



Topview Optronics Corp

2024 SUSTAINABILITY REPORT

***SMART INNOVATION
LASTING SUSTAINABILITY***



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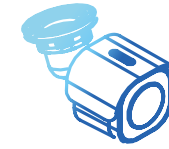
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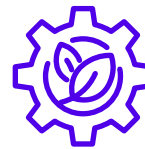
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About This Report

Editorial Guidelines

We welcome all stakeholders to read Topview's 2024 Sustainability Report. Through this report, we aim to disclose our sustainability strategies and performance in the three key areas of social, governance, and environmental responsibility. It also serves as a response to the issues that matter most to our stakeholders regarding Topview's sustainable development. Our company website features a [Sustainability section](#) that provides transparent and accessible information about our efforts and achievements across various aspects of sustainability. In support of environmental protection and paperless practices, we encourage you to download the digital version of the report from our "Sustainability" webpage. The report is available in both Chinese and English and can be accessed via the official sustainability page: <https://www.topviewcorp.com/posts/en/csr/>

Report Publication Date and Cycle

Last Published: Aug 2024

This Edition: Aug 2025

Next Edition (Expected): Aug 2026

Scope and Boundary of the Report

Geographic Scope: This report covers the operational activities of Topview in Taiwan, including the Taoyuan Headquarters/Factory and the Taichung Office.

Reporting Period: January 1, 2024 to December 31, 2024.

Any exceptions to this reporting period will be specified in the relevant sections of the report.

Data Collection and Calculation

Data collection for the full year of 2024 was conducted in accordance with the scope of the aforementioned report. The formulas for calculating indicators and data are detailed in the footnotes of each relevant section.

Operational performance and financial data have been audited and verified by Deloitte Taiwan and are prepared in accordance with Generally Accepted Accounting Principles (GAAP), extracted from the annual report, and presented in New Taiwan Dollars (NTD). Social, environmental, and quality performance figures were compiled by the relevant internal departments. Environmental performance indicators are presented in accordance with internationally recognized standards. In cases where estimations were used, relevant sections of the report provide explanations.

Feedback and Contact Information

If you have any suggestions or questions, please feel free to contact us. Topview values the opinions and feedback of its stakeholders and looks forward to further interaction and engagement.

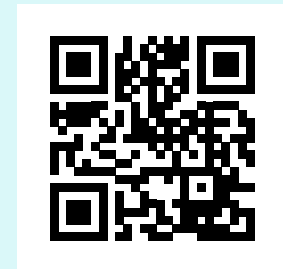
Contact Information:

E-mail: csr@topviewcorp.com

Website: <http://www.topviewcorp.com>



topview ESG website:
<https://www.topviewcorp.com/posts/tw/csr/>



Report Preparation Basis

Issuing Organization/ Guidelines

Global Reporting Initiative, GRI

Sustainability Accounting Standards Board, SASB Standards

Financial Stability Board (FSB)

Taiwan Stock Exchange (TWSE)

United Nations (UN)

GRI Standards

Electronics Manufacturing Services (EMS) and Original Design Manufacturing (ODM)

Task Force on Climate-related Financial Disclosures, TCFD)

Code of Practice for Sustainable Development of Listed Companies/Regulations for the Preparation and Submission of Sustainability Reports by Emerging Stock Companies

Global Compact) /Sustainable Development Goals (SDGs)

Internal Review Process

The Sustainability Risk Management Department is responsible for providing the data required for sustainability report disclosures. The Quality System team compiles the information submitted by each department. After gathering input, relevant departments are invited to review and revise the content. Any omissions are returned to the respective department heads for supplementation and confirmation.

All performance data included in the report is reviewed by the heads of each department, then submitted through internal procedures for review by the President and the Chairman. The report is published upon approval by the Board of Directors.

There have been no changes to the report structure compared to the previous edition. Any updates or modifications to the content of each section are noted accordingly within the relevant text.

External Assurance

This report has been assured by an independent third party, TÜV Rheinland Taiwan Ltd., in accordance with the AA1000 Assurance Standard. The verification confirms that the report meets the requirements for a Type 1, Moderate level of assurance.

Message from the Chairman

To all partners who care about Topview Optronics Corp.,

Amid escalating geopolitical conflicts and significant political changes in major markets, customer uncertainty has increased, leading to a wait-and-see attitude. Consequently, end-market demand has weakened, and customers have adopted a more conservative ordering approach. Rising trade protectionism and looming tariff threats have caused further uncertainty, with customers unsure whether to relocate production in response to tariff policy changes.

