



2024

Sustainability Report

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ESG



2024 ESG Performance

Environmental

- ✓ Completed Group-wide GHG Inventory Across All Operations: Extended inventory boundaries to include US subsidiaries, strengthening the Group's carbon management foundation.
- ✓ Expanded Renewable Energy Deployment:
 - The Shanghai Plant added Phase I and II rooftop distributed solar photovoltaic systems, totaling 757.8 kWh capacity.
 - The Shanghai Plant generated 480,000 kWh of solar energy in 2024, representing 9% of total annual electricity consumption.
 - US plant achieved 75.26 MWh of solar generation in 2024, approximately 80% of total annual electricity consumption.
- ✓ Continued Energy Use Improvements: The Group's 2024 energy intensity was 4.6380, representing a 12.20% decrease compared to 2023.
- ✓ Initiated Product Carbon Footprint Management: Completed the first carbon footprint report for the AFL4-W10-EHL light industrial tablet computer.

Social

- ✓ Comprehensive Human Rights Education Implementation: Formally established and communicated our human rights policy.
 - Conducted 522 hours of training with 471 participants throughout the year, with zero human rights disputes or grievances.
- ✓ Continued Community Care Activities: Organized and participated in vulnerable group support and material collection activities, totaling 9 events.
- ✓ Supply Chain Sustainability Cooperation Promotion: Achieved 97% supplier commitment signing rate for sustainability and social responsibility.

Governance

- ✓ Embedded Sustainability Culture: Conducted 4 ESG workshops with over 80 cross-departmental participants group-wide, enhancing practical implementation.
- ✓ Enhanced Information Security Capabilities:
 - Achieved ISO/IEC 27001:2022 certification.
 - Became a FIRST cybersecurity alliance member.
 - Zero major cybersecurity incidents throughout the year.
- ✓ Expanded Sustainability Governance Scope: Added US regional sustainability data disclosure, providing complete reflection of global operations.
- ✓ Continued Corporate Governance Excellence: Advanced two levels in the 2024 corporate governance evaluation, demonstrating governance optimization effectiveness.





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About the Report

IEI Integration Corp. (hereinafter referred to as "IEI") 2024 Sustainability Report (hereinafter referred to as "the Report") aims to disclose IEI's planning, development, and achievements in economic, environmental, and social (including human rights) areas. We hope to share our commitment and actions in promoting sustainable development with all stakeholders through this report, and continue to improve to create a more resilient and sustainable future.

Report Boundaries and Scope

The information disclosed in this report primarily covers the activities of the company and its subsidiaries at various operational sites.

The non-financial information scope in the report mainly covers the following operational entities:

Company Name	Operating Locations
IEI Integration Corp. (IEI)	No. 29, Zhongxing Road, Xizhi District, New Taipei City (Xizhi Headquarters) 3F, 5F, No. 22, Gongjian N. Rd., Qidu Dist., Keelung City (Qidu Plant)
BriteMED Technology Inc. (BriteMED)	3rd & 13th Floors, No. 306 & No. 306-3, Sec 1, Datong Rd, Xizhi Dist, New Taipei City
Armorlink SH Corp. (Armorlink)	No. 515, Shenfu Rd, Xinzhuang Industrial Park, Minhang Dist, Shanghai (Shanghai Plant)
IEI Technology (Shanghai) Co., Ltd. (IEI Shanghai)	No.515, Shenfu Rd, Xinzhuang Industrial Park, Minhang Dist, Shanghai
Weibotong Technology (Shanghai) Co., Ltd. (Weibotong)	No.515, Shenfu Rd, Xinzhuang Industrial Park, Minhang Dist, Shanghai
Ailean Technologies Corp. (Ailean)	No.515, Shenfu Rd, Xinzhuang Industrial Park, Minhang Dist, Shanghai
IEI Technology USA Corporation (IEI USA)	138 University Parkway, Pomona, CA 91768
Suntend LLC (Suntend)	138 University Parkway, Pomona, CA 91768

Except for financial information provided based on the consolidated financial statement scope, other sustainability-related content is disclosed based on the sites listed on the left. Some subsidiaries not included in disclosure are primarily holding functions or do not have material impact on the Group's sustainability management, hence are not included in the Report's scope.

Any data scope adjustments or boundary differences in the Report will be noted in the report text or charts.

Compared to the 2023 version, the Report expands the reporting boundaries to include sustainability performance data and management practices of US subsidiaries IEI USA and Suntend, providing more complete reflection of group operations and sustainability effectiveness.

- Taiwan Region: Includes IEI and BriteMED.
- Mainland China Region: Includes Armorlink, IEI Technology (Shanghai), Weibotong, and Ailean; or simply referred to as Armorlink and its subsidiaries.
- US Region: Includes IEI USA and Suntend.

Report Compilation Principles

The Report is prepared based on the GRI Sustainability Reporting Standards (GRI Standards 2021) established by the Global Sustainability Standards Board (GSSB), following its disclosure principles and reporting content to systematically present the company's sustainable development performance in economic, environmental, and social dimensions. The Report also references the AA1000 Stakeholder Engagement Standard (SES) published by AccountAbility (AA) to ensure comprehensiveness and representativeness of stakeholder engagement processes, strengthening transparency and responsiveness of disclosure content. The Report also complies with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" established by the Taiwan Stock Exchange and the Sustainable Development Action Plans for TWSE and TPEx Listed Companies (2023), and references relevant regulations of the "Regulations Governing Establishment of Internal Control Systems by Public Companies" to strengthen consistency and reliability of information disclosure, aiming to provide stakeholders with accurate, complete, and comparable sustainability information.

Restatements of Information

Due to the reporting boundary adjustments, the Report newly includes US subsidiaries (IEIUSA and Suntend), with some prior period information also supplemented and restated to ensure information continuity, comparability, and completeness of trend analysis.

External Verification

This sustainability report has not undergone external third-party assurance or verification. However, certain environmental and management system information disclosed in the report that has been audited or certified by reputable third-party organizations is as follows:

	Verification/ Certification Standards	Verification and Certification Agency	Certificate Validity Period	Scope of Certification
Quality and Management Systems	ISO 9001:2015	TUV NORD Taiwan Center (CQC) TUV NORD Taiwan	2024/12/9 ~ 2027/12/8 2023/11/30 ~ 2027/1/1 2024/3/9 ~ 2027/3/8	IEI Armorlink IEI USA
Electrostatic Discharge Control Management System	ANSI/ESD S20.20:2021	Shanghai NQA Certification (NQA)	2024/11/8 ~ 2025/12/13	Armorlink
Hazardous Substance Management System	IECQ QC 080000:2017	SGS Taiwan Intertek Shanghai (Intertek)	2022/10/4 ~ 2025/10/3 2022/3/23 ~ 2025/4/22	IEI Armorlink
Medical Device Quality Management System	ISO 13485:2016 EN ISO 13485:2016	SGS Taiwan China Quality Certification Center (CQC)	2024/12/17 ~ 2027/12/17 2023/9/16 ~ 2026/9/16 2023/12/6 ~ 2026/12/5	IEI BriteMED Armorlink
Supply Chain Security Management System	ISO 28000:2022	SGS Taiwan	2024/10/10 ~ 2025/8/25	IEI
Environmental Management System	ISO 14001:2015	TUV NORD Taiwan China Quality Certification Center (CQC)	2022/12/2 ~ 2025/9/11 2023/12/4 ~ 2027/1/1	Qidu Plant Armorlink
Information Security Management System	ISO/IEC 27001:2022	SGS Taiwan	2024/12/24 ~ 2026/5/14	IEI
Energy Management System	ISO50001:2018	Hangzhou DEKRA Certification (DEKRA)	2024/12/27 ~ 2027/12/26	Armorlink
Occupational Health and Safety Management System	ISO 45001:2018	TUV NORD Taiwan Intertek Shanghai (Intertek)	2022/8/29 ~ 2025/8/28 2022/10/26 ~ 2025/3/11	Qidu Plant Armorlink
Greenhouse Gas Inventory	ISO 14064-1:2018	TUV NORD Taiwan	In 2024, completed verification according to ISO14064-3:2019 Reasonable assurance: Category 1 & 2 Limited assurance: Category 3-6	IEI BriteMED IEI USA

Report Publication

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Report Publication Cycle: Annual

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Next Publication: August 2026

The Report was prepared and reviewed by the Sustainable Development Committee and approved by the Board of Directors on August 8, 2025.

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For ESG information, please refer to our company website: <https://www.ieiworld.com/en/>



Message from the Management

In 2024, global uncertainties and transformation pressures continued to intensify, but IEI upheld our core philosophy of "Intelligent Innovation, Integrity and Sustainability," steadily advancing toward the next stage of growth. Over the past year, we focused on high-potential areas including AI edge computing, smart healthcare, and network communication security, strengthening our product portfolio and operational efficiency, achieving consolidated revenue of NT\$6.84 billion and earnings per share of NT\$8.72, demonstrating the company's resilience and strength when facing challenges.

Sustainable development is our long-term strategic commitment. In 2024, we not only completed greenhouse gas inventory and external verification across all group operational sites but also continued to deepen information security governance, successfully achieving ISO/IEC 27001:2022 certification and joining the FIRST alliance, enhancing global cybersecurity defense and response capabilities.

Looking ahead, we will continue to strengthen governance transparency and operational resilience, expand green product deployment and carbon management actions, and work with our supply chain, employees, customers, and investors to build a sustainable value chain. We sincerely thank all partners and stakeholders for their trust and support. Let us move forward together toward a smarter and more sustainable future.

Sustainable development should not merely be a goal but a journey of full participation and continuous practice; sustainability should not only be a policy declaration but should be internalized as part of daily decision-making and action. As the convener of the Sustainable Development Committee, I deeply understand that only through full participation and cross-departmental collaboration can sustainability strategies truly be implemented.

In 2024, we held four ESG workshops, introducing matrix analysis and materiality assessment practical courses to enhance employee participation and integrate ESG concepts into business operations and strategic objectives. Additionally, I personally participated in the "1919 Cycle Around Taiwan Charity Project," advocating care for the disadvantaged through action and conveying corporate social responsibility beliefs, demonstrating leadership's commitment to sustainable values.

We believe sustainability is not a slogan but a collective choice and persistence. In the future, I will continue to lead the team in deepening our sustainability culture, gradually implementing our ESG strategic blueprint from product innovation, information governance, carbon footprint management to talent development. We believe that only by adhering to long-term value, promoting organizational inclusion and social connection can IEI become a truly influential technology enterprise.

We look forward to working with you to create a sustainable future.



Chairman of IEI
Meiji Chang



CEO, IEI
Jordan Jiang



About IEI

IEI Integration Corp. was founded in 1997 and is headquartered in Xizhi District, New Taipei City, Taiwan. The Company is listed on the Taiwan Stock Exchange in 2002 (Stock Code: 3022). The group employs approximately 1,200 people with over 300 R&D personnel, and has established subsidiaries, R&D Centers, logistics and after-sales service locations globally, with service networks covering the United States, Japan, China, and Europe.

The Company focuses on advanced computing technologies, committed to promoting digital transformation and smart applications, providing integrated solutions covering AIoT, edge computing, industrial automation, smart healthcare, and network communications. Through autonomous R&D, local services, and flexible delivery capabilities, we help customers accelerate digital transformation and operational upgrades.

Core Business and Application Areas

The Company's operations focus on three core businesses:



Embedded Computing and Industrial Computers

IEI provides diversified embedded systems and industrial computer products, including industrial motherboards, embedded systems, rugged industrial chassis, and storage servers, supporting long-term operation requirements in harsh environments. In recent years, we have actively introduced AI edge computing architecture, combining high-performance processors, AI acceleration modules, and low-latency communication technology to achieve real-time data interpretation and intelligent decision-making functions, enhancing autonomous computing capabilities of edge systems. Products are widely applied in smart manufacturing, transportation, energy management and other critical areas, helping users accelerate smart application adoption and strengthen operational flexibility.



Smart Healthcare Solutions

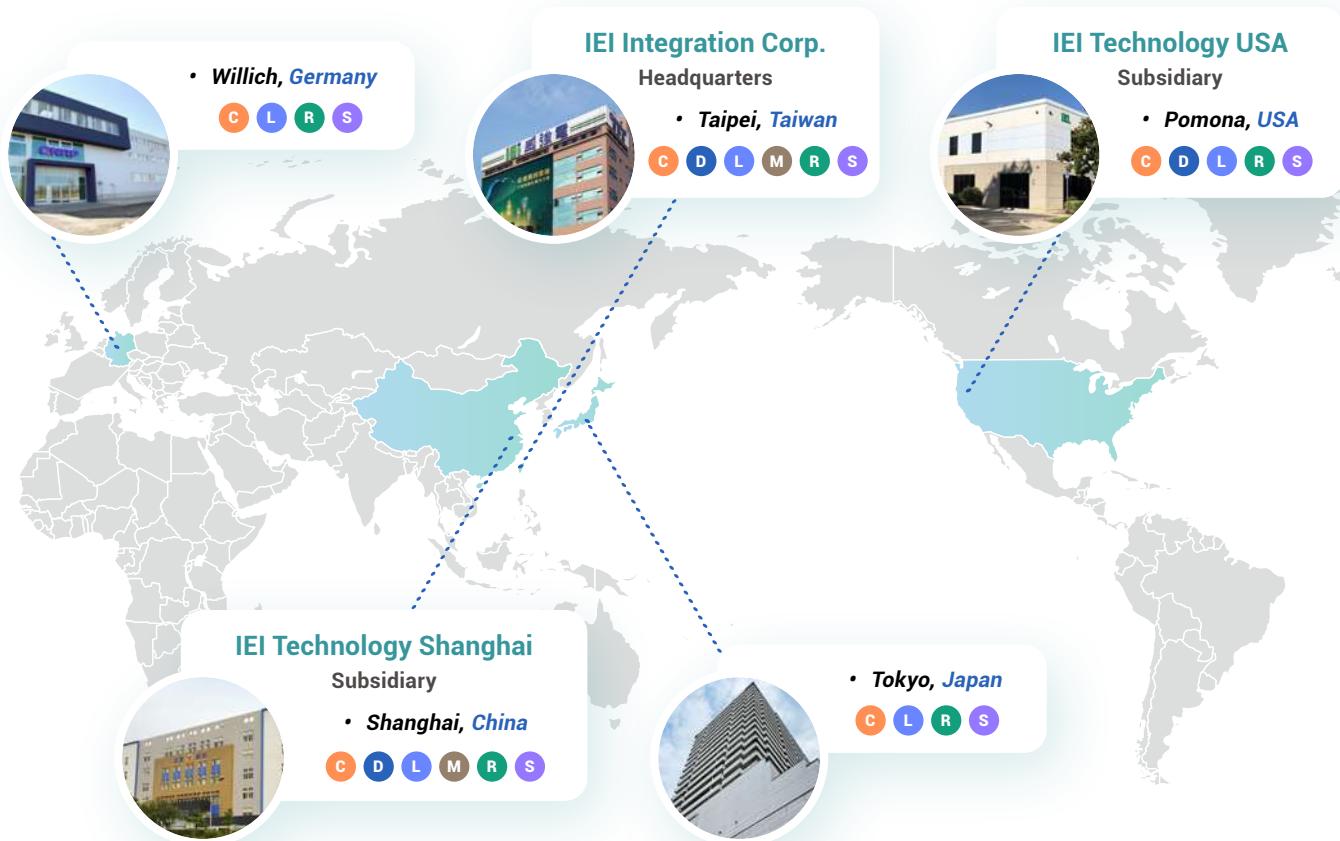
We provide integrated medical-grade touch computers, mobile nursing equipment, AI imaging platforms, and digital endoscopy systems, with product designs compliant with medical safety and hygiene standards. Supporting clinical information processing, medical decision-making, and mobile operations, our solutions are widely applied in radiology, operating rooms, and smart wards, helping medical units improve diagnostic efficiency and care quality.



Network Equipment and Information Security Platforms

Our network product series covers enterprise-grade SD-WAN, data center computing, AI edge nodes, and security firewalls, featuring high scalability and modular design. It can respond to the IT environment needs of different scales, deployed in cloud edge architecture, supporting enterprises in building digital infrastructure and enhancing network resilience and security protection capabilities.

Global Layout and Operational Sites



To strengthen global operational capacity and service immediacy, IEI has established multiple operational sites and comprehensive service networks globally, including:

Group Headquarters: New Taipei City, Taiwan

Subsidiaries and Affiliates: United States (Pomona), China (Shanghai), Japan, Germany

Service locations cover R&D, manufacturing, logistics, maintenance, and business functions. Through our "local support, global deployment" strategy and service network, we can quickly respond to market changes and provide customized design, flexible manufacturing, and local after-sales service, ensuring global customers receive timely and efficient products and services.

Responsible Corporate Management

IEI aims to practice sustainable development, committed to improving environmental, social, and governance (ESG) performance. The Company has obtained multiple international quality standard certifications (such as ISO 9001, ISO 13485) and implemented multiple environment-related management systems (such as ISO 14001, ISO 14064-1), promoting carbon inventory and carbon reduction actions.

To protect information assets and customer privacy, the Company has maintained ISO/IEC 27001 information security management systems certification since 2014, and established a Product Security Incident Response Team (PSIRT) in 2024, joining the FIRST international security alliance to strengthen global response and notification capabilities.

IEI ensures customer support worldwide through

- A 24-month global warranty policy for all IEI off-the-shelf products
- The GRMA Portal for product traceability and service requests
- An online B2B ordering system for faster procurement

- C Configure to Order (CTO) Service Centers**
- D Research and Development Centers**
- L Logistics Centers**
- M Manufacturing Centers**
- R RMA Service Centers**
- S Sales Offices**

1.

Sustainable Governance

- 1.1** Sustainable Development Management Framework
- 1.2** Sustainable Development Policy
- 1.3** Stakeholder Engagement
- 1.4** Identification of Material Topics
- 1.5** Disclosure of Material Topics





1. Sustainable Governance

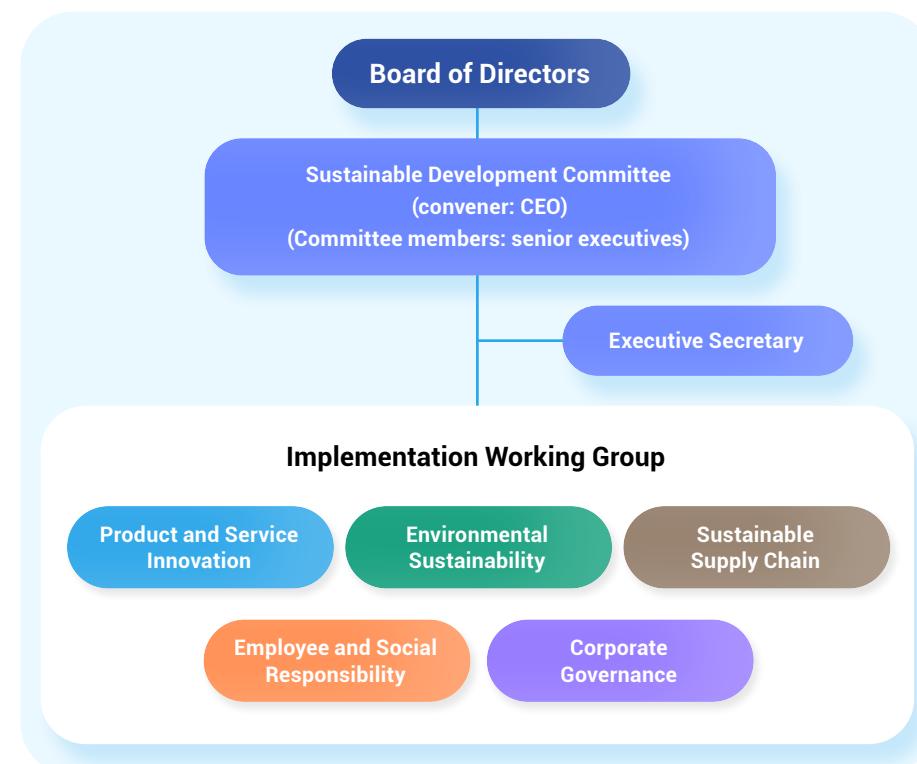
1.1 Sustainable Development Management Framework

Based on the vision and mission of our sustainability policies, with the Board of Directors as the highest decision-making body for sustainability-related issues, we established the functional committee - "Sustainable Development Committee" in November 2023 to initiate continuous and effective sustainable development actions.

The Sustainable Development Committee is chaired by the Company's Director and comprises six senior executives from various fields as committee members. The committee regularly reviews the Company's core operational capabilities, establishes directions and plans for sustainable development, and forms five implementation task forces based on promotional needs. These task forces focus on Product and Service Innovation, Environmental Sustainability, Supply Chain Sustainability, Employee and Social Care, and Corporate Governance.

The "Sustainable Development Committee" serves as a cross-departmental communication platform for vertical integration and horizontal coordination. Through supervision and irregular meetings with the implementation working groups, it identifies sustainability issues relevant to company operations and stakeholder concerns, formulates corresponding strategies and work guidelines, allocates budgets related to organizational sustainable development, plans and executes annual programs, while tracking implementation effectiveness to ensure sustainability strategies are fully implemented in daily company operations.

Organization of the Sustainable Development Committee



Operation of the Sustainable Development Committee

The "Sustainable Development Committee" holds at least two meetings annually, reviewing implementation progress of the working groups, and reports sustainability development achievements and future work plans to the Board of Directors at least once per year.

In 2024, we held 3 Sustainable Development Committee meetings and presented 9 agenda items across 3 Board meetings, covering topics including sustainability promotion priorities, plans, and implementation status.

Date Reported to the Board	Material Sustainability Proposals
2024/3/8	<ul style="list-style-type: none"> 2023 stakeholder engagement and material topic identification and sustainability report progress 2024 annual sustainable development strategy objectives and annual work plan
2024/8/9	<ul style="list-style-type: none"> 2024 first-half sustainability implementation status 2023 sustainability report review and approval Amendments to the "Sustainable Development Committee Charter" Establishment of the "Sustainable Development Best Practice Principles"
2024/12/20	<ul style="list-style-type: none"> 2024 annual report on the implementation of sustainable development 2024 stakeholder engagement and material topic identification and sustainability report progress 2025 annual sustainable development strategy objectives and annual work plan

1.2 Sustainable Development Policy

1.2.1 Sustainable Development Implementation Timeline:



1.2.2 Sustainable Development Policy:

	Policies and commitments	Strategy	Objectives
Environmental Sustainability	<ul style="list-style-type: none"> Incorporate sustainability thinking into product and technology innovation. Green product design committed to reducing product environmental impact. Reduce carbon emissions and improve energy use efficiency. 	<ul style="list-style-type: none"> Develop low-carbon, energy-efficient products that improve operational efficiency; through innovation and integration, continuously improve products and services to meet customer needs while reducing negative environmental impact. Implement compliant material management mechanisms including RoHS/REACH/Halogen-free, ensuring product quality and safety. Modular product design for easy maintenance, recyclability, and proper circulation. 	<p>Short-term goals:</p> <ul style="list-style-type: none"> Follow existing product specifications and quality management systems for effective operation, ensuring products and quality meet customer needs. Complete compliant materials lists and common/critical component databases. Reduce packaging plastics and quantity, prioritize reusable or recyclable materials. <p>Medium-term goals:</p> <ul style="list-style-type: none"> Continue introducing international standards, ensuring products comply with target market regulatory trends. Increase modular design ratio, plan maintenance value-added solutions. <p>Long-term goals:</p> <ul style="list-style-type: none"> Continue investing resources in new technology and product R&D to improve product competitiveness. Promote comprehensive green design scope and supply chain greening.
Sustainable Supply Chain	<ul style="list-style-type: none"> Strengthen supplier cooperation, practice sustainable responsibility, build robust and resilient supply chains. Ensure suppliers meet sustainability standards and jointly promote carbon reduction, waste reduction, and fair trade to achieve supply chain green transformation and long-term stable development. 	<ul style="list-style-type: none"> Establish supplier sustainability evaluation mechanisms, incorporating environmental, human rights, and social responsibility standards into procurement decisions. Promote supplier signing of "Supplier Code of Conduct" ensuring compliance with environmental and social responsibility requirements. Promote supplier carbon footprint and environmental management plans, strengthen supply chain digital transformation and transparent governance. 	<p>Short-term goal: 100% key suppliers complete ESG assessment and sign supplier code of conduct.</p> <p>Medium-term goal: 50% major suppliers commit to 2030 carbon neutrality targets and establish emission reduction plans.</p> <p>Long-term goal: Fully implement AI data analysis for supply chain risk management, improve environmental and social monitoring capabilities.</p>
Sustainable Governance	<ul style="list-style-type: none"> Based on integrity, improve financial and governance information transparency. Respond to global sustainability trends, strengthen corporate governance, implement environmental goals and corporate social responsibility, enhance corporate value.. 	<ul style="list-style-type: none"> Implement board diversity policy to continuously optimize governance performance. Shape sustainable corporate culture, improve governance image and corporate value. Improve information management systems, enhance information security governance mechanisms, strengthen emergency response capabilities and system resilience. 	<p>Short-term goals: Improve corporate governance evaluation performance, achieve gender and diverse leadership balance indicators, continue implementing information security standard frameworks (such as ISO 27001).</p> <p>Medium-term goal: Improve sustainability information disclosure.</p> <p>Long-term goal: Participate in sustainability evaluations to enhance company sustainability image.</p>
Employee and Social Inclusion	<ul style="list-style-type: none"> Create friendly workplaces, build harmonious labor relations. Value community development and social welfare participation. 	<ul style="list-style-type: none"> Employee equality and diversity implementation. Workplace safety and employee health promotion. Participate in social welfare activities. 	<p>Short-term goals: Implement human rights policies and system promotion, continue formulating and executing annual social participation plans.</p> <p>Medium-term goals: Improve human resource development planning, continue strengthening fair promotion and incentive systems, expand social participation.</p> <p>Long-term goal: Create internal inclusive culture and external sustainable impact.</p>

1.2.3 Promoting Sustainability Culture and Practical Implementation - Introduction and Practice of the 2024 ESG Workshops

To deepen the Group's colleagues' understanding and practical capabilities in sustainable development, the Company planned and executed four ESG workshops with external expert consultants in 2024. Compared to previous years' primarily one-way lecture-based training methods, this year adopted interactive workshop-oriented discussion modes, designing systematic phased learning and action plans that improved employee participation and practical understanding.

