



Implementation of corporate social responsibility and departure from Corporate Social Responsibility Best Practice Principles for TWSE/TPEX listed companies and reasons:

Evaluation item	Operating status (Note 1)			Departure from Corporate Social Responsibility Best Practice Principles for TWSE/TPEX listed companies and reasons
	<u>Yes</u>	<u>No</u>	Summary (Note 2)	
i. Does the company perform assessments of risks in environmental, social, and corporate governance issues relevant to its business activities and devise risk management policies and strategies accordingly?	✓		The Company has started implementing response strategies to manage potential risks from the general environment and changing customer requirements. For financial risks such as interest rate changes, exchange rate changes, and inflation, the Company has formulated Operating Procedures of Fund Lending, Endorsement Assurance Guidelines, and Receiving/Disbursement Operating Standards, and established a standardized process to avoid financial risks and a corresponding verification and inventory system. In response to environmental risks, environmental regulations, and management trends, the Company is continuing to make improvements on water, air, and noise pollution treatment strategies. On social risks, such as talent risks, the attractiveness of traditional manufacturing for new talents has declined; thus, emphasis is placed on improving the work environment and gradual improvement of the degree of automation to reduce labor intensity.	No significant difference.

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ii. Has the Company established a dedicated department (or have another department be responsible for related efforts) for fulfilling corporate social responsibilities, with the board of directors authorizing high-level managers to handle such efforts, and having relevant progress be reported to the board of directors?	✓		The Company's Secretariat of the Board of Directors is the concurrent unit for promoting corporate social responsibility. It is responsible for the proposal and implementation of CSR policies, systems, related management guidelines, and action plans. It also reports regularly to the board of directors. The Company's CSR Report task force is responsible for the overall planning, communication, and integration, as well as compiling, editing, and revising data. The Secretariat of the Board of Directors is the concurrent unit for promoting the task force. The board of directors secretary serves as the convener and the chairperson's secretary is responsible for implementation and integration. Members of the task force are representatives from respective departments.	No significant difference.
iii. Environmental topics (i) Has the company developed an appropriate environmental management system, given its distinctive characteristics?	✓		(i) Our head office does not generate any hazardous impact on the environment. Other factories comply with air pollution restrictions of local governments. Emissions are collected	(i) No significant difference.

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(ii) Is the company committed to achieving efficient use of resources, and using renewable materials that produce less impact on the environment?	✓		<p>through pipes and go through an exhaust and waterjet cleaning so that all emissions comply with standards. The Company switched to a natural gas boiler in coordination with the increase in heat recycling, lowering pollutant emissions to comply with regulations. Our head office manages all domestic wastewater along with the processing zone's sewage disposal. Production plants in China comply with the wastewater emission concentration restrictions of local governments, and constantly improve wastewater treatment processes and increase recycling. All plants continue to manage and reduce waste, and all waste is disposed by qualified disposal companies in each area.</p> <p>(ii) The Company is actively working to increase resource utilization: We increased the recycling rate of process water, treat and recycle wastewater, use recycled water and product packaging that is 100% recyclable, installed water saving devices on faucets, digitized</p>	(ii) No significant difference.

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(iii) Does the company evaluate the potential risks and opportunities in climate change with regard to the present and future of its business, and take appropriate action to counter climate change issues?	✓		<p>operations, use recycled printing paper and reduce paper consumption, sort waste, reduce and recycle waste, collect kitchen scrap, and use personal cutlery. These measures help to conserve the Earth's resources and protect environmental hygiene. Air-conditioning equipment is also only switched on when the indoor temperature is at 26°C or higher.</p> <p>(iii) In response to the increasing concern toward climate change and under the trend of stricter regulations, Globe Union continues to commit to energy conservation and carbon reduction activities. In addition to continuously promoting the responsibility and importance of energy conservation, production plants continue to optimize production models, improve production efficiency, and strictly abide by the requirements of local laws and regulations. Through equipment replacement and rigorous production environment</p>	(iii) No significant difference.

