%

Note: Percentage of new employees = (Total number of new employees in the specific category in the current year / Total number of employees in the specific category at the end of the year) *100%.

For instance, the percentage of new female employees = (Total number of new female employees in the current year / Total number of female employees at the end of the year) *100%

Percentage of employee turnover = (Total number of employees who left the company in the specific category in the current year / Total number of employees in the specific category at the end of the year) *100%.

For instance, the percentage of employee turnover for those under 30 years old = (Total number of employee who left the company and are under 30 years old in the current year / Total number of employees who are under 30 years old at the end of the year) *100%.

4-2 Right Person, Right Role

A sound human resource base is key to SiRUBA's sustainable operations. To attract outstanding talent, the company offers market-competitive compensation and benefits, rewarding employees who create performance and contribute long-term. Guided by the principle of equal treatment, SiRUBA has designed transparent appraisal and reward systems that foster a healthy competitive atmosphere, motivate greater effort, and shape a corporate culture that attracts and retains talent. Employees develop stronger affinity with the company and actively participate in company affairs.

In terms of promotion channels, when promotion information is transparently disclosed, high-performing employees gain advancement opportunities, driving a culture of continuous learning. The company continuously cultivates more outstanding talent. Training programs are arranged to enable employees to grow in their professional fields and realize their self-worth. Finally, SiRUBA maintains diverse communication channels for dialogue with employees, who may voice opinions at any time, with the company responding constructively to maintain harmonious and trusting labor-management relations.

4-2-1 Compensation & Benefits

SiRUBA adopts a transparent compensation policy, with average salaries at or above the industry median. We are committed to providing comprehensive and competitive compensation and benefits to attract and retain outstanding talent. The company conducts annual salary surveys to adjust salaries in line with market conditions, maintaining compensation competitiveness. In 2025, entry-level salaries at Taiwan headquarters (both male and female) exceed the local minimum wage by 1.82 times; Gao-yin entry-level salaries (both male and female) exceed the local minimum wage by 2.22 times.

In compliance with gender equality principles, base salaries are determined without gender differentiation, following the company's internal salary schedule. Overall compensation standards consider employee position, grade, education, experience, and seniority. When comparing within the same job category, male employees tend to have slightly higher average compensation than female employees due to higher business travel frequency.

Please refer to the Market Observation Post System (MOPS) for the average and median salaries of the Company's full-time employees who do not hold managerial positions (Company Code: 1531).

Key Site	Employee Category	Item	Male	Female
Headquarter	Management	Basic Salary	1	1.1
		Total Compensation	1	1
	Non-Management	Basic Salary	1	1
		Total Compensation	1	0.9
Taoyuan	Management	Basic Salary	1	0.7
		Total Compensation	1	0.7
	Non-Management	Basic Salary	1	0.9
		Total Compensation	1	0.8
Gao-yin	Management	Basic Salary	1	1
		Total Compensation	1	1
	Non-Management	Basic Salary	1	1.1
		Total Compensation	1	0.9

Note 1: Basic salary refers to the minimum fixed amount paid for performing duties, excluding additional compensation such as overtime, bonuses, or allowances.
Note 2: Total compensation = basic salary + additional amounts paid to employees, including seniority allowances, bonuses (cash and equity), benefits, overtime, compensatory leave, and other supplements (transportation, living, childcare, etc.).
Note 3: At Gaoyin plant, management-level males have longer seniority than females; for non-management, females have longer seniority than males—hence the differences.

♦ Senior Local Hiring

Key Site	Total Senior Mgmt (2025)	Local Residents as Senior Mgmt (2025)	Hiring Ratio
Taipei HQ & Taoyuan Plant	14	14	100%
Gao-yin	9	4	44.44%

Note: Senior management refers to Deputy Manager level and above. Ratio = (locally hired senior managers / total senior managers) × 100%.

SiRUBA provides labor insurance, national health insurance, parental leave, retirement reserve funds, and leave policies in accordance with the Labor Standards Act and related laws. All employees are enrolled in labor and health insurance as required by law, enjoying insurance benefit entitlements, so that every employee feels cared for. The company has established an Employee Welfare Committee comprising 8 members and formulated welfare matters in accordance with the law, contributing employee welfare funds. In accordance with the Labor Standards Act, SiRUBA provides retirement reserves for employees and contributes 6% of their monthly wages to individual retirement accounts. The company estimates the following year's prepaid retirement funds each year to protect employees' future retirement benefit rights. 100% of employees at the headquarters and Taoyuan plant participate in this retirement plan.

♦ Parental Leave

SiRUBA's parental leave policy complies with Article 16 of the Act of Gender Equality in Employment. Employees who have been employed for at least six months may apply for unpaid parental leave before their child turns three years old, for a period not exceeding two years.

Parental Leave Statistics		區域					
		HQ			Taoyuan		
		2023	2024	2025	2023	2024	2025
Employees who applied for parental leave	Male	0	1	0	0	1	0
	Female	0	1	0	0	0	0
Employees due to return from parental leave (A)	Male	0	0	1	0	1	0
	Female	0	0	1	0	0	0
Employees who actually returned (B)	Male	0	0	0	0	1	0
	Female	0	0	0	0	-	0
Return rate (B/A)	Male	-	-	0%	-	100%	-
	Female	-	-	0%	-	0	-
Employees who returned prior year & still employed 12 months later (C)	Male	1	0	0	0	0	0
	Female	0	0	0	0	-	1
Retention rate (C / prior year B)	Male	100%	-	-	-	-	-
	Female	-	-	-	-	1	100%

Note 1: Eligible employees based on those who applied for maternity/paternity leave in the past 3 years.
Note 2: Return rate = (employees who actually returned / employees due to return) × 100%.
Note 3: Retention rate = (employees still employed 12 months after returning / employees who returned) × 100%.
Note 4: Gao-yin plant does not have a parental leave system and is therefore not disclosed.

♦ Employee Benefits

Benefit Item	HQ	Taoyuan	Gaoyin
Wedding/Remarriage/Childbirth/Funeral Subsidies	V	V	V
Three-Festival Bonuses (Labor Day, Dragon Boat, Mid-Autumn)	V	V	-
Year-End Bonus	V	V	V
Periodic Health Check	V	V	V
Employee Stock Ownership	V	V	-
Employee Trip / Travel Subsidy	V	V	V
Parking Space	-	V	V
Paid Birthday Leave	V	V	V
Employee Dormitory / Management Housing Subsidy	-	-	V
Paid Natural Disaster Leave	V	V	-
Free Afternoon Tea / Coffee	V	V	-
On-site Medical Staff	V	V	-
Perfect Attendance Bonus	V	V	V
Paid Sick Leave	V	V	-
New Employee Orientation Leave (Settling-In Leave)	V	V	-
Childcare Flexible Leave	V	V	-
Flexible Working Hours	V	V	-



Friendly Workplace



Spring Banquet



Spring Banquet



Spring Banquet



Birthday Party



Birthday Party



Foundation Cushion



Staff Travel



Movie Day

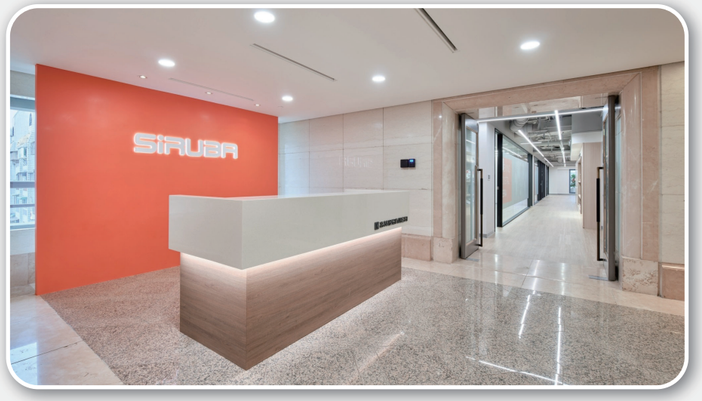


Gao-yin Team Building



Gao-yin Summer Relief

Comfortable Working Environment



Taipei-Reception



Taipei-Lounge Area



Taipei-Hallway



Taoyuan-Main Lobby



Taoyuan-Showroom



Taoyuan-3F Pantry

♦ Material Topic : Talent Development

Policy / Commitment	• Comprehensive Training System: The Company has established a comprehensive learning and training framework covering professional skills, management competencies, and digital development programs. • Optimal Talent Deployment and Career Development: Through a transparent performance evaluation and promotion system, complemented by an internal job rotation mechanism, the Company ensures that employees can advance their careers according to their strengths, whether in specialized or management positions. • Competitive Compensation and Talent Retention: The Company provides compensation above the market median, along with comprehensive benefits. Through fair profit-sharing practices and a transparent reward and recognition system, it fosters a cohesive corporate culture and retains high-performing talent.
Targets	✔ At least 10 training hours per employee per year ✔ Regulatory compliance training ✔ Ethical business conduct training ✔ Occupational health & safety training ✔ Professional skills training
Resources Invested & Results	✔ NT$334,850 invested in employee development in 2025 ✔ 18,857.55 person-hours of training
Responsible Dept.	HR Department
Evaluation Mechanism	1. Each year, employees submit training plans, and results are evaluated at year-end. 2. The HR Department arranges specific courses by authority, including but not limited to regulatory compliance, human rights, ethical business conduct, information security, intellectual property, occupational health & safety, and professional skills.

SiRUBA values employee competency development and plans training programs based on the challenges faced at each level and the competencies needed by each department. To help employees maximize their competency at each career stage, internal rotation opportunities are provided for staff and managers. We also encourage employees to pursue self-improvement, providing incentives for continuing education and foreign language certification. SiRUBA has an Education and Training Management System centered on the optimal deployment of talent—placing the right people in the right roles to maximize effectiveness.

SiRUBA's training procedures require each department to submit training plans based on needs, which are approved by department heads before implementation. Evaluations are conducted after training based on the type of training. SiRUBA offers Quality Inspection Courses, Product R&D Courses, and Machine Operation Courses to enhance employee capabilities, enabling each employee to handle multiple roles and discover their potential. External training activities including Digital Development Courses and Management Competency Courses provide employees with well-rounded growth opportunities.

In terms of talent development and organizational sustainability, the company has continuously deepened employee learning mechanisms by introducing the Hahow online learning platform, creating a diverse and flexible learning environment. Through this platform, employees can self-select courses covering professional skills, digital transformation, management capabilities, and sustainable development based on their own competency needs and career plans, promoting cross-disciplinary knowledge integration and capability enhancement.

The company has also established a learning incentive system that encourages continuous self-improvement and links learning outcomes to performance development, enhancing overall organizational competitiveness. By introducing digital learning tools, the company reduces the time and resources required for physical training while reducing travel and paper materials, further embodying the Environmental (E) pillar of ESG.

On the human capital (Social) side, through comprehensive learning resource allocation and equal learning opportunities, the company strengthens employee competency development and job satisfaction, fostering a positive and growth-oriented workplace culture. On the Governance side, institutionalized training and development mechanisms enhance transparency and management efficiency in talent cultivation. Overall, the introduction of the Hahow learning system demonstrates the company's commitment to employee value and lays a solid foundation for advancing ESG goals.