The ESG workshops were guided by consultants, gradually developing through core themes including stakeholder identification, material topic inventory and matrix construction, questionnaire design and implementation, and disclosure framework confirmation. Course content was also organized according to groups established by the ESG Committee (Environmental Sustainability, Employee Relations, Product Innovation, Supply Chain, Corporate Governance) for group discussions and cross-learning, inviting practical managers from group companies to participate together, forming horizontal exchange learning networks.

During the questionnaire design and data compilation phase, we invited group members to jointly define and design the questionnaire content, completing collection by the end of November. Subsequent workshops conducted impact assessment and topic confirmation based on survey results, ultimately constructing the ESG report's topic disclosure framework. The entire process not only promoted consensus building on sustainability issues but also strengthened each department's capability to promote sustainability strategies.

The ESG workshop execution process received enthusiastic response from colleagues across departments, with the CEO personally leading participation in courses, demonstrating senior management's commitment to sustainable development. Through practical participation and continuous exchange, the Company showed concrete progress in establishing sustainability culture, implementing practical actions, and strengthening horizontal cooperation, laying a solid foundation for the Group to advance toward medium and long-term sustainability goals.



1.3 Stakeholder Engagement

1.3.1 Stakeholder Identification

The Company follows the AA1000 SES (AA1000 Stakeholder Engagement Standard), identifying five major stakeholders through the five dimensions of "dependence," "responsibility," "influence," "diverse perspectives," and "concern" through joint discussion among the Sustainable Development Task Force members, including customers, employees, suppliers/contractors, shareholders/investors, and government agencies. We engage through diverse channels to fully understand and respond to stakeholder concerns and expectations, integrating them into the Company's operational development strategic directions.

1.3.2 Stakeholder Concerns and Communication

	Key Concerns (Top 5 Only)	Engagement Channels/Frequency	2024 Engagement Results
	Customers Significance for IEI: Customers are crucial to company operational development. Customer needs and feedback are among the drivers of the Company's continuous growth, affecting brand reputation and market competitiveness. Fully grasping customer demand information helps develop products and services that meet market expectations.	<ul style="list-style-type: none"> Information Security Customer Service Sustainable Supply Chain Occupational Health and Safety Product Management 	<ul style="list-style-type: none"> Customer phone or video conferences/Ad hoc Customer factory visits or audits/Ad hoc Domestic and international exhibitions/Ad hoc Promotional activities/Ad hoc Product seminars/Annually Customer satisfaction surveys/Annually Official website or media information/Ad hoc <p>Major customer factory visits/audits over 10 times Held 1 Global seminar Participated in 10 domestic and international exhibitions and forums, including Embedded World, COMPUTEX, Arab Health, DIGITIMES Medical Forum, Kaohsiung Industrial Automation Exhibition, covering medical, industrial automation, information technology sectors. 2024 overall customer satisfaction was 80%, slightly down from 81% in 2023, meeting the target of 75% or above.</p>
	Employees Significance for IEI: Employees are important pillars for promoting sustainable business operations. Stable and qualified personnel and employee satisfaction affect company operational efficiency and long-term development. Talent cultivation, employee incentives, and benefits are all considerations IEI must value in operational development.	<ul style="list-style-type: none"> Talent Attraction and Retention Information Security Economic Performance Employee Diversity and Inclusion Talent Cultivation and Development 	<ul style="list-style-type: none"> Internal website promotion and activities/Ad hoc Labor-management meetings/Quarterly Occupational Health and Safety Committee meetings/Quarterly New employee briefings/Ad hoc Employee Welfare Committee meetings/Ad hoc <p>4 labor-management meetings held 4 Occupational Health and Safety Committee meetings 4 new employee briefings and forums, totaling 45 participants</p>
	Suppliers/Contractors Significance for IEI: Supply chain partners provide stable, high-quality raw material supply or services to the company, an indispensable part of stable company operations, and revolutionary partners who prosper together with IEI.	<ul style="list-style-type: none"> Information Security Economic Performance Sustainable Supply Chain Internal Audit and Control Business Integrity 	<ul style="list-style-type: none"> Collab TRADE Collaborative Service Platform Supplier Conference/At least annually New supplier evaluations/Ad hoc Annual supplier evaluations/Annually Supplier guidance or training/As needed <p>Held multiple supplier meetings in January, April, and August with 21 companies and over 40 participants. Conducted annual regular evaluations of 19 qualified suppliers according to annual evaluation procedures Held 3 supplier sustainability exchange meetings</p>



Shareholders/Investors

Significance for IEI:

The long-term support and trust of shareholders are the driving forces behind IEI's steady growth. Strengthening relationships with shareholders and investors enhances the Company's visibility and value in the capital market.



Government Agencies

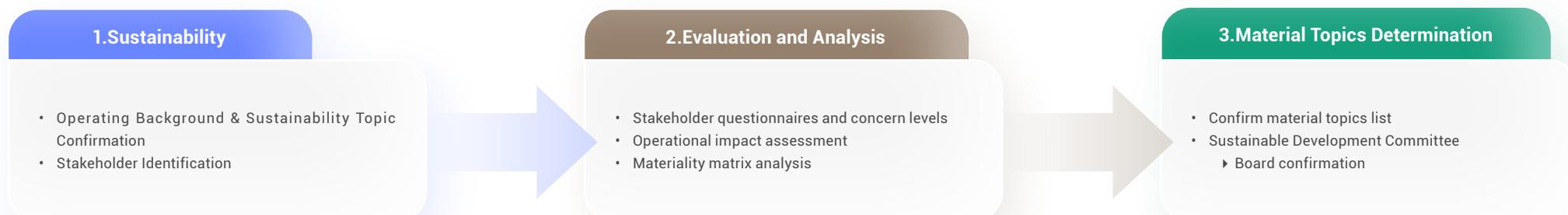
Significance for IEI:

Government agencies, through legal supervision and policy formulation, ensure that enterprises consider environmental protection and labor rights while pursuing business development, aligning with corporate sustainability objectives.

Key Concerns (Top 5 Only)	Engagement Channels/Frequency	2024 Engagement Results
<ul style="list-style-type: none"> Product Management Sustainable Supply Chain Talent Attraction and Retention Information Security Economic Performance 	<ul style="list-style-type: none"> Investor relations contact (phone or email)/Daily Annual Meeting of Shareholders/Annually Institutional Investor Conferences/At least twice per year Market Observation Post System/Real-time Company website investors section/Real-time 	<ul style="list-style-type: none"> 1 annual shareholders' meeting 3 investor conferences
<ul style="list-style-type: none"> Information Security Customer Service Sustainable Supply Chain Occupational Health and Safety Product Management 	<ul style="list-style-type: none"> Government agency briefings, forums, or training courses/Ad hoc Official correspondence/Ad hoc 	<ul style="list-style-type: none"> 47 incoming official documents 19 outgoing official documents 6 Stock Exchange briefing sessions (9 participants) 2 Ministry of Labor training courses (2 participants)

1.4 Identification of Material Topics

Material Topic Identification and Decision Process



1. Sustainability Issue Identification

Based on the Company's business model, value chain, operating environment, and industry characteristics, referencing international standards and frameworks (such as GRI, SASB, TCFD), and considering relevant domestic industry standards and sustainability consultant recommendations, we compiled and screened 27 sustainability topics related to IEI for materiality assessment.

Governance and Economic Aspects

- Internal Audit and Control
- Information Security
- Compliance with Laws and Regulations
- Risk Management
- Corporate Governance
- Business Integrity
- Economic Performance
- Sustainable Supply Chain
- Product Management
- Market Presence
- Procurement Practices

Social Aspects

- Talent Cultivation and Development
- Social Impact
- Customer Service
- Occupational Health and Safety
- Employee Diversity and Inclusion
- Freedom of Association and Collective Bargaining
- Forced or Compulsory Labor
- Labor-Management Relations
- Talent Attraction and Retention

Environmental Aspects

- Climate Change
- Environmental Impact Management
- Energy Management
- Waste Management
- Greenhouse Gas Emissions
- Water Stewardship
- Material Management

2. Evaluation and Analysis

- After stakeholder identification and confirmation, we compiled stakeholder lists and distributed questionnaires to understand issues of concern to each stakeholder group. A total of 449 questionnaires were distributed with an average response rate of 73.79%.
- Concern Level Statistics:
- Based on questionnaire results, top 20 material topics by average concern level (Figure 1): Governance topics 45%, Social topics 40%, Environmental topics 15%.
- Impact Assessment:
- Members of the Sustainable Development Implementation Task Force evaluated all 27 sustainability topics item-by-item for positive and negative impacts on company operations, scoring impact levels and compiling average positive/negative impact values.
- Materiality Matrix Analysis:
- Based on the assessment of attention and impact, 8 major themes have been identified. (See Figure 2)

3. Material Topics Determination

- Material topic assessment analysis results were discussed and approved by Sustainable Development Committee as this year's material topics, and the management approaches will be addressed in this report with regular review and adjustment.



Overall Ranking of Average Concern Level (Figure 1)

1. Talent Attraction and Retention:	4.59	10. Forced or Compulsory Labor:	4.50	19. Greenhouse Gas Emissions:	4.30
2. Information Security:	4.59	11. Customer Service:	4.49	20. Energy Management:	4.30
3. Economic Performance:	4.57	12. Business Integrity:	4.48	21. Waste Management:	4.29
4. Occupational Health and Safety:	4.55	13. Risk Management:	4.44	22. Social Impact:	4.29
5. Compliance with Laws and Regulations:	4.55	14. Internal Audit and Control:	4.42	23. Water Stewardship:	4.28
6. Employee Diversity and Inclusion:	4.55	15. Freedom of Association and Collective Bargaining:	4.39	24. Climate Change:	4.28
7. Talent Cultivation and Development:	4.54	16. Market Presence:	4.38	25. Corporate Governance:	4.28
8. Product Management:	4.52	17. Sustainable Supply Chain:	4.33	26. Material Management:	4.27
9. Labor-Management Relations:	4.50	18. Environmental Impact Management:	4.32	27. Procurement Practices:	4.21

Overview of the Material Topics Matrix Diagram Positions (Figure 2)



1.5 Disclosure of Material Topics

1.5.1 List of Material Topics

2024 Ranking	Material Topics	Impact	Corresponding GRI Standard	Corresponding Section	2023 Ranking	Reasons for Increase/Decrease in 2024
1 ▲	G Product Management	Positive	-	3.2 Product Management	2	The 2023 topic was Quality Management; Product Management (including quality management), which is crucial for long-term enterprise development, especially under ESG trends, ensuring product safety and development meet market and regulatory requirements.
2	G Economic Performance	Positive	GRI 201: Economic Performance	3.1 Operational Performance	-	Added this year; given volatile global political-economic environment, need to review company response capabilities and financial stability for sustainable development.
3 ▼	S Talent Attraction and Retention	Positive	GRI 401: Employment GRI 404: Training and Education	5.2 Talent Attraction and Retention	1	-
4 ▼	G Information Security	Positive	GRI 418: Customer Privacy	2.5 Information Security	3	-
5	S Customer Service	Positive	GRI 416: Customer Health and Safety	3.3 Customer Service	5	-
6 ▲	S Talent Cultivation and Development	Positive	GRI 404: Training and Education	5.2.4 Talent Cultivation and Development	7	The 2023 related topic was Human Capital Development; responding to market changes and technology development, strengthening internal talent skill enhancement and career development plans to maintain competitiveness.
7	S Labor-Management Relations	Positive	GRI 402: Labor/Management Relations GRI 406: Non-discrimination GRI 407: Freedom of Association and Collective Bargaining GRI 408: Child Labor GRI 409: Forced or Compulsory Labor GRI 411: Rights of Indigenous Peoples	5.3 Labor-Management Relations	-	Added this year; global labor rights issues intensifying, good labor relations promote win-win for labor and management.
8	S Employee Diversity and Inclusion	Positive	GRI 405: Diversity and Equal Opportunity	5.1 Employee Diversity and Equality	-	Added this year; through diversity and inclusion, shaping friendly corporate environment and culture.
-	G Sustainable Supply Chain	-	-	-	4	Established ESG-compliant sustainable supply chain management and evaluation mechanisms, topic influence and attention decreased, no longer listed as material topic.
-	E Energy Management	-	-	-	6	Energy management efficiency impact on operations assessed as not high, therefore not listed as material topic this year.

In summary, compared to 2023, 2024 material topic assessment results show increased focus on HR management and social responsibility (S) related topics, reflecting the rising influence of social issues like human capital, labor relations, diversity and inclusion. Supply chain and energy management relatively decreased in impact. Though no longer material topics, they remain important issues incorporated into ESG strategy and daily operations management.

1.5.2 Material Topics' Impact

● Direct Impact

○ Indirect Impact

Material Topics	Significance and Importance to IEI	Impact Descriptions		Impacted Parties	Impacted Parties				Impact Management Responsible Unit	
		Positive Impact	Negative Impact		Operations	Supply	Customers	Society		
	Product Management	Product management is the core foundation for IEI to achieve corporate sustainability and customer trust, covering all stages from product lifecycle source design, R&D, procurement, manufacturing to back-end quality assurance, customer complaint feedback, and product recycling management. Through systematic product management mechanisms, the Company strives to strengthen product quality, innovative value, and regulatory compliance to respond to increasingly stringent global market safety and compliance requirements.	Enhance product quality and reliability, strengthen customer trust, support low-carbon transition and sustainable innovation.	Poor product management may lead to unstable quality, regulatory violations, customer loss, and brand damage.	Internal company R&D, manufacturing, procurement, customer service departments; external suppliers and end users.	●	●	○	○	Product Management Department, Quality Department
	Economic Performance	Business performance is the core foundation driving IEI's sustainable development and shareholder trust. Stable operational results help strengthen company competitiveness, resource investment capabilities, and overall operational resilience, and are important drivers for practicing corporate responsibility and social value.	Drive profit growth, expand investment capabilities, attract talent and partners.	Performance below expectations affects stakeholder confidence and resource allocation, impacting long-term stable operations.	Shareholders, investors, employees, customers, and suppliers.	●	○	○	○	Finance and Accounting Department
	Talent Attraction and Retention	Excellent talent is the key resource for company innovation and sustainable development. IEI values talent recruitment, cultivation, and retention, committed to creating an attractive and developmental work environment to enhance organizational strategic execution and stable operational momentum.	Stable human resource structure enhances knowledge transfer and team capabilities, strengthening overall company competitiveness.	Failure to attract and retain appropriate talent will lead to decreased operational efficiency, project delays, and increased potential operational risks.	All company employees Human Resources unit and management	●	○	○		Human Resources Department
	Information Security	Information security is the core foundation of digital operations, ensuring company systems, data, and uninterrupted operations to gain customer trust and corporate reputation. IEI views information security as an important component of enterprise risk management and sustainable operations.	Robust information security management reduces operational risks, protects intellectual property and customer information, enhances external trust.	Information security incidents may cause operational interruption, regulatory penalties, and reputation damage, impacting overall operational stability.	Employees, customers, suppliers, partners, regulatory authorities.	●	○	○	○	IT Services Division
	Customer Service	Good customer service is key to IEI consolidating customer relationships, building market reputation, and enhancing competitiveness. IEI views customers as long-term partners, emphasizing building trust through professional, efficient service, and considers customer satisfaction as core value for sustainable operations.	Establish trustworthy professional brand image, increase probability of repeat orders and winning project bids.	Insufficient support resources affect service timeliness; inadequate or improper customer response may damage brand trust, leading to customer loss or potential litigation risks.	Customers Sales and customer service personnel Quality and technical support departments	●	○	●	○	Customer Service Department Business Department Product Management Department
	Talent Cultivation and Development	Talent is the core of IEI's innovation and sustainable competitiveness. Through systematic cultivation mechanisms and continuous learning culture, help employees enhance competencies and career development, thereby strengthening overall organizational resilience and operational effectiveness.	Effective cultivation enhances employee capabilities and loyalty, strengthening innovation momentum and enterprise flexibility.	Insufficient training resources or incomplete mechanisms reduce human effectiveness and affect operational performance.	All employees Human Resources unit and management	●	○	○		Human Resources and Administration Departments
	Labor-Management Relations	Sound labor relations are the foundation of stable company operations and sustainable development. Through dialogue and cooperation mechanisms, strengthen employee trust and participation, creating good workplace culture.	Promote employee participation, reduce human resource risks, enhance loyalty and organizational stability.	Insufficient labor communication or escalating conflicts will affect operational efficiency and corporate image.	Employees Human Resources Department Labor representatives/management	●			○	Human Resources and Administration Departments
	Employee Diversity and Inclusion	IEI respects and embraces diverse cultures and backgrounds, committed to creating an inclusive work environment, ensuring every employee is free from discrimination and enjoys equal work opportunities and career development.	Promote innovation and organizational vitality, enhance employee sense of belonging and corporate image.	Failure to fulfill human rights protection and diversity inclusion obligations may cause discrimination disputes and reputation risks.	All employees, potential job seekers, Human Resources and management departments	●			○	Human Resources and Administration Departments

1.5.3 Management of material topics

Material Topics	Policies and Commitments	Objectives and Targets		Action Plan	Action Plan Tracking Methods or Mechanisms	Performance Measurement Results (Note)	Stakeholder Participation	
		Short-term Objectives and Indicators	Medium to Long-term Goals					
	Product Management	<ul style="list-style-type: none"> Implement product lifecycle management and quality control. Innovate and introduce green design, comply with international quality and environmental regulations. 	<p>Strictly control and improve product qualification rate; strengthen supply chain quality and ensure regulatory compliance.</p> <ul style="list-style-type: none"> Production yield $\geq 97\%$ OQC defect rate $\leq 0.15\%$ IQC batch rejection rate $\leq 0.3\%$ HSF compliance rate 100% 	<p>Gradually promote green product design, from raw material selection to modular design, easy-to-repair design architecture, and improve product longevity and reusability to achieve environmentally friendly and circular economy ultimate goals.</p>	<ul style="list-style-type: none"> Establish full-process quality assurance checkpoints and regulatory compliance inspections. Green packaging design, plastic reduction and recyclable material use. 	<ul style="list-style-type: none"> KPI indicator tracking and routine quality reports. Regulatory audit results and abnormality notifications. Annual supplier evaluations. Quarterly tracking of product green design implementation progress. 	<ul style="list-style-type: none"> The average production yield for 2024 was 96.8% (below target), due to low first quarter yield. After cross-departmental quality review and abnormality analysis confirming three core problems, we immediately initiated corrections. We gradually implemented from Q2 with rolling reviews, achieving quality targets in Q3. IQC batch rejection rate 0.03% (target met) OQC defect rate 0.04% (target met) HSF compliance rate 100% (target met) 	<ul style="list-style-type: none"> 2024 customer satisfaction survey results for quality management and hazardous substance management were both satisfactory and higher than 5-year average. Regular supplier evaluations included in quality system audits to ensure delivery quality.
	Economic Performance	<ul style="list-style-type: none"> Continue optimizing operational management and strengthen risk resilience and opportunity capture capabilities in response to international trends. Commit to creating long-term value, implement stable growth objectives 	<ul style="list-style-type: none"> Maintain stable revenue and profit growth. Increase proportion of high value-added products 	<ul style="list-style-type: none"> Expand overseas markets, increase market share. Expand technology layout in AI and network security fields. 	<ul style="list-style-type: none"> Optimize operational efficiency and product portfolio structure. Formulate annual operating plans and operational indicator performance tracking. Expand smart healthcare and network security business segments. 	<ul style="list-style-type: none"> Monthly management meetings to review financial indicator achievement status. Regular compilation of operating data and internal management reports. Quarterly review of business objective achievement. 	<ul style="list-style-type: none"> The consolidated revenue for the year 2024 was NT\$6.84 billion, representing a decline of approximately 9.7% compared to the previous year and achieving about 95% of the budget target. However, through effective cost and expense management, profit excluding significant non-operating items still met budget targets. The full-year earnings per share (EPS) was NT\$8.72. 	<ul style="list-style-type: none"> Held 3 investor conferences for shareholders and investors explaining development strategies and quarterly operating results.
	Talent Attraction and Retention	<ul style="list-style-type: none"> Continue optimizing recruitment and retention systems, provide market-competitive compensation and benefits. Career development support and friendly workplace environment, regularly review system effectiveness. 	<ul style="list-style-type: none"> Human Resources acquisition indicator/Position filling rate $\geq 85\%$ Human Resources retention indicator/ Turnover rate $\leq 15\%$ 	<ul style="list-style-type: none"> Establish good corporate employer brand image. Establish digital talent data system and early warning mechanism. Increase internal referral and key talent retention ratios. 	<ul style="list-style-type: none"> Expand campus cooperation and social recruitment channels, strengthen employer brand exposure. Periodic industry salary surveys, optimize salary structure and benefit design. 	<ul style="list-style-type: none"> Quarterly review of HR indicator achievement rate and turnover analysis. Annual review of recruitment effectiveness. 	<ul style="list-style-type: none"> The average achievement rate for job vacancy replenishment in 2024 was 84.35%, slightly below target (improvement measures detailed in 5.2 Talent Attraction and Retention). 2024 annualized turnover rate 10.48% (target met). 	<ul style="list-style-type: none"> New employee forums to understand and respond to new hire expectations. Employee satisfaction and opinion surveys as reference for system adjustments. Quarterly labor-management meetings to listen to labor voices and respond appropriately.
	Information Security	<ul style="list-style-type: none"> Follow ISO 27001 standards and information security management specifications, strengthen system resilience and defense mechanisms. Regular employee education to enhance information security awareness, ensure uninterrupted system operations. 	<ul style="list-style-type: none"> Complete internal and external information security audits and continuously remediate information security risks. 	<ul style="list-style-type: none"> Enhance overall information security governance capabilities, establish Security-as-a-Service and group information security collaborative defense architecture. 	<ul style="list-style-type: none"> Execute annual information security ISO new version audit and verification. Remote backup mechanisms and disaster recovery drills. Continue endpoint security deployment, vulnerability scanning and CSIRT overseas joint defense. Regular information security advocacy and training. 	<ul style="list-style-type: none"> Monthly monitoring of information security indicators and abnormal event statistics. Regular information security reports and improvement tracking. 	<ul style="list-style-type: none"> Completed ISO 27001:2022 new version verification. Critical application remote backup availability statistics reached 99.97%. No major information security incidents occurred. The completion rate for new and annual information security training courses reached 100%. 15 information security awareness campaigns were conducted monthly, along with 6 phishing email drills. 	<ul style="list-style-type: none"> Conduct new employee and annual information security education, enhance employee awareness through intranet announcements and drills. Information security communication with customers, obtaining trust and recognition.