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(iv) Does the company take inventory of its greenhouse gas emissions, water consumption, and total weight of waste in the last two years, and implement policies on energy efficiency and carbon reduction, greenhouse gas reduction, water use reduction, or waste management?	✓		<p>management practices, the Company improves energy consumption efficiency and the recoverability rate to reduce the impact on the environment.</p> <p>(iv) The Company has disclosed the greenhouse gas emissions, water consumption, air pollution detection status, waste water discharge, and waste management in the Corporate Social Responsibility Report for each year since 2016. Clean production audits, water and electricity management measures, and wastewater treatment standards are established in each production plant, and all production processes strictly comply with local regulations. The Company conducts an energy-conservation assessment once a year and proposes rewards. In addition to commissioning a professional environmental protection company for handling waste water and waste, we also comply with the ISO14064-1 standard of greenhouse gas emissions. We regularly</p>	(iv) No significant difference.

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			promote water conservation and recycling, and optimize processes to increase the utilization rate of reclaimed water. Energy resource management is implemented in accordance with the government's environmental requirements, and energy management is included in departmental KPI management.	
iv. Social topics				
(i) Has the company developed its policies and procedures in accordance with laws and the International Bill of Human Rights?	✓		(i) The Company's employee management regulations comply with labor laws. We also provide employees with labor/national health insurance, pension contributions and group insurance in accordance with the law to protect their rights.	(i) No significant difference.
(ii) Does the company establish and implement reasonable employee benefits (including remuneration, leave, and other benefits), and ensure business performance or results are reflected adequately in employee remuneration?	✓		(ii) The Company has established reasonable salary and compensation policies. A system of rewards and penalties has been clearly defined in the work rules, ethical corporate management principles, ethical corporate management operating procedures and code	(ii) No significant difference.

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			<p>of conduct, and it is being implemented accordingly. Article 25-1 of the Company's Articles of Association: If the Company was profitable during the year, at least 2% of the profit shall be allocated as employee remuneration first, and no more than 2% may be allocated as remuneration for directors and supervisors. However, an amount shall be set aside in advance to compensate for cumulative losses, if any. Employee bonuses may be paid in shares or cash. Employees at affiliated companies that satisfy certain criteria may also qualify.</p> <p>Welfare: Health and safety-related benefits: Employees are provided with the best care and protection. Various matters concerning insurance coverage are taken care of according to the Labor Standards Act and Labor Insurance Act. In addition, group accident insurance is planned for employees in order to increase overall protection.</p>	

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			<p>Employee health management, periodic health examinations, employee cafeteria, breastfeeding rooms, and a safe, comfortable working environment are provided.</p> <p>Education and entertainment-related benefits: We provide scholarships for employees and their children; group travel subsidies; Dragon Boat and Mid-Autumn Festival bonuses; annual company banquets; performance bonuses; birthday bonuses; childbirth, marriage, bereavement and holiday bonuses; and fitness equipment and facilities; and encourage employees to establish clubs, including the badminton club, yoga club, basketball club, bicycle club, and dance club. A fixed amount of subsidies is provided to each club on an annual basis.</p> <p>The pension system is implemented in accordance with relevant laws and regulations.</p>	

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(iii) Does the company provide employees with a safe and healthy work environment? Are employees trained regularly on safety and health issues?	✓		(iii) The Company provides a safe and healthy working environment. We also provide employees with regular safety and health training. Please see Note 1 for more information.	(iii) No significant difference.
(iv) Has the company implemented an effective training program that helps employees develop skills over the course of their career?	✓		(iv) 1. The Company uses the annual <i>HR Evaluation Committee</i> meetings to conduct objective assessments and provide employees with fair opportunities for promotion. 2. The Company also offers employees job rotation and cross-national opportunities. Apart from prioritizing employees' personal preferences, job rotations are used to support the Company's development needs and realize the goal of talent cultivation.	(iv) No significant difference.
(v) Do the company's products and services comply with relevant laws and international standards in relation to customer health and safety, customer privacy, and marketing and labeling of products and services, and are relevant consumer protection and grievance	✓		(v) The Company's products are mainly intended for export. The Company advertises and labels its products and services according to relevant regulations and international standards. The Company maintains excellent channels of communication with our customers. To	(v) No significant difference.