♦ 2025 Training Outcomes

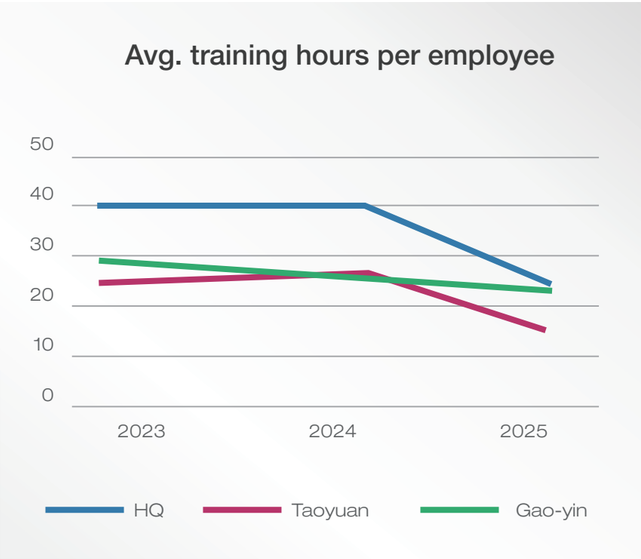
Taipei & Taoyuan / Course Name	Total Training Hours	Participants
Business Management	224	138
Workplace Skills	342.6	195
Data Analysis	24.4	14
Programming Languages	72.9	23
Visual Design	30	11
Digital Marketing	33.5	9
Business Foreign Language	34.9	15
Regulatory Compliance & Audit	832	483
Operating Systems	46	46
R&D Technology	92	45
Information Security Awareness	125.25	128

Gao-yin Plant / Course Name	Total Training Hours	Participants
Quality Inspection Course	467	1,085
Product R&D Course	192	24
Machine Operation Course	268	465
Management Competency Course	354	120

♦ Training Performance

HQ Training Performance		2023	2024	2025
Avg. training hours per employee		39.9	39.8	23.0
Avg. training hours by gender	Male	31.1	25.1	14.8
	Female	46.9	48.6	28.6
Avg. training hours by category	Management	43.1	34.7	22.5
	Non-Management	38.4	42.7	23.2
Taoyuan Plant Training Performance		**2023**	**2024**	**2025**
Avg. training hours per employee		23.5	25.3	13.1
Avg. training hours by gender	Male	16	20.7	10.6
	Female	54.3	39.4	24.0
Avg. training hours by category	Management	34.3	33.4	10.4
	Non-Management	20.3	20.6	15.0
Gao-yin Plant Training Performance		**2023**	**2024**	**2025**
Avg. training hours per employee		29.5	48.19	21.74
Avg. training hours by gender	Male	29.2	51.01	22.59
	Female	28.6	40.43	18.83
Avg. training hours by category	Management	24.1	52.7	13.58
	Non-Management	18.9	46.9	23.65

Note 1: Avg. training hours per employee = total training hours for all employees / total employees at year-end.
Note 2: Avg. female training hours = total female training hours / total female employees at year-end.
Note 3: Avg. training hours by category = total training hours for that category / total employees in that category at year-end.



Compared to the prior year, average training hours in 2025 declined across all sites: HQ down 42.26%, Taoyuan plant down 48.22%, Gao-yin plant down 7.65%. Although total training hours decreased, all sites remain above the 2025 training hour targets.

A comprehensive analysis of the company's declining training hours over the past three years reveals multiple contributing factors. Internally, the Taoyuan plant has been adjusting capacity and downsizing since 2024, reducing workforce scale and training needs. Gao-yin plant absorbed production capacity with a more experienced workforce, reducing new employee onboarding hours. At headquarters, the 2023–2024 Hahow digital learning incentive system shifted learning from formal training to distributed digital formats, reducing measurable "formal training hours" while substantive learning continued.

Externally, the 2023 global economic slowdown driven by high interest rates and weak demand led to conservative investment and cost control in manufacturing. While 2024–2025 saw some recovery driven by AI and electronics demand, recovery was uneven, and traditional manufacturing continued to face order volatility. Companies have tended to optimize workforce structure and emphasize targeted, practical training over lengthy programs.

Overall, the decline in training hours reflects organizational transformation, digital learning adoption, and external economic changes—not a reduction in training investment, but a transition toward "precision, digitization, and efficiency" in talent development, continuing to support long-term operations and sustainable development goals.

SiRUBA values employee training. The average training hour target for next year has been set at 12 hours—the third consecutive year of raising this target—demonstrating the company's commitment to viewing employees as valuable assets.

Highlights of Education and Training Sessions



GHG Inventory Training



Product R&D Course



Information Security Awareness seminar



Information Security Awareness seminar



Patent Infringement Workshop



Occupational Health and Safety Training



Occupational Health and Safety Training



Legal Seminar



Legal Seminar

♦ Performance Appraisal

To ensure that employees' work performance is appropriately reflected in individual compensation, all employees undergo annual performance appraisals. Appraisal results are incorporated into career development considerations, enabling employees with specialized technical expertise to grow into professionals in their fields through their own efforts, while employees with managerial ability and leadership potential are promoted to management roles, providing broad career development prospects.

2025 Performance Appraisal – HQ & Taoyuan	Reviewed	Inspected Employees	Total Employees	Percentage
Gender	Male	57	99	58%
	Female	42		42%
Employee Category	Management	32		32%
	Non-Management	67		68%
2025 Performance Appraisal – Gao-yin Plant	**Reviewed**	**Inspected Employees**	**Total Employees**	**Percentage**
Gender	Male	245	316	77.53%
	Female	71		22.47%
Employee Category	Management	60		18.99%
	Non-Management	256		81.01%

Note: Employees on parental leave and similar categories are excluded from performance appraisal.

4-2-2 Labor-Management Communication

Multiple Communication Channels

Guided by the principles of openness and respect, SiRUBA has established diverse labor-management communication channels. Respecting employee opinions, promoting harmonious labor-management relations, and enhancing employee engagement are tremendously beneficial to operational performance. Accordingly, the company actively builds diverse, two-way labor-management communication channels to ensure timely, accurate, and effective information transmission, while also supporting continuous management improvements.

SiRUBA's three main categories of labor-management communication are:

- Meetings: Unit/department regular meetings; functional meetings.
- Announcements / Surveys / Appraisals / Feedback: Performance appraisals, feedback channels, employee grievance channels, HR announcements.
- Joint Labor-Management Organizational Bodies: Labor-Management Committee, Employee Welfare Committee, etc. These diverse channels—unidirectional, bidirectional, and interactive—combined with internal organizational operations and management rules, ensure all communication is conveyed smoothly and accurately.

If the company closes a factory or establishes a new one that results in employee layoffs or changes to work location, it reports to the local labor bureau 60 days in advance and complies with notice periods in accordance with the Mass Layoff Protection Act.

♦ Labor-Management Joint Bodies

SiRUBA respects employees' legally granted right to freedom of assembly and association. We do not oppose, prevent, or obstruct employees from organizing. In accordance with the law, the company has established a Labor-Management Committee and an Employee Welfare Committee, both officially approved by the competent authority. The Labor-Management Committee meets quarterly; the Welfare Committee also meets regularly. Each body addresses different topics and works jointly to promote mutual prosperity and win-win labor-management outcomes.

♦ Complaint Handling & Resolution

SiRUBA's labor-management communication channels are open, and employee relations are harmonious. No major complaints occurred in 2025.

♦ Handling Discrimination or Sexual Harassment

The company has established a "Workplace Sexual Harassment Prevention, Complaint, and Disciplinary Measures" policy to prevent sexual harassment and bullying incidents in the workplace and protect employee rights. When an incident occurs, employees may file a complaint through the company's internal reporting mechanism. Since the policy came into effect, no sexual harassment or bullying complaints were received in 2025.

♦ Response to Corruption and Bribery

The company has established a "Code of Ethical Conduct" as the guiding standard for employees' daily ethical behavior. No corruption or bribery incidents have occurred among company employees. Should any similar incidents arise in the future, investigations and handling will follow relevant management regulations. If a violation is confirmed with clear evidence, disciplinary action will be taken in accordance with company management regulations or applicable government laws.

4-3 Occupational Health & Safety

4-3-1 Occupational Health & Safety Policy and Commitment

SiRUBA has currently implemented the ISO 45001 Occupational Health and Safety Management System at Gao-yin plant. The headquarters and Taoyuan plant have not yet adopted this system. Each site has established occupational health and safety management regulations. Our safety and health policy is guided by: "Respect for the value of life, commitment to safety discipline, and prevention of work safety accidents," with compliance with government occupational health and safety laws as the objective to fulfill corporate social responsibility. We are committed to providing customers with high-quality, safe products that comply with relevant laws and standards, preventing workplace accidents, and advancing toward a friendly workplace through health promotion to fulfill CSR.

SiRUBA is actively committed to promoting occupational health, safety, and health promotion. To reduce workplace accidents, in accordance with occupational health and safety regulations and international CSR standards, we continuously improve the safety and health work environment, prevent occupational injuries and diseases, and reduce hazardous factors in the work environment. We aim to comply with occupational health and safety regulations and create an excellent, safe, and healthy workplace.

Long committed to employee care and occupational health and safety, and to fulfilling CSR and pursuing sustainable business operations, we have always believed that employee safety and health are the company's priceless assets.



4-3-2 Worker Participation, Consultation & Communication

To build a safe work environment, in accordance with Article 23 of the Occupational Safety and Health Act, SiRUBA has established an Occupational Safety and Health Committee at each operating site. The committee provides recommendations on safety and health policies proposed by the safety and health office, and reviews, coordinates, and advises on safety and health matters. Members include occupational safety and health personnel, department heads, R&D staff, production unit personnel, and dedicated staff—serving as the highest deliberative body for safety and health management. The committee meets quarterly to provide recommendations on policies and review health management, environmental monitoring plans, various safety and health proposals, occupational disease prevention, and health promotion matters.

An internal employee website also provides a communication channel where employees may leave messages, inquire, file complaints, or make suggestions—anonymously or by name—with responses either public or restricted to the individual. Once a comment is submitted and directed to a response unit, the system forwards it for handling, and the response unit must reply online. Privacy protection is the top priority throughout the entire design and process. Employees may also contact the occupational safety nursing window directly by phone. No occupational safety-related complaints were filed in 2025.

4-3-3 Hazard Identification, Risk Assessment & Incident Investigation

In accordance with occupational safety and health regulations, SiRUBA regularly identifies hazards and conducts risk assessments, establishing different work procedures based on risk level. Annual safety and health training is planned, including fire suppression drills and emergency evacuation exercises, teaching employees to recognize safety facilities and how to use them. This enables employees to intuitively identify potential impacts before a disaster occurs and to appropriately use fire extinguishers and guide timely evacuation to prevent major injury.