Material Topics	Policies and Commitments	Objectives and Targets		Action Plan	Action Plan Tracking Methods or Mechanisms	Performance Measurement Results (Note)	Stakeholder Participation	
		Short-term Objectives and Indicators	Medium to Long-term Goals					
	Customer Service	<ul style="list-style-type: none"> Customer-centric, strengthen service processes and product experience, provide globally consistent warranty, promote digital transformation, optimize partner interaction, and deepen technical resources to enhance customer service efficiency. 	<ul style="list-style-type: none"> Institutionalize customer satisfaction surveys, maintain overall customer satisfaction $\geq 80\%$. Improve customer service response efficiency, complaint case closure efficiency (timeline days) ≤ 14 days. 	<ul style="list-style-type: none"> Build real-time localized customer service system and service mechanisms. Implement intelligent customer service and data-driven analysis functions. Cross-departmental customer feedback closed-loop management mechanism: Establish regular feedback process between customer service and PM/RD, incorporate customer service data into product development and design stages, enhance product market responsiveness and customization capabilities. 	<ul style="list-style-type: none"> Standardize service operating procedures and continuously optimize, accelerate response timeline and efficiency. Customer complaint statistical analysis and improvement. Regular tracking of customer feedback and optimization of response mechanisms. 	<ul style="list-style-type: none"> Annual satisfaction surveys and response rate tracking. Regular review of customer service needs and complaint case closure status and response timeliness. Quarterly compilation of complaint classifications and improvement matters. 	<ul style="list-style-type: none"> The 2024 satisfaction survey achieved a response rate of 87%, with an overall customer satisfaction rate of 80% (meeting the target). Among them, the FAE and RMA departments received their highest scores in recent years, demonstrating significant improvement. Customer complaint case closure rate: 93.89%. Average complaint case closure efficiency (timeline days) was 16 days, target not met. This is mainly due to excessive waiting time for customer responses. We will strengthen case classification management and closure review mechanisms to improve processing efficiency and timely closure rate. 	<ul style="list-style-type: none"> Annual customer satisfaction surveys and feedback compilation through customer meetings, social media reviews, and customer service mailbox for real-time response and opinion analysis, incorporated into improvement actions. Customer service and technical support personnel internal regular weekly, monthly meetings or periodic training and feedback workshops. Major customer fixed QBR, semi-annual and annual review meetings.
	Talent Cultivation and Development	<ul style="list-style-type: none"> Continue optimizing training systems, implement digital learning tools and cross-departmental knowledge exchange mechanisms. Establish learning organization, encourage employee autonomous learning and lifelong growth. 	<ul style="list-style-type: none"> Average training hours per person at least 2 hours per quarter. Annual training plan execution achievement rate $\geq 55\%$. 	<ul style="list-style-type: none"> Establish digital learning platform usage rate improvement and cross-departmental talent co-learning culture. Build learning maps to enhance position and talent competencies. 	<ul style="list-style-type: none"> Continue strengthening training systems and sustainability course implementation. Department professional course design and external training subsidies. 	<ul style="list-style-type: none"> Quarterly training hour statistical analysis. Annual review of training plan achievement rate and improvement items. 	<ul style="list-style-type: none"> Quarterly average training hours per person reached 7.52 hours (target met). 2024 training plan execution achievement rate 58.94%, 10% higher than last year. Held 4 ESG workshops with over 20 participants, promoting sustainability culture and practical implementation. 	<ul style="list-style-type: none"> Employees register for courses and provide feedback through internal platform. Department managers participate in course design and resource recommendations, continuously improving training effectiveness and participation.
	Labor-Management Relations	<ul style="list-style-type: none"> Implement labor laws, establish regular communication and participation mechanisms. Protect labor rights and workplace dignity, committed to creating safe, inclusive, and respectful work environment. 	<ul style="list-style-type: none"> Hold quarterly labor-management meetings, regularly respond to employee demands and consultations. 	<ul style="list-style-type: none"> Maintain record of no major labor disputes, enhance employee satisfaction and internal trust. 	<ul style="list-style-type: none"> Continue holding statutory labor-management meetings. Establish HR communication contacts and opinion mailbox. Establish diverse benefits and employee care systems. 	<ul style="list-style-type: none"> Meeting record tracking and issue handling progress reporting. Employee satisfaction survey and new employee forum suggestion response and follow-up. Annual review of related mechanism execution status. 	<ul style="list-style-type: none"> In 2024, 4 labor-management meetings were held, with no significant disputes. HR contacts handled multiple employee reports and suggestions throughout the year, all responded to and addressed. 	<ul style="list-style-type: none"> New employee forums, employee opinion boxes, complaint mechanisms and reporting mailbox; regular labor-management communication meetings and welfare committee proposal feedback.
	Employee Diversity and Inclusion	<ul style="list-style-type: none"> Follow international human rights policies to implement diversity and equality, protect diverse respect for gender, age, race, etc. Enhance awareness and execution through training and system mechanisms. 	<ul style="list-style-type: none"> Respond to and formulate human rights policy with internal communication and related training. 	<ul style="list-style-type: none"> Establish fair selection and cultivation system for talent with diverse backgrounds, enhance organizational diversity. 	<ul style="list-style-type: none"> Internal advocacy and employee handbook anti-discrimination policy specifications. Conduct diversity and human rights training. Establish grievance and reporting protection mechanisms. 	<ul style="list-style-type: none"> Training hours and participant statistics. Annual review of policy execution status and case handling progress. 	<ul style="list-style-type: none"> Formulated the human rights policy in 2024 with internal communication. Human rights-related training and advocacy totaled 522 hours, 471 participants. No human rights disputes in 2024, grievance channels remain open with no retaliation or discrimination incidents reported. 	<ul style="list-style-type: none"> Human rights policy approved by Chairman, communicated through new employee training and annual courses.

Note: Only data from the parent company, IEI, is disclosed.

2.

Governance

2.1

Corporate Governance Organization and Operations

2.2

Business Integrity

2.3

Risk Management

2.4

Internal Audit and Control

2.5

Information Security





2. Governance

2.1 Corporate Governance Organization and Operations

2.1.1 Board of Directors

IEI's Board of Directors is the highest corporate governance body, responsible for corporate strategic decisions, supervision of management, financial review, and risk control to protect the rights and interests of shareholders and all stakeholders. Board members are elected through a candidate nomination system with three-year terms, selected from a candidate list at the shareholders' meeting. The current Board consists of 6 directors (note), including 3 independent directors, all meeting the professional background and independence requirements of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies," with qualification conditions reviewed annually during their tenure. To ensure sound supervision of company operations, the Board meets at least quarterly. In 2024, the Board held 6 meetings with an average director attendance rate of 100%.

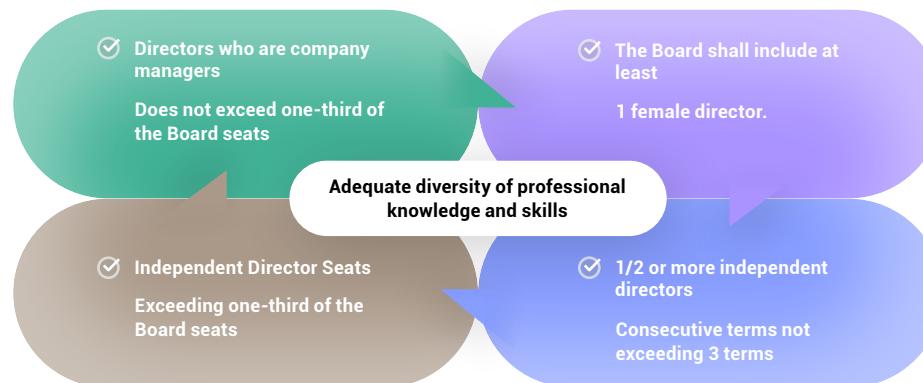
Board Members (Term June 16, 2023 - June 15, 2026)

Position	Name	Gender	Age Range	Employees	Professional Background and Capabilities								
					Operational Judgment	Financial Analysis	Business Management	Crisis Management	Industry Knowledge	International Perspective	Leadership Ability	Decision-making Ability	
Chairman	Meiji Chang	Male	51-60 years old	-	○	-	○	○	○	○	○	○	
Director	Jordan Jiang	Male	61-70 years old	○	○	-	○	○	○	○	○	○	
Director	Ying-Yin Li	Female	41-50 years old	-	○	-	○	○	○	○	○	○	
Independent Director	In-Chyuan Ho	Male	61-70 years old	-	○	○	○	○	○	○	○	○	
Independent Director	Jia-Lien Hsu	Male	51-60 years old	-	○	-	○	○	○	○	○	○	
Independent Director	Wen-Pao Lo	Male	51-60 years old	-	○	-	○	○	○	○	○	○	

Note: Director Jack Liou, originally elected to one seat on the board, resigned on November 4, 2024, due to personal reasons.



Board Diversity Management Goals Achievement



Explanation for the Board of Directors not achieving one-third representation of directors of either gender:
The Company currently has 1 female board member, which does not meet the one-third threshold for any single gender. Historically, when electing directors, we prioritized professional background, experience, and capabilities, and the pool of qualified female candidates meeting the Board's requirements was relatively limited, resulting in lower female representation than expected. In the future, the Company will adhere to the principle of diversity, placing greater emphasis on gender balance during the selection process for board members. We will actively seek female director candidates who possess the necessary professional qualifications and backgrounds. Furthermore, we are committed to increasing the number of female directors on the next board, ensuring that one-third of the board seats are occupied by female directors.

Director Conflict of Interest and Recusal

Directors' concurrent positions in other companies are approved by the shareholders' meeting at the time of election. IEI's directors uphold a high standard of self-discipline. For any agenda items presented to the Board in which a director or the legal entity they represent has a conflict of interest, the director is required to disclose the key aspects of the conflict at the meeting. If the conflict is deemed potentially harmful to IEI's interests, the director must abstain from participating in the discussion and voting, and must also refrain from acting as a proxy for other directors in exercising their voting rights. For specific details on directors' concurrent positions and recusal on interested-party matters, please refer to the 2024 Annual Report.

Continuing Education for Directors

Board members actively participate in continuing education to enhance knowledge related to corporate governance, risk management, and sustainable development, ensuring directors fulfill their responsibilities and comply with latest regulatory trends. Over the past three years, all directors have completed the required 6 hours of annual training.

This year's Director training courses cover diverse topics. The Company will continue promoting director training programs to ensure directors possess forward-looking vision and professional capabilities to enhance corporate governance quality and implement sustainable development goals.

2024 Annual Director Continuing Education Program

Sustainable Development and ESG Governance

- Sustainability Information-Related Laws and Internal Control Management Practices
- Promoting Corporate Sustainable Development through Risk Management
- Practical Analysis of the Impact of Sustainability Policy Regulations and Net Carbon Emissions on Financial Reports

Financial Internal Control and Regulatory Compliance

- International Diversified Operations Tax Planning Practices and Case Analysis
- Corporate Fraud Investigation Practices and Case Analysis
- Corporate Governance and Securities Regulations

Digital Transformation and Technology Application

- Application of Robotic Process Automation in Internal Control

Board Performance Evaluation

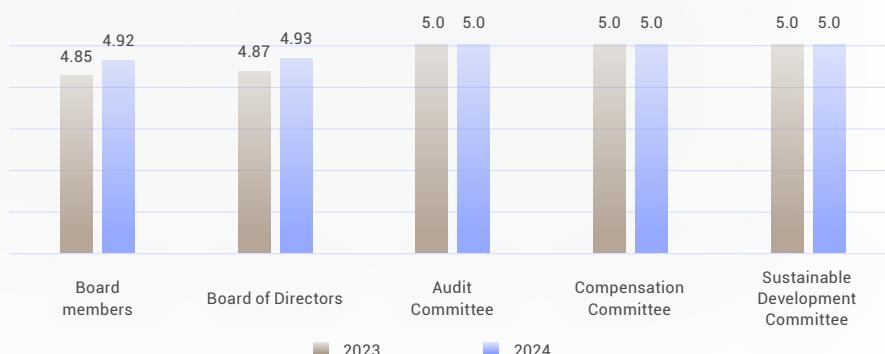
To implement corporate governance and enhance Board functions, establishing performance targets to strengthen Board operational efficiency, the company conducts annual performance evaluations of the overall Board, individual directors, Audit Committee, Compensation Committee, and Sustainable Development Committee in accordance with the "Performance Evaluation Method for the Board of Directors." In 2024, the results of the Board of Directors' performance evaluation range between a score of 4 (Good) and 5 (Excellent). The directors generally strongly agreed with the operation of various evaluation indicators. The evaluation indicates that the overall functioning of the Board and its functional committees is good, meeting the corporate governance requirements, effectively enhancing the Board's capabilities, and safeguarding shareholders' interests. The 2024 Board of Directors performance evaluation results were reported to the Compensation Committee and the Board of Directors on February 25, 2025.

2.1.2 Functional Committees

In order to enhance supervisory responsibilities and strengthen management mechanisms, IEI has established three major functional committees within its Board of Directors.

	Authority and Responsibilities	2024 Implementation Status
Audit Committee	<ul style="list-style-type: none"> Composed entirely of independent directors Review company financial reports to ensure truthfulness and completeness of statements and disclosures. Assess internal control system effectiveness to ensure effective implementation. Review risk management policies, procedures, and frameworks, approve risk appetite and risk analysis assessment results, and effectively supervise risk management implementation. Review internal audit plans and implementation to ensure audit function completeness. Evaluate and review independence and professionalism of external auditor appointments. Monitor company compliance with relevant laws and internal policies to ensure legal and compliant operations. 	<p>Held 5 meetings Committee member attendance rate 100% Main deliberations included annual financial statements, internal control mechanism effectiveness, risk management policies, and internal audit reports with good communication. All meeting minutes and important resolutions were reported to the Board according to procedures. (Detailed content available in Annual Report "Audit Committee Operations" and company website)</p>
Compensation Committee	<ul style="list-style-type: none"> Composed entirely of independent directors Establish and regularly review performance evaluation standards and compensation policies for directors and managers to ensure compliance with company strategic objectives and relevant regulations. Evaluate the remuneration of directors and managers to ensure its reasonableness and market competitiveness. Ensure compensation mechanisms effectively motivate directors and managers to promote long-term stable company development. 	<p>Held 2 meetings Committee member attendance rate 100% Deliberated matters including annual director and manager compensation distribution, holiday bonus principles, performance evaluation and salary adjustment plans. All proposals passed without objection and were reported to the Board for resolution. (Detailed content available in Annual Report "Compensation Committee Operations" and company website)</p>
Sustainable Development Committee	<ul style="list-style-type: none"> The members are composed of the CEO and senior executives, as resolved and approved by the Board of Directors. Formulate company sustainable development strategies and policies, promoting company performance in environmental, social, and corporate governance aspects. Supervise and evaluate achievement of company sustainable development goals to ensure continuous improvement. Regularly report sustainability performance to the Board to ensure information transparency. Promote corporate social responsibility fulfillment to enhance company reputation and brand value. 	<p>Held 3 meetings Committee member attendance rate 100% Deliberated annual sustainability promotion policies and plans, actual implementation status, and annual sustainability reports, reporting to the Board to assist in understanding overall sustainable development direction and adjustment recommendations</p>

Past 2 Years Board Performance Evaluation Results



2.1.3 Directors and Managers' Remuneration

The Company's director and manager remuneration system is administered according to the "Performance Evaluation Method for the Board of Directors," "Salary Management Guidelines," and "Employee Performance Management Guidelines," ensuring fair, reasonable remuneration mechanisms that comply with corporate governance principles.

	Directors' Remuneration	Managers' Remuneration
Remuneration policies	<p>Director remuneration is determined based on annual Board self-evaluation and individual director member evaluation results, comprehensively considering the following factors:</p> <ul style="list-style-type: none"> • Degree of participation in the Company's operations • Individual contribution value • Industry remuneration standards <p>The final remuneration amount is determined after review and approval by the Board of Directors.</p>	<p>Manager remuneration is determined based on performance evaluation results according to the "Employee Performance Management Guidelines," considering key indicators including:</p> <ul style="list-style-type: none"> • Annual business goal achievement rate • Profitability, growth rate, and operational efficiency • Quantitative performance indicators and non-quantitative achievement performance <p>Remuneration determination adopts a performance-oriented mechanism. Through linkage with performance evaluation results and adjustment according to different weights, individual salary remuneration content and amounts are ultimately determined.</p>
Decision-Making Mechanism and Review Procedures	<p>All remuneration plans are evaluated and reviewed by the Compensation Committee and submitted to the Board for approval before implementation to ensure compensation policies are transparent, fair, and aligned with long-term company development goals.</p>	

2.1.4 Compliance with Laws and Regulations

IEI strictly complies with laws and regulations in Taiwan and all operational locations worldwide, establishing relevant policies and procedures accordingly, including environmental, human rights, labor, occupational safety and health, fair competition, and personal data protection. To ensure effective management of regulatory compliance procedures, responsible units identify relevant laws and regularly review regulatory changes to adjust internal procedures as necessary. Communication and training are conducted as required by regulations to help all departments execute business in compliance with law, with audit measures ensuring business execution meets relevant requirements.

In 2024, IEI had no significant regulatory violations or penalty incidents.

2.1.5 Corporate Governance Evaluation

In 2024, the Company actively promoted various governance improvement initiatives, focusing on strengthening indicators across information transparency, risk management, sustainability disclosure, and stakeholder communication, continuously enhancing governance standards according to Financial Supervisory Commission and Taiwan Stock Exchange guidelines. Through diligent efforts, the 2024 corporate governance evaluation has successfully advanced two levels, demonstrating the Company's concrete achievements in sustainability governance and disclosure transparency.



2.2 Business Integrity

2.2.1 Business Integrity Policy

IEI adheres to the principles of fairness, honesty, trustworthiness, and transparency, incorporating integrity management into our corporate culture and establishing good business operation models to create a sustainable business environment. Based on the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and referencing international anti-corruption standards, codes were established and implemented after Board approval:

"Ethical Corporate Management Best Practice Principles": Regulates behavioral standards for company directors, managers, and all employees during business execution.

"Procedures for Ethical Management and Guidelines for Conduct": Specifies concrete action guidelines including reporting mechanisms, audit processes, and training programs.



2.2.2 Promotion Mechanisms and Communication

Dedicated Units <ul style="list-style-type: none"> • Human Resources and Administration Departments • Finance and Accounting Department • Audit Unit 	<ul style="list-style-type: none"> » Deploy qualified personnel » Formulate integrity management policies and prevention programs » Audit unit supervises implementation 	<ul style="list-style-type: none"> » Through internal control systems, authorization regulations, and duty delegation operating procedures, implement daily transaction management through process planning with separation of duties, responsibilities, and authority control. » Corporate governance units regularly review regulatory changes to respond accordingly and periodically review responsible unit implementation to ensure integrity and ethical policies and measures comply with regulations and operational realities. » Through regular internal audits and external audits (such as CPAs, computer audit units, etc.), perform audits on division of authority and operational execution to ensure effective operation of internal and external check-and-balance supervision mechanisms. » Establish "Internal Major Information Processing and Insider Trading Prevention Procedures," "Procedures for Ethical Management and Guidelines for Conduct," "Whistle-blower Procedures," and "Work Rules" to prevent dishonest behavior. 	<ul style="list-style-type: none"> » New employee training comprehensively explains company rules and regulations, employee work rules, including compliance with integrity and ethics » Hold at least one company-wide internal training annually, promoting integrity management policies, prevention programs, and consequences of violating dishonest behavior » Customer and supplier evaluation incorporates integrity criteria requirements 	<ul style="list-style-type: none"> » Company establishes "Whistle-blower Procedures" with HR and audit units handling related matters » Reporting channels, including a dedicated email address and hotline, are disclosed on the Company's website and internal site. These mechanisms allow internal and external stakeholders (such as employees, suppliers, and customers) to submit complaints, along with supporting evidence, regarding violations of integrity and ethical conduct. 	<ul style="list-style-type: none"> » Incorporate integrity risks into annual risk assessment items, identifying and evaluating possible risk sources and their risk levels to formulate response plans. » Through regular internal audits and external audits (such as CPAs, computer audit units, etc.), perform audits on division of authority and operational execution to ensure effective operation of internal and external check-and-balance supervision mechanisms, communicating and reporting to management or Board meetings regularly regarding implementation status. » Integrity management implementation status reported to Board at least annually. 	2024 Implementation Status
Internal Control Operation Mechanisms	<ul style="list-style-type: none"> • Organizational Authority Establishment • Build supervision and check-and-balance mechanisms 	<ul style="list-style-type: none"> » Through internal control systems, authorization regulations, and duty delegation operating procedures, implement daily transaction management through process planning with separation of duties, responsibilities, and authority control. » Corporate governance units regularly review regulatory changes to respond accordingly and periodically review responsible unit implementation to ensure integrity and ethical policies and measures comply with regulations and operational realities. » Through regular internal audits and external audits (such as CPAs, computer audit units, etc.), perform audits on division of authority and operational execution to ensure effective operation of internal and external check-and-balance supervision mechanisms. » Establish "Internal Major Information Processing and Insider Trading Prevention Procedures," "Procedures for Ethical Management and Guidelines for Conduct," "Whistle-blower Procedures," and "Work Rules" to prevent dishonest behavior. 	<ul style="list-style-type: none"> » New employee training comprehensively explains company rules and regulations, employee work rules, including compliance with integrity and ethics » Hold at least one company-wide internal training annually, promoting integrity management policies, prevention programs, and consequences of violating dishonest behavior » Customer and supplier evaluation incorporates integrity criteria requirements 	<ul style="list-style-type: none"> » Company establishes "Whistle-blower Procedures" with HR and audit units handling related matters » Reporting channels, including a dedicated email address and hotline, are disclosed on the Company's website and internal site. These mechanisms allow internal and external stakeholders (such as employees, suppliers, and customers) to submit complaints, along with supporting evidence, regarding violations of integrity and ethical conduct. 	<ul style="list-style-type: none"> » Incorporate integrity risks into annual risk assessment items, identifying and evaluating possible risk sources and their risk levels to formulate response plans. » Through regular internal audits and external audits (such as CPAs, computer audit units, etc.), perform audits on division of authority and operational execution to ensure effective operation of internal and external check-and-balance supervision mechanisms, communicating and reporting to management or Board meetings regularly regarding implementation status. » Integrity management implementation status reported to Board at least annually. 	Commitment <ul style="list-style-type: none"> » 100% directors and senior executives signed integrity management declarations » 97% suppliers signed integrity commitment letters
Regular Evaluation and Review	<ul style="list-style-type: none"> • Communication Training and Continuous Promotion 	<ul style="list-style-type: none"> » New employee training comprehensively explains company rules and regulations, employee work rules, including compliance with integrity and ethics » Hold at least one company-wide internal training annually, promoting integrity management policies, prevention programs, and consequences of violating dishonest behavior » Customer and supplier evaluation incorporates integrity criteria requirements 	<ul style="list-style-type: none"> » Company establishes "Whistle-blower Procedures" with HR and audit units handling related matters » Reporting channels, including a dedicated email address and hotline, are disclosed on the Company's website and internal site. These mechanisms allow internal and external stakeholders (such as employees, suppliers, and customers) to submit complaints, along with supporting evidence, regarding violations of integrity and ethical conduct. 	<ul style="list-style-type: none"> » New employee and annual company-wide training totaling 425 person-times, 0.5 hours per person » All employees completed course assessment 	Education and Training	
Communication	<ul style="list-style-type: none"> • Reporting System and Rewards/Penalties 	<ul style="list-style-type: none"> » Company establishes "Whistle-blower Procedures" with HR and audit units handling related matters » Reporting channels, including a dedicated email address and hotline, are disclosed on the Company's website and internal site. These mechanisms allow internal and external stakeholders (such as employees, suppliers, and customers) to submit complaints, along with supporting evidence, regarding violations of integrity and ethical conduct. 	<ul style="list-style-type: none"> » Irregular announcements at department meetings and management meetings » Whistleblowing system - reporting and complaint mailbox audit@ieiworld.com 	Communication		
Whistleblowing Incidents	<ul style="list-style-type: none"> • Regular Risk Assessment • Ensure effective operations • Board reporting 	<ul style="list-style-type: none"> » Incorporate integrity risks into annual risk assessment items, identifying and evaluating possible risk sources and their risk levels to formulate response plans. » Through regular internal audits and external audits (such as CPAs, computer audit units, etc.), perform audits on division of authority and operational execution to ensure effective operation of internal and external check-and-balance supervision mechanisms, communicating and reporting to management or Board meetings regularly regarding implementation status. » Integrity management implementation status reported to Board at least annually. 	<ul style="list-style-type: none"> » As of 2024 year-end, no internal or external whistleblowing correspondence received 	Whistleblowing Incidents		

2.3 Risk Management

To ensure sound company operations and advance toward sustainable development goals, the "Risk Management Policy and Procedures" was approved by the Board in November 2024, with the Audit Committee responsible for risk supervision.