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<p>procedure policies implemented?</p> <p>(vi) Does the company implement supplier management policies, requiring suppliers to observe relevant regulations on environmental protection, occupational health and safety, or labor and human rights? If so, describe the results.</p>		✓	<p>protect the rights of consumers, we have appropriate rules in place for handling customer complaints. This ensures that customer complaints are taken seriously and dealt with immediately.</p> <p>(vi) The Company has rules in place for managing supplier quality. While we do not require suppliers to provide their past records, we do pay attention to their record on environmental impact and social responsibility. We have not yet included regulatory compliance requirements for issues such as environmental protection, occupational safety and health, or labor and human rights in the contracts with suppliers. In the future, we will add these clauses in the contracts.</p>	<p>(vi) No significant difference. The relevant clauses will be added to contracts in the future.</p>
<p>v. Does the company prepare corporate social responsibility reports and other reports that disclose non-financial information by following international reporting standards or guidelines?</p>	✓		<p>The Company follows the Global Reporting Initiative (GRI) Standards issued by GRI: The Corporate Social Responsibility Report is authored in accordance with the Core option of the AA1000</p>	<p>No significant difference.</p>

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Does the company obtain third-party assurance or guarantees for the reports above?			(2009) standards. The Company commissions Ernst & Young, an independent and credible third party, to validate and authenticate the report, and issue an independent assurance report.	
vi.	Describe the difference, if any, between actual practice and the corporate social responsibility principles, if the company has formulated such principles based on the <i>Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies</i> : The Company has defined the <i>Corporate Responsibility Principles</i> and its practical differences are described above.			
vii.	Other important information to facilitate a better understanding of the company's corporate social responsibility practices: <i>Society</i> is made up of <i>people</i> playing different roles. The Company aims to become the most trustworthy company in the world and realize sustainable development. We therefore strive to create an exceptional working environment so that even as we win over the trust of customers, employees, suppliers, shareholders and competitors, we are also fulfilling our social responsibility. We are constantly promoting and implementing concepts of environmental protection. We support and sponsor organizations in society, including NT\$148 thousand to the Straits Economic & Cultural Interchange Association and NT\$123 thousand to Taichung Processing Region Friendship Association, Amazing Grace Deaf Bakery, and Eden Bakery, which are long supported by our employees in the Taiwan head office. Our chairman established the Hope Media Foundation and actively engages in charity donations and events, allocating approximately NT\$16,813 thousand for charity events throughout the year: The children's theater promoted the spirit of mutual assistance and helped the government in promoting campus health education through elementary school tours and public performances; the Taiwan Volunteer Award promoted the spirit of courage, emergency relief, and social welfare projects to alleviate the difficulties of personal and family life; the Center for Media and Social Impact at National Central University project let college students learn on campus and engage in social welfare-related public welfare projects; the hometown and Hakka generation competition helped invigorate elderly care 2.0 in communities, etc. Out of respect for human rights, all our employees are treated equally			

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regardless of gender, religion, political affiliation, and employment opportunity. We strive to create a good working environment free from all forms of discrimination and harassment. All safety and health aspects are monitored and comply with government regulations.				

Note 1: Work environment and personal protection measures: The Company recognizes the importance of protective measures for the workplace and for individual employees. Our key targets and implementation are as follows:

Item No.	Target/Goal	Project	Current situation	Implementation
1.	Zero-accident elevator	Cargo elevators are for cargo only. Overloading is strictly prohibited. They must be maintained and serviced by qualified vendors on a regular basis.	Contracts have been signed with professional vendors for the regular maintenance and service of elevators. Elevators must pass the annual inspection to remain in service.	The heads of relevant units are informed on the spot about the prohibition against passengers in the cargo elevator and overloading. Elevator safety and care rules are posted. All equipment used by the Company is rated the highest class among all enterprises in terms of safety and standardization.