SiRUBA is classified as a Category 1 business with significant risk as a manufacturer and repairer of mechanical equipment. We have established an occupational health and safety management system appropriate to our size and nature, achieving safety and health management objectives through planning, implementation, inspection, and improvement. A safety and health office drafts, supervises, and advances safety and health management, and guides relevant departments in implementation. To respond quickly and effectively to sudden incidents, SiRUBA has also formulated a “Disaster Emergency Response Guidebook” to take necessary measures to reduce injuries, minimize losses, and prevent secondary environmental pollution. Common hazards involve careless operation; these are addressed through administrative directives and preventive measures. For workplace accident investigation, the affected unit notifies the safety responsible unit, which then investigates the facts, analyzes direct, indirect, and root causes, conducts follow-up handling, formulates preventive measures, and obtains sign-off from the incident unit and relevant supervisors

High-Risk Hazard Type	Response Mechanism
Fire caused by open flames in hazardous chemical warehouse	Provide employees with labor protective equipment; install firefighting facilities; install explosion-proof lighting and electrical equipment; conduct regular cleaning and safety inspections.
Explosion from ignition sources on spray coating lines, or inhalation of toxic volatile organic compounds	Provide employees with labor protective equipment; install firefighting facilities and explosion-proof electrical equipment; switch to robotic operations to reduce human contact; conduct regular safety training.
Gas valve leaks or sparks during cylinder handling in gas room	Install electrostatic grounding and explosion-proof lighting and electrical equipment; handle cylinders with care; conduct regular safety inspections.

Accident Investigation Flowchart

STEP 1	• Stop operation and preserve current condition
STEP 2	• Confirm the identification and injury. • emergency medical
STEP 3	• In the event of a major occupational accident, notify the local labor inspection office within 8 hours. • For non-major occupational accidents, notify the relevant units and departments as appropriate based on the situation.
STEP 4	• Care employees
STEP 5	• Analyze the cause of the problem and discuss how to improve it.
STEP 6	• Employee recovered: providing support through work adjustments.

4-3-4 Annual Occupational Accident Statistics

HQ Statistics		2023	2024	2025
Total hours worked (actual attendance)		89,093	90,017	90,060.5
Fatalities from occupational injuries	Count	0	0	0
	Rate	0.00%	0.00%	0.00%
Serious occupational injuries	Count	0	0	0
	Rate	0.00%	0.00%	0.00%
Recordable occupational injuries	Count	0	0	0
	Rate	0.00%	0.00%	0.00%
Occupational diseases	Count	0	0	0
	Rate	0.00%	0.00%	0.00%
Recordable occupational diseases	Count	0	0	0
	Rate	0.00%	0.00%	0.00%

Taoyuan Statistics		2023	2024	2025
Total hours worked		223,721	130,678	89,395.5
Fatalities from occupational injuries	Count	0	0	0
	Rate	0.00%	0.00%	0.00%
Serious occupational injuries	Count	0	0	0
	Rate	0.00%	0.00%	0.00%
Recordable occupational injuries	Count	0	0	0
	Rate	0.00%	0.00%	0.00%
Occupational diseases	Count	0	0	0
	Rate	0.00%	0.00%	0.00%
Recordable occupational diseases	Count	0	0	0
	Rate	0.00%	0.00%	0.00%

Gao-yin Statistics		2023	2024	2025
Total hours worked		615,934.5	632,649.5	665,838.5
Fatalities from occupational injuries	Count	0	0	0
	Rate	0.00%	0.00%	0.00%
Serious occupational injuries	Count	0	0	0
	Rate	0.00%	0.00%	0.00%
Recordable occupational injuries	Count	3	3	5
	Rate	0.11%	0.984%	1.501%
Occupational diseases	Count	0	0	0
	Rate	0.00%	0.00%	0.00%
Recordable occupational diseases	Count	0	0	0
	Rate	0.00%	0.00%	0.00%

Note 1: Serious occupational injury: serious injury that prevents an employee from recovering to pre-injury health status within six months, excluding fatalities.

Note 2: Recordable occupational injury or disease: caused by death, lost workdays, restricted work or job transfer, medical treatment beyond first aid, loss of consciousness, or significant injury/illness diagnosed by a licensed healthcare professional (even if it does not result in the above). Includes fatalities.

Note 3: Recordable injury rate = (number of recordable occupational injuries / total hours worked) × 200,000.

4-3-5 Occupational Health Services

SiRUBA values employee health. In accordance with the Safety and Health Work Rules, employee health guidance and management measures are established, and health promotion programs are actively advanced to enhance employee health awareness.

- New employees are required to undergo pre-employment health examinations and submit health check forms on their first day.
- In-service employees receive free health checks once every three years as required by law. Results are further analyzed to strengthen health management and health promotion, while personal health information is kept confidential.
- SiRUBA arranges health-related education and wellness promotion activities for employees, and collects feedback through questionnaires, interviews, and employee suggestion boxes to enhance health communication.
- SiRUBA engages professional physicians, occupational health nursing staff, and occupational safety personnel to provide guidance on maternity protection, overwork prevention, and health management for abnormal health check results. In 2025, physicians provided 12 hours of on-site services; nursing staff conducted 72 on-site visits totaling 144 hours.

4-3-6 Occupational Health & Safety Training

In terms of occupational safety and health training, SiRUBA follows its training plan and conducts statutory safety and health refresher courses (technicians, business supervisors, fire prevention managers, first aid personnel) and new employee training, plus fire drills once each half-year. All in-house training and advocacy are provided free of charge. To ensure training effectiveness, some training sessions include post-training assessments, such as new employee orientation. The 2025 training outcomes are summarized below:

Gao-yin Plant / Course Name	Total Training Hours	Participants
Holiday/Rest-Day Safety Patrol Training	7	7
Waste Sorting & Hazardous Waste Disposal Training	28	28
Business Owner & Safety Manager Training	112	7
Hazardous Chemical Management Training	32	2
Chemical Spill & Evacuation Drill	25	25
Dust Explosion Drill	13	13
Confined Space Drill	33	33
Fire & Evacuation Drill	450	300
Legal Knowledge Training	37	37
Chemical Warehouse Operating Procedure Training	6	12
Occupational Health Training	58	58
Holiday Safety Patrol Training (repeat session)	7	7

Occupational Health & Safety Training



Holiday Duty Safety Inspection Training



Waste Classification and Hazardous Waste Management Training



Legal Compliance Training



Occupational Health and Safety Training



Occupational Health and Safety Training

4-3-7 Emergency Response

SiRUBA has established emergency response plans. Each operating site has set up an Emergency Response Command Center and emergency response teams. When emergencies occur, the response team carries out emergency response and handling. Emergency response training and fire drills are conducted every six months. Through simulated drills, employees develop emergency response skills and self-safety management capabilities, enabling prompt action before a crisis escalates to minimize impact and injury.

Drills are conducted in coordination with the fire brigade, covering fire escape, first aid, and related training.

In 2025, emergency response drills were completed in accordance with the emergency response plan, enabling employees to respond swiftly to emergencies and reduce personnel injury and environmental impact. The Taoyuan plant has no production operations due to downsizing and therefore conducted no emergency drills. At Gao-yin plant, 300 people participated in fire drills. To strengthen chemical and confined space operation management, Gao-yin plant also conducted: 2 chemical spill drills, 1 dust explosion drill, and 2 confined space drills



Dust Explosion Prevention Training



Chemical Warehouse Operating Procedures Training



Chemical Warehouse Operating Procedures Training

4-3-8 Worker Health Promotion

SiRUBA regards employees as its most important asset and is committed to creating a friendly workplace, long-term employee health care, and work-life balance. For employees with sedentary or repetitive work, musculoskeletal surveys and cardiac capacity assessments are conducted, with professional nurses providing interview evaluations to prevent overwork and ergonomic issues, along with appropriate health education and posture adjustments. For psychological issues, nurses or physicians refer employees to appropriate medical departments and counseling channels. The HR unit irregularly cares for employees with abnormal attendance patterns, providing timely support and companionship. Group insurance coverage ensures that employees with health issues can seek hospitalization, surgery, or other medical care without financial worry. Additional health promotion programs and services include:

- Promoting healthy eating and exercise through the occupational safety newsletter.
- Irregularly providing leisure and exhibition information to encourage employees to participate in recreational activities.
- Regularly surveying employee needs and purchasing books for lending; in addition to professional design titles, the library includes health, medical, psychological, and emotional wellness books, enriching employees' physical and mental health.
- Gao-yin plant regularly arranges occupational health examinations for employees in special job positions to effectively manage employee health and safety.

4-4 Community Engagement

As a member of society, SiRUBA co-exists with investors, employees, local communities, and other stakeholders. Seeking to lead by example and leverage its influence to fulfill CSR, the company partners with local organizations at each operating site to ensure resources reach those who truly need help, striving to make society better.

In view of the environmental pollution caused by fast fashion, and guided by the CSR Foundation's commitment to promoting the "Project ReSEW's" initiative, SiRUBA repurposes fabric waste from sewing machine R&D testing, various textile waste, inventory fabric, defective products, and sample fabrics—remaking and upcycling them to regenerate resource value and embody the circular economy.

♦ Headquarters | Employee Welfare

We transformed brand-new inventory of legacy uniforms into ergonomic lumbar pillows for our staff.

By repurposing stock into sustainable daily-use items, we elevate resource value—a core advocacy of Project ReSEW's.



Jan 2025 : Second batch gifted to Taipei HQ colleagues.



June 2024 : First batch delivered to Bade Factory.







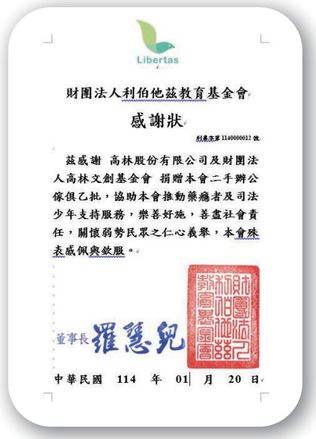


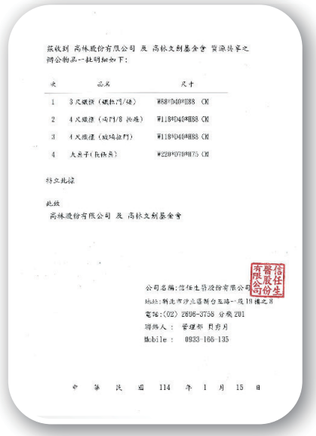
♦ ESG Sustainability Development | Office Furniture Donation

Upon moving to our new office, we chose not to resell furniture to second-hand shops. Instead, we archived and shared these resources with organizations in need.This initiative embodies a Win-Win for Resource Sharing & ESG Sustainability, ensuring high-quality assets continue to serve the community.



