Despite these challenges, through the joint efforts of all employees in 2024, our overall gross margin has improved. This was mainly driven by product mix optimization, increasing the sales proportion of high-margin products, thereby boosting overall gross profit. Although we did not surpass last year's peak, our revenue and profitability performance still exceeded historical levels.

Facing a turbulent global economic environment and rapid changes in the security control industry, the United States remains Taiwan's primary export market. The U.S. Clean Competition Act continues to be a key focus for Taiwanese

manufacturers. We have accelerated the completion of ISO 14064 third-party verification of greenhouse gas emissions to better understand our carbon footprint, which serves as the basis for setting reduction targets and measures. Additionally, through the Ministry of Economic Affairs' "Leading Small by Large" guidance program, we are introducing smart technologies and driving supply chain partners toward low-carbon and intelligent transformation, enhancing production value and reducing carbon emissions. This effort lays the foundation for maintaining industry competitiveness in the future.

Looking ahead to the new year, inflation, rising electricity prices, and tariff impacts remain ongoing challenges. Topview Optronics Corp. will continue to closely monitor political and economic changes worldwide and actively adjust development strategies to respond to global trends and technological advancements. We will deepen the application of artificial intelligence by gradually integrating it into our internal operations to automate repetitive tasks, allowing employees

to focus on high-value work and improving resource utilization. Moving forward, AI technologies will also be embedded in the front-end security imaging equipment, backend image management systems, and product development of our services and key technology deployments.

Our company will continue to uphold ESG principles by integrating them into our operational strategies. In addition to engaging stakeholders and advocating for sustainable development, we will keep innovating through the combination of internal and external resources, strengthening our competitive advantages. At the same time, we will optimize workforce planning and enhance corporate governance to develop and create more niches, working together toward a future that benefits the economy, society, and environment alike.



2024 ESG Performance Highlights

Topview Optronics Corp. follows the core principles of sustainable management and has established short-, medium-, and long-term sustainability goals across the economic, environmental, and social dimensions. The company has been continuously recognized with the Taiwan Corporate Sustainability Award – Sustainability Report Award, and in 2024, it was honored with the TSCA Sustainability Report Award – Silver Award. The ESG-related performance highlights are as follows:

E Environmental

- ★ Completed **90%** of investigations on environmentally relevant managed substances
- ★ Maintained the effectiveness of the **IECQ QC 080000** Hazardous Substance Process Management System
- ★ Certified under **ISO 14064** for greenhouse gas inventory verification

S Social

- ★ Achieved **100%** employee participation in integrity behavior training
- ★ **0** employee grievance cases reported
- ★ Achieved the goal of **0** Workplace Occupational Accidents

G Governancel

- ★ Ranked within the **top 6~20%** in corporate governance evaluations
- ★ Awarded the **Silver Award** by the Taiwan Sustainable Energy Research Foundation for Sustainability Reporting
- ★ Achieved **100%** employee participation in internal control and risk management training

Sustainable Management of Topview Optronics Corp

Facing a challenging business environment, the company continues to uphold its corporate citizenship spirit and commitments by integrating organizational resources and strengths to establish appropriate short-, medium-, and long-term development plans across three key dimensions: Corporate Governance, Environment, and Social Responsibility. These form the core pillars of our sustainability strategy.

As a member of the global community, sustainable development must be grounded in core values and aligned with the United Nations Sustainable Development Goals (SDGs). Therefore, we have incorporated the UN SDGs into our organizational culture, setting relevant goals that are integrated into our operational plans. We have developed measurable and time-bound targets and are implementing corresponding sustainability actions accordingly.