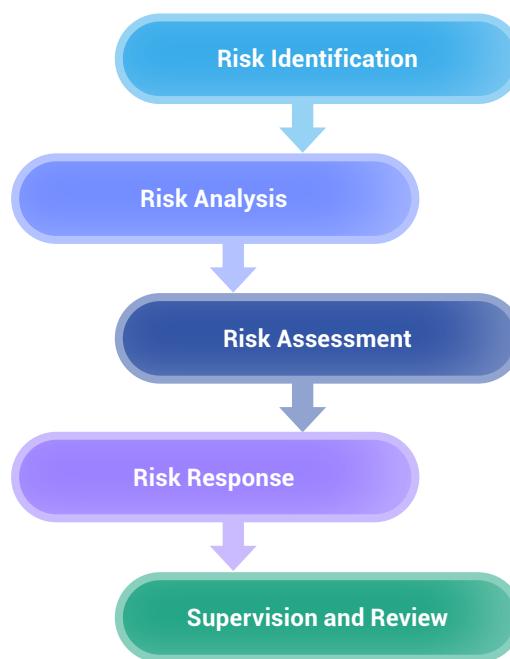
The Company adheres to sustainable business philosophy. Through establishing, implementing, and maintaining comprehensive risk governance and management frameworks, continuously strengthening participation of the Board, functional committees, and senior management, linking risk management with company strategy and objectives, cascading corresponding risk control and response measures downward to reasonably ensure achievement of company strategic objectives, and promoting top-down risk management culture, integrating risk management awareness into daily decision-making and operational activities to shape comprehensive enterprise risk management culture.

2.3.1 Risk Management Framework



2.3.2 Risk Management Objectives and Scope





2.3.3 Risk Management Procedures

(I) Risk Identification

All operational departments should comprehensively identify risks within their business scope based on company strategic objectives and Board-approved risk management policies and procedures. Risk identification should cover department objectives, business responsibilities, operational activities and procedures, assessing uncertainties that may affect objective achievement. When evaluating, consider the likelihood of related events occurring, including routine operations, single events, or occasional events, and comprehensively analyze potential positive and negative impacts of these events.

(II) Risk Analysis

The Risk Management Team establishes appropriate quantitative or qualitative measurement standards based on company risk characteristics as the basis for risk analysis. For identified risk nature and characteristics, considering completeness of existing control measures, past experience, industry cases, etc., analyze the probability and impact level of risk events, and calculate risk values accordingly.

(III) Risk Assessment

The Risk Management Team formulates risk appetite (risk tolerance) and submits it to the Audit Committee for approval to determine the company's acceptable risk limits, and based on risk appetite, develops risk levels corresponding to each risk value and their response methods.

Based on each department's risk analysis results, compare with risk appetite and risk levels to plan and execute subsequent risk response plans. Related risk analysis and assessment results should be properly recorded and submitted to the Audit Committee for approval.

(IV) Risk Response

Based on the results of risk analysis and assessment, and with comprehensive consideration of the characteristics of the risks, control activities, and available resources, appropriate risk response plans are selected. Relevant response or treatment plans are formulated to ensure that all personnel fully understand and execute them, and the implementation of these plans is continuously monitored.

(V) Risk Supervision and Review

Properly review whether risk management processes and related risk countermeasures continue to operate effectively. Establish related risk management indicators for continuous monitoring by the Risk Management Team and all operational departments, and should promptly review reports and retain related records.

2.3.4 Risk Management and Analysis Implementation Status

In 2024, the Company identified 21 sources and scenarios of risk across seven major risk categories. Based on the results of the risk analysis, we evaluated the probability of risk occurrence and its potential impact. Based on the assessment results, corresponding response measures or improvement plans were formulated for each risk level, and relevant departments were assigned responsibility for implementation. The results of the risk appetite, risk assessment results, and implementation status of risk management in 2024 were reviewed and approved by the Audit Committee on December 20, 2024, and subsequently reported to the Board of Directors.

2024 was the first year of risk management implementation. Analysis and assessment results showed no high-risk items. Response plans and management measures were also formulated for medium and low-risk matters. The top six medium-risk items and their response plans are listed below, with continued monitoring and review of plan implementation in 2025.

	Source of Risk	Risk Response Measures or Improvement Plans	Responsible Unit
Strategic Risk	Talent Competition or Insufficient Workforce	<ul style="list-style-type: none"> Short-term: Each unit reports personnel needs based on department development requirements during annual budgeting. Human Resources unit actively recruits through websites, agencies, employee referrals, and other channels based on needs; review recruitment effectiveness quarterly and annually. The medium- to long-term strategy should align with plans to attract talent, such as enhancing the Company's image, offering competitive remuneration packages, and implementing strategies for talent training and retention. This alignment will help increase employee engagement and facilitate proactive talent retention. 	All Departments Human Resources Department
	Insufficient resource allocation	<ul style="list-style-type: none"> Department heads continuously monitor progress of projects or task execution, regularly review resource allocation status to ensure critical matters receive adequate support. Continue strengthening communication and collaboration among departments while establishing resource prioritization mechanisms to adjust resources for critical items. 	R&D/PM/All Departments
Operational Risk	Key Employee Turnover	<ul style="list-style-type: none"> Establish an employee satisfaction survey system to address work-related stress and welfare issues, and implement an employee retention plan to create opportunities for internal promotions. Optimize the employee delegation system or establish a key position succession mechanism. 	All Departments Human Resources Department

	Source of Risk	Risk Response Measures or Improvement Plans	Responsible Unit
Financial Risk	Exchange Rate Fluctuations	<ul style="list-style-type: none"> Monitor USD exchange rates continuously, actively adjust raw material procurement to USD payments to manage foreign currency net positions. 	Finance and Accounting
	Supply and demand, along with procurement costs, are challenging to manage	<ul style="list-style-type: none"> Establish a procurement inquiry mechanism to develop a system to obtain the latest market price information The procurement of raw materials and inventory control entails ensuring that the purchasing plan is in alignment with orders and production schedules. Regular assessments of supply and demand, along with inventory status, are performed to proactively address issues and minimize the risk of losses. 	Procurement and Production Management
Information Risk	Data breach due to system attack threats	<ul style="list-style-type: none"> Implement ISO 27001 with continuous external verification and certification; strengthen the security of infrastructure, implement strict identity verification mechanisms, data encryption measures, daily monitoring and anomaly detection, employee training and awareness programs, and effectively execute emergency response plans. 	Information Department

2.4 Internal Audit and Control

2.4.1 Establishing Compliance Governance Systems and Standards

The Company has established comprehensive internal control systems, following laws and governance requirements to establish operational procedures and internal audit implementation guidelines, covering the Company's operational processes, risk management, compliance operations, and financial reporting to ensure operational efficiency, financial statement reliability, and regulatory compliance.

2.4.2 Internal Control and Audit Execution and Operations

The Company has an audit unit reporting to the Board, exclusively and independently executing internal audit operations, reporting quarterly to the Board and Audit Committee on audit plan implementation, material audit findings, and improvement tracking results.

Annual audit plans are compiled based on risk-oriented principles, executed after Audit Committee approval, with audit scope covering finance, operations, information security, human resources, sustainable development, and other areas.

Internal control systems undergo annual self-assessment, with review by the internal audit department. Assessment results are reported to the Board and publicly disclosed.

If deficiencies or improvement recommendations exist, relevant units must implement corrections within deadlines with effectiveness tracking.

2.4.3 Continuously Strengthening and Enhancing Governance Mechanisms

The Company continuously strengthens internal control system effectiveness and transparency through regular internal control training, information system implementation, and cross-departmental communication mechanisms, implementing integrity management and sustainable governance principles to enhance overall governance resilience and stakeholder trust.

In response to sustainability information management internal control system completion in 2024, to ensure related operations comply with regulatory requirements and strengthen information disclosure accuracy and effectiveness, related sustainability information management and regulatory compliance matters have been incorporated into the 2025 internal audit plan.

2024 Board Reporting and Deliberation Status

- Annual audit plan
- 5 internal audit implementation status reports
- 8 internal control system or regulation revisions
- 2 new internal control system regulations
 - » Risk management policy and procedures
 - » Internal control system for sustainability information management
- Annual assessment of the effectiveness of internal control systems and internal control system statement

2.5 Information Security

Information Security Management System

Policy and System Establishment	<ul style="list-style-type: none">Formulate and regularly review information security policies, personal data management regulations, system access control specifications, etc., ensuring systems meet internal and external compliance requirements.
Organizational Structure and Responsibility Division	<ul style="list-style-type: none">Establish dedicated information security management units and IT departments, with senior management supervising information security strategy and resource investment, regularly reporting cybersecurity operations to the Board.
Information Security Protection Mechanisms	<ul style="list-style-type: none">Implement firewalls, endpoint protection, intrusion detection systems (IDS), information security incident reporting mechanisms and other tools, establishing multiple defense layers to reduce hacker intrusion and data breach risks.
Employee Education and Training	<ul style="list-style-type: none">Regularly conduct information security education and training and social engineering drills to enhance all employees' information security awareness and response capabilities
Information Security Incident Reporting and Response Plan	<ul style="list-style-type: none">Establish information security incident reporting procedures and response teams to promptly respond, investigate, repair, and implement preventive improvements when abnormalities occur.
Audit and Evaluation Mechanism	<ul style="list-style-type: none">Regularly implement information security self-assessments and third-party external audits, propose improvement countermeasures for potential vulnerabilities, continuously enhancing information security management effectiveness

2.5.1 Cybersecurity Governance Framework and Policies

The Company established an Information Security Management Committee in 2014, personally supervised by the CEO, with members including department heads. A Chief Information Security Officer (CISO) is appointed to coordinate information security management operations and serve as Information Security Management Committee convener, promoting company information security management system and policy planning and implementation. Information security policies are reviewed annually with information security management review meetings held to examine risk trends, information security indicator effectiveness, and improvement actions, ensuring alignment with internal and external stakeholder expectations and legal requirements.

We adopt the Plan-Do-Check-Act (PDCA) management cycle for information security planning and supervision, and have established a Computer Security Incident Response Team (CSIRT) covering Taiwan and overseas subsidiaries, holding routine meetings every 1-2 weeks to implement information security intelligence monitoring and notification coordination mechanisms.

To further enhance product security response capabilities, the Company officially established a Product Security Incident Response Team (PSIRT) in June 2024 and became an official member of the international security organization FIRST in October of the same year, strengthening vulnerability notification, coordinated handling, and information transparency.

2.5.2 Information Security Governance and Customer Data Protection

To implement information security management, protect customer privacy, and ensure operational resilience, the Company constructs an Information Security Management System (ISMS) based on the ISO/IEC 27001:2022 international standards, and following international sustainability information disclosure trends and information security governance practices, incorporates information security into the overall enterprise risk management system and core sustainable business strategy.

2.5.3 Specific Information Security Management Measures

Information Security Governance

Network Security	Implement NDR (Network Detection and Response) for rapid anomaly behavior detection, deploy multi-factor authentication (MFA), and migrate server rooms to high-security IDC facilities to strengthen remote work and uninterrupted operations mechanisms.
Device Security	Implement EDR endpoint detection and response systems, virus scanning, and USB access control to strengthen device usage authorization and malware defense capabilities.
Application Security	Implement software development security processes, account control, remote backup drills, and conduct risk assessment and vulnerability remediation through automated vulnerability scanning tools.
Supply Chain Security Management	Conduct risk assessments and self-inspection mechanisms for suppliers, regularly communicating company information security standards.
Personal Information and Customer Data Protection Measures	Clearly classify sensitive personal information and implement access control, encryption, anonymization processing, and retention record management mechanisms to ensure data privacy risks are controlled.
Employee Training and Awareness	Provide annual information security education courses for new and all employees, conduct phishing email drills and social engineering protection training.

2.5.4 Resource Investment and Governance Performance

To continuously enhance governance transparency and protection capabilities, the Company has completed:

- Completed the ISO 27001:2022 upgrade verification and obtained SGS external certification in July 2024 (valid until May 2026).
- Continued critical application system remote backup and disaster recovery drills: Critical application system availability statistics reached 99.97%; 6 disaster recovery drills were conducted.
- Endpoint security protection deployment coverage and high-risk system vulnerability remediation rate both reached 100%.
- Launched a security vulnerability disclosure reward program, encouraging external researchers to participate in security strengthening to protect user rights.
- 100% new employee information security training and annual information security courses and communication.
- 15 monthly information security communications in 2024.
- 6 email social engineering phishing email drills in 2024.
- Zero major customer privacy violations or customer data loss complaints, personal information breaches, or security incidents in 2024, with an employee information security violation rate of 0%.

In the future, the Company will continue to strengthen information security management frameworks according to international information security standards, optimize key indicator monitoring (such as incident notification time, vulnerability remediation effectiveness) to enhance information security maturity and stakeholder trust.



3. Economy

- 3.1 Operational Performance
- 3.2 Product Management
- 3.3 Customer Service



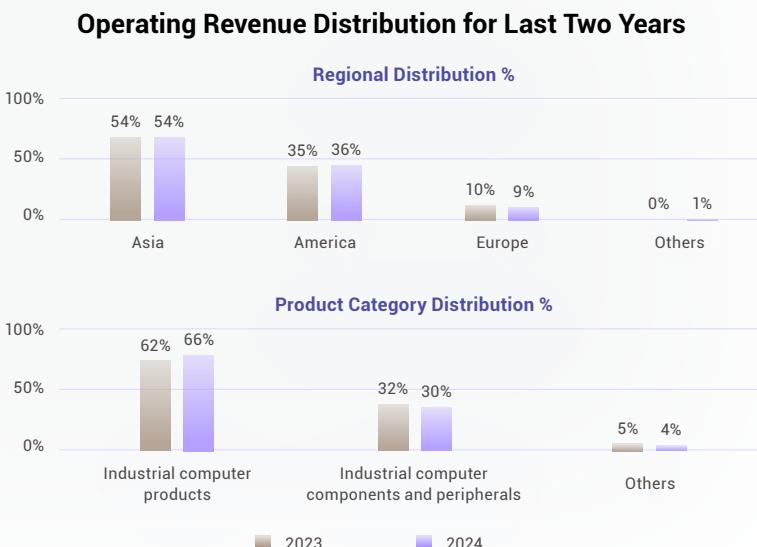


3. Economy

3.1 Operational Performance

3.1.1 Financial Performance

In 2024, the global economy showed signs of gradual recovery; however, it continued to face numerous challenges and uncertainties. While inflationary pressures have somewhat eased, geopolitical risks and fluctuations in global supply chains continue to affect market dynamics. In an environment characterized by fluctuating demand and intense competition, IEI continues to leverage the advantages of our existing products and actively pursue innovative applications in the fields of AI and ESG, with a commitment to achieving sustainable growth and value creation. The Group's consolidated operating revenue for 2024 was NT\$6.84 billion, a decrease of 9.7% from the previous year. Consolidated net profit after tax was NT\$1.559 billion, with earnings per share of NT\$8.72. For additional financial performance information, please refer to IEI's 2024 Annual Report.



Unit: NT\$ Thousand

Consolidated Operating Results for the Last Three Years

	2024	2023	2022
Consolidated operating revenue	6,839,832	7,577,793	7,942,415
Consolidated operating gross profit	2,413,239	2,804,406	2,878,511
Consolidated operating profit	866,824	1,155,829	1,317,699
Consolidated net profit before tax	1,918,984	1,744,715	1,902,411
Consolidated net profit after tax	1,559,176	1,382,156	1,491,332
Earnings per share (NT\$)	8.72	7.83	8.45

3.1.2 Direct Economic Value Generated and Distributed

Unit: NT\$ Thousand

	2024	2023	2022
Operating revenue	6,839,832	7,577,793	7,942,415
Non-operating revenue	1,095,301	621,316	622,651
Direct economic value generated (A)	7,935,133	8,199,109	8,565,066
Operating costs	4,722,354	5,052,246	5,341,847
Employee wages and benefits	1,262,512	1,346,211	1,258,347
Payments to providers of capital	627,195	632,530	535,086
Payments to governments	441,444	383,849	188,096
Community investment	-	-	-
Economic value distributed (B)	7,053,505	7,414,836	7,323,376
Economic value retained (A)-(B)	881,628	784,273	1,241,690

Note: The above data is sourced from audited annual consolidated financial reports.

3.1.3 Tax Incentives and Government Subsidies

The Group applies for and utilizes various tax incentives and exemptions in accordance with the local laws where each company operates, covering policy-oriented tax incentive programs such as R&D investment credits, innovative industries, artificial intelligence, and equipment investment. Additionally, the Company actively applies for and receives various government subsidies, including R&D subsidies, smart manufacturing upgrade programs, AI promotion programs, and project resources from labor agencies for vocational training and employment promotion.

These tax incentives and subsidy measures not only effectively reduce the Group's operating costs but also support continued investment in high-value-added innovative R&D activities, strengthening the Group's overall R&D capabilities and operational resilience, and promoting cooperation with local governments and industry-academia-research systems.

Unit: NT\$ Thousand

Tax Incentives and Government Subsidies for the Last Three Years			
	2024	2023	2022
Tax incentives (Note)	74,617	69,929	82,169
Government subsidies	25,269	22,280	26,628
Total	99,886	92,209	108,797

Note: Tax incentive data is based on the most recent approved results from each company's tax authorities. For years not yet approved, declared amounts are used.

3.2 Product Management

3.2.1 Product Quality and Reliability Management Mechanisms

Comprehensive Process Quality Control System

The Company has established a comprehensive quality management system, incorporating risk assessment and critical performance verification from the initial product design stage, including reliability, electromagnetic compatibility (EMC), thermal simulation, and signal integrity testing, ensuring product stability and durability in demanding environments such as industrial, medical, and energy sectors. All shipped products comply with relevant regulations and standards, and through strict version control and upgrade management, we maintain consistency and predictability throughout the product lifecycle.

3.2.2 Regulatory Compliance and Material Safety Management

Green Regulatory Compliance System

The Company implements international environmental regulations such as RoHS and REACH, conducting supply chain audits, incoming material inspections, and material source traceability to ensure products do not contain prohibited substances during production and shipping stages. For high-risk materials, alternative solution assessments and risk warning mechanisms are also established.

Halogen-Free and Low-Pollution Processes

To reduce harm to human health and the environment, the Company has fully promoted halogen-free processes, prohibiting or restricting persistent organic pollutants (POPs) such as polychlorinated biphenyls (PCBs) and polychlorinated dioxins (PCDDs), applying these throughout product design and production processes.

3.2.3 Product International Certifications

To ensure global market compliance with medical product regulations and safety requirements, IEI's medical-related products are designed and manufactured according to the ISO 13485 medical quality management systems, implementing rigorous safety verification and regulatory compliance mechanisms. The Company fully implements the IEC 60601 series standards covering electrical safety and electromagnetic compatibility, ensuring product applications in clinical, nursing, and diagnostic settings comply with regulations and operational safety.

Additionally, for medical devices integrating information and communication functions, products also comply with the EN 62368-1 multimedia equipment safety standards and the EN 55032/EN 55035 electromagnetic interference and immunity requirements, reducing interference risks and potential hazards from equipment operation. Some advanced imaging devices (such as EndoCap-3588) also support DICOM medical imaging format and have obtained US FDA software certification, ensuring consistency and compliance in image quality, diagnostic applications, and patient safety.

IEI is committed to product safety and regulatory consistency management, considering risks that may affect user health and safety throughout the product lifecycle, ensuring all shipped products comply with international regulations, standards, and market usage requirements, fulfilling our commitments to customer health and safety.

Medical Product International Certifications

Product Category	Quality and Management Systems	Electrical Safety Standards	Electromagnetic Compatibility Standards	Electromagnetic Interference/Immunity Standards	Multimedia Equipment Safety Standards
Medical Tablet Computers Medical Embedded Computers Medical Power Supplies Medical Monitors	ISO 13485	EN 60601-1 : 2006/A1 : 2013 (Edition 3.2)	EN 60601-1-2 : 2015 (Edition 4.1)	EN 55032 : 2015 + A1 : 2020 EN 55035 : 2017 + A11 : 2020	EN 62368-1

In 2024, the Company had no incidents of non-compliance with health and safety regulations or voluntary codes regarding products or services, nor any penalties, warnings, or consumer complaints from authorities regarding product health and safety issues.

3.2.4 Marketing and Product and Service Information Labeling

IEI markets its products in key overseas regions. Therefore, in addition to complying with Taiwan's product labeling regulations, we also adhere to international legal standards and environmental certification requirements of various countries. Relevant information and labeling are disclosed on the products or in the user manuals, and we consistently follow the prescribed labeling methods for all applicable symbols. For detailed product labeling examples, please refer to [the company website and catalogs](#).

3.2.5 Product Innovation and Application Value

✓ Modular Design and System Integration Applications

The Company's product platform features modular, expandable, and highly integrated characteristics, enabling flexible configuration according to different industry needs, widely applied in smart manufacturing, automation control, edge computing, security protection, and medical care. The Company also provides integrated solutions such as centralized management and virtualized deployment to help customers improve operational efficiency and resource utilization.

✓ Critical Equipment Power Stability Support

To enhance continuous operation capabilities of critical systems during power outages, the company implements long-life, maintenance-free high-performance energy storage technology with rapid charge/discharge capabilities and high current carrying characteristics, effectively strengthening system resilience and extending equipment service life.

✓ Smart Medical Application Scenario Support

Facing digital transformation trends in the medical industry, the company develops diversified clinical information application solutions covering patient care, nursing support, digital imaging integration, and mobile operations. Product designs balance hygiene, safety, real-time performance, and system compatibility, helping medical units improve service quality and operational efficiency.



3.2.6 Sustainable Product Design and Energy Efficiency Strategies

✓ Green Design and Low-Carbon Process Implementation

Environmentally Friendly Coating Technology

- The system chassis coating has been changed from liquid baking paint to powder coating (powder baking), effectively reducing volatile organic compound (VOCs) emissions and air pollution.

Energy-Saving Management Model

- The product design complies with EU ErP/EuP standards, with AC power consumption below 1 W when powered off, reducing standby energy consumption.

Intelligent Energy-Saving Control

- Implement smart sensing technology that automatically dims or turns off backlight when users are not viewing screen for specific time, effectively reducing display energy consumption.

✓ Modular Update and Reusability Design

The Company develops modular energy storage and system architectures, designing replaceable modules and circuit mechanisms to improve product repairability and reusability, reducing electronic waste. Future plans include further integration of hardware and software design to promote flexibility and longevity in equipment updates.

3.2.7 Product Innovation and Green Design Progress Achievements

To strengthen product competitiveness and respond to low-carbon transformation trends, the Company continued promoting product innovation and green design strategies in 2024, focusing on high-performance, low-energy consumption, and extended service life R&D orientation, implementing green product management through optimization across R&D, design, production, and packaging processes.

✓ Smart Technology and Energy-Efficient Application Innovation

Completed artificial intelligence acceleration platform design, with rugged computers supporting the latest AI acceleration ICs, jointly marketed with suppliers.

Self-developed VLM and low-code AI algorithm platforms, evaluating large language model (LLM) technology application potential.

Officially released IVEC virtualization platform version 1.0 during the computer exhibition, with continued optimization and educational promotion.

✓ Energy-Efficient Product Upgrades

Launched a new 31.5-inch e-paper product with improved visibility and low power consumption, paired with optimized CMS/IRM content management system.

Medical products incorporate Modern standby design, initiating energy-efficient power control module R&D, continuing development of AXON-DCUPS energy storage device, completing various testing phases and optimizing firmware and UI.

✓ Green Panel PC Product Development

Introduced 19 products with Alder Lake-P and Raptor Lake-P energy-efficient high-performance CPUs, with an average computing performance improvement of 28%.

Promoted low-power memory (LPDDR4) and high-efficiency DDR5 memory applications, reducing operating power consumption and transmission time.

28 full product line models introduced low-power sleep mode and DOE Level VI power modules, supporting intelligent ACC power control, improving product lifespan and safety.

✓ ARM Board Green Design and Upgrades

Green boards incorporate environmentally friendly FR-4 materials, low-energy circuit design, and durable PCBs, reducing manufacturing and disposal costs (implemented in product: WAFER-RK35881).

Software upgrades cover Android, Debian, Yocto, and Ubuntu multi-platform, optimizing system performance and development support. ARM AI green design platform for IoT Gateway applications has been implemented with low-power sleep mode support.

✓ Network Communication and Customized Product Green Packaging Implementation

8 new customized products fully adopt environmentally friendly material packaging, including recyclable paper materials and PLA bioplastic materials.

2 products initiated energy efficiency optimization plans, incorporating carbon reduction design assessments.

3.3 Customer Service

The Company adheres to a customer service-centered business philosophy, continuously building standardized and systematic customer service systems covering pre-sales support, project development, technical assistance, after-sales maintenance, and satisfaction tracking, committed to strengthening customer relationships and enhancing service value to consolidate corporate competitiveness and market trust.

3.3.1 Cross-departmental and Institutionalized Service Processes

To improve service efficiency and consistency, the Company has established cross-departmental standard operating procedures, clearly defining responsible units and execution standards for each stage of product information provision, project initiation, technical support, and after-sales processing. Customized project services undergo contract review and technical feasibility assessment to ensure delivery results meet customer needs and company quality standards. All contact and processing records are managed through CRM systems to improve information traceability and operational transparency.



3.3.2 Product Compliance and Traceability Management

The RMA Department handles product returns, repairs, and abnormality reports, combining systematic processes for responsibility tracking to strengthen service controllability and compliance. For specific products (such as medical equipment), dedicated customer complaint handling and reporting mechanisms are established according to regional regulations (such as US FDA), ensuring complete data recording and meeting external audit requirements.