♦ Public welfare activity | Vitality Care Cover Project

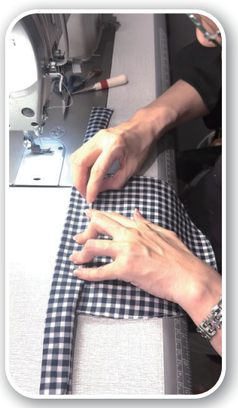
2025/2/14We gathered employees from Taipei and Taoyuan to sew 100 covers, and are now recruiting public volunteers for broader impact.Received heartfelt feedback from hospital patients who found the covers exceptionally comfortable and practical for recovery.Collaborated with Fu Jen Catholic University students to produce 400 additional covers in Dec 2025 to meet patient needs.

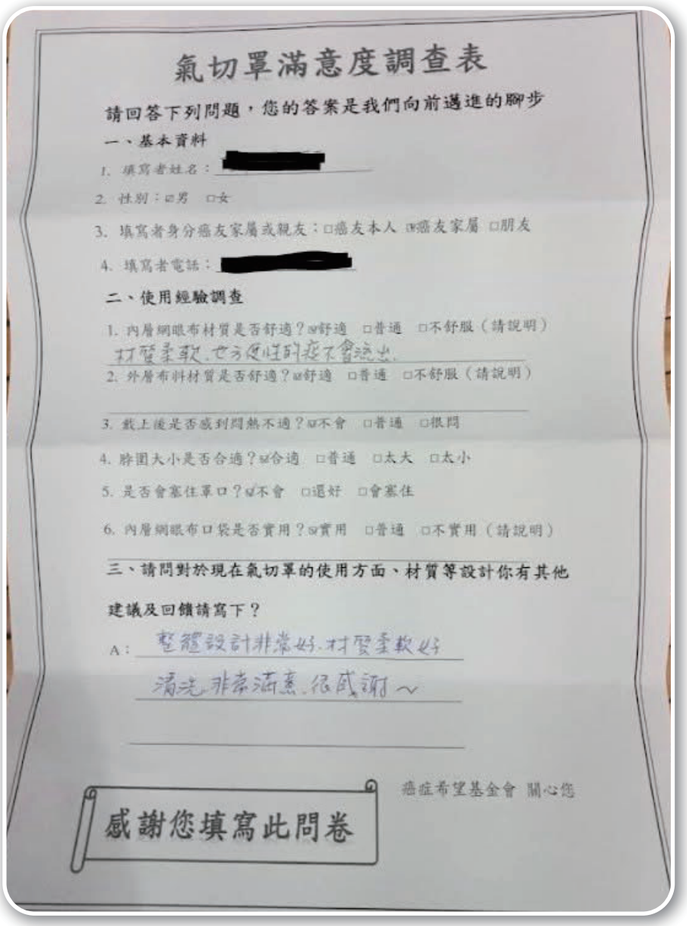












♦ ReSEW's Lab | Zhongying Community

Before the Lunar New Year, the Foundation relocated six sewing machines from its former Northern Re-Sew Lab to the Zhongying Community in Xiaying District, Tainan City, and launched the "Tainan Community Circular Textile ReSEW's Project." Centered on circular textile craftsmanship and design, the project integrates Tainan's local ecological and cultural resources. Through a spirit of mutual support and collaboration, it applies the principles of the circular economy and introduces circular design concepts to promote cross-sector cooperation and market development. The project is committed to innovating circular textile design, developing textile products with distinctive Tainan characteristics, transforming traditional social service models, and creating an attractive example of community revitalization through the circular economy.2025 Tainan Rural Community Circular Textile ReSEW's Project Since March 2025, a total of 20 training sessions have been conducted, benefiting 268 participants. The project actively participated in the 2025 Xiaying Agricultural Tourism Circular Revitalization Market, where it showcased and sold five types of newly designed textile products, including hats, tote bags, card holders, and items dyed with water caltrop (lingjiao) pigments. Led by Chairman Feng of the Zhongying Community, several community mothers personally modeled community-made textile products, including hats and backpacks, in a runway show.

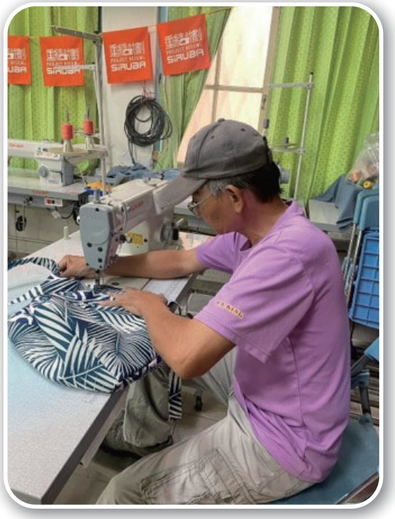


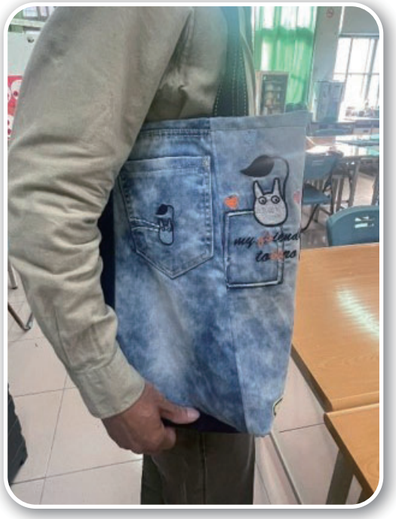
Their presentation highlighted the achievements and learning outcomes of the community workshop participants.











♦ Public welfare activity-Sustainability creativity class | Selective Mutism Association of Taiwan (SMAT)

The “Silent Sewing” Workshop 20240316-0605 First session and 20240731-0918 Second session Collaborated with the Selective Mutism Association of Taiwan to help students express themselves through design.We produced 200 bags featuring student-designed patterns as membership gifts, bridging creativity with social acceptance.







♦ Public welfare activity-Employee ESG | Hospice and Palliative Care Awareness

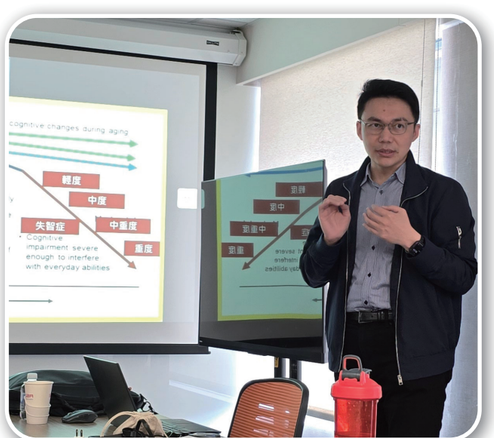
March 27, 2025 This session explored how individuals with dementia can maintain autonomy at different stages of the disease, including the application of the Patient Right to Autonomy Act, the use of Advance Decisions (ADs), and ways to ensure dignified hospice and palliative care during the final stage of life. End-of-life care is a journey that everyone will eventually face. By gaining a better understanding of this process in advance and preparing appropriately, individuals can experience a smoother and more peaceful final stage of life. Through this program, we hope to help employees develop early awareness and understanding, enabling them to face and manage such situations calmly and confidently, thereby minimizing the impact on their daily lives and families.









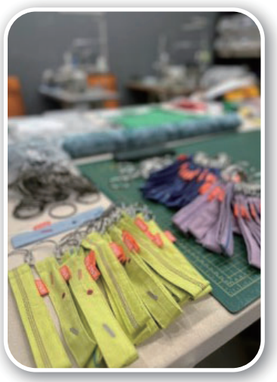




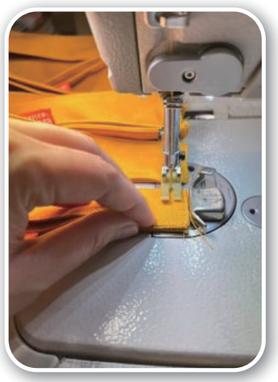
♦ Public welfare activity-Chaozhou Spring Festival | Sustainable Wristband

March 29–30, 2025 After missing the opportunity to participate in the Spring Wave Festival last year, Taiwan Good received leftover decorative fabric materials from the event organizers, who hoped that KAULIN could help develop a meaningful project to extend the event's sustainability mission. The Sustainable Wristband (Lanyard) Workshop was created with the goal of repurposing these leftover materials from the previous year's event. Participants were also invited to use surplus elastic cords from the same event to handcraft and weave their own unique wristbands or lanyards. Each piece became a one-of-a-kind creation, carrying personal meaning while promoting resource reuse and sustainable practices. Through this hands-on activity, participants experienced the value of circular design and upcycling, transforming discarded materials into meaningful and priceless personal accessories.



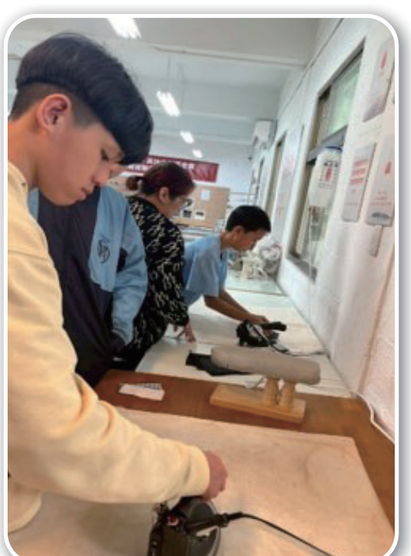




♦ Eastern ReSEW's Lab | The Mustard Seed Mission (MSM) Hualien Craft Learning Studio

March 31, 2025 KAULIN aims to support young students in Hualien in overcoming challenges in sewing techniques while introducing them to the concept of sustainable aesthetics through hands-on courses. By successfully completing their own works, students are encouraged to build a sense of achievement, further develop their interests, and hopefully grow into individuals who can shine and thrive in the field of sustainability in the future. The first session was held on March 31, when eighth-grade students from Hualien Xincheng Junior High School attended a class at the Eastern ReSEW's Lab. They learned and practiced sewing techniques through making coasters and drawstring bags, gaining practical experience in textile production and craftwork.







♦ Eastern ReSEW's Lab | The Mustard Seed Mission (MSM) Hualien Craft Learning Studio

First Cohort (June 17 – July 30, 2024) A total of 7 participants joined the first certification training program. On November 3, 2024, five participants successfully passed the Level C National Skill Certification – Women's Garment Making examination. Second Cohort (October 10 – November 22, 2024) A total of 7 participants enrolled in the second certification training program and are currently preparing for the Level C Women's Garment Making certification examination. Third Cohort (February 7 – March 21, 2025) A total of 7 participants joined the third certification training program and are also preparing for the upcoming Level C Women's Garment Making certification examination.











♦ Charitable Sponsorship-Sustainable Concept Creation | Inaugural Exhibition at New Taipei City Art Museum

The New Taipei City Art Museum, located at the intersection of Yingge Old Street and the Dahan River, is a major cultural landmark that took 10 years to complete at a cost of approximately NT$3 billion. For its inaugural exhibition, “It’s Only Natural” (April 25 – September 14, 2025), the Foundation provided donated discarded sewing fabric as supporting materials for the exhibition. At the New Taipei City Art Museum – Exploration Base and New Art Commons, visitors are invited to engage with on-site materials and interact with a mapped installation by marking meaningful local highlights that represent their own perspectives. Through public participation, the exhibition collectively forms a “map of emotional landscapes,” co-created by its audience.