Short-, Medium-, and Long-Term Corporate Sustainability Management Performance Indicators and 2024 Results

Sustainability Dimensions




Reducing Energy and Resource Consumption and




United Nations Sustainable Development Goals SDGs	Dimensions	Key Performance Indicators (KPIs)	2024		2025	2030
			Objectives	Performance Against Targets	Objectives	Objectives (Medium- and Long-term Goals)
 	Green Products	Reduce energy and resource consumption and achieve waste reduction	Machining rate for molded parts reduced to $\leq 5\%$	Achievement 1.19% <small>Please refer to Section 3.1 for details.</small>	$\leq 5\%$ <small>(Compared to similar products designed in the past)</small>	5%
		The product meets HSF requirements	Customer complaints regarding HSF cases per month = 0 <small>(Results for the current year, no cumulative count)</small>	Target achieved 0 cases per month	Customer complaints of HSF cases 0 per month	Customer complaints of HSF cases 0 per month
	Green Operation	Reduce electricity consumption	Reduce by 1% <small>(Based on the year 2021 as the baseline)</small>	Target achieved	Set targets not exceeding those of 2021 <small>Please refer to Chapter 5.2 for details.</small>	5%
		Increase the proportion of recycled materials in waste	9%	Target Achieved: Average 11.1%	9%	9%


Relevance of SDGs to topview

Green manufacturing is the cornerstone of the company's sustainable operations. The company is committed to becoming an environmentally responsible enterprise by not only implementing daily energy and resource management as well as waste control, but also improving products from the design stage to reduce their harmful impact on the environment.

Note: In order to reduce energy and resource consumption and achieve waste reduction, a new management indicator—reduction of machining rate for molded parts—was introduced for the first time in 2023. Based on actual implementation benchmarks, the target was revised from 8% down to 5%.

Short-, Medium-, and Long-Term Corporate Sustainability Management Performance Indicators and 2024 Results	United Nations Sustainable Development Goals SDGs	Dimensions	Key Performance Indicators (KPIs)	2024		2025	2030
				Objectives	Performance Against Targets	Objectives	Objectives (Medium- and Long-term Goals)
Sustainability Dimensions Employee Well-being and Social Participatio 		Talent Development	Training Implementation Rate	70% <small>(Current year results only, not cumulative)</small>	Target achieved	training implementation rate reached over 70%	Achieve over 85%
	Relevance of SDGs to topview		Providing employees with a safe and healthy working environment and safeguarding their rights are the foundation of sustainable business operations. By fostering a culture of continuous learning and creating valuable knowledge, employees become the greatest competitive advantage of the team, fostering a win-win situation.				
		Well-being development	Reduction in the number of occupational accident cases	Reduce the number of occupational accidents to 0 per month. <small>(Current year results only; not cumulative)</small>	Target Achieved 0 cases per month	Achieve 0 occupational accidents on a monthly basis.	0 cases per month
Relevance of SDGs to topview		Offer a safe, healthy workplace and uphold employee rights.					

Short-, Medium-, and Long-Term Corporate Sustainability Management Performance Indicators and 2024 Results	United Nations Sustainable Development Goals SDGs	Dimensions	Key Performance Indicators (KPIs)	2024		2025	2030
				Objectives	Performance Against Targets	Objectives	Objectives (Medium- and Long-term Goals)
Sustainability Dimensions Economic Governance and Value Chain Management 		Economic Governance and Value Chain Management	Written Environmental, Safety, and Health Survey of New Suppliers (%)	90% <small>(This indicator reflects results for the current year only; no cumulative data)</small>	Target Achieved 90%	90%	Achieved completion of environmental, safety, and health surveys for new suppliers at over 85%
							
Relevance of SDGs to topview		Topview is committed to integrating the concept of sustainable development into various aspects of its operations. In the procurement process, we consider not only economic benefits but also environmental and social impacts. Leveraging our influence, we lead our suppliers to continuously improve in areas such as technology, quality, delivery, environmental protection, safety, and hygiene, thereby building a sustainable supply chain					

United Nations Sustainable Development Goals SDGs	Dimensions	Key Performance Indicators (KPIs)	2024		2025	2030
			Objectives	Performance Against Targets	Objectives	Objectives (Medium- and Long-term Goals)
<p>Short-, Medium-, and Long-Term Corporate Sustainability Management Performance Indicators and 2024 Results</p> <p>Sustainability Dimensions Economic Governance and Value Chain Management</p> 	Financial Performance	Corporate Governance Evaluation (%)	Top 6-20% <small>(Current year results only; not cumulative)</small>	Target achieved 100%	Remain in the top 6-20%	Achieve sustainable operations
		Relevance of SDGs to topview	Committed to enhancing corporate governance and continuously improving management and profitability to align with the interests of stakeholders.			
		Percentage of All Employees Trained in Integrity Conduct (%)	100% <small>(Current year results only; not cumulative)</small>	Target achieved 100%	100%	每年 100%
		Relevance of SDGs to topview	Prevent damage to the company's reputation and operations caused by corruption, bribery, and related misconduct.			
		Customer Satisfaction Survey Score	85 points <small>(Current year results only; not cumulative)</small>	Achieved 88 points <small>See Chapter 3.2 for details</small>	85 points	達標 90 分
		Relevance of SDGs to topview	Strengthen global sustainable development partnerships and commit to delivering products and services that satisfy our customers.			