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2	Zero electrical hazards	Every electrical equipment should comply with Article 9 of the Regulations for Electrical Technician and Power Facility Inspection and Maintenance Management. Implementation is in compliance with national regulations for safe electricity usage. All electrical equipment comes with a residual current circuit breaker and earth-fault protection.	Contracts have been signed with qualified vendors to conduct electrical safety inspections of all factory circuits, power-off tests, and maintenance take place each year at least once, as required by regulations.	Power circuits suspected of being overloaded are immediately reviewed for improvement. All circuit boxes are labeled with the warning "Do not open if you are not a professional circuit operator" in order to prevent electric shock hazards.
3	Zero fire hazard	Fire prevention equipment is inspected and repaired within a specific time frame according to applicable requirements each year.	<p>In accordance with Article 15 of the Enforcement Rules of Fire Services Act, one 4-hour firefighting, emergency notification, and evacuation training drill takes place at least once every 6 months, and the local firefighting agency is notified in advance.</p> <p>The fire prevention and maintenance unit services, maintains, and replaces damaged facilities on a regular basis.</p> <p>The Industrial Safety Group</p>	Any safety concern in fire safety equipment is to be addressed in a timely manner. If it is abnormal and is determined through inspection to have been damaged, it will be taken care of and replaced immediately, and it will also be numbered for management.

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			performs safety audits on a daily basis to make sure that the firefighting access, fire hydrants, and other safety equipment are normal.	
4	Domestic water supply switched over to pure tap water	The pipelines have been modified so that all water requirements can be met directly by tap water. Follow national policies.	The Administration Division issued a warning that the on-site water supply is groundwater that may have been contaminated by heavy metals or other toxins; drinking it directly is strictly prohibited and it should be used carefully.	The entire plant has now switched over to tap water. Drinking water now has filtration equipment installed, and the equipment is serviced periodically.
5	Electronic access control	Apply electronic access control to prevent against unauthorized access. Follow applicable access-control requirements of the Company.	New employees are consistently given limited access. Applications for special access require approval from an associate manager, division head, or higher-ranking official. External people visiting for business must obtain a pass. Visitors must follow instructions and park their vehicles in designated areas. Related release receipts for goods leaving the site will be inspected and verified.	Access control records are maintained. Once an employee is no longer with the Company, access is immediately revoked.
6	After-hours	Each day, the last employee to	Employees working overtime on	If the alarm is triggered for an unknown

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	security	leave the site must set the security alarm to keep the Company safe. After working hours, staff may only access the site under special circumstances, and only after having explained their purpose to the security guard in order to ensure personnel and property safety.	holidays and on the weekends must first register with the General Administration Section and collect the security token. The security token must be returned on the next working day to ensure effective management. Staff to work overtime on holidays and on the weekends have to follow the overtime staff list issued by the Department of Human Resources.	reason, the security company or security guard on site shall find the reason and report the incidence.
7	Air-conditioning maintenance management	The chillers, fans and cooling towers undergo planned maintenance.	Chillers are regularly inspected during operation. Any problems are scheduled for correction.	The cooling towers are regularly cleaned and chlorine tabs added to prevent against legionnaire's disease and to protect against generation of high pressure on the chillers to reduce expenditure on electricity.
8	Zero-accident for power centrifuge	Design the automatic inspection checklist and ask operators to perform periodic inspections, as required.	Article 74 of the Labor Safety Facilities Regulations stipulates that the power centrifuge must come to a complete stop before any object is removed from the machine.	Items are truthfully inspected and verified, and heads of executive units are asked to provide precise guidance.
9	Zero-accident for fire-related operations	The head of the operating unit shall inform the safety control unit (the General Administration Section or	The safety control unit needs to inspect and make sure that there is no safety concern and shall inform operators of details to pay attention	All danger sources are to be removed from the fire operation area, and areas with falling sparks are monitored at all times. Fire extinguishers shall be available at the