♦ Public welfare activity-Sustainable Course | Nanzhou Junior High School

May 28, 2025 During the season when phoenix flowers are in bloom, the Foundation collaborated with Taiwan Good in Nanzhou to host a full-day program consisting of three sessions of the “Sustainable Cushion Workshop.” The workshop invited graduating students of Nanzhou Junior High School to create cushions imbued with the meaning of sustainability. Students were guided step by step through the process of cutting and repurposing old clothing, while also learning about the importance of textile waste reduction and reuse. By transforming fabric that would otherwise have been discarded, the workshop demonstrated how resource circularity can be achieved and how we can collectively help protect our shared planet. What was once an item destined for disposal was transformed into a brand-new cushion. These handmade cushions served not only as graduation gifts for the students, but also as a symbolic seed of environmental stewardship planted in each participant’s heart, inspiring care for the Earth to grow and take root.









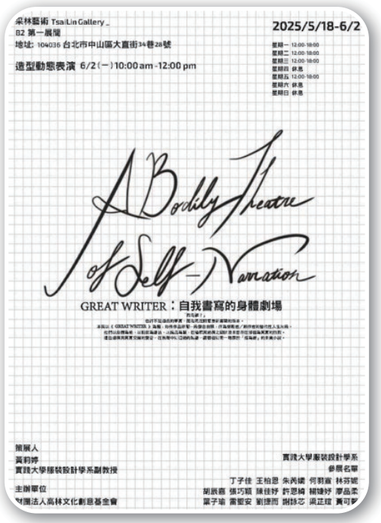
♦ Public Welfare Sponsorship – Sustainable Concept Creation | Shih Chien University Department of Fashion Design Exhibition

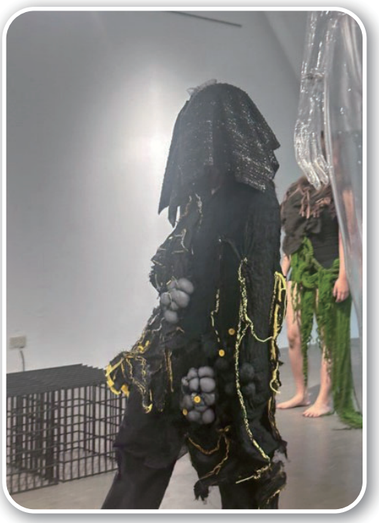
Faculty members Professor Huang Li-ting and Professor Liu Ching-chun of the Department of Fashion Design at Shih Chien University integrated foundational design courses with sustainable creative concepts, encouraging students to fully express their creativity through design. For the first-year students' exhibition, "Who Am I?", each work is paired with an audio narrative, serving as an alternative life fragment of the wearer/creator. Students use the body as paper, clothing as grammar, and textiles as writing instruments. Within silhouettes and structures, they piece together a self that has never physically existed, yet feels profoundly real—becoming a form of personal monologue by the creator. The graduate-level exhibition, "Encounter – When Research Intervenes in Space," is a master's thesis project. In this exhibition, "research" is no longer limited to the accumulation of knowledge or documentation on paper. Instead, it becomes an active force of intervention, dialogue, and translation, transforming how knowledge interacts with space and audience experience.











♦ KAULIN Empowering Wings, Embracing Dreams for the Future

In 2017, increase sports sponsorship and support sports organizations or individuals in participating in sports activities and competitions to promote the thriving development of the sport.

2025 1st KAULIN Cup High School Baseball Invitational Tournament



Champion: Yuli Senior High School (Blue Team)

Runner-up: National Lo-Tung Industrial Vocational High School

Third Place: Hualien Physical Education High School and Taitung Physical Education High School

Coach Award: Chia-Jung Wu, Yuli Senior High School

Best Pitcher Award: Cheng-Chou Li, Yuli Senior High School

Most Valuable Player (MVP): Chen-Han Chien, National Lo-Tung Industrial Vocational High School

Batting Award: Hsin-Chien Li, National Lo-Tung Industrial Vocational High School

Defensive Excellence Award: Chun-En Hu, National Lo-Tung Industrial Vocational High School

Home Run Award:(1 Home Run)

Chen-Yu Yeh, Yuli Senior High School (1 Home Run)







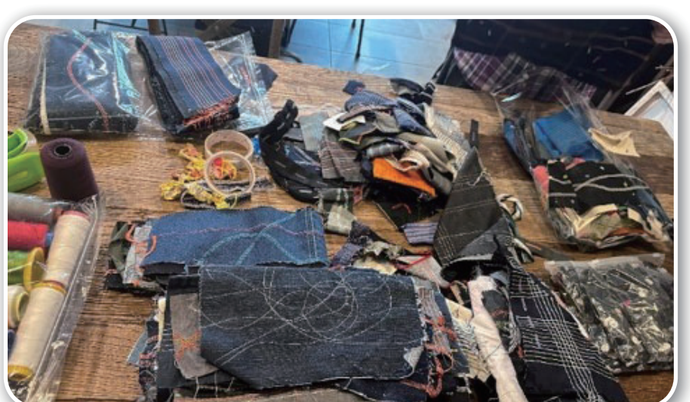


♦ Promotion and use | 2025 Education Sustainability

- 111.01.18 Kaulin Foundation – Preparatory Meeting for the Re-SEW's Project
- 111.03.08 Cross-Department Collaborative Workshop – Kaulin Foundation
- 111.08.30 Sustainability Bar for Education – Provision of Upcycled Material Boxes

The Home Economics Subject Center collaborated with the Kaulin Foundation on SDG-related projects concerning apparel and textile waste, working together to advance environmental education.

Topic	Instructor
Textile Waste Reuse (Experiential Course)	Kaulin Foundation
Discussion on School Development and Extension Programs	Home Economics Subject Center
School Extension Sustainability Course on Upcycled Material Boxes	Home Economics Subject Center



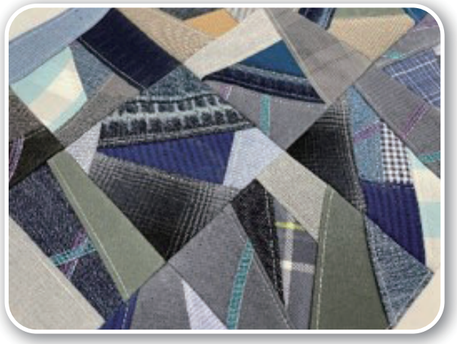
School applying for waste recycling bins

Year	School
2022	• Taipei Municipal Song-Shan Senior High School • Taoyuan Municipal Xinwu High School • National Hsinchu Girls' Senior High School • Taichung Municipal Wen-Hua Senior High School • National Tainan Girls' Senior High School
2023	• Taipei Municipal Song-Shan Senior High School • National Tainan Girls' Senior High School • Kaohsiung Municipal Wunshan Senior High School • National Hualien Girls' Senior High School • National Chutung Senior High School • Taipei Municipal Nan-Gang High School
2024	• Shu Lin Senior High School • National Tainan Second Senior High School • Taoyuan Municipal Nei Li Senior High Schoo • The Affiliated Senior High School of National Kaohsiung Normal University • Taichung Municipal Huiwen High School • New Taipei Municipal SanChong High School • National Tainan Girls' Senior High School
2025	• National Pingtung Girls' Senior High School • Taipei Municipal Nan-Gang High School • Taoyuan Municipal Taoyuan Senior High School



♦ Promotion and use | 2024 Feedback for Education Sustainability

The Kaulin Foundation provided recycled material boxes containing discarded textile materials from the fashion and textile industry, including out-of-season fabrics, defective materials, and excess inventory. Through these social resources, teachers are given the opportunity to educate the next generation about understanding and caring for real-world environmental issues. Students are further encouraged to apply design thinking and creative design skills to create new value from discarded fabrics. The resulting products are donated to relevant social organizations, putting the principles of resource sustainability and circular utilization into practice.

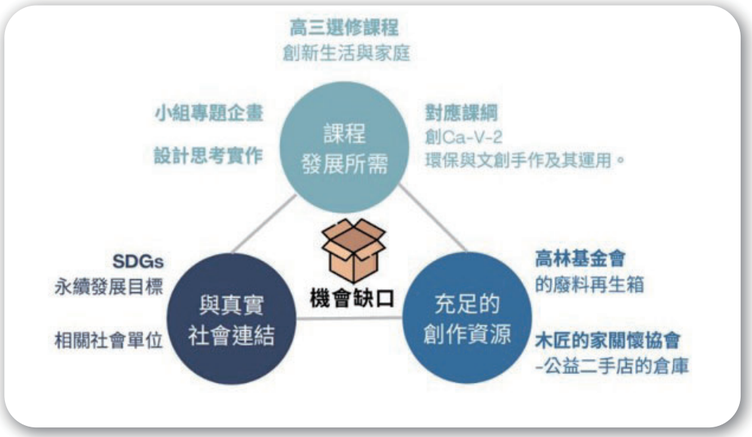


















♦ ReSEW's Project-Public welfare activity | Hope Foundation for Cancer Care

The team brought two industrial sewing machines and three instructors to the Taipei Service Center of the Hope Foundation for Cancer Care for a three-day residency program. During the event, volunteers, cancer patients, and their family members from various regions were assisted in transforming their old T-shirts into unique cushions. Through step-by-step guidance, participants learned how unused clothing could be given a new life through just a few simple sewing techniques. Many were delighted to discover how easy it was to take part in the ReSEW's Project. To support volunteers, cancer patients, and family members who were undergoing treatment and unable to attend in person, KAULIN Creative and the Hope Foundation for Cancer Care collected T-shirts for upcycling during the registration process. The instructors then completed these projects on their behalf throughout the event period. At the venue, participants were overjoyed to see their old T-shirts transformed into one-of-a-kind cushions. Smiles filled the room as they proudly hugged their newly created keepsakes, demonstrating that participating in sustainability can be both simple and rewarding.









♦ Charitable Sponsorship Project | Hope Foundation for Cancer Care

After visiting the Cancer Center at Mackay Memorial Hospital, the team began coordinating resources from various sectors to develop a sustainable care hat for cancer patients. Sustainable water-resistant outdoor fabrics were provided by Chia Her Industrial Co., Ltd., while Professor Chan Tsung-Yu from Fu Jen Catholic University was responsible for the hat's structure and design. In addition, Magic Wig Studio was invited to assist with the wig component.To ensure a comfortable and secure fit, the hat required multiple pattern pieces and a more complex construction process, particularly to accommodate both the detachable wig and sun-shield visor. The women trained through KAULIN's empowerment program devoted significant effort to the sewing and assembly process, carefully refining every detail. This Sustainable Cancer Care Hat is designed to be reversible and can also be fitted with a realistic-looking wig attached beneath the brim. The overall silhouette is elegant and natural in appearance, while its carefully engineered design ensures comfort without causing discomfort or a sense of wearing a foreign object. When the wig is not needed, it can be replaced with a sun-shield visor, transforming the hat into a breathable and comfortable outdoor sun hat.This multifunctional Sustainable Cancer Care Hat embodies the care, support, and compassion of numerous companies, educators, students, and community partners. Through this collaborative effort, we hope cancer patients can feel the sincere encouragement and heartfelt support from all those involved.