topview
Chapter 1
Enterprise Sustainable
Development Blueprint

1.1 Company Overview P10

1.2 Stakeholder
Engagement and
Materiality P14



1. Enterprise Sustainable Development Blueprint

1.1 Company Overview

Topview Optronics Corps.(hereinafter referred to as Topview) has been deeply engaged in the surveillance industry for over 20 years. Leveraging a strong R&D team and advanced manufacturing technology, the company continues to enhance the added value of its existing products. Its business partners are primarily internationally renowned companies from Europe, the United States, and Japan. Sunpin's products are mainly sold in regions including the Americas, Europe, and Japan.

Topview Optronics Corporation Stock Ticker Symbol 6556

Establishment Date	1994	Registered Capital	NT\$400 million
Address	No. 10, Dacheng Rd., Taoyuan City, Taiwan(Headquarters / Factory)	Number of Employees	Approximately 400 employees
Other Operational Sites	Taichung Office: 10F., No. 375, Wuquan Rd., North District, Taichung City, Taiwan	Company Website	https://www.topviewcorp.com/
Main Products	1 Mid-to-high-end Network Surveillance Cameras 2 Customized Application Firmware (FW) for IP Camera Surveillance Functions 3 Speed Dome Accessories for Surveillance Cameras 4 EMS/OEM/ODM/JDM Design and Manufacturing of Security Surveillance System Products 5 OEM Manufacturing of NVR (Network Video Recorder) and Remote Surveillance Video Management Software	Sustainability Section URL	https://www.topviewcorp.com/posts/tw/csr/



Note 1: Topview Optronics Corp. was formerly known as Chong-Ko Electronics, established in 1994. In 2010, the company officially changed its name to Topview Optronics Corp. and adopted "Topview" as its new corporate identity.

Operational Performance

The analysis of operating revenues, expenses, and profitability from the individual financial reports for the years 2020 to 2024 is detailed in the table below. For more comprehensive information on the company's operational performance and financial data, please visit our official website or the Market Observation Post System (MOPS).

Official Website: https://www.topviewcorp.com/posts/en/investor_relations/

Market Observation Post System (MOPS): <https://mops.twse.com.tw/mops/>



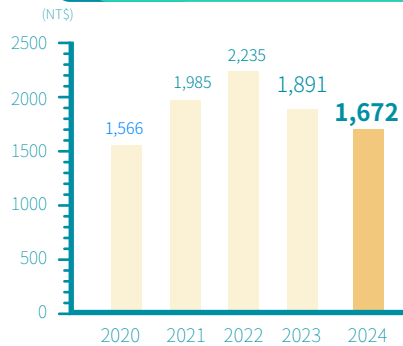
Official Website



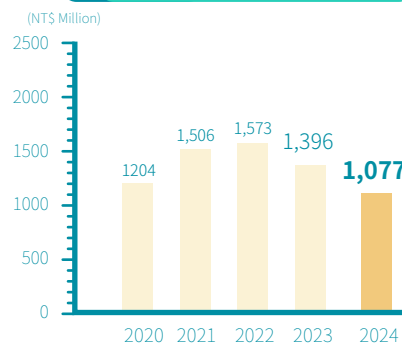
Market Observation Post System (MOPS)

Year	2020	2021	2022	2023	2024
1 Net Revenue (NT\$ Million)	1,566	1,985	2,235	1,891	1,672
2 Operating Costs (NT\$ Million)	1,204	1,506	1,573	1,396	1,077
3 Net Profit Margin	4.10%	6.46%	12.74%	9.38%	15.22%
4 Basic Earnings Per Share (NT\$)	2.23	4.46	9.91	6.17	8.85
5 Debt-to-Asset Ratio	44.66%	49.86%	45.91%	33.23%	25.96%
6 Long-term Capital to Fixed Assets Ratio	160.69%	170.27%	196.53%	197.18%	215.77%
7 Return on Assets (ROA)	3.54%	6.37%	12.40%	8.17%	12.61%
8 Return on Equity (ROE)	6.14%	11.80%	23.35%	13.29%	17.74%