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		<p>Safety Section) if operations likely to generate sparks are to be performed. The operating unit shall follow the Fire Operating Guide.</p>	<p>to before fire operations begin, despite the fact that a fire operation has been applied for and approved.</p>	<p>workplace and readily accessible. Based on the class shown on the fire operation certificate, safety measures at the operation site and time-effectiveness of the operating certificate are checked from time to time.</p>
10	Contractor safety and health declaration	<p>Contractors need to carefully read through the document before signing it and ask questions in advance if there is any area that is unclear to them. Reach an agreement regarding construction safety and health requirements, and confirm pre-construction protection and post-construction cleanup upon signing of a contract.</p>	<p>Contractors shall abide by requirements for safety management and provide operators with necessary protective equipment and devices during construction. The construction management department, safety management department, and 6S management department shall confirm on-site that protection requirements are fulfilled to warrant construction before it begins, inspect the process, and accept work upon completion.</p>	<p>The contractor may be ordered to stop work immediately in the event of a serious breach of safety and health regulations. Actions that may be taken for other non-conformities include mandated improvements by a given deadline and termination of contract.</p>
11	Zero-accident cutting machines	Purchase of new automatic band saw	Automatic starts and stops are possible while cutting an object in order to ensure the safety of the operator.	The head of the user unit is required to restrict operation to designated personnel.

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12	Labor safety protection	Embark on a series of safety knowledge trainings, set up a safety supervision scheme, and improve safety at the workshop. Establish a 3-tier safety education system and a supervisor safety and production accountability system.	All employees are to complete physical checkups for occupational diseases and health. A complete database of all employees' health records is thereby established. All 3-tier safety training files are archived. Standards for carriage of labor supplies are specified. Occupational safety and health examinations take place on a yearly basis.	Apart from training on safety awareness, workplace safety and comfort is ensured through the workshop layout, improved ventilation, and better natural/artificial lighting. Positions of employees are adjusted according to their physical condition.
13	Pollution control (water, air, noise)	Perform pollution control according to the requirements and standards of the environmental protection department. Invest in waste water treatment systems, applicable clean energy, equipment for desulfurization and dust removal for waste gas prior to emission, and sound-proof equipment.	The Company is continuing to make improvements on water, air and noise pollution.	Emission indicators are monitored online and linked to the network of the environmental protection department. Environmental factors are inspected on a yearly basis to ensure constant improvements. Wastewater is recycled and reused.

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14	Recycling and reuse	Improve the product yield, reduce waste generation, and strengthen 6S competitions and recycling of waste for reuse to concretize resource waste reduction, recycling, and reutilization.	The product yield is discussed on a monthly basis. Recycling and reutilization of waste is managed. Utilization of residual heat is continued. Reclaimed water is used for resource saving, and the outstanding 6S units are recognized.	The Company adheres strictly to environmental regulations during waste treatment for harm elimination, volume reduction and recycling. This effectively prevents any impact on the surrounding environment.
15	Energy conservation	To identify potential problems in energy use, we commissioned an external environmental technology company to audit our energy consumption. The Company also proposed and implemented clean production review.	A comprehensive management organization has been set up as part of our energy management system. A series of energy-saving and waste reduction schemes have been implemented and assessed.	Lighting, water, and electricity are being transformed. Kiln residual heat is recycled and re-utilized. Energy-saving electrical equipment is adopted. Reclaimed water is used again. The kilns are known for their high energy-saving performance. Energy-saving lamps and water valves are used, and buildings such as dormitories and workshops are repaired. All of these are meant to promote energy conservation and consumption reduction, reduce the concentration of pollutants discharged, and realize effective overall emissions.