♦ Public welfare activity | Vitality Care Cover Donation

Vitality Care Cover Donation activityDecember 2025Following the overwhelmingly positive response to the first donation of the Vitality Care Cover on August 29, 2024, KAULIN once again collaborated with students from the Department of Textiles and Clothing at Fu Jen Catholic University to produce an additional 400 protective covers by the end of 2025. These covers were specially designed for head and neck cancer patients, helping them feel more supported, cared for, and at ease during their treatment journey.To make each donation even more meaningful, the participating students thoughtfully placed their names or student ID numbers inside the inner pocket of each protective cover. This personal touch allows recipients to know who created the item and to feel the genuine care and encouragement behind every handmade piece.Through this initiative, KAULIN and the students hoped to convey warmth, compassion, and emotional support to cancer patients, demonstrating how small acts of kindness can make a meaningful difference in the lives of others.







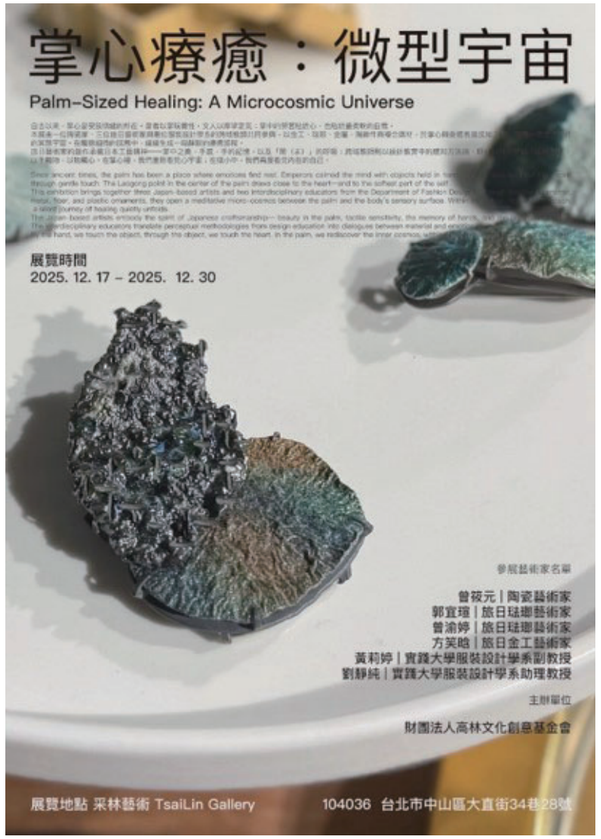


♦ Charitable Sponsorship-Sustainable Concept | Palm Healing: A Microcosmic Universe

Since ancient times, the palm of the hand has been regarded as a place where emotions are gently held. Rulers were said to cultivate their character through mindful play in the palm, while scholars soothed their inner energy by lightly rubbing and holding objects. The Lao Gong point in the center of the palm lies close to the heart, symbolically and physically connecting to one's most tender self. This exhibition brings together a ceramic artist, three Japan-based artists, and two interdisciplinary faculty members from fashion and design education. Through the use of metalwork, enamel, metal, ceramic ornaments, and mixed media, the project explores a meditative microcosm of objects formed between the palm and bodily perception. Within subtle tactile responses, a quiet and reflective journey of healing gradually unfolds. The Japan-based artists' works embody the spirit of Japanese craftsmanship—celebrating the beauty of the hand, the memory of touch, and the breathing rhythm of "ma" (⾺), the concept of meaningful space and pause. Meanwhile, the interdisciplinary educators translate perceptual methodologies from design education into dialogues between materials and emotions. Touching objects with the hand, and in turn being touched by them emotionally—within the palm, we rediscover an inner universe; within the small and delicate, we once again perceive our inner selves.







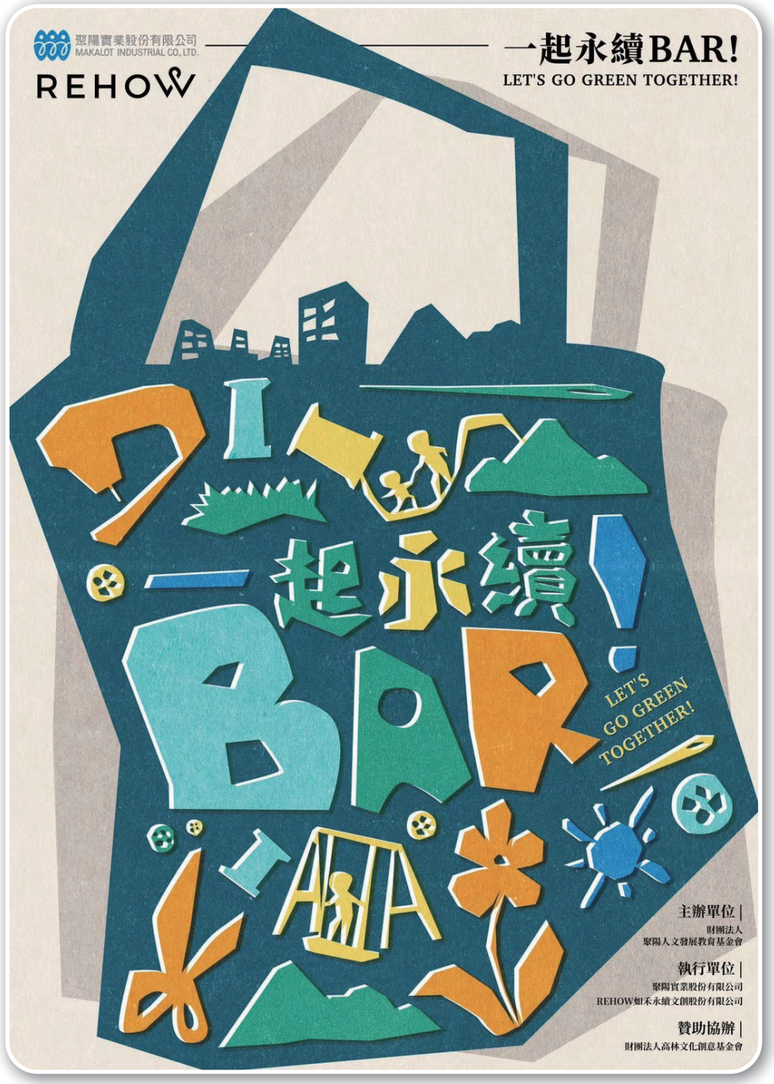
Artists

- Ceramic Artist: Tseng Hsiao-Yuan
- Japan-based Metal Artist: Fang Hsiao-Han
- Japan-based Enamel Artist: Kuo Yi-Hsuan
- Associate Professor, Fashion Design: Huang Li-Ting
- Japan-based Enamel Artist: Tseng Yu-Ting
- Assistant Professor, Fashion Design: Liu Ching-Chun

♦ Sustainable Education in Non-Mountain, Non-Urban | Mitsui O.S.K. Lines (MEIL) Joint Public Welfare Program

In collaboration with the Mitsui O.S.K. Lines Human Development Education Foundation, this initiative advances toward non-mountain and non-urban schools, establishing the “Sustainable Bar” learning program. The project introduces seeds of design aesthetics into school environments while reshaping students’ perceptions of waste materials and encouraging a new understanding of reuse and sustainability. By integrating hands-on creative learning, the program aims to transform discarded materials from being seen as “waste” into valuable design resources, fostering environmental awareness, creativity, and sustainability education among students.











Summer Camp Programs

July 14-16, 2025 | Zhonghu Elementary School, Yingge

August 11-13, 2025 | Dongshan Elementary School, Xizhi

August 25-28, 2025 | Jianan Elementary School, Sanxia

Semester Club Program

September 10, 2025-January 21, 2026 | Zhonghu Elementary School, Yingge


Appendix

Appendix 1: GRI Sustainability Reporting Guidelines Comparison Table

Statement of use	KAULIN MFG. CO., LTD. has prepared this report for the period from January 1 to December 31, 2024, in accordance with the GRI Standards.
Used GRI 1	GRI 1: Basic 2021
Applicable GRI Industry Guidelines	The Company is listed in the electrical machinery industry and does not have GRI Industry Guidelines.
Note	Topics marked with * are material topics

GRI 2: General Disclosures 2021

Topic	Disclosure Project	Project Description	Chapter	Page number	Omission/Note
The Organization and Reporting Practices	2-1	Organization details	1.2 About SiRUBA	p.15	
	2-2	Entities included in the organization's sustainability reporting.	Editorial Policy	p.3	
	2-3	Reporting period, frequency and contact	Editorial Policy	p.3	
	2-4	Reorganization of information	Editorial Policy	p.3	
	2-5	External assurance/ verification	Editorial Policy	p.3	
Activities and Workers	2-6	Activities, value chains and other business relationships	1.2 About SiRUBA	p.15	
	2-7	Employees	4.1 Human Resource Management	p.54	
	2-8	Workers who are not employees	4.1 Human Resource Management	p.54	
Governance	2-9	Governance structure and composition	1.3 Governance Practice	p.18	
	2-10	Nomination and selection of the highest governance body	1.3 Governance Practice	p.18	
	2-11	Chair of the highest governance body	1.3 Governance Practice	p.18	
	2-12	Role of the highest governance body in overseeing the management of impacts	1.1 Sustainability Development Strategy	p.11	
	2-13	Delegation of responsibility for managing impacts	1.1 Sustainability Development Strategy	p.11	

Topic	Disclosure Project	Project Description	Chapter	Page number	Omission/Note
Governance	2-14	Role of the highest governance body in sustainability reporting	1.1 Sustainability Development Strategy	p.11	
	2-15	Conflicts of interest	1.3 Governance Practice	p.18	
	2-16	Communication of critical concerns	1.1 Sustainability Development Strategy	p.11	
	2-17	Collective knowledge of the highest governance body	1.3 Governance Practice	p.18	
	2-18	Evaluation of the performance of the highest governance body	1.3 Governance Practice	p.18	
	2-19	Remuneration policies	1.3 Governance Practice	p.18	
	2-20	Process to determine remuneration	1.3 Governance Practice	p.18	
	2-21	Annual total remuneration ratio	Omission of the closures	--	Confidential information
	2-22	Statement on sustainable development strategy	Words from Operator	p.2	
Strategy, Policies and Practice	2-23	Policy commitments	1.1 Sustainability Development Strategy	p.11	
	2-24	Embedding policy commitments	1.1 Sustainability Development Strategy	p.11	
	2-25	Processes to remediate negative impacts	1.4 Risk Management	p.25	
	2-26	Mechanisms for seeking advice and raising concerns	1.6 Regulation Compliance	p.28	
	2-27	Regulation Compliance	1.6 Regulation Compliance	p.28	
	2-28	Membership associations	1.2 About SiRUBA	p.15	
Stakeholder Engagement	2-29	Policy of stakeholder engagement	Stakeholder Engagement & Materiality Assessment	p.5	
	2-30	Collective bargaining agreements	4.2 Right Person, Right Place	--	The companies does not sign collective bargaining agreements with labor union