3.3.4 Customer Satisfaction Management

To effectively understand customer expectations and market feedback, satisfaction surveys are conducted regularly, covering indicators such as product quality, delivery accuracy, service response speed, and overall cooperation experience. Survey results, after consolidation and analysis, serve as an important basis for service process optimization and department performance indicator adjustments. Additionally, dedicated contact windows receive customer suggestions and opinions, ensuring external feedback is promptly incorporated into the operational management systems.

2024 Customer Satisfaction Survey

Annual customer satisfaction surveys cover multiple indicators including service quality, product quality, delivery, innovation, and regulatory compliance.

Scoring Standards: Very Satisfied: 4 points; Satisfied: 3 points; Dissatisfied: 2 points; Very Dissatisfied: 1 point; No Opinion: No score assigned.

After each respondent scores each item, satisfaction percentage is calculated using the following formula:

Satisfaction Percentage = (Total Points Obtained ÷ Total Possible Points) × 100%

Overall Satisfaction Score

Responsibility	Sales	FAE	RMA	QC		Logistics	Product				
				Items	Sales Services		Technical Services	Repair Services	Hazardous Substance Management	Product Quality	Product Delivery
2024	3.52	3.41	3.28	3.31	3.23	2.88	3.22	3.14	2.89	3.20	3.16
2023	3.63	3.35	3.26	3.33	3.28	2.90	3.38	3.23	3.00	3.20	3.16
2022	3.24	3.18	3.09	3.33	3.19	2.38	3.12	2.95	2.73	3.13	2.97
2021	3.55	3.33	3.11	3.45	3.15	2.59	3.38	2.98	3.00	2.92	3.26
2020	3.51	3.21	3.07	3.31	2.97	2.89	3.12	3.08	2.94	3.12	3.03
Five-year Average	3.49	3.30	3.16	3.35	3.16	2.73	3.24	3.08	2.91	3.11	3.12

Overall, the most improved areas are FAE (Field Application Engineer) and RMA Departments, both achieving their highest scores in recent years across all qualifying items. While Product Innovation Level slightly decreased compared to last year, it shows significant growth compared to the overall average.

Among underperforming items, the Product Department's "Product Price Competitiveness" scored only 2.89, below the five-year average of 2.91, indicating room for improvement in market price competitiveness.

In summary, FAE and RMA Departments performed excellently with notable progress; the sales department maintained previous standards with the highest satisfaction across all items; while "Product Delivery" and "Product Price Competitiveness" show room for improvement.

Customer Survey Feedback Improvements

The Company assigns customer feedback to responsible units and promotes corresponding improvement mechanisms through internal cross-departmental collaboration, including R&D team cross-regional synchronous management, delivery warning and internal tracking mechanism implementation, after-sales service process simplification, and efficiency data tracking to continuously strengthen customer satisfaction.

3.3.3 Service Continuous Improvement Mechanisms

Through corrective and preventive action (CAP) systems, the Company regularly consolidates customer feedback and technical issues, conducting root cause analysis, improvement plan formulation, and tracking verification, incorporating common issues into annual quality improvement projects.

Related results also serve as a basis for R&D and manufacturing department design optimization and process strengthening to improve overall service effectiveness and customer satisfaction.

Overall satisfaction percentage average value is 80%, achieving the target.

Overall Satisfaction Target	2024 Overall Satisfaction Average	2023 Overall Satisfaction Average
75%	80%	81%

4.

Environment

4.1

Environmental Impact Management

4.2

Energy Management

4.3

Waste Management

4.4

Greenhouse Gas Emissions

4.5

Climate Change Disclosures





4. Environment

4.1 Environmental Impact Management

The Company primarily engages in design, production, assembly, and testing of industrial computer-related products, mainly including SMT, DIP, assembly testing, and packaging processes, involving multiple energy use and waste discharge activities during production. To implement environmental protection, comply with regulatory requirements, and continuously improve environmental management effectiveness, the Company has implemented the ISO 14001 Environmental Management Systems at major production bases—Taiwan's Qidu Plant and China's Shanghai facilities—systematically identifying and assessing potential environmental impacts of operational activities, constructing complete environmental risk identification, control, and improvement mechanisms, and ensuring management implementation and continuous improvement through internal audits, training, and standardized operating procedures.

4.1.1 Significant Environmental Aspects and Management Measures

After systematic identification and risk assessment, the following items have significant environmental impact in company operations, with clear control measures established:



	Source	Impact Type	Shanghai Plant	Qidu Plant	Management Measures
Air Pollution	Wave soldering, repair, solder pot, small solder pot operations, three-proof coating, etc.	Volatile organic compounds (VOCs), solder fumes, dust, etc.	<input type="radio"/>	-	Install ventilation ducts and conduct regular air quality testing; require employees to wear masks in high dust and gas volatilization work areas.
Energy Consumption	Production and operational facility equipment, air conditioning, lighting, etc.	Energy consumption and carbon emissions	<input type="radio"/>	<input type="radio"/>	Promote energy management and efficiency improvement, see (4.2 Energy Management)
Hazardous Waste and Chemical Use	Flux, three-proof paint, UV degumming agent, disposable consumables with chemical residues, etc.	Chemical dispersion, hazardous waste discharge	<input type="radio"/>	-	Implement chemical use controls, regularly inspect emissions; consumables with residual chemical substances (such as rags, brushes) classified as hazardous waste
Waste Management	Waste electronic components, PCB board edges, solder dross, packaging materials generated from processes	Waste pollution	<input type="radio"/>	<input type="radio"/>	Classified by nature (hazardous/non-hazardous) for disposal, transported by qualified vendors. Solder dross and waste metal parts (such as trimmed leads, scrap screws, cartons, etc.) designated for recycling area for secondary use, see (4.3 Waste Management)
Noise Pollution	Air compressor, electric screwdriver, DIP board retrieval and cutting operations, burn-in room	Workplace noise	<input type="radio"/>	<input type="radio"/>	Install soundproofing measures and provide earmuffs and other protective equipment, see (5.4 Occupational Health and Safety)

Note: This table covers Qidu Plant and Shanghai Plant manufacturing facilities due to significant environmental impact from production processes. Taiwan Xizhi headquarters, BriteMED, and US region are not included as they are not primary manufacturing sites with assessed insignificant environmental impact; however, all units continue to reduce environmental load through daily energy and waste management. US subsidiary IEI USA also initiated the ISO 14001 implementation plan in 2024 to strengthen environmental management.

4.1.2 Green Product Design and Sustainable Supply Chain Promotion

To reduce the environmental impact throughout the product lifecycle, we actively implement green design and sustainable procurement principles, including:

- ✓ **Raw Material Substitution and Environmentally Friendly Material Selection:** Prioritize low-risk, low-pollution raw materials such as low-VOC coatings and halogen-free substrates to reduce potential environmental and human health impacts.
- ✓ **Modular and Plastic Reduction Design:** Promote modular component design, simplify processes and reduce waste; simultaneously implement plastic reduction strategies in product packaging, increasing recyclable material usage ratio.
- ✓ **Sustainable Supply Chain Management:** Incorporate environmental assessment into supplier review mechanisms, requiring suppliers to provide hazardous substance-free declarations (such as RoHS, conflict-free minerals), regularly communicating company sustainable procurement policies and green supply standards.
- ✓ **Product Carbon Footprint and Data System Integration:** Continue promoting product carbon footprint projects in 2024, completing component weight and carbon emission data integration construction, providing real-time query functions through PLM and EIP systems, strengthening product carbon management capabilities. In 2024, we completed first light industrial tablet computer AFL4-W10-EHL carbon footprint report.
- ✓ **Green Design Institutionalization and Training:** Established green design guidelines (version 1.0), conducting internal training to enhance environmental design awareness in R&D and manufacturing departments; fully implemented powder coating processes to reduce VOC emission risks.
- ✓ **Environmentally Friendly Packaging Applications:** Packaging materials incorporate reduction and plastic reduction designs, using recyclable paper materials and PLA bioplastic materials, effectively improving packaging usage efficiency and reusability.

4.2 Energy Management

The Company actively implements energy sustainability and carbon reduction actions, having comprehensively established energy management systems at major operational sites. Both Taiwan's Qidu Plant and China's Shanghai facilities have implemented the ISO 14001 Environmental Management Systems, systematically identifying and controlling energy use and potential impacts in operational activities. To further strengthen energy management effectiveness, Shanghai facilities implemented the ISO 50001 Energy Management System from 2024, establishing comprehensive mechanisms from energy review, baseline setting, target planning to execution and continuous improvement.

Additionally, the Company actively invests in renewable energy applications: US subsidiaries have installed solar power generation systems since 2018, with partial electricity supplied by self-generated green power; Mainland facilities also completed photovoltaic power generation system construction in 2024, promoting clean energy use to reduce carbon footprint. Through systematic energy management and technological investment at global sites, the Company is committed to improving energy use efficiency and supporting low-carbon transformation.

4.2.1 Daily Energy Efficiency Management

To reduce the environmental impact throughout the product lifecycle, we actively implement green design and sustainable procurement principles, including:

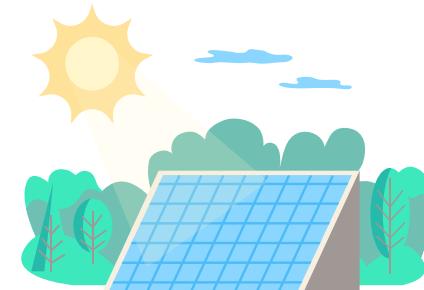
- ✓ **Power Conservation:** Implement equipment operator on/off management; non-operational area lighting should be turned off promptly; office areas encourage natural lighting use with energy-saving signage to raise awareness.
- ✓ **Air Conditioning Control:** Set appropriate temperature ranges, reduce unmanned operation; clean filters regularly to improve efficiency. Water Resource Conservation: Promote water conservation periodically, post conservation reminders, report abnormal leaks to administration promptly.
- ✓ **Water Resource Conservation:** Promote water conservation periodically, post conservation reminders, report abnormal leaks to administration promptly.
- ✓ **Statistics and Tracking:** Establish water and electricity usage system dashboards, regularly compile electricity and water data for comparative analysis to track usage status and conservation effectiveness.



4.2.2 Energy Use Status

2024 Energy Use by Region

Energy Type	Items	Unit (Note)	Taiwan Region	Mainland China Region	US Region
Non-renewable Energy	Diesel	Gigajoule (GJ)	0.9997	22.5432	-
	Natural Gas	Gigajoule (GJ)	-	1,656.4860	43.4900
	Purchased Electricity	Gigajoule (GJ)	11,069.5248	18,546.8400	383.2002
Renewable Energy	Solar Power	Gigajoule (GJ)		1,739.6892	270.9191
Total Energy Use		Gigajoule (GJ)	11,070.5245	21,965.5584	697.6093



Note: Diesel 1 L = 38.6 MJ = 0.0386 GJ
 Natural gas 1 m³ = 0.039 GJ; 1 mmBtu = 1.05506 GJ
 Purchased electricity 1 kWh = 3.6 MJ = 0.0036 GJ; 1 MWh = 3.6 GJ
 Renewable energy (solar power) calculated as purchased electricity, using 1 MWh = 3.6 GJ

Group Energy Use and Intensity for Last Two Years

Energy Type	Items	Unit	2024	2023 (Note 1)
Non-renewable Energy	Diesel	Gigajoule (GJ)	23.5429	11.1417
	Natural Gas	Gigajoule (GJ)	1,699.9760	2,028.1560
	Purchased Electricity	Gigajoule (GJ)	29,999.5650	37,989.6408
Total Renewable Energy (Note 2)		Gigajoule (GJ)	31,723.0839	40,028.9385
Revenue		NT\$ Million	6,839.832	7,577.793
Energy Use Intensity (Note 2)		GJ/Million Revenue	4.6380	5.2824



Note 1: 2023 data does not include US subsidiaries data.
 Note 2: Energy use intensity calculation excludes renewable energy.

4.2.3 Renewable Energy Usage

- ✓ The Group's US subsidiaries installed on-site solar power generation equipment in 2018 in response to California government policy, which has been operational for many years. In 2024, the US facilities' total electricity consumption was 93.9496 MWh; on-site solar generation produced 75.2552 MWh, requiring only 18.6944 MWh to be purchased, reducing purchased electricity use by approximately 80.1%.
- ✓ Mainland subsidiaries invested in Phase I and II photovoltaic power generation equipment in 2024, with total investment cost of approximately NT\$20,142 thousand, starting operations in April and August respectively, comprising 272.4 kW and 485.4 kW rooftop distributed photovoltaic power systems, totaling 757.8 kWh. By the end of 2024, power generation was 480,000 kWh, with surplus electricity fed to grid approximately 8,000 kWh, reducing Shanghai facility total electricity consumption by approximately 9%.

The total annual electricity generation for these two projects is estimated to be 700,000 kWh. This symbolizes the Company's important step in renewable energy application. Through photovoltaic power generation systems, the Company not only significantly improved energy self-sufficiency but also effectively reduced dependence on traditional energy, further promoting green low-carbon transformation. Both phase projects jointly reduced substantial carbon emissions for the company while significantly lowering electricity procurement costs.



4.3 Waste Management

The companies within the Group are committed to implementing waste reduction and resource recycling principles, following government regulations and internal management standards to construct comprehensive waste classification, storage, declaration, and clearance processes. Through classification precision and storage safety measures, strengthen waste disposal compliance and environmental friendliness, thereby reducing potential environmental impacts.

4.3.1 Management Policies and Classification

	Category	Main Items	Management Approaches
Municipal Waste	Recyclable Waste	Cardboard box/magazines/paper	
		PET bottles/plastic containers	
		Iron and aluminum cans/metal containers	Establish classified recycling bins, conduct secondary classification and reduction through recycling area.
		Batteries/toner cartridges, etc.	
Industrial Waste	Non-Recyclable Waste	Office municipal waste	Collected by qualified vendors
	General Industrial Waste	Non-hazardous industrial process waste such as waste electronic components/waste packaging/styrofoam, etc.	Collected by qualified vendors or recycled
		Hazardous waste as defined by environmental regulations such as waste printed circuit boards, waste electronic components, waste plastic mixtures, waste oil, waste solvents, etc.	Collected by qualified vendors



4.3.2 Storage and Declaration Systems

- Classified Storage: Establish corresponding storage facilities according to waste categories, distinguishing recyclable and non-recyclable, hazardous and non-hazardous categories, with fire prevention, moisture prevention, and leakage prevention facilities.
- Hazardous Material Management: Hazardous waste requires labeling, entry/exit record forms, and regular audits; storage facilities adopt explosion-proof design and personnel access control.
- Declaration and Tracking: Industrial waste declared and cleared according to regulations.

4.3.4 Total Waste Disposal Weight

Taiwan Region					
Item/Category	Waste Name	Treatment Method	2024	2023	
General Industrial Waste	Waste plastic mixture	Physical treatment	0.033	0.036	
	Other single non-hazardous metal or metal waste mixture	Physical treatment	0.090	0.475	
	Waste wires and cables	Physical treatment	0.444	0.021	
Hazardous industrial waste	Waste electronic components, scrap materials, and defective products	Physical treatment	0.105	0.167	
	Waste printed circuit boards with components	Physical treatment	1.280	0.280	
Total			1.952	0.979	

4.3.3 Collection and Reuse

- All waste is handled by government-approved clearance or disposal vendors with formal contracts specifying disposal methods, quantities, and contingency mechanisms.
- For some office and copy paper, the Company has secondary use mechanisms, making note pads or printing paper to strengthen resource use efficiency.
- Some recyclable industrial waste (such as aluminum scrap, antistatic bags, trays) is recycled and remanufactured by qualified vendors, achieving resource circulation.

Mainland China Region					
Item/Category	Waste Name	Treatment Method	2024	2023	
Municipal Waste	Domestic waste (dry waste, wet waste)	Incineration	56.02	50.9	
General Industrial Waste	Waste cardboard, scrap iron, waste plastic	Comprehensive utilization	15.5	46.268	
Hazardous Industrial Waste	Organic solvent waste, oil, water mixtures, hydrocarbon/water mixtures, waste activated carbon, waste packaging, waste printed circuit boards, waste mercury-containing fluorescent tubes	Incineration, utilization, physicochemical	5.894	2.726	
Total			77.414	99.894	

Note: US region waste primarily consists of domestic waste and recyclables with limited industrial waste output and no reportable hazardous industrial waste. All waste daily management follows local legal requirements and is delegated to qualified vendors for classified clearance and compliant disposal, therefore quantitative statistics are not conducted.

4.4 Greenhouse Gas Emissions

4.4.1 Greenhouse Gas Inventory and Emissions

In 2022, the entire IEI Group initiated greenhouse gas inventory actions, including Taiwan region (IEI and BriteMED) and Armorlink SH (including subsidiaries) implementing ISO 14064-1 to complete inventory, completing the first year (2022) external verification in 2023. Following the planned schedule, the US subsidiary inventory plan was initiated in 2024, completing inventory and external verification in 2025.

Taiwan region 2024 inventory results show total emissions of approximately 5,635 metric tons CO₂e, a 39% increase from the previous year, mainly due to Category 4 supply chain raw materials and components causing upstream production stage carbon emission increases.

US subsidiaries conducted first year inventory in 2024 with total emissions of approximately 170 metric tons CO₂e.

Mainland region 2024 total emissions were 2,835 metric tons CO₂e, a 24.57% decrease from the previous year, mainly due to photovoltaic installation reducing purchased electricity and air conditioning and equipment energy efficiency planning and replacement effectiveness.

According to the ISO 14064-1:2018 standard guidance requirements, using operational control approach to inventory direct emissions (Category 1), energy indirect emissions (Category 2), and other indirect emissions (Categories 3-6) within operational boundaries.

2024 inventory information for each operational region is as follows:

Taiwan and US Region Greenhouse Gas Emissions

Taiwan Region						US Region (Note)	
Category		2024		2023		2024	
		Metric tons CO ₂ e	Percentage (%)	Metric tons CO ₂ e	Percentage (%)	Metric tons CO ₂ e	Percentage (%)
Category 1	Stationary Emissions	0.0675	0.00%	0.4536	0.01%	2.1872	1.21%
	Mobile Emissions	5.2814	0.09%	5.7213	0.14%	0.5568	0.31%
	Process Emissions	-	-	-	-	-	-
	Fugitive Emissions	157.4457	2.79%	188.1742	4.65%	6.6219	3.66%
Category 2		1,457.4875	25.87%	1,810.7659	44.73%	21.1446	11.69%
Category 3 (Note 3)		1,345.7876	23.88%	1,541.2168	38.07%	144.3753	79.81%
Category 4 (Note 3)		2,668.5144	47.36%	501.7732	12.40%	6.0207	2.11%
Total Emissions		5,634.5841	100%	4,048.1050	100%	180.9065	100%

Note 1: The US subsidiaries conducted their first-year inventory in 2024; therefore, there is no data for 2023.

Note 2: Above data verified by TUV NORD according to ISO 14064-3:2019; Categories 1 and 2 reasonable assurance, Categories 3 and 4 limited assurance.

Note 3: The detailed emissions for Categories 3 to 4 are as follows:

Taiwan Region		US Region		
Category		2024	2023	2024
		Metric tons CO ₂ e	Metric tons CO ₂ e	Metric tons CO ₂ e
Category 3	Upstream transportation emissions	138.2601	96.6295	46.5049
	Downstream transportation emissions	899.5202	1,139.6910	Not material
	Employee commuting	188.6457	206.7792	67.2384
	Employee business travel	119.3616	98.1171	30.6320
Category 4	Upstream production emissions - energy resources	302.4727	360.7731	5.1087
	Upstream production emissions - raw materials	2,366.0267	140.8705	0.9120
	Waste Management	0.0149	0.1296	Not material



Mainland Region Greenhouse Gas Emissions

(The data in this table are self-declared statements and have not been externally verified.)

Category	Emission Scope Description	Mainland China Region			
		2024		2023	
		Metric tons CO ₂ e	Percentage (%)	Metric tons CO ₂ e	Percentage (%)
Category 1	Direct emissions (natural gas, diesel, gasoline combustion, refrigerant fugitive, etc.)	370.46	13.07%	558.34	14.85%
Category 2	Energy indirect emissions (purchased electricity)	2,163.80	76.32%	2,892.61	76.96%
Category 3	Other indirect emissions (employee commuting, business travel, goods/waste transportation, etc.)	300.79	10.61%	307.81	8.19%
Total	Total Emissions (tCO₂e)	2,835.05	100%	3,758.76	100%

Greenhouse Gas Emission Intensity

Based on 2024 Group-wide parent and subsidiaries greenhouse gas inventory results, emission intensity calculation shows significant decrease compared to 2023, reflecting initial effectiveness of the Group's energy conservation and carbon reduction measures.

Year	Category 1	Category 2	Total CO2 Emissions (Metric Tons CO ₂ e)	Emission Intensity (Metric Tons/Million NT\$ Revenue) (Note 2)
2024	542.6205	3642.4321	4185.0526	0.6119
2023 (Note 1)	752.6891	4703.3759	5456.0650	0.7200

Note 1: 2023 emission data does not include US region subsidiaries; emission intensity calculated using the Group's consolidated revenue may be lower than actual value.

Note 2: Emission intensity calculated using group consolidated revenue in NT\$ millions.

4.4.2 Carbon Reduction Actions and Targets

The Company designates 2024 as the greenhouse gas emission baseline year, setting a target to reduce total emissions by 4% within five years, actively promoting energy transformation and efficiency improvement through multiple carbon reduction actions to achieve long-term carbon reduction and net-zero emission vision.

Facility Solar Installation:

The US subsidiaries' on-site solar power generation equipments are operational for many years. In 2024, the US facilities' total electricity consumption was 93.9496 MWh; on-site solar generation produced 75.2552 MWh, requiring only 18.6944 MWh to be purchased, reducing purchased electricity use by approximately 80.1%.

The Mainland subsidiaries' facilities completed Phase I and II rooftop photovoltaic systems in 2024, estimated to reduce approximately 285,000 kWh annually.

ISO 50001:2018 Energy Management System Implementation:

The Mainland facilities successfully implemented energy management in 2024. The Taiwan facilities also planned for 2025 execution. Through energy inventory and energy-saving technology implementation, we reduce energy consumption, responding to international carbon reduction trends and advancing toward net-zero emission goals.

Optimize equipment usage and improve energy efficiency, such as enhancing air conditioning system operational efficiency, improving lighting and equipment activation logic.

Purchase energy-efficient equipment, fully replaced with LED lighting, energy-efficient air conditioning, etc.

Promote comprehensive energy conservation plans and communication, conduct internal training and emission management system establishment, enhance energy conservation and carbon reduction awareness across units.

4.5 Climate Change Disclosures

The Company recognizes climate change poses systematic risks to global industry and supply chain operations while also bringing transformation opportunities. To reduce climate-related risk impacts on operations and finances and seize response opportunities, the Company has gradually established climate risk management and disclosure systems according to the TCFD recommended framework, incorporating climate issues into overall operational strategy and risk management framework.

4.5.1 Climate Change Governance

The Company has established climate change governance mechanisms according to the TCFD framework, with the Board bearing ultimate supervisory responsibility, with the Sustainable Development Committee and Risk Management Team implementing execution in layers.

- ✓ **Board of Directors:** Highest governance body for climate risk management, responsible for approving climate-related risk management policies and targets, supervising major risk response and sustainability strategy implementation.
- ✓ **Audit Committee:** Reviews climate risk management policies and framework, approves risk tolerance and assessment results, regularly reporting implementation status to the Board.
- ✓ **Sustainable Development Committee:** Organizational unit coordinating climate-related issues, responsible for cross-departmental communication, target setting and progress tracking, reporting annually to the Board.
- ✓ **Risk Management Team:** Responsible for identifying and analyzing climate risks and opportunities, consolidating operational unit actions, promoting integration of climate issues into daily decision-making and operational processes.

4.5.2 Strategy

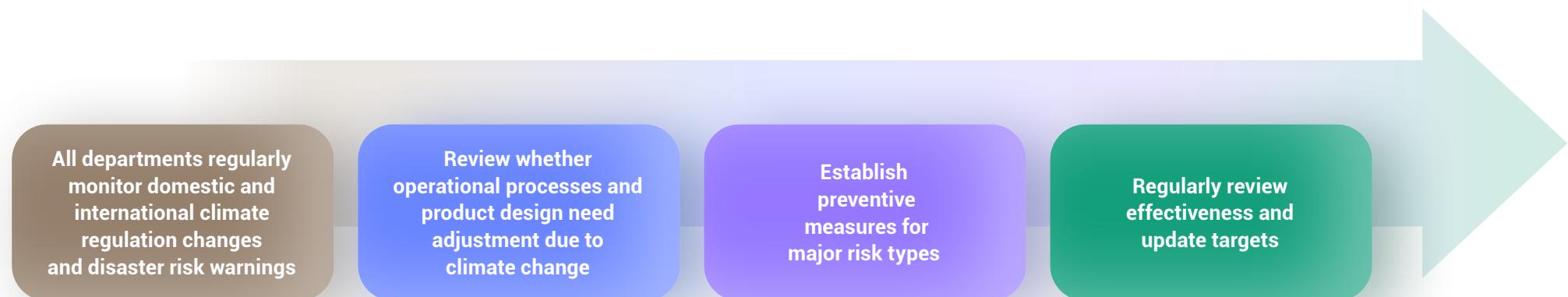
Climate change is viewed as an important factor in operational and development strategy, identifying and assessing potential short, medium, and long-term impacts and opportunities of climate change on company operations, strategy, and finances, incorporating them into business planning and resource allocation considerations.