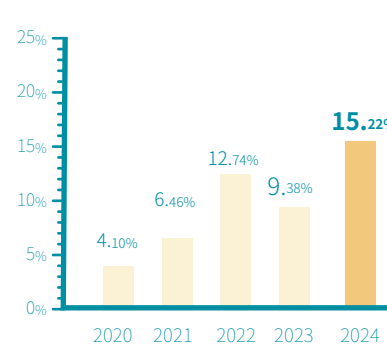
1 Net Revenue (NT\$ Million)



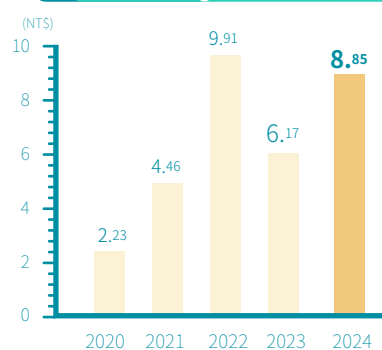
2 Operating Costs (NT\$ Million)



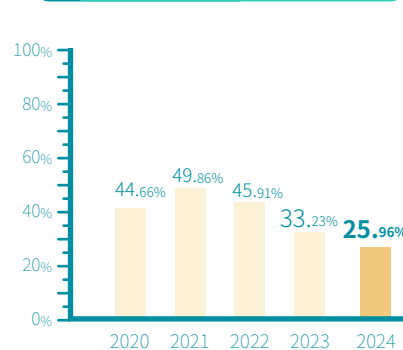
3 Net Profit Margin



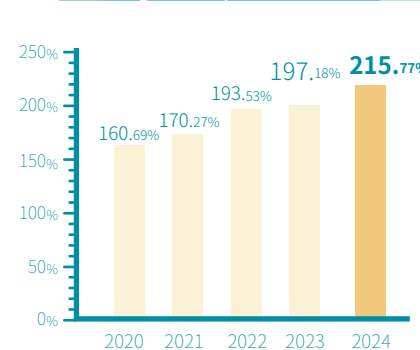
4 Basic Earnings Per Share (NT\$)



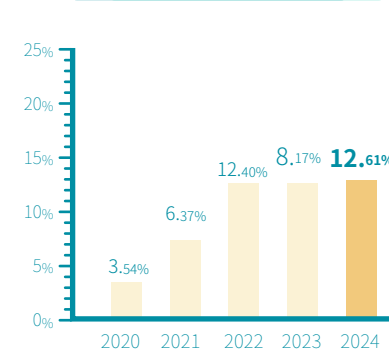
5 Debt-to-Asset Ratio



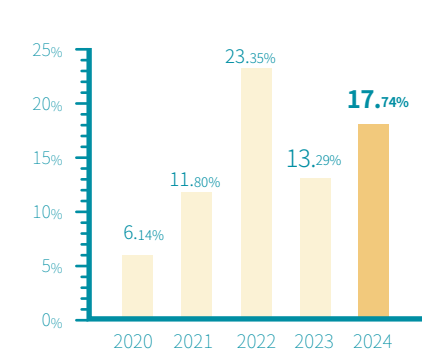
6 Long-term Capital to Fixed Assets Ratio