GRI 3: Material Topics 2021

Topic	Disclosure Project	Project Description	Chapter	Page number	Omission/Note
Material Topics	3-1	Process to determine material topics	Stakeholder Engagement & Materiality Assessment	p.5	
	3-2	List of Material topics	Stakeholder Engagement & Materiality Assessment	p.5	
***Information Security**					
GRI 3: Material Topics 2021	3-3	Material Topics Management	1.8 Information Security	p.31	
Risk Management					**Risk Mana**
GRI 3: Material Topics 2021	3-3	Material Topics Management	1.4 Risk Management	p.25	
***Product Innovation and Responsibility**					***Product**
GRI 3: Material Topics 2021	3-3	Material Topics Management	2.1 Product Responsibility and Safety	p.34	
Economy					
Economic Performance					
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed by organization	1.2 About SiRUBA	p.15	
	201-2	Financial implications and other risks and opportunities due to climate change	3.1 Climate Change Management	p.39	
	201-3	Defines benefit plan obligations and other retirement plans	4.2 Right Person for the Right Role	p.59	
Market Standing					**Market St**
GRI 202: Market Standing 2016	202-1	Ratios of standard entry level salary by gender compared to local minimum salary	4.2 Right Person for the Right Role	p.59	
	202-2	Proportion of senior management hired from the local community	4.1 Human Resource Management	p.54	
Anti-competitive Behavior					**Anti-comp**
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopolistic practices	1.6 Regulation Compliance	p.28	Not any activities of legal actions involving anti-competitive, antitrust, and monopolistic practices

Topic	Disclosure Project	Project Description	Chapter	Page number	Omission/Note
Environment					
Material Management					
GRI 301: Materials 2016	301-1	Materials used by weight or volume	3.2 Energy and Resource Management	p.46	
	301-2	Renewable Materials used	3.2 Energy and Resource Management	p.46	
	301-3	Reclaimed products and their packaging materials	3.2 Energy and Resource Management	p.46	
***Energy Management**					
GRI 3: Material Topics 2021	3-3	Material Topics Management	3.1 Climate Change Management	p.39	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	3.2 Energy and Resource Management	p.46	
	302-2	Energy consumption outside of the organization	Omission		The information provided is incomplete. The organization's external energy consumption includes both upstream and downstream activities in the value chain; however, data for fuel and electricity consumption for these external activities is unavailable.
	302-3	Energy intensity	3.2 Energy and Resource Management	p.46	
	302-4	Reduction of energy consumption	3.2 Energy and Resource Management	p.46	
	302-5	Reductions in energy requirements of products and services	3.2 Energy and Resource Management	p.46	
***GHG Emission**					
GRI 3: Material Topics 2021	3-3	Material Topics Management	3.1 Climate Change Management	p.39	
GRI 305: Emission 2016	305-1	Direct (Scope 1) GHG emissions	3.1 Climate Change Management	p.39	
	305-2	Energy indirect (Scope 2) GHG emissions	3.1 Climate Change Management	p.39	
	305-3	Other indirect (Scope 3) GHG emissions	3.1 Climate Change Management	p.39	
	305-4	GHG emission intensity	3.1 Climate Change Management	p.39	

Topic	Disclosure Project	Project Description	Chapter	Page number	Omission/Note
Waste Management					
GRI 306: Waste 2020: Management Policies					
GRI 306: Waste 2020: Management Policies	306-1	Waste generation and significant waste-related impacts	3.3 Waste Management	p.50	
	306-2	Management of significant waste-related impacts	3.3 Waste Management	p.50	
GRI 306: Waste 2020	306-3	Waste generation	3.3 Waste Management	p.50	
	306-4	Waste diverted from disposal	3.3 Waste Management	p.50	
	306-5	Waste directed to disposal	3.3 Waste Management	p.50	
Sociality					
Employment Relations					
GRI 3: Material Topics 2021	3-3	Material Topics Management	4. Social care	p.51	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	4.1 Human Resource Management	p.54	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.2 Right Person for the Right Role	p.59	
	401-3	Parental leave	4.2 Right Person for the Right Role	p.59	
Labor/Management Relations					
GRI 402: Labor/Management Negotiation 2016	402-1	Minimum notice periods regarding operational changes	4.2 Right Person for the Right Role	p.59	
***Occupational Health and Safety**					
GRI 3: Material Topics 2021	3-3	Material Topics Management	4.3 Occupational Safety and Health	p.69	
GRI 403: Occupational Health and Safety 2018 Management Policies	403-1	Occupational health and safety management system	4.3 Occupational Safety and Health	p.69	
	403-2	Hazard identification, risk assessment, and incident investigation	4.3 Occupational Safety and Health	p.69	
	403-3	Occupational health services	4.3 Occupational Safety and Health	p.69	

Topic	Disclosure Project	Project Description	Chapter	Page number	Omission/Note
***Occupational Health and Safety**					
GRI 403: Occupational Health and Safety 2018 Management Policies	403-4	Worker participation, consultation, and communication on occupational health and safety	4.3 Occupational Safety and Health	p.69	
	403-5	Worker training on occupational health and safety	4.3 Occupational Safety and Health	p.69	
	403-6	Improves Worker Health	4.3 Occupational Safety and Health	p.69	
	403-7	Prevent and reduce occupational health and safety impacts directly associated with business relationships	4.3 Occupational Safety and Health	p.69	
GRI 403: Occupational Health and Safety 2018	403-8	Workers covered under the occupational health and safety management system	4.3 Occupational Safety and Health	p.69	
	403-9	Occupational injuries	4.3 Occupational Safety and Health	p.69	
	403-10	Occupational diseases	4.3 Occupational Safety and Health	p.69	
***Training and Education**					
GRI 3: Material Topics 2021	3-3	Material Topics Management	4.2 Right Person for the Right Role	p.59	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	4.2 Right Person for the Right Role	p.59	
	404-3	Percentage of employees receiving regular performance and career development reviews	4.2 Right Person for the Right Role	p.59	
Employee Diversity and Equal Opportunities					
GRI 405: Employee Diversity and Equal Opportunities 2016	405-1	Diversity of Governance Bodies and Employees	1.3 Governance Practice 4.1 Human Resource Management	p.18 p.54	
	405-2	Ratio of basic salary and remuneration of women to men	4.2 Right Person for the Right Role	p.59	
***Sustainable Supply Chain**					
GRI 3: Material Topics 2021	3-3	Material Topics Management	1.7 Supply Chain Sustainability	p.29	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	1.7 Supply Chain Sustainability	p.29	
	308-2	Negative environmental impacts in the supply chain and actions taken	1.7 Supply Chain Sustainability	p.29	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	1.7 Supply Chain Sustainability	p.29	
	414-2	Negative social impacts in the supply chain and actions taken	1.7 Supply Chain Sustainability	p.29	

Appendix 2: Comparison Table for Sustainable Accounting Standards

Topic	Accounting Indicators	Category	Unit of measurement	Number	Disclosure Chapter and Description
Energy Management	(1) Total energy consumed, (2) Percentage grid electricity and (3) Percentage of renewable energy	Quantitative	Gigabit joule (GJ), Percentage (%)	RT-IG-130a.1	3.2 Energy Resources Management
Employee Health & Safety	(1) Total recordable incident rate (TRIR), (2) Fatality rate, and (3) near miss frequency rate (NMFR)	Quantitative	Rate	RT-IG-320a.1	4.3 Occupational Health and Safety
Fuel Consumption & Emissions in Use-phase	Sales-weighted fleet fuel efficiency for medium- and heavy-duty vehicles	Quantitative	Gallons per 1,000 ton-miles	RT-IG-410a.1	Not applicable to our sewing machine products
	Sales-weighted fuel efficiency for non-road machine	Quantitative	Gallons per hour	RT-IG-410a.2	Not applicable to our sewing machine products
	Sales-weighted fuel efficiency for stationary engines	Quantitative	Watts per gallon	RT-IG-410a.3	Not applicable to our sewing machine products
	Sales-weighted emissions of (1) Nitrogen oxides (NOx) and (2) aerosol (PM) split into (a) marine diesel engines, (b) railroad locomotive diesel engines, (C) on-road medium and heavy-duty engines, and (d) other off-road diesel engines	Quantitative	Grams per kWh	RT-IG-410a.4	Not applicable to our sewing machine products
Material Sourcing	Description of the management of risks associated with the use of critical materials	Discussion and analysis	n/a	RT-IG-440a.1	3.2 Energy Resources Management
Remanufacturing Design & Service	Revenue from remanufactured products and remanufacturing services	Quantitative	Currency in financial statements	RT-IG-440b.1	No remanufacturing of our products
Product yield		Quantitative	Amount	RT-IG-000.A	52,553 lightweight sewing machines
Number of Employee		Quantitative	Amount	RT-IG-000.B	362 employees

Appendix 3: Listed Company Climate-related Information

1 Risks and Opportunities for the Company Arising from Climate Change and Related Measures Taken by the Company.

Project	Company response
1 Description of the Board of Directors' and management's oversight and governance of climate-related risks and opportunities	The climate risk and opportunity governance status and annual sustainable risk management issues are reported to the Board of Directors by the Sustainable Development Committee on a yearly basis, and the Board of Directors oversees the effectiveness of its implementation. The General Manager serves as the chairman of climate risk and opportunity governance, and each first-level unit is in charge of risk identification, assessment, and treatment.

2 Description of how the identified climate risks and opportunities affect the corporate, strategy and finances of the organization (short, medium and long term)

3 Describe the financial impact of extreme climate events and transition measures

Climate-related Financial Impacts and Responses

Subject	Accounting Indicators
Risk & Opportunity Item	Financial Impact & Response Mechanism
Increased GHG Emission Pricing (Transition Risk – Policy & Regulation)	The company is not a high-carbon-emission industry; short-term financial impact on overall operations is relatively low. Kaolin will incorporate all group subsidiaries into the GHG inventory starting 2026, and set a new baseline year and carbon reduction targets. As domestic and international carbon fee/tax mechanisms take effect (e.g., Taiwan carbon fee, EU CBAM), carbon emissions will directly translate into operating costs. Financial Impacts: • Operating expenses (OPEX) increase due to carbon fees and customer-side carbon taxes, compressing margins and reducing competitiveness. • Capital expenditures (CAPEX) increase as significant upfront investment is required for energy-efficient equipment upgrades or green electricity procurement. Response Mechanisms: • Implement Internal Carbon Pricing (ICP) to embed carbon costs into departmental investment decisions and performance evaluations. • Accelerate energy transition by signing long-term Corporate Power Purchase Agreements (CPPAs) to lock in green electricity prices and replace high-energy-consumption equipment. • Optimize product mix by developing low-carbon products/services to increase market premium and reasonably pass on carbon costs.