Identified and assessed risks and opportunities are as follows:

	Items	Potential Impact	Response Strategy
Transition Risks	Climate and Environmental Regulatory Trends	Domestic and international carbon fee/carbon tax system implementation will increase operating costs; products must comply with local environmental regulations	Strengthen regulatory tracking and compliance management, plan carbon emission control in advance; implement greenhouse gas inventory and promote energy-saving carbon reduction design
	Overseas Market Sales Risk	Non-compliance with local regulations may cause market entry barriers	Adjust product design according to market needs, ensure compliance with regional standards, enhance global competitiveness
	Raw Material Cost Increase	Cost increases due to product design adjustments, emergency material replacement, or quality system establishment	Establish green design orientation, improve compliance verification efficiency of parts management system, reduce unexpected expenditures
	High Temperature and Energy Demand Increase	Energy usage cost increases, affecting operating profits	Implement energy management systems, analyze high energy consumption segments and plan energy storage and alternative energy solutions
Physical Risks	Extreme Weather and Natural Disasters	Equipment damage, transportation interruption, or personnel evacuation causing operational interruption and property loss	Establish and strengthen emergency response plans, assess backup mechanisms and disaster resistance capacity of operational sites
Opportunity	Supply Chain Entry Barriers and Product Competitiveness	Regulatory standard increases will screen suppliers, helping establish high-quality supply chain	Use parts systems to execute compliance screening mechanisms, strengthen supply chain control and enhance product added value
	Green Innovation Product Development	Customer demand for low-carbon and energy-efficient products increases, expanding market opportunities	Focus on product energy efficiency and carbon benefit design, develop solutions with environmental and technological advantages

4.5.3 Risks

Climate change risks are incorporated into the Company's overall risk and opportunity assessment system. Operational units identify and classify climate issues by probability and impact level during annual risk inventory operations. For medium to high-risk items, the Risk Management Team convenes cross-departmental response plan formulation and regularly tracks and reviews implementation results.



4.5.4 Indicators and Objectives

Greenhouse Gas Management Targets

Initiated Group greenhouse gas inventory action in 2023, added US subsidiaries' inventory in 2024, planned to complete Group-wide inventory and external verification by 2027 at the latest.

Using 2024 as baseline year, set target to achieve 4% reduction in greenhouse gas emissions by 2029.

Renewable Energy Usage Planning

US facilities have installed solar systems for self-use electricity since 2018; Shanghai facilities installed photovoltaic power generation equipment in 2024. Subsequently, the Company will monitor the proportion of green electricity usage and evaluate the gradual expansion of coverage.



5. Inclusion

- 5.1 Employee Diversity and Equality**
- 5.2 Talent Attraction and Retention**
- 5.3 Labor-Management Relations**
- 5.4 Occupational Health and Safety**
- 5.5 Sustainable Supply Chain**
- 5.6 Social and Public Welfare Participation**





5. Inclusion

5.1 Employee Diversity and Equality

5.1.1 Human Rights Policy

The Company supports and voluntarily adheres to the United Nations Universal Declaration of Human Rights and other internationally recognized human rights standards, establishing the "IEI Human Rights Policy," committing to respect fundamental human rights, prevent violations, and promote human rights culture. This policy applies to all employees and stakeholders, approved and issued by the Chairman, with regular reviews and updates to respond to business needs and international human rights trends.

Implementation Effectiveness and Training Results

To implement human rights policy, the company has established various management measures and preventive mechanisms, including:

- ✓ Employee work rules and anti-discrimination systems
- ✓ Sexual harassment and workplace unlawful infringement prevention mechanisms
- ✓ Human rights education and training for current employees and new hires

In 2024, human rights-related education, training, and communication accumulated 522 hours with 471 participants.

The Company will continue promoting related training and enhancing employee human rights awareness to reduce potential human rights risks.

In 2024, there were no human rights disputes or discrimination incidents.

IEI Human Rights Policy Core Principles

- Establish health and safety management systems
- Implement disaster prevention and health monitoring mechanisms
- Focus on employee attendance and physical/mental health

- Create a diverse, inclusive, non-discriminatory work environment
- Ensure all employees enjoy equal treatment in recruitment, employment, wages, benefits, training, promotion, etc.
- No improper treatment Ensure all employees enjoy equal treatment in recruitment, employment, wages, benefits, training, promotion, etc.

Occupational
Health
and Safety

Fairness
and Equality

Freedom of
Speech and Association

Prohibition of
Forced Labor
and Child Labor

- Respect employees' freedom to legally assemble, organize, and express opinions,
- Listen to opinions through regularly holding labor-management meetings, promote labor-management cooperation and coordination.

- Explicitly prohibit any form of forced labor or child labor, confirm identity and age during registration procedures and establish legal working hour systems.

Smooth Grievance Mechanism

A dedicated complaint hotline and email have been established to ensure that the complaint process is transparent, confidential, and protects the rights of whistleblowers, preventing retaliation and human rights violations.

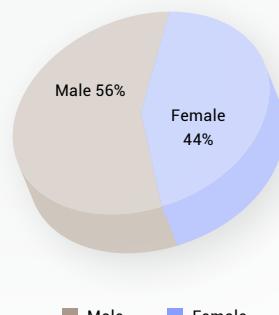
5.1.2 Employee Structure Diversity

End of 2024 Gender, Age, and Education Distribution

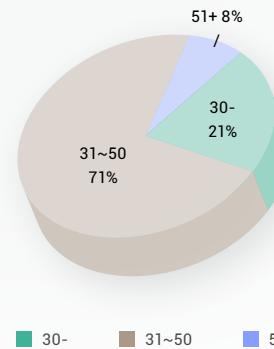
Educational Background		Full-time employees								Part-time employees		Total		
		Ph.D.		Master's degree		Bachelor's Degree		Junior College		Others				
Gender		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Proportion
Taiwan Region	30 years old and below	-	-	6	5	33	8	-	-	3	10	-	-	13.43%
	31–50 years old	2	-	71	24	117	69	26	14	11	25	-	-	74.17%
	51 years old and above	1	-	7	1	15	6	12	7	3	6	2	-	12.40%
	Total	3	-	84	30	165	83	38	21	17	41	2	-	100%
Mainland China Region	30 years old and below	-	-	-	2	38	38	34	11	8	10	20	21	27.04%
	31–50 years old	-	-	2	1	50	39	73	37	93	141	10	25	69.99%
	51 years old and above	-	-	-	-	1	1	3	-	3	12	-	-	2.97%
	Total	-	-	2	3	89	78	110	48	104	163	30	46	100%
US Region	30 years old and below	-	-	-	-	5	1	-	-	1	-	-	-	18.42%
	31–50 years old	-	-	4	5	5	1	2	-	1	-	-	-	47.37%
	51 years old and above	-	-	2	2	4	1	1	-	3	-	-	-	34.21%
	Total	-	-	6	7	14	3	3	-	5	-	-	-	100%

Note: Statistics as of December 31, 2024 for active employees.

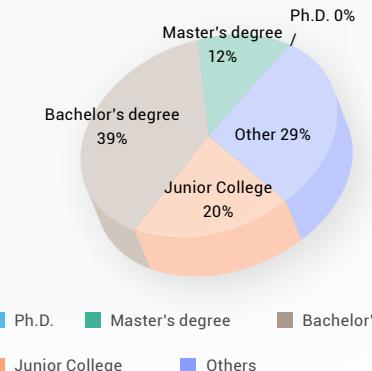
Gender Distribution



Age Distribution



Education Distribution



Employee Job Classification Structure

Background		Ph.D.		Master's degree		Bachelor's Degree		Junior College		Others		Total		Proportion		
Item/Gender		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female			
Taiwan Region	Managerial Position (Note 2)		1	-	17	5	29	9	15	6	-	-	62	20	16.94%	
	Non-Managerial Position	Research and Development		2	-	49	14	68	10	15	2	1	-	135	26	33.26%
		Sales and Marketing		-	-	11	5	22	28	3	5	-	-	36	38	15.29%
		Administrative and Support Staff		-	-	7	6	23	31	1	6	2	13	33	56	18.39%
		Manufacturing		-	-	-	-	23	5	4	2	16	28	43	35	16.12%
	Total		3	-	84	30	165	83	38	21	19	41	309	175	100%	
Mainland China Region	Managerial Position		-	-	-	1	31	16	34	12	13	5	78	34	16.64%	
	Non-Managerial Position	Research and Development		-	-	1	-	31	28	16	8	-	1	48	37	12.63%
		Sales and Marketing		-	-	1	2	9	11	31	10	3	3	44	26	10.40%
		Administrative and Support Staff		-	-	-	-	14	19	11	16	12	9	37	44	12.04%
		Manufacturing		-	-	-	-	4	3	21	11	103	183	128	197	48.29%
	Total		-	-	2	3	89	77	113	57	131	201	335	338	100%	
US Region	Managerial Position		-	-	1	2	3	-	-	-	1	-	5	2	18.42%	
	Non-Managerial Position	Research and Development		-	-	1	-	-	-	-	-	-	1	-	2.63%	
		Sales and Marketing		-	-	4	5	2	2	-	-	-	6	7	34.21%	
		Administrative and Support Staff		-	-	-	-	2	1	-	-	-	2	1	7.89%	
		Manufacturing		-	-	-	-	7	-	3	-	4	-	14	-	36.84%
	Total		-	-	6	7	14	3	3	-	5	-	28	10	100%	

Note 1: Statistics based on employees as of December 31, 2024.

Note 2: Management positions refer to "section-level" or equivalent positions and above.

Proportion of local residents employed as senior executives

Unless otherwise specified, "local" refers to New Taipei City in the Taiwan region, Shanghai in the Mainland China region, Los Angeles County in the US region.

	Taiwan Region	Mainland China Region	US Region
Total number of senior executives	13	6	5
Number of local residents employed as senior executives	9	-	5
Percentage of local residents in senior management	69.23%	-	100%

Note 1: Senior management refers to department heads or equivalent positions (inclusive) and above.

Note 2: Local resident definition: Taiwan and Mainland regions based on household registration matching company registered county/city/province; US based on place of residence.

Special Groups and Diverse Hiring

	Taiwan Region	Mainland China Region	US Region
Individuals with Disabilities	3	6	-
Indigenous Peoples	1		
New Immigrants (Note 1)	1	N/A	N/A
Foreign Nationals (Note 2)	8		
Migrant Workers (Note 3)	18		

Note 1: "New immigrants" refers to individuals who moved to Taiwan for marriage, work, investment and obtained residence or permanent residence status.

Note 2: Foreign nationals refer to employees with foreign nationality employed for professional or technical work (such as R&D engineers).

Note 3: Migrant workers refer to blue-collar foreign workers who came to Taiwan through legal employment procedures.

Workers who are not employees

Worker Type	Contract Relationship	Taiwan Region	Mainland China Region	US Region
Security Guards	Security service contract	3	18	-
Cleaning Personnel Massage Personnel	Cleaning service or employment contract	3	-	1
Manufacturing and Warehouse Personnel	Staffing contract	11	-	-
Cafeteria Staff	Outsourcing contract	-	11	-

5.1.3 Gender Pay Ratio

The Company's compensation policy is based on employees' positions and responsibilities, fully complying with local government labor laws to ensure fairness and compliance of the compensation systems. In Taiwan, we follow the "Labor Standards Act," "Gender Equality in Employment Act," and related regulations; in Mainland China, we comply with the "Labour Law of the People's Republic of China," "Labor Contract Law of the People's Republic of China," and related provisions; in the US, we follow US federal and California labor laws (such as California Labor Code and Wage Orders). The Company's salary standards do not differ based on gender, age, race, or other factors, committed to providing equal compensation and career opportunities.

In 2024, average male management compensation exceeded female, primarily due to higher proportion of male senior executives. For non-management positions, R&D and engineering roles are predominantly male, while administrative and support roles are mostly held by females, reflecting gender distribution characteristics in different functional areas, thereby affecting overall compensation statistics. Moving forward, the Company will continue monitoring gender ratio changes across positions and strengthening consideration of diversity and gender balance in internal succession and external recruitment for key positions to promote organizational diversity and inclusive development.

	Year	2024		2023		2022	
		Item/Gender	Male	Female	Male	Female	Male
Taiwan Region	Management Positions	1.50	1	1.17	1	1.14	1
	Non-Management Positions	1.19	1	1.24	1	1.28	1
	Grassroots Personnel	0.93	1	1.20	1	1.03	1
Mainland China Region	Management Positions	1.10	1	1.08	1	1.48	1
	Non-Management Positions	1.34	1	1.18	1	1.15	1
	Grassroots Personnel	1.18	1	1.15	1	1.10	1
US Region	Management Positions	1.95	1	1.08	1	1.48	1
	Non-Management Positions	1.14	1	1.18	1	1.15	1
	Grassroots Personnel	- (Note 4)		1.15	1	1.10	1

Note 1: Grassroots personnel refer to non-managerial staff in manufacturing units, while management positions involve supervisors with managerial responsibilities.

Note 2: Remuneration includes base salary, meal allowances, work-related allowances, position allowances, on-call allowances, bonuses for the three major festivals, employee profit sharing, performance bonuses, operational bonuses, and long-service bonuses.

Note 3: Remuneration statistics are based on data for employees actively employed at the end of the year.

Note 4: US subsidiaries' grassroots employees are male only, therefore gender pay ratio cannot be disclosed.

5.2 Talent Attraction and Retention

5.2.1 Human Resources Recruitment and Retention

Facing industry development and global talent competition trends, the Company adheres to the philosophy that "talent is the most important asset," continuously optimizing talent recruitment and retention mechanisms to create an attractive career development environment. To actively attract potential professional talent and improve position filling efficiency, continuous actions include:

- ✓ Compare company personnel budget with actual business conditions, prudently assess necessity of personnel additions.
- ✓ Discover talent through diverse channels including the official website, 104 Job Bank, LinkedIn, recruitment consultants, and employee referrals, expanding reach to potential candidates.
- ✓ Continuously enhance company image and recruitment communications.
- ✓ Establish and promote re-employment mechanisms, recruiting former employees with corporate culture experience to deepen talent depth and stability.

The Company is committed to providing quality work environments and long-term career development platforms, enhancing employee retention through the following measures:

✓ **Employee Stock Ownership Trust System:**

Implemented since 2023, we systematically help employees accumulate assets with company matching incentive contributions to trust accounts, open to eligible employees. As of end of 2024, participation reached 164 people, participation rate of 39.52%, significantly higher than 2023, demonstrating employee identification with company development.

✓ **Mainland Region Employee Incentive Program:**

The Mainland subsidiary Armorlink also promoted employee equity participation capital increase plan in 2023, implementing equity sharing system to enhance organizational cohesion and retention willingness.

✓ **Diverse recruitment channels:**

Including website postings, agencies, and employee referrals, with regular recruitment effectiveness reviews and HR strategy adjustments.

✓ **Work adaptation and career counseling:**

New employees are assigned to managers and senior staff to help adapt to the environment, facilitating quick onboarding

✓ **Exit interviews and satisfaction surveys:**

Interview and analyze departing employees to clarify key retention factors as reference for system optimization. Turnover rates have been stable over past two years, showing retention mechanism effectiveness.

✓ **Internal promotion and key position succession systems:**

Provide transparent promotion pathways, establish deputy systems and handover mechanisms, maintain operational stability.

✓ **Employee satisfaction tracking:**

Continue survey systems, focusing on employee work pressure and needs as important basis for improving welfare policies and corporate culture.



5.2.2 New Hires and Turnover

Group companies continuously monitor personnel flow. According to 2024 statistics, Taiwan and US new hire rates slightly declined from 2023, while turnover rates remained stable, showing improved personnel stability and retention. Mainland region 2024 new hire rate rose to 18.74% with significantly higher turnover, mainly due to some part-time employee terminations—after excluding this one-time factor, turnover rate would approach normal levels. However, local personnel structure adjustment is ongoing, and efforts will continue to optimize personnel stability strategies to reduce turnover risk and enhance organizational resilience.

New Hire Rate:

Year	2024						2023						2022					
	Gender	Male		Female		Male		Female		Male		Female						
		Age/Item	Number of People	New Hire Rate														
Taiwan Region	30 years old and below	12	27%	5	18%	20	46%	11	37%	11	31%	16	74%					
	31–50 years old	24	10%	21	17%	32	14%	19	17%	53	24%	26	24%					
	51 years old and above	2	6%	2	12%	-	-	-	-	2	9%	-	-					
	Total Number of New Hires	38		28		52		30		66		42						
	Total Hiring Rate (%)	13.76%				18.00%				25.56%								
Mainland China Region	30 years old and below	30	27%	38	45%	20	13%	16	14%	85	49%	63	44%					
	31–50 years old	33	14%	28	11%	20	8%	18	6%	30	12%	60	21%					
	51 years old and above	-	-	3	27%	-	-	-	-	-	-	-	-					
	Total Number of New Hires	63		69		40		34		115		123						
	Total Hiring Rate (%)	18.74%				9.22%				27.45%								
US Region	30 years old and below	1	18%	1	100%	-	-	1	200%	3	86%	-	-					
	31–50 years old	-	-	1	17%	3	26%	3	60%	2	19%	1	20%					
	51 years old and above	3	32%	1	40%	-	-	-	-	2	20%	1	67%					
	Total Number of New Hires	4		3		3		4		7		2						
	Total Hiring Rate (%)	19.18%				20.90%				29.03%								

Note 1: New hires refer to all new employees reported in the year, not deducting mid-year departures.

Note 2: Overall new hire rate = Total new hires/Average annual employees; Gender-age new hire rate = Gender-age new hires/Average annual gender employees.

Average annual employees = (Prior year-end employees + Current year-end employees)/2

Turnover Rate:

Year	2024						2023						2022					
	Gender	Male			Female			Male			Female			Male			Female	
		Age/Item	Number of People	Turnover Rate														
Taiwan Region	30 years old and below	9	20%	8	29%	9	21%	4	13%	9	25%	7	33%					
	31–50 years old	28	12%	11	9%	25	11%	11	10%	56	25%	25	23%					
	51 years old and above	5	15%	-	-	4	15%	-	-	-	-	1	10%					
	Total Number of New Hires	42		19		38		15		65		33						
	Total Hiring Rate (%)	12.72%				11.64%				23.2%								
Mainland China Region	30 years old and below	112	100%	96	112%	93	61%	69	62%	185	107%	173	120%					
	31–50 years old	68	29%	84	33%	43	18%	77	28%	70	28%	160	55%					
	51 years old and above	2	27%	7	63%	1	13%	1	11%	-	-	-	-					
	Total Number of New Hires	182		187		137		147		255		333						
	Total Hiring Rate (%)	52.38%				35.37%				67.82%								
US Region	30 years old and below	-	-	1	100%	-	-	-	-	-	-	-	1	200%				
	31–50 years old	-	-	1	17%	2	17%	1	20%	1	10%	3	60%					
	51 years old and above	2	21%	-	-	1	11%	-	-	2	20%	-	-					
	Total Number of New Hires	2		2		3		1		3		4						
	Total Hiring Rate (%)	10.96%				11.94%				22.58%								

Note 1: Definition of resigned personnel: Refers to the total number of personnel who resigned during the year, regardless of their date of employment.

Note2: Overall turnover rate = Total turnover/Average annual employees; Gender-age turnover rate = Gender-age turnover/Average annual gender employees.

Average annual employees = (Prior year-end employees + Current year-end employees)/2

5.2.3 Remuneration and Performance Review

The Company provides market-competitive remuneration systems, ensuring all salary payments comply with local labor laws, covering statutory insurance and retirement plans. Salary structure is established according to "Salary Management Guidelines," including base salary, allowances, subsidies, bonuses, and remuneration, determined according to employee levels and positions, referencing industry standards to ensure remuneration fairness and reasonableness. According to the Company's Articles of Incorporation, 5% to 20% of annual profits are allocated as employee compensation to reward employee contributions, practicing profit-sharing philosophy.

The Group has institutionalized employee performance management mechanisms, regularly implementing performance reviews for all regular employees (excluding migrant workers). The system combines employees' work results, behavioral performance, and goal achievement, with supervisors and employees conducting performance interviews for comprehensive assessment and two-way feedback, serving as important basis for salary adjustments, reward distribution, career development, and promotion arrangements.

According to subsidiary performance management systems, review items are mainly divided into two categories:

New Employee Review: New employees are reviewed after probation period (usually three months), assessing suitability and development potential.

Regular Performance Review: According to region and position characteristics, implement monthly, quarterly, or annual regular reviews, comprehensively assessing work performance within established periods, ensuring organizational performance and employee growth advance together.

2024 Review Participation and Coverage

In 2024, comprehensive reviews were achieved in Taiwan and Mainland regions, with overall coverage of 97.73% in Taiwan and 100% in Mainland. US region still adjusting review system in 2024, some employees not included in formal reviews, resulting in lower overall coverage. To strengthen globally consistent talent development and management, the Company plans to review and revise current US review system in 2025, improve system applicability and completeness, and comprehensively increase review coverage to ensure global HR policies and performance development goals align.

Category (Note 1)	Taiwan Region		Mainland China Region		US Region	
	Male	Female	Male	Female	Male	Female
Management Positions	53	18	114	51	4	1
Non-Management Positions	198	115	210	141	20	8
Grassroots Personnel	28	19	249	277		
Total Reviewed	279	152	573	469	24	9
Number of Individuals Subject to Review (Note 2)	285	156	573	469	29	9
Coverage Rate	97.73%		100%		86.84%	

Note 1: Grassroots personnel refer to non-managerial staff in manufacturing units, while management positions involve supervisors with managerial responsibilities.

Note 2: The number of personnel subject to evaluation is based on the total number of employees in service throughout the entire year.

Comparison of Average Salary and Local Wage Levels

Comparing the average employee salaries with local wage levels, the average salary in Taiwan is higher than the local average. In contrast, the average salary in the Mainland China region is lower than the average salary level in Shanghai due to the high proportion of direct personnel among employees.

For a comparison of the average salary of grassroots personnel in Mainland China, please refer to the "Average Standard Salary of Grassroots Personnel."

	Taiwan Region		Mainland China Region		US Region	
	2024	2023	2024	2023	2024	2023
Ratio of Company Employee Average Salary to Local Average Salary (Note)	1.32	1.65	0.66	0.67	1.38	N/A

Note 1: Average Employee Salary: This refers to full-time employees employed in 2024 (excluding part-time employees and foreign migrant workers in Taiwan). The total annual salary is calculated, including regular wages, bonuses, and non-recurring compensation such as employee profit sharing.

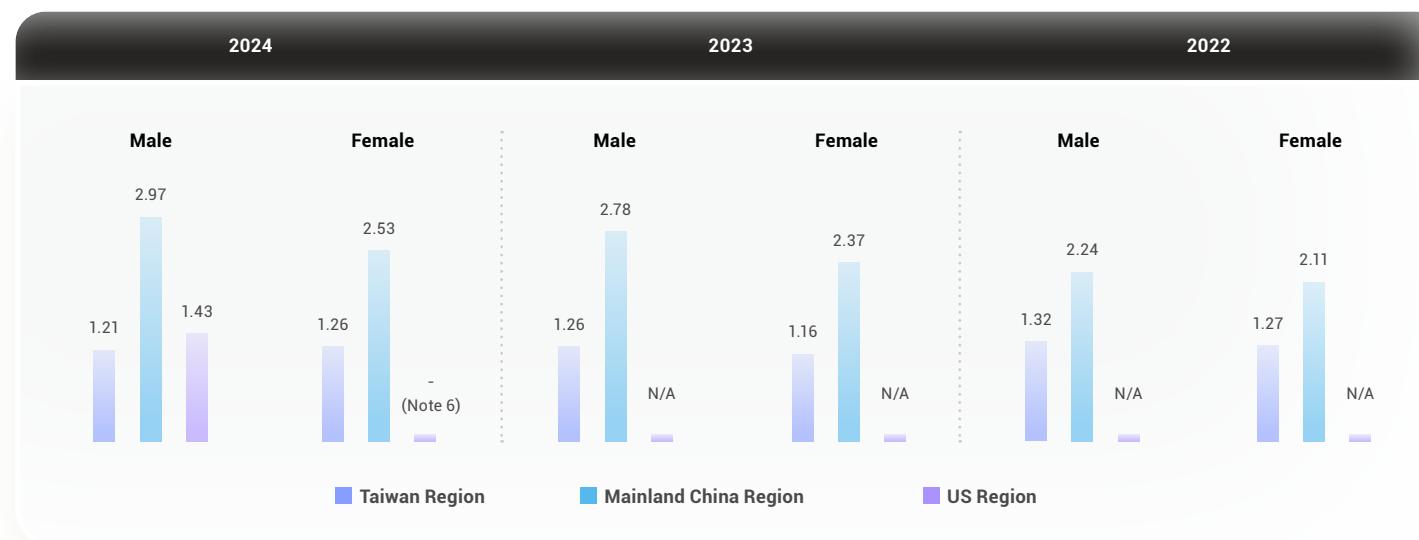
Note 2: Taiwan local average salary: refers to Ministry of Economic Affairs statistics "Average Monthly Salary of Employees in Manufacturing"; 2024 and 2023 local average salary values adopt 2024 and 2022 respectively.

Note 3: Mainland local average salary uses 2023 Shanghai full-caliber urban unit employed personnel monthly average wage.

Note 4: US local wage level uses BLS published May 2024 Los Angeles–Long Beach–Anaheim annual median salary.

Entry Level Wage at Main Operational Locations for the Past Three Years

Average Standard Salary of Grassroots Personnel/Local Minimum Wage



Note 1: Grassroots personnel refer to non-managerial staff in manufacturing units.

Note 2: The standard salary is based on data for employees actively employed at the end of the year, including base salary, work-related allowances, and on-call allowances.

Note 3: The minimum wage in the Taiwan region is NT\$27,470 for 2024, NT\$26,400 for 2023, and NT\$25,250 for 2022.

Note 4: The minimum wage in the Mainland China region is RMB\$2,690 for 2024, RMB\$2,690 for 2023, and RMB\$2,590 for 2022.

Note 5: The US 2024 minimum wage is based on LA County statutory minimum wage \$17.27/hour multiplied by regular working hours converted to annual.

Note 6: The US region has no female grassroots employees, therefore data is not disclosed.

Non-supervisory Full-time Employee Salary Information

(This table includes parent company only) Unit: NT\$ thousands

Items\Year	2024	2023
Total Non-supervisory Full-time Employee Salary	435,070	411,515
Non-supervisory Full-time Employee Count	387	362
Non-supervisory Full-time Employee Average Salary	1,124	1,137
Non-supervisory Full-time Employee Median Salary	1,007	1,022

Note 1: Total salary: refers to employee salary attributable to the year, using accrual basis, including regular salary (base salary and monthly fixed allowances and bonuses), overtime pay (whether taxable or tax-exempt), and non-regular salary (non-monthly allowances, bonuses, employee compensation, etc.), but excluding severance and retirement payments.

Note 2: Non-supervisory full-time employees refers to all employed employees (or regular employees) excluding company managers, overseas branch employees, part-time employees, and employees meeting statistical exemption criteria.

- The 2024 "non-supervisory full-time employee" average and median salaries slightly declined from 2023, mainly due to higher proportion of entry-level employees among new hires that year, lowering overall statistical results. Actually, the Company's overall salary levels did not decline, and substantial salary increases were implemented for existing employees. This phenomenon is due to statistical structural changes and does not reflect deterioration in individual employee compensation conditions. The Company will continue adhering to salary fairness principles and timely reviewing and adjusting compensation structures through external salary surveys and internal position reviews to protect employee reasonable compensation and quality of life.

5.2.4 Talent Cultivation and Development

The Company adheres to the philosophy that "talent is an asset," and continuously strengthens employee development, career advancement, and retention mechanisms. It is committed to creating an attractive work environment and a sustainable, mutually prosperous corporate culture. Through institutionalized management and diversified initiatives, the Company encourages employees to actively pursue learning, participate in decision-making, and share in business achievements, thereby enhancing organizational competitiveness and cohesion.

To enhance employee professional capabilities and leadership potential, the Company established a Training Center, building comprehensive training systems, formulating annual training plans and objectives covering the following items. Through internal and external training courses, we enhance overall employee quality and organizational competitiveness.

- ✓ **New Employee Training:** Help new colleagues quickly integrate into organizational culture and operational processes.
- ✓ **Professional Technical Training:** Regularly hold skill courses related to positions, enhancing professional knowledge.
- ✓ **Management Development:** Strengthen leadership and management capabilities, cultivate reserve cadres.
- ✓ **Knowledge Sharing and Book Clubs:** Encourage internal exchange and autonomous learning, enhance cross-departmental cooperation and innovative thinking.

Personnel Training Results Statistics

By Course Category			By Job Category		
Items	Training Hours	Number of Participants	Items	Training Hours	Number of Participants
Taiwan Region	New Employee Training	252	56	Research and Development Personnel	4,539
	Professional Training	10,714	4,886	Sales and Marketing	1,882
	Development Training	1,283	218	Administrative and Support Staff	3,232
	Knowledge Sharing	340	290	Manufacturing Unit	2,935
	Total	12,589	5,450	Total	12,589
Based on average annual employees, 2024 average training hours per employee reached 26.25 hours.					
Mainland China Region	New Employee Training	2,074	557	Research and Development Personnel	6,047
	Professional Training	50,955	15,865	Sales and Marketing	3,223
	Development Training	1,732	692	Administrative and Support Staff	4,189
	Special Skills Training	2,194	1,027	Manufacturing Unit	43,497
	Total	56,955	18,141	Total	56,955
Based on average annual employees, 2024 average training hours per employee reached 80.84 hours.					
Due to the implementation of the systematic "Pre-position Training and Mentoring" program, the practical training and instructional guidance provided by departmental mentoring supervisors to new employees have been included in the formal training hour statistics, resulting in a significant increase in total training hours compared with last year.					
US Region	New Employee Training	N/A	N/A	Research and Development Personnel	20
	Professional Training	104	36	Sales and Marketing	96
	Development Training	-	-	Administrative and Support Staff	56
	Knowledge Sharing	165	8	Manufacturing Unit	97
	Total	269	44	Total	269
Based on tracked training hours and the average annual employees, 2024 average training hours per employee was approximately 7.37 hours.					
The US subsidiaries' 2024 training system was not fully established, and some training activities not completely recorded, with all new employee training excluded from statistics. The Company will continue providing appropriate professional courses based on employee position needs, which will be included in 2025 annual training improvement plan, strengthening training management processes and improving training record systems to enhance overall personnel development effectiveness and record transparency.					

5.3 Labor-Management Relations

IEI values communication and cooperation with all employees, continuously strengthening labor-management mutual trust, rights protection, and work environment optimization, committed to establishing inclusive and participatory workplace culture, ensuring employees perform their best in fair, respectful, and safe environments.

5.3.1 Labor Rights Protection

Labor Contracts and Reasonable Compensation

The Company is committed to protecting all employees' basic labor rights, establishing comprehensive HR systems and internal management standards according to labor laws in each operational region, creating safe, equal, and dignified work environments. All operations follow "fair, just, and open" principles, explicitly prohibiting child labor, forced labor, workplace discrimination, sexual harassment, and bullying. We are committed to respecting human rights and promoting inclusive culture.

To improve labor protection mechanisms, the Group's companies establish labor contracts, work rules, employee handbooks, and various HR management regulations according to local labor laws, including Taiwan's Labor Standards Act, Labour Law of the People's Republic of China and Labor Contract Law of the People's Republic of China, and US federal and California labor regulations. Content covers working hours, wages, benefits, retirement systems, and working conditions. New employees receive comprehensive explanations from HR during onboarding to ensure full understanding of their rights and regulations, implementing system transparency and equal protection.

The Group's compensation systems follow company salary management regulations, covering base salary, allowances, subsidies, bonuses, and compensation, determined according to employee positions and levels, referencing market salary levels to ensure internal fairness and external competitiveness. Additionally, employee profit-sharing systems allocate employee compensation according to annual profit conditions to recognize employee contributions and implement profit-sharing mechanisms.

Employee Retirement System

To protect employees' basic living and statutory rights after retirement, the Company establishes comprehensive retirement systems according to labor laws in each operational region, allocating retirement funds or social insurance according to employee location and applicable systems, ensuring retirement preparation continuity and stability.

The retirement system in the Taiwan region covers both defined benefit (old system) and defined contribution (new system), managed and allocated separately according to employee choices.

Defined Benefit Pension (Old System)

According to the company-established "Retirement Guidelines," for employees under the Labor Standards Act old system, we calculate retirement payment based on service years. One year of service receives two base units, after fifteen years each year adds one base unit, up to a maximum of forty-five base units. Retirement base unit standard is average wage six months before retirement, less than half year is calculated as half year, and over half year is calculated as one year.

The Company calculates retirement payment based on service years and average salary six months before retirement, allocating retirement reserve to Bank of Taiwan Labor Retirement Reserve Special Account, managed by Bureau of Labor Funds. This account's plan asset fair value at the end of 2024 was NT\$11,850 thousand, exceeding the Company's defined benefit obligation present value of NT\$2,518 thousand, indicating the retirement plan in sufficient asset status.

Defined Contribution Retirement (New System)

Since July 2005, according to the Labor Pension Act implementing new system, the Company contributes 6% of declared wages monthly to individual labor pension accounts for employees under new system, managed and invested by government agencies. Employees can withdraw accumulated amounts upon retirement according to law.

The Company's mainland China operations participate in local basic pension insurance system, according to Labour Law of the People's Republic of China and Social Insurance Law of the People's Republic of China provisions, monthly paying pension insurance for formally employed employees. The Company and employees jointly bear premiums according to Shanghai regulations, managed by government departments. Upon retirement, employees can legally receive retirement pension according to policy as basic retirement protection.

The US region subsidiaries participate in Social Security system according to federal and state labor laws for employees, with the Company and employees each contribute by ratio (6.2%) to social security tax. The Company also provides voluntary retirement savings plan (401(k)), encouraging employees to plan for future retirement. As of 2024, 21 employees participated in 401(k) plan, with company uniformly providing 4% of employee salary as employer matching contribution to help employees accumulate retirement assets.



Parental Leave and Unpaid Parental Leave with Job Retention

✓ Parental Leave Without Pay in the Taiwan Region

Taiwan companies provide eligible employees with parental leave without pay according to Labor Standards Act, Gender Equality in Employment Act, and Employment Insurance Act provisions, maximum two years. The Company legally preserves reinstatement rights and provides flexible arrangements, helping employees balance family care and career development, promoting workplace equality and sustainable workforce development.

✓ Mainland China Region Parental Leave

To help employees balance work and family life during child-rearing, Armorlink Group companies establish parental leave systems according to Population and Family Planning Law of the People's Republic of China, Shanghai Municipality Population and Family Planning Regulations, and Shanghai Municipality Childcare Leave Regulations, encouraging employees to flexibly arrange career and family responsibilities while caring for children.

In 2024, 39 employees (23 male, 16 female) applied for short-term parental leave according to Shanghai parental leave regulations.

✓ US Region

The Company provides parental leave system following US federal and California regulations. There were no parental leave cases in 2024.

		Taiwan Region		
Items\Year		2024	2023	2022
Actually Used Parental Leave	Male	1	-	2
	Female	2	2	2
Number of Employees Still on Parental Leave at Year-end		1	2	-
Number of Employees Departed After Parental Leave		1	-	1
Number of Employees Who Returned to Work After Parental Leave		1	-	3
Return Rate (%)		50%	-	75%
Number of Employees Still Employed 12 Months After Return		-	-	3

5.3.2 Labor Communication and Grievances

Labor-Management Communication Channels

✓ Taiwan Region (IEI and BriteMED)

The Company legally establishes "Labor-Management Meetings" jointly composed of labor and management representatives, regularly holding meetings to communicate and negotiate on company operations, working conditions, salary benefits, and employee rights. This system provides open dialogue platform between employees and management, enhancing mutual understanding and consensus.

✓ Daily Communication and Feedback Mechanisms

All Group company HR departments have dedicated labor communication contacts, providing employees daily consultation and opinion channels.

Additionally, an employee opinion box and reporting mechanisms have been established, encouraging employees to provide suggestions and reports on workplace environment or inappropriate behavior to maintain safe, fair workplace culture. In 2024, IEI and Armorlink also promoted employee satisfaction surveys, collecting employee opinions through feedback as basis for system optimization and policy adjustments.

✓ Union Organization Rights Protection

Currently, the Group's companies have no employees who have voluntarily organized a labor union. The Company respects and protects employees' legal rights to organize or join unions according to local laws, continuously providing smooth internal communication and grievance channels. The mainland subsidiary, Armorlink, has initiated the establishment of a labor union organization, hoping to further help maintain employee rights and strengthen labor-management negotiation and cooperation mechanisms.

Conflict and Grievance Handling

✓ No significant labor conflicts or disputes occurred in 2024.



5.3.3 Employee Benefits

Employee Welfare Committee

Taiwan IEI and BriteMED both establish Employee Welfare Committees, coordinating and implementing diverse benefits covering living care, health protection, activity participation, and family support, committed to enhancing employee wellbeing and workplace satisfaction.

Subsidies and Condolences

- Festival and Birthday Electronic Gift Vouchers
- Marriage, childbirth, funeral, hospitalization condolence payments

Activities and Leisure

- Domestic and international employee travel subsidies
- Annual year-end banquet activities
- Employee club activity subsidies (such as the Boxing Aerobics Club and the Badminton Club)

Health and Insurance

- Group Insurance (Life insurance, accident insurance, medical insurance, cancer insurance)
- Free annual health examinations
- Subsidies for Colonoscopy and Cardiovascular Examinations
- Full Subsidy for Influenza Vaccination

Workplace Friendly Support

- Nursing room facilities
- Nearby childcare institution cooperation discounts
- Stress-relief massage services

Creating a Happy Workplace

Mainland Armorlink group conducted multiple themed corporate activities in 2024 to increase employee cohesion and work satisfaction, helping employees balance work and life, releasing employee physical and mental pressure while enhancing team cohesion, creating harmonious workplace atmosphere.

✓ Weekend Movie Room: Weekend afternoon movie screenings enriching employee cultural activities



✓ Dragon Boat Festival Team Activities: Team dumpling-making competition warming employee relationships while experiencing festival atmosphere.



✓ 2024 · HALLOWEEN - Candy Carnival



✓ Armorlink Group Welcomes Future Stars: Employee children visit and learning activities (July 2024)



5.4 Occupational Health and Safety

5.4.1 Occupational Health and Safety Management System

IEI is committed to providing safe, healthy work environments, following international standards and domestic regulations at all operational locations to establish occupational safety and health management systems, ensuring all employees and external contractors work safely in secure environments. The Group's major manufacturing bases in Shanghai and Qidu plants implemented and passed the ISO 45001:2018 international standard certification, following relevant regulations, constructing prevention-centered, company-wide OSH management culture, committed to creating safe, healthy, sustainable work environments.

Qidu Plant

Shanghai Plant

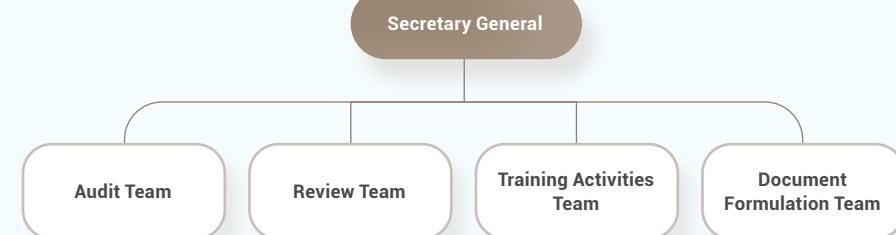
◆ Organization

Established "Occupational Health and Safety Committee" with CEO as chairman, including grassroots employee representatives, regularly holding meetings to review OSH plan implementation effectiveness and improvement plans.



Established "Occupational Health and Safety Committee" with CEO as chairman, including grassroots employee representatives, regularly holding meetings to review OSH plan implementation effectiveness and improvement plans.

Chairperson of the Quality, Environment, and Occupational Health and Safety Management Committee



◆ Management Policies

Commitment: Comply with occupational safety and health laws, fulfill corporate responsibility.
Continuity: Committed to zero accidents, strengthen corrective functions, enhance OSH performance.
Implementation: Implement employee training, enhance OSH awareness.
Focus: Focus on employee health, actively promote health management, and prevent work injuries.

- Prevent occupational accidents and health damage
- Energy conservation, carbon reduction, and pollution prevention
- Meet legal compliance and continuous improvement commitments

Qidu Plant

Shanghai Plant

◆ **Risk Identification and Prevention**

- Regular work environment hazard identification and risk assessment covering all work areas and potential hazards, implementing relevant protection according to standard operating procedures.
- Implement workplace safety inspection systems, conducting preventive maintenance on equipment and facilities and prompt abnormality handling.
- Establish occupational accident reporting, investigation, repair, and return-to-work mechanisms ensuring post-accident prompt handling, cause clarification, and improvement countermeasure formulation, simultaneously conducting injured employee return-to-work health assessment and position adjustment arrangements.

- Regularly identify hazards and assess risks for production processes, work environments, and facilities, covering high-temperature operations, mechanical equipment operation, special equipment operation risk items.
- Emergency management system: Establish reporting, evacuation, firefighting, medical emergency response teams, regularly drilling and improving handling mechanisms.
- Legal compliance supervision: Continuously track and update OSH legal requirements, incorporating them into internal and external review priorities.
- Accident reporting and return-to-work mechanisms: Standardized employee accident handling procedures ensuring accident investigation, corrective actions, and return-to-work arrangement appropriateness.

◆ **Promotion of Employee Health**

Provide multiple health promotion services, including:

- Annual free employee health examinations and occupational disease screening
- Vaccine information and arrangements as needed
- Occupational physician regular on-site services, arranging work-life balance and stress relief courses, establishing health care channels providing adequate support and assistance

- Regular health examinations and occupational disease detection: covering high-risk positions and new employee health tracking
- Health education and training courses: arrange occupational safety courses, emergency drills and accident analysis training
- Mental health and stress management advocacy: combine internal care channels and provide referral resources when necessary
- Vaccination and epidemic prevention measures: provide vaccine arrangements and venue epidemic prevention control during necessary periods

◆ **Employee Participation and Communication**

- Quarterly Occupational Health and Safety Committee meetings jointly participated by labor and management representatives, reflecting and reviewing OSH operations and implementation.
- Regular new employee and on-the-job OSH education and training, annual regular internal OSH audits.

Implement "Internal and External Communication Procedures," encouraging employee participation in OSH decision-making processes:

- Nonimprovement-management participation in hazard identification, measure discussions
- Regular OSH committee meetings reviewing implementation results and subsequent plans
- Establish reporting and communication mechanisms enabling all staff to promptly reflect workplace safety and health issues

5.4.2 Work Environment Hazard Assessment and Improvement

According to the ISO 45001 OSH management system standards, the Company comprehensively inventories production process and workplace potential risks, formulating corresponding improvement measures and tracking plans according to risk levels.

Assessments cover mechanical, physical, chemical, and ergonomic aspects, simultaneously incorporating cross-departmental practical review and preventive actions. Summary of environmental hazard assessment projects and ongoing control measures at the Group's two major manufacturing sites (Qidu Plant and Shanghai Plant):

	Major Risks	Improvement Measures
Qidu Plant	<ul style="list-style-type: none"> Mechanical hazards: Stamping equipment, handling operations causing pinching, crushing risks Physical hazards: High-temperature environments, lighting or equipment causing electric shock possibilities Chemical hazards: IPA (isopropyl alcohol), flux usage causing flammable and inhalation risks Ergonomic hazards: Long-term poor posture causing musculoskeletal disorders (MSDs) 	<ul style="list-style-type: none"> » Add warning signs and safety protection devices » Strengthen ventilation and air quality testing » Implement standard operating procedures (SOP) and regular training » Provide personal protective equipment (PPE) according to hazard levels
Shanghai Plant	<ul style="list-style-type: none"> Equipment operation hazards: SMT equipment, high-speed cutting tool improper operation Height operation hazards: Warehouse stacking, platform operations Electrical and fire risks: Electrical box maintenance or power equipment failures Chemical storage and operation risks: Isopropyl alcohol, flux leakage, volatile gases, etc. 	<ul style="list-style-type: none"> » Implement high-risk process interlocking devices and abnormal shutdown protection systems » Implement daily site inspections and pre-operation safety checks » Establish chemical zone management and labeling systems » Establish accident emergency response plans and drill records

- Regular Environmental Monitoring:
- The Taiwan Xizhi Headquarters and the Qidu Plant conduct work environment monitoring every six months, including carbon dioxide concentration, ethanol/isopropyl alcohol concentration, noise, and illumination. Test results were all qualified except for burn-in room noise slightly exceeding standards. Hazard signs are posted for noise areas with entry control, time limits, and protective equipment requirements to avoid work-related health hazards.
- The Shanghai Plant regularly conducts environmental testing including quarterly noise testing and annual waste gas and domestic wastewater discharge testing, plus annual occupational hazard factor testing covering organic solvents, acid-alkali gases, metal fumes, and dust occupational health hazard factors, simultaneously conducting noise and power frequency electric field measurement. All testing was conducted according to national OSH regulations and technical standards to ensure work environment safety and employee health.
- Through continuous improvement actions and preventive system implementation, no occupational diseases, occupational accidents, or work safety incidents occurred in 2024.

5.4.3 Promotion of Employee Health

Annual Regular Health Examinations

- ✓ IEI arranges free annual health examinations for its employees in the Taiwan region and provides individual explanations and consultation services by physicians upon receiving the health check-up reports. In 2024, 417 Taiwan region employees participated in health examinations.
- ✓ For colleagues with abnormal health examination results or assessed to have specific high-risk factors, it is recommended to arrange consultations with physicians.
- ✓ Provision of special health examination subsidies: Currently, subsidies are provided to employees for colonoscopy and cardiovascular examinations.

Irregular Health Services

- ✓ Taiwan region provides monthly 3-hour physician on-site services for employee health consultation or health education information.
- ✓ Provide free influenza vaccination services for employees.
- ✓ Arrangements are made for female employees who are pregnant or have given birth within the past year to undergo health hazard assessments related to maternity and recommendations for work suitability, along with health consultations from physicians.
- ✓ Hire visually impaired persons to provide employee massage services.

Healthy Living Series Activities

Nutrition Seminar

- Debunking Common Nutrition Myths (7/19)
- How Should Frequent Diners Eat Out (8/14)
- Enjoy Healthy Weight Loss Campaign (8/28)

Stress Relief Course

- Stress Relief and Emotional Adjustment Workshop (7/22)
- Stress Exploration and Self-Care (7/31)

Handicraft Course

- Essential Oil Relaxation and Healing Handcraft Course (8/9)
- Dessert Candle Handcraft Course (9/6)
- Preserved Flower Night Light Handcraft Course (9/27)

Free Mask Distribution

戴好口罩，“罩”顾自己，免费发放！你领到了吗？



咳咳....最近咳嗽的人员真不少，
有的是因为支原体，
有的是因为甲流、乙流、病毒性流感等.....

为切实保障全体员工“罩”顾好自己，切断一切含病毒等飞沫核。公司特为每位员工派发2包医用口罩（每包/10个、颜色随机），这是最简单、最方便、最经济、也最有效的预防措施哦！！！

领取方式：

时间安排：2024年3月12日 周二

Anti-Smoking Advocacy

拒绝吸烟，从我做起

拒绝从现在开始，健康从今天做起！

吸烟有害健康，早已成为人们的共识。医学实验证明，吸烟会影响到人体的所有器官和细胞组织，导致各种疾病的产生，诸如慢性气管炎、肺气肿和肺癌等。据世界卫生组织报告：全球每年有500万左右人群死于与吸烟有关的疾病，我国每年有100多万人因吸烟而死亡。

为了摒弃吸烟的不良习惯，营造一个健康、清洁的环境，倡导科学、文明、健康的生活方式，公司在此向全体同仁发起倡议：
 一、提高控烟意识，积极投身“少吸烟或不吸烟的健康文明”活动。
 二、增加自我控制能力，自觉抵制诱惑，为了自己和家庭幸福，减少吸烟。
 三、公司主管和部门领导率先垂范，倡导大家形成戒烟、少吸的良好氛围。

5.4.4 Occupational Health and Safety Training

Dedicated Personnel Certification and Training

The Company has designated dedicated occupational health and safety personnel and operational staff in accordance with legal requirements and actual operational needs, ensuring they obtain relevant certifications and complete regular on-the-job training.

Internal Occupational Health and Safety Education and Training

New employees receive pre-employment occupational health and safety training to help them understand the Company's Occupational Health and Safety Management System policies, types of occupational hazards, and preventive measures. Additionally, for current employees, annual occupational health and safety training sessions are conducted to reinforce awareness of workplace safety and health practices.