Project

3 Describe the financial impact of extreme climate events and transition measures

Company response

Climate-related Financial Impacts and Responses

Subject	Accounting Indicators
Enhanced GHG Reporting Obligations (Transition Risk – Policy & Regulation)	Under FSC regulations, listed companies will adopt IFRS S1/S2 disclosure standards, which impose stricter requirements for value chain GHG disclosures (especially Scope 3). Financial Impacts: • Compliance and administrative costs rise due to budget requirements for carbon inventory systems, ESG professionals, and third-party verification. • Integrity risk: inaccurate disclosures may result in heavy penalties for false financial information, threatening corporate reputation and key customer order stability. Response Mechanisms: • Digital carbon management: implement automated GHG inventory and Energy Management Systems (EMS) to reduce manual error rates and time costs. • Strengthen supply chain engagement: establish supplier ESG evaluation mechanisms to assist and require key suppliers to conduct carbon inventories, ensuring Scope 3 data accuracy. • Transparent communication: regularly publish third-party assured sustainability reports to proactively communicate carbon reduction pathways to investors and stakeholders.
Changes in Rainfall Patterns and Extreme Climate Shifts (Physical Risk – Acute)	Increasing frequency and intensity of extreme climate events (heavy rainfall, typhoons, prolonged drought). Financial Impacts: • Asset damage and operational interruption: plant equipment may be damaged by flooding or forced shutdown due to water shortage, potentially causing moderate financial losses. • Supply chain disruption: if key raw material suppliers are affected, this leads to delayed procurement, breach of contract penalties, and increased transportation costs. • nsurance premium spikes: if facilities are in high climate-risk areas, property insurance and business interruption insurance premiums will rise significantly. Response Mechanisms: • Emergency response plans: maintain drainage systems and establish typhoon/storm emergency response plans to reduce immediate risks. • Supplier diversification: avoid concentrating key raw materials from a single high-risk geographic area; establish backup supplier lists.

Project	Company response
3 Describe the financial impact of extreme climate events and transition measures	**Climate-related Financial Impacts and Responses**

Subject	Accounting Indicators
Rising Average Temperatures (Physical Risk – Chronic)	Global warming gradually raises baseline temperatures, affecting equipment and personnel performance. Energy costs are estimated to increase by 20% within the next 3 years, representing a moderate financial impact. Financial Impacts: • Soaring air conditioning and cooling costs: electricity consumption to maintain plant, server rooms, and office operations (air conditioning, chilling units) increases significantly. • Labor productivity decline: outdoor workers face heat injury risks, requiring shorter work hours or additional protective equipment, reducing production efficiency; indoor equipment may also have shortened lifespan or higher failure rates. • High-temperature allowance expenditures increase as extreme heat extends the number of extreme-temperature days. Response Mechanisms: Building and plant energy retrofitting: improve plant insulation, introduce green building designs (rooftop solar shading), and upgrade high-efficiency HVAC systems. Adjust work schedules and safety regulations: avoid outdoor work during extreme high-temperature periods, optimize ventilation, and increase employee health monitoring and heat hazard prevention education. Equipment upgrades and monitoring: establish predictive maintenance and temperature alert systems for temperature-sensitive machinery and IT equipment. Replace aging high-energy-consumption equipment and lighting to improve energy efficiency.

4 Description of climate risk identification, assessment and management procedure and how to integrate into the overall of risk management.

Implement the following in accordance with the risk management policy

- When members of the Sustainable Development Committee assess ESG risks, they also assess climate risks.
- The Sustainable Development Committee meeting discusses and resolves major ESG risks and climate risks, which are approved by the General Manager.
- Based on the approved ESG risks and climate risks, set implementation strategic goals.
- Report ESG risk and climate risk implementation status to the Board of Directors every year.

Project

5 **If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major**

Company response

Scenario analysis

Scenario mode	Scenario description	Potential financial impact	Responsive strategy
Stricter policies and regulations aimed at limiting global warming to within 1.5°C	• Accelerating the implementation of carbon pricing across the strait (including Taiwan's carbon fee and the expansion of China's carbon market) • Mandatory increase in the use of renewable energy in the manufacturing industry • Prohibit the use of high carbon-emission equipment or processes	• Rising carbon cost expenses • Rising costs of equipment replacement and technology upgrades • Risk of fines or production shutdown due to regulatory non-compliance	• Invest early in low-carbon technology • Participate in carbon credit trading to reduce emissions
Physical risks are steadily increasing (with a 2°C temperature rise and extreme weather becoming the new normal)	• Plants in East China and Taiwan are facing threats from floods and typhoons • Risk of supply chain disruption (e.g., delays in raw material transportation) • Insurance costs are increasing	• Cost of repairing damages to plant facilities • Losses due to production halt • Supply chain disruption causes order defaults	• Enhance flood protection and disaster resilience for the design of plant area • Build a decentralized supply chain network • Purchase climate-related commercial insurance coverage
Market transformation needs (global trend for net-zero transition, customer demand for low-carbon products)	• International brand customer demand carbon neutrality in their supply chains • Increasing demand for low-carbon sewing equipment, including energy-efficient and recyclable material models • Decline in market share of traditional high-carbon products	• Higher upfront costs for green products R&D • Risk of order loss • Responsible for the product carbon footprint certification fee	• Develop the "Green Sewing Machine" product line • Obtain worldwide recognized ecolabel(s) • Work with customers to design supply chain solutions that reduce carbon emissions

Project	Company response
6 If has the transformation program for climate-related risk management, it should state the plan and indicators and targets for identifying, managing entity risk and transformation risk.	**Average temperature rise:** (1) Replace air conditioning systems with products rated at energy efficiency level 1; (2) establish an energy storage system to enhance energy utilization efficiency; (3) increase the share of renewable energy use **Resource efficiency improvements and low-carbon products:** 1. Strengthen supply chain management and improve industrial energy conservation and carbon reduction benefits. 2. The R&D center's industrial carbon emission issues are also oriented towards energy conservation and efficiency, and the research and development of low-carbon products is completed to meet the needs of corporates for energy-saving products. **Related indicator targets:** 1. Reduce greenhouse gas emissions in Scope 1 + Scope 2 by 30% in 2030. 2. Continuously improve product performance, reduce production energy consumption, increase product gross profit, and propose at least one project every year.
7 If uses the internal carbon pricing as planning tool, it should state the price-setting basis.	Internal carbon pricing has not yet been implemented
8 It should describe the activities, GH emission category, planned schedule, progress achieved every year and other information if set up the related-target of climate. If uses the carbon offset or Renewable Energy Certificates (RECs) to achieve the related target, it should describe the source and mount of carbon offset, and mount of Renewable Energy Certificates(RECs).	**Emission Reduction Target** Compared to base year 2022: • 2030: Reduce Scope 1+2 GHG by 30% • 2040: Reduce Scope 1+2 GHG by 50% • 2050: Net-zero emissions **Strategic Actions** 1. Purchase eco-labeled infrastructure equipment through green procurement. 2. Replace all refrigeration/air conditioning systems with Grade 1 energy efficiency. 3. Implement facility energy-saving projects. 4. Expand solar installation for self-use and purchase renewable energy certificates. **Planned Timeline** 2025~2030 2025~2030 2025~2030 2035~2040

Project	Company response
9 Greenhouse gas inventory and verification, reduction targets, strategies and specific action plans (fill in 1-1) and (1-2)	As shown in the following table

1-1 Greenhouse gas inventory information

Describe the greenhouse gas emissions (Metric Ton CO2e) in the last two years, including intensity (Metric Ton CO2e/NT$M), data coverage and verification.
The current status of the company's greenhouse gas emissions inventory is subject to independent management and voluntary disclosure to facilitate understanding of current trends and early response. It has not yet been verified by an external third-party verification agency in 2023.

Greenhouse gas emission statistics for 2025

Scope 1	Total Emissions (Metric Ton CO_2e)	Intensity (Metric Ton CO_2e / Million dollars)	Verification Agency	Statement of Verification (Certificate of Verification)
Headquarter	2.8839	0.0019	Without Verification	Without Verification
Taoyuan Plant	21.1344	0.0142		
Gao-Yin Plant	189.5765	0.1271		
Scope 2	**Total Emissions (Metric Ton CO_2e)**	**Intensity (Metric Ton CO_2e / Million dollars)**		
Headquarter	83.1869	0.0566		
Taoyuan Plant	188.5036	0.1264		
Gao-Yin Plant	1536.5112	1.0303		
Scope 3	**Total Emissions (Metric Ton CO_2e)**	**Intensity (Metric Ton CO_2e / Million dollars)**		
Headquarter	83.6523	0.0561		
Taoyuan Plant	67.0272	0.0449		
Gao-Yin Plant	28163.8664	18.8854		

Note: The consolidated revenue for 2025 was NT$1,491.3 million

Greenhouse gas emission statistics for 2024

Scope 1	Total Emissions (Metric Ton CO_2e)	Intensity (Metric Ton CO_2e / Million dollars)	Verification Agency	Statement of Verification (Certificate of Verification)
Headquarter	3.8220	0.0023	Without Verification	Without Verification
Taoyuan Plant	62.6642	0.0383		
Gao-Yin Plant	194.3430	0.1187		
Scope 2	**Total Emissions (Metric Ton CO_2e)**	**Intensity (Metric Ton CO_2e / Million dollars)**		
Headquarter	90.0792	0.0550		
Taoyuan Plant	263.1686	0.1607		
Gao-Yin Plant	2,129.2331	1.3001		
Scope 3	**Total Emissions (Metric Ton CO_2e)**	**Intensity (Metric Ton CO_2e / Million dollars)**		
Headquarter	229.5344	0.1401		
Taoyuan Plant	85.5270	0.0522		
Gao-Yin Plant	1,576.1147	0.9623		

Note: The consolidated revenue for 2024 was NT$1,637.8 million

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

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

Emission Reduction Target	Strategic Actions	Planned Timeline
Compared to base year 2022: • 2030: Reduce Scope 1+2 GHG by 30% • 2040: Reduce Scope 1+2 GHG by 50% • 2050: Net-zero emissions	1. Purchase eco-labeled infrastructure equipment through green procurement. 2. Replace all refrigeration/air conditioning systems with Grade 1 energy efficiency. 3. Implement facility energy-saving projects. 4. Expand solar installation for self-use and purchase renewable energy certificates.	2025~2030 2025~2030 2025~2030 2035~2040

Goal achievement status

2022	2025	Achievement Status
Scope 1 + Scope 2 greenhouse gas emissions are 5,988.65 metric tons CO_2e	Scope 1 + Scope 2 greenhouse gas emissions are 2,021.7965 metric tons CO_2e	• Emissions were reduced by 54.19%, achieving the target ahead of 2030. • Due to changes in organizational boundaries in 2025, the data cannot be directly compared with the base year figures. Therefore, 2026 will be established as the new base year, and new targets will be set accordingly.