Occupational Health and Safety Education and Training Statistics:

Taiwan Region

- New employee training for 45 participants, totaling 135 hours
- On-the-job training for 38 participants, totaling 54 hours

Mainland China Region

- Orientation training for 590 participants, totaling 2,187 hours
- Position training for 691 participants, totaling 7,224 hours
- On-the-job training for 4,765 participants, totaling 11,938 hours

5.5 Sustainable Supply Chain

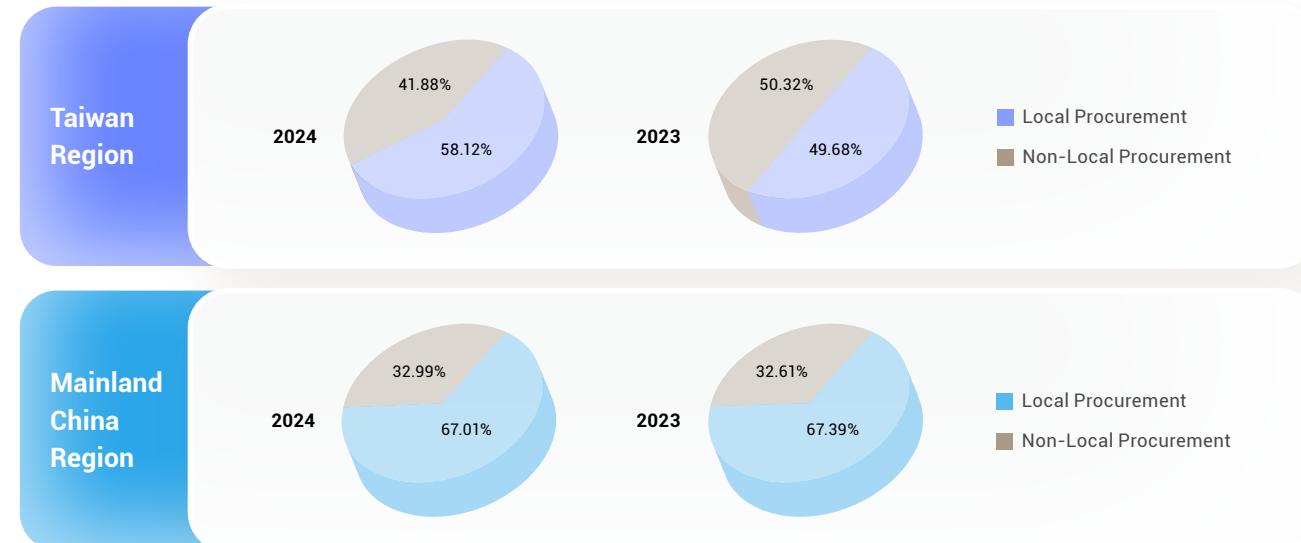
5.5.1 Supply Chain Composition

The Company's supply chain is primarily divided into product-related and service suppliers, with types covering raw materials, production auxiliary tools/consumables, facility equipment and testing laboratory equipment, outsourcing and service suppliers. Among these, raw material suppliers have direct and significant impact on operations and production, making them key management focus.

5.5.2 Local Procurement

IEI views suppliers as a key to sustainable operations. To reduce supply risk and costs in supply chain, the Group's procurement policy actively promotes cooperation with localized suppliers. This not only helps shorten delivery times and reduce transportation risks but also reduces carbon emissions from long-distance transportation and creates local employment opportunities.

IEI's major procurement operations are located in Taiwan and Mainland regions. Except for special-use or designated parts, local procurement is always a priority consideration while considering cost reasonableness. According to 2024 statistics, local procurement ratios are as follows, with overall local procurement ratios slightly increased from 2023.



Note: US region only has sporadic parts procurement, mostly local, therefore it was not separately tracked.

5.5.3 Supplier Environmental Policies and Social Responsibility

In supplier management policy, besides assessing supplier operational status, product quality management, hazardous substance restrictions, delivery and service performance, the Company particularly emphasizes corporate social responsibility practices, including business ethics, environmental management, labor rights, and OSH compliance. These factors are fully incorporated into supplier preliminary screening and annual evaluation mechanisms as an assessment basis for maintaining robust and responsible supply chain.

The evaluation dimensions and specific content include:



In the new supplier selection stage, the Company communicates IEI's quality, environment, social responsibility policies and management requirements to potential suppliers through questionnaires as preliminary data sources for assessment. Besides requiring manufacturers' ISO quality management systems, the Company prioritizes evaluating vendors certified for environmental management, OSH, or social responsibility international systems, giving bonus points in the scoring systems.

To strengthen responsible supply chain management, all new suppliers must sign Corporate Social Responsibility Commitment Letters covering respect for human rights, labor rights protection and working conditions, integrity management, environmental policy compliance, simultaneously declaring products free from conflict minerals and restricted substances to ensure joint responsibility for social and environmental responsibility. Additionally, ongoing suppliers are subject to regular evaluation systems, periodically reviewing compliance across aspects and systematically verifying validity and updates of related certification documents to ensure sustained commitment implementation. If evaluation results fail to meet company standards, suppliers are required to improve within deadlines, maintaining cooperation only after confirmed completion.

- 31 new suppliers classified as manufacturers in 2024, approximately 68% possessing environment or social responsibility certifications. The Company will continue actively implementing related standard operating procedures when selecting new suppliers.
- Suppliers that have successfully passed the evaluation are required to sign the relevant guarantees or commitment letters.

The signing status for 2024 is as follows:

	New Signings	Signing Rate as of Year-end	
Restricted Substance Guarantee Certificate	30 suppliers	509 suppliers have completed signing, with a signing rate of 98%	
Supplier Commitment to Corporate Social Responsibility Guidelines	36 suppliers	504 suppliers have completed signing, with a signing rate of 97%	
Conflict-Free Metal Declaration	34 suppliers	508 suppliers have completed signing, with a signing rate of 98%	
Business Partner Safety Statement	35 suppliers	485 suppliers have completed signing, with a signing rate of 93%	

5.5.4 Supply Chain Sustainability Promotion Results

Supplier sustainability exchange meetings

A total of 3 sessions (March 29, April 15, May 24).

Continuously Promote the Electronic Platform (e-Procurement)

In 2024, 63 new companies were added, bringing the total to 763 companies.

5.6 Social and Public Welfare Participation

5.6.1 Community Participation and Public Welfare Activities

The Group's main operational locations in Taiwan are Xizhi District, New Taipei City, and Qidu District, Keelung City. To fulfill corporate social responsibility, the Company partners with northern Taiwan public welfare organizations, investing in community care and public welfare activities. Through material donations, volunteer participation, resource input, and employee response, the Company responds to the vulnerable needs in operational community locations, strengthening community connections, promoting community identity and inclusion. Related actions also expand to remote areas, participating in education support and living material assistance, continuously transmitting positive social impact.

The social welfare and community service activities in 2024 are as follows:

Material Collection Donation

- Shoe Rescue Material Collection (March)
Donated 5 boxes of clothing and shoes supporting international impoverished areas.
- School Supply Collection (August)
Collected 2 boxes of pencil cases, notebooks, stationery for students in remote areas.
- Christmas Supplies Collection (December)
Collected 30 boxes of snacks and instant noodles for orphanages and social welfare units.

Community Vulnerable Care

- Mid-Autumn Festival Charity Mooncakes (September)
78 colleagues purchased Bear House mooncakes to donate to children in remote rural areas.
- Huashan Foundation Charity Volunteering (November)
Donated knitted hats and scarves to the elderly expressing care.
- Paramitas Education Association Building Block Donation (November)
Donated building blocks supporting after-school children's creativity development.

Passionate Health Public Welfare

- Blood Donation Activities (April and December)
2 blood donation activities with 28 participants responding.

Digital Education Support

- KPMG United Computer Donation (November)
Participated in the KPMG initiative by donating 6 computers for use in schools in remote areas.



Adhering to local "Green Guardians, Building the Future Together" philosophy, we held multiple activities at Shanghai facilities in 2024 responding to environmental friendliness and sustainable development advocacy.

"Protecting Ecological Environment, Creating a Beautiful Home" ESG Green Space Planting

Since 2023, the Armorlink Group has launched the ESG green space planting program, establishing dedicated green spaces within the factory premises to create a green practice area that integrates environmental sustainability, employee participation, and corporate responsibility.

Through joint cultivation, planting, and daily care, we encourage employees to personally participate in environmental actions, deepening their understanding and identification with ecological balance and green living.



ESG Theme Market Activities

Flea Market (May 26) Christmas Market (December 24–25)

The activities promote low-carbon environmental protection, adhering to making best use of everything, enhancing thrift awareness, responding to environmentally friendly energy-saving low-carbon lifestyle through used item recycling, barter or purchase, enhancing circular ecological environmental protection thinking.

The Company advocates and encourages employees to adhere to not wasting items, resource conservation, recycling, environmental care awareness and good behavioral habits, enabling group employees to experience the social spirit of "fair trade," "labor happiness," and "helping others" in daily life.



5.6.2 Industry Association Participation Information

Association/Organization Name	Participating Company/Form	Operational and Sustainable Development-related Impact or Participation Explanation
Forum of Incident Response and Security Teams (FIRST)	IEI Official Member	IEI PSIRT was accepted as FIRST official member in 2024, joining global information security incident response and coordination alliance, strengthening company cybersecurity reporting, vulnerability coordination, and international cybersecurity cooperation response capabilities, enhancing information security governance resilience, supporting TCFD and GRI cybersecurity disclosure requirements.
GS1 Taiwan	IEI Membership (E-Level Supplier)	Through participating in GS1 Taiwan, enhance supply chain data management standards and product information transparency, strengthen product tracing and circulation efficiency, comply with international retail logistics specifications, which benefits sustainable supply chain management.
PCI Special Interest Group	IEI Annual Member	Participating in global PCI association helps grasp latest high-speed interconnect specification technology trends and to apply them to embedded computing and edge device product development, thereby enhancing system performance and energy efficiency and strengthening green product R&D capabilities.
Taiwan Intelligent HealthCare Association	IEI Permanent Group Member	Through the association platform, establish cooperation with medical and long-term care industries, promote smart healthcare solution development, respond to aging society needs, enhance corporate impact and social value in health and welfare aspects.
Taipei Computer Association	BriteMED General Member	Technical exchange and policy advocacy with ICT industry partners, participate in information security, IoT, net-zero and digital sustainability forums, grasp industry trends and regulatory dynamics. Also participate in domestic and international exhibitions through association platform, expand brand exposure and dialogue opportunities, strengthen market layout and customer connections.
Taiwan Medical and Biotech Industry Association	BriteMED General Member	Connect medical device and biotech industry development resources, grasp medical device regulations, product registration and international certification information, strengthen compliant operations capabilities. Through the association's assistance, participate in exhibitions, policy consultation and cross-industry dialogue.
Shanghai Industrial Technology and Innovation Association	Armorlink Member	Participate in technology achievement transformation platform, promote R&D achievement practicalization and commercialization, through industry policy advocacy and technology cooperation, promote enterprise innovation upgrading and sustainable development.
Minhang District Foreign Investment Association	Armorlink Member	Through participating in association activities, promote regional industry exchange and enterprise cooperation, which benefits local economic development and enterprise sustainable operations, and serve as a policy advice and opinion reflection platform.
Chinese Association of Automation	IEI Technology (Shanghai) Member	Joining the association of automation strengthens technical exchange and industry certification, and allows participation in standard formulation and frontier discussions, thereby enhancing the Company's professional visibility and competitive advantage in smart manufacturing and industrial automation fields.
China Machine Vision Industry Union (CMVU)	IEI Technology (Shanghai) Member	Participating in the CMVU helps grasp machine vision technology trends, strengthen cooperation with upstream/downstream enterprises and academic institutions, expand AI application scenarios, strengthen product innovation and smart manufacturing integration capabilities.
China Association of Metros	IEI Technology (Shanghai) Member	Through the association's platform, exchange with rail transit field experts and industry professionals, promote company product application in smart transportation and urban infrastructure construction, enhance industry influence and public value.
Shanghai Fire Protection Association	Armorlink Member	Through the association, obtain latest fire safety regulations and practical information, strengthen enterprise work safety systems and response capabilities, protect facility operational safety and reduce operational risks.
Minhang District Information Association, Shanghai	Weibotong Member	Participate in local information industry association, grasp technology policies and market dynamics, expand information industry chain cooperation opportunities, support enterprise digital transformation and technology innovation layout.

Note: Currently, the US subsidiaries, due to small operational scale and personnel resource allocation primarily for business and technical support, have not yet participated in local industry associations. However, the Company values operational localization and industry connections, and will assess participation in local information security, smart manufacturing related associations or industry organizations based on operational development and resource allocation to strengthen its grasp on market trends and expand sustainable impact.



Appendix

GRI

Content Index

- **Declaration:** IEI reports in accordance with GRI standards for the period from January 1, 2024, to December 31, 2024.
- **GRI 1 used:** **GRI 1:** Foundation 2021
- **Applicable GRI Sector Standards:** None

GRI 2: General Disclosures 2021

GRI	Disclosure Items	Corresponding Chapters	Page Number	Note
Organization and Reporting Practices				
2-1	Organizational details	About the Report	1	
2-2	Entities included in the organization's sustainability reporting	About the Report	1	
2-3	Reporting period, frequency and contact point	About the Report	2	
2-4	Restatements of information	About the Report	1	
2-5	External assurance	About the Report	2	
Activities and Workers				
2-6	Activities, value chain and other business relationships	About IEI 3.2.5 Product Innovation and Application Value 5.5 Sustainable Supply Chain	4 32 64	
2-7	Employees	5.1.2 Employee Structure Diversity	47	
2-8	Workers who are not employees	5.1.2 Employee Structure Diversity	47	
Governance				
2-9	Governance structure and composition	1.1 Sustainable Development Management Structure 2.1.1 Board of Directors	7 19	
2-10	Nomination and selection of the highest governance body	2.1.1 Board of Directors	19	
2-11	Chair of the highest governance body	2.1.1 Board of Directors	19	
2-12	Role of the highest governance body in overseeing the management of impacts	1.1 Sustainable Development Management Structure 2.1.1 Board of Directors	7 19	
2-13	Delegation of responsibility for managing impacts	1.1 Sustainable Development Management Structure 1.5.2 Material Topics' Impact	7 15	
2-14	Role of the highest governance body in sustainability reporting	1.1 Sustainable Development Management Structure	7	

GRI	Disclosure Items	Corresponding Chapters	Page Number	Note
2-15	Conflict of Interest	2.1.1 Board of Directors 2.2.1 Business Integrity Policy	19 23	
2-16	Communication of critical concerns	1.1 Sustainable Development Management Structure 1.4 Identification of Material Topics 2.1.2 Functional Committees	7 11 21	
2-17	Collective knowledge of the highest governance body	2.1.1 Board of Directors	19	
2-18	Evaluation of the performance of the highest governance body	2.1.1 Board of Directors	19	
2-19	Remuneration policies	2.1.2 Functional Committees 2.1.3 Directors and Managers' Remuneration 5.2.3 Remuneration and Performance Review	21 22 54	
2-20	Process to determine remuneration	2.1.2 Functional Committees 2.1.3 Directors and Managers' Remuneration 5.2.3 Remuneration and Performance Review	21 22 54	
2-21	Annual total compensation ratio	Annual total compensation ratio: 539.73% Annual total remuneration ratio: 69.67%	-	
Strategy, Policy, and Practices				
2-22	Statement on sustainable development strategy	1.2.2 Sustainable Development Policy	8	
2-23	Policy commitments	1.2.2 Sustainable Development Policy 2.2.1 Business Integrity Policy 2.5.1 Cybersecurity Governance Framework and Policies 5.1.1 Human Rights Policy	8 23 27 46	
2-24	Embedding policy commitments	1.2.2 Sustainable Development Policy 1.5.3 Management of Material Topics 2.2.1 Business Integrity Policy 2.3.4 Risk Management and Analysis Implementation Status 2.5.1 Cybersecurity Governance Framework and Policies	8 16 23 25 27	

GRI	Disclosure Items	Corresponding Chapters	Page Number	Note
2-24	Embedding policy commitments (cont.)	3.2 Product Management	31	
		4.5 Climate Change Disclosures	43	
		5.1.1 Human Rights Policy	46	
		5.1.2 Employee Structure Diversity	47	
		5.4.1 Occupational Health and Safety Management System	60	
2-25	Processes to remediate negative impacts	1.4 Identification of Material Topics	11	
		1.5 Disclosure of Material Topics	14	
2-26	Mechanisms for seeking advice and raising concerns	1.3 Stakeholder Engagement	10	
2-27	Compliance with Laws and Regulations	2.1.4 Legal Compliance	22	
2-28	Membership associations	5.6.2 Industry Association Participation Information	68	
Stakeholder Engagement				
2-29	Approach to stakeholder engagement	1.3 Stakeholder Engagement	10	
		1.4 Identification of Material Topics	11	
2-30	Collective bargaining agreements	5.3.1 Labor Rights Protection	57	

GRI	Disclosure Items	Corresponding Chapters	Page Number	Note
GRI 202: Market Presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.2.3 Remuneration and Performance Review	54	
202-2	Proportion of senior management hired from the local community	5.1.2 Employee Structure Diversity	47	
GRI 203: Indirect Economic Impacts 2016				
203-1	Infrastructure investments and services supported	Nil	-	
203-2	Significant indirect economic impacts	Nil	-	
GRI 204: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	5.5.2 Local Procurement	64	
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	2.2 Business Integrity	23	
205-2	Communication and training about anti-corruption policies and procedures	2.2 Business Integrity	23	
205-3	Confirmed incidents of corruption and actions taken	2.2 Business Integrity	23	Not applicable
GRI 206: Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Nil	-	Not applicable
GRI 207: Tax 2019				
207-1	Approach to tax	Nil	-	The Company complies with regulations with no special disclosures
207-2	Tax governance, control, and risk management	Nil	-	The Company complies with regulations with no special disclosures
207-3	Stakeholder engagement and management of concerns related to tax	Nil	-	The Company complies with regulations with no special disclosures
207-4	Country-by-country reporting	Nil	-	

GRI 3: Material Topics 2021

GRI	Disclosure Items	Corresponding Chapters	Page Number	Note
3-1	Process to determine material topics	1.4 Identification of Material Topics	11	
3-2	List of material topics	1.5.1 List of Material Topics	14	
3-3	Management of material topics	1.5.2 Material Topics' Impact 1.5.3 Management of Material Topics	15 16	

Management of material topics

GRI	Disclosure Items	Corresponding Chapters	Page Number	Note
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	3.1.2 Direct Economic Value Generated and Distributed	30	
201-2	Financial implications and other risks and opportunities due to climate change	4.5 Climate Change Disclosures	43	
201-3	Defined benefit plan obligations and other retirement plans	5.3.1 Labor Rights Protection	57	
201-4	Financial assistance received from government	3.1.3 Tax Incentives and Government Subsidies	31	

GRI	Disclosure Items	Corresponding Chapters	Page Number	Note
GRI 301: Materials 2016				
301-1	Materials used by weight or volume	Nil	-	
301-2	Recycled input materials used	Nil	-	
301-3	Reclaimed products and their packaging materials	Nil	-	
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	4.2 Energy Management	37	
302-2	Energy consumption outside of the organization	Nil	-	
302-3	Energy intensity	4.2.2 Energy Use	38	
302-4	Reduction of energy consumption	4.2 Energy Management	37	
302-5	Reductions in energy requirements of products and services	3.2 Product Management	31	
GRI 303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	Nil	-	
303-2	Management of water discharge-related impacts	Nil	-	
303-3	Water withdrawal	Nil	-	
303-4	Water discharge	Nil	-	
303-5	Water consumption	Nil	-	
GRI 304: Biodiversity 2016				
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Nil	-	
304-2	Significant impacts of activities, products and services on biodiversity	Nil	-	
304-3	Habitats protected or restored	Nil	-	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Nil	-	
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	4.4 Greenhouse Gas Emissions	40	
305-2	Energy indirect (Scope 2) GHG emissions	4.4 Greenhouse Gas Emissions	40	
305-3	Other indirect (Scope 3) GHG emissions	4.4 Greenhouse Gas Emissions	40	
305-4	GHG emissions intensity	4.4 Greenhouse Gas Emissions	40	
305-5	Reduction of GHG emissions	4.4 Greenhouse Gas Emissions	40	

GRI	Disclosure Items	Corresponding Chapters	Page Number	Note
GRI 306: Waste 2020				
306-1	Waste generation and significant waste-related impacts	4.1 Environmental Impact Management	36	
306-2	Management of significant waste-related impacts	4.1 Environmental Impact Management 4.3 Waste Management	36 39	
306-3	Waste generated	4.3 Waste Management	39	
306-4	Waste diverted from disposal	4.3 Waste Management	39	
306-5	Waste directed to disposal	4.3 Waste Management	39	
GRI 308: Supplier Environmental Assessment 2016				
308-1	New suppliers that were screened using environmental criteria	5.5.3 Supplier Environmental Policies and Social Responsibility	65	
308-2	Negative environmental impacts in the supply chain and actions taken	5.5.3 Supplier Environmental Policies and Social Responsibility	65	
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	5.2.2 New Hires and Turnover	51	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.3 Labor-Management Relations	57	
401-3	Parental leave	5.3.1 Labor Rights Protection	57	
GRI 402: Labor/Management Relations 2016				
402-1	Minimum notice periods regarding operational changes	5.3 Labor-Management Relations	57	
GRI 403: Occupational Health and Safety 2018				
403-1	Occupational Health and Safety Management System	5.4 Occupational Health and Safety	60	
403-2	Hazard identification, risk assessment, and incident investigation	5.4 Occupational Health and Safety	60	
403-3	Occupational health services	5.4 Occupational Health and Safety	60	
403-4	Worker participation, consultation, and communication on occupational health and safety	5.4 Occupational Health and Safety	60	
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403-6	Promotion of worker health	5.4 Occupational Health and Safety	60	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.4.2 Work Environment Hazard Assessment and Improvement	62	
403-8	Workers covered by an occupational health and safety management system	5.4 Occupational Health and Safety	60	

GRI	Disclosure Items	Corresponding Chapters	Page Number	Note
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403-10	Work-related ill health	5.4.2 Work Environment Hazard Assessment and Improvement	62	
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404-1	Average hours of training per year per employee	5.2.4 Talent Cultivation and Development	56	
404-2	Programs for upgrading employee skills and transition assistance programs	5.2.4 Talent Cultivation and Development	56	
404-3	Percentage of employees receiving regular performance and career development reviews	5.2.3 Remuneration and Performance Review	54	
GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	2.1.1 Board of Directors 5.1.2 Employee Structure Diversity	19 47	
405-2	Ratio of basic salary and remuneration of women to men	5.1.3 Gender Pay Ratio	50	
GRI 406: Non-discrimination 2016				
404-2	Programs for upgrading employee skills and transition assistance programs	5.2.4 Talent Cultivation and Development	56	
404-3	Percentage of employees receiving regular performance and career development reviews	5.2.3 Remuneration and Performance Review	54	
GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	2.1.1 Board of Directors 5.1.2 Employee Structure Diversity	19 47	
405-2	Ratio of basic salary and remuneration of women to men	5.1.3 Gender Pay Ratio	50	
GRI 406: Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	5.1 Employee Diversity and Equality	46	Not applicable
GRI 407: Freedom of Association and Collective Bargaining 2016				
406-1	Incidents of discrimination and corrective actions taken	5.1 Employee Diversity and Equality	46	Not applicable
GRI 407: Freedom of Association and Collective Bargaining 2016				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	5.3.2 Labor Communications and Grievances	58	
GRI 408: Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	Nil	-	

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409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Nil	-	
GRI 410: Security Practices 2016				
410-1	Security personnel trained in human rights policies or procedures	Nil	-	
GRI 411: Rights of Indigenous Peoples 2016				
411-1	Incidents of violations involving rights of indigenous peoples	Nil	-	
GRI 413: Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	Nil	-	
413-2	Operations with significant actual and potential negative impacts on local communities	Nil	-	
GRI 414: Supplier Social Assessment 2016				
414-1	New suppliers that were screened using social criteria	5.5.3 Supplier Environmental Policies and Social Responsibility	65	
GRI 415: Public Policy 2016				
415-1	Political contributions	Nil	-	
GRI 416: Customer Health and Safety 2016				
416-1	Assessment of the health and safety impacts of product and service categories	3.2.4 Marketing and Product and Service Information Labeling	32	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3.2 Product Management	31	Not applicable
GRI 417: Marketing and Labeling 2016				
417-1	Requirements for product and service information and labeling	3.2.4 Marketing and Product and Service Information Labeling	32	
417-2	Incidents of non-compliance concerning product and service information and labeling	Nil	-	Not applicable
417-3	Incidents of non-compliance concerning marketing communications	Nil	-	Not applicable
GRI 418: Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.5 Information Security	27	Not applicable

The Group's Companies' ISO Certificates