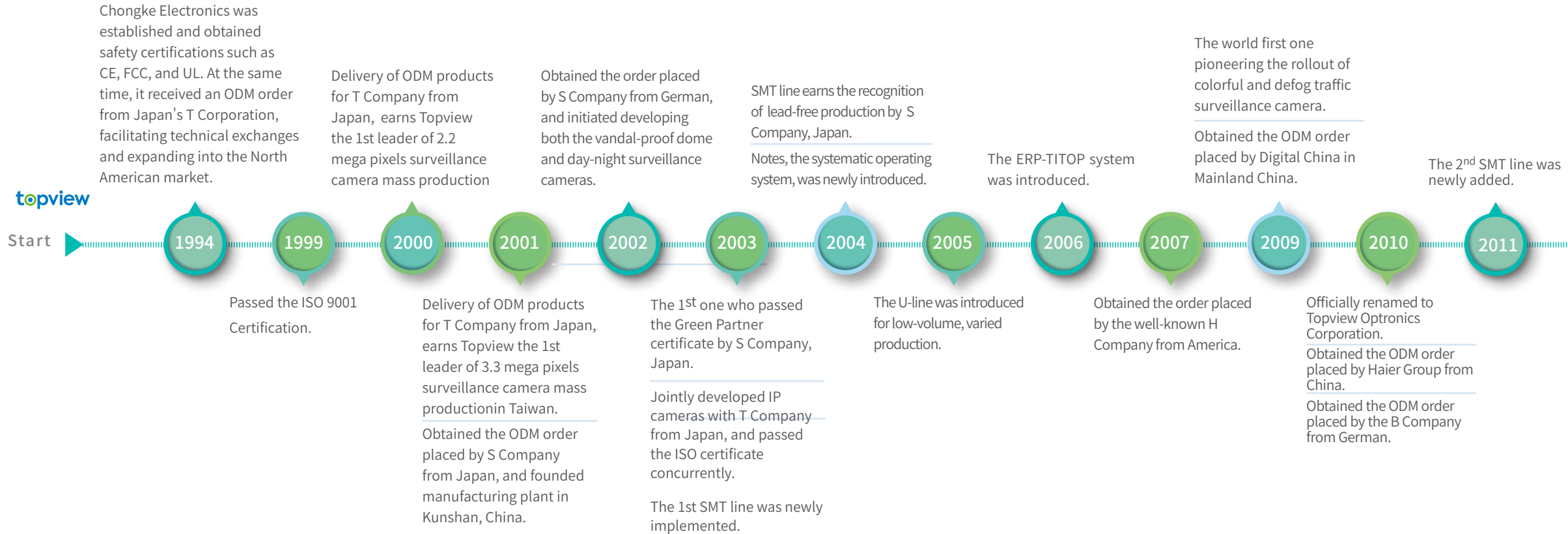
7 Return on Assets (ROA)



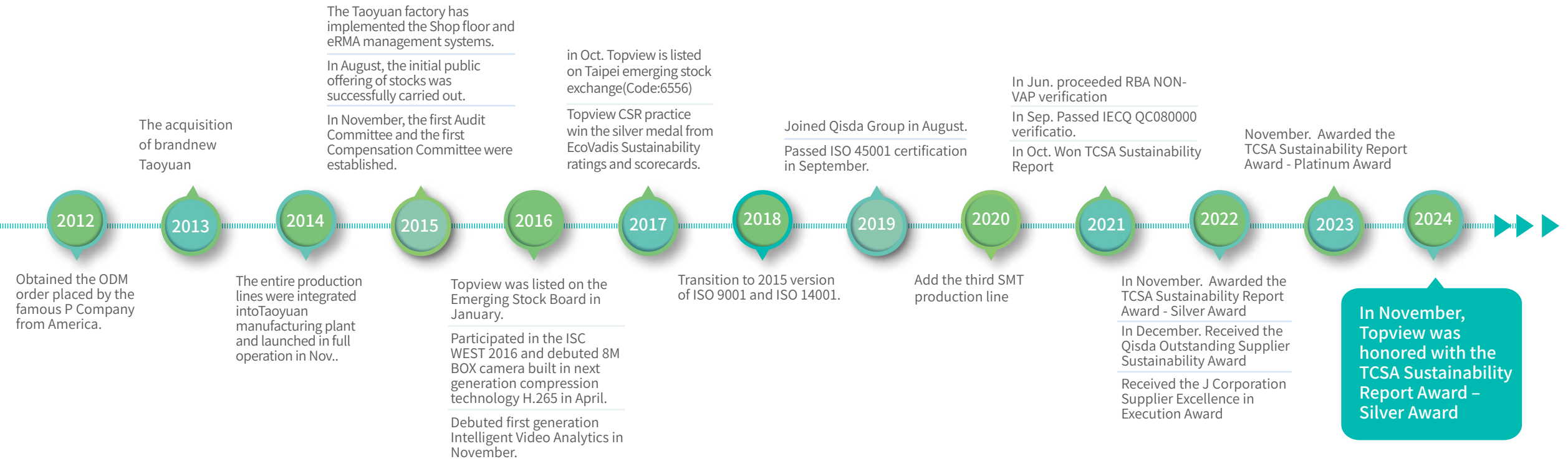
8 Return on Equity (ROE)



INTRODUCTION OF DEVELOPMENT HISTORY 1994~2024



INTRODUCTION OF DEVELOPMENT HISTORY 1994~2024



1.2 Stakeholder Engagement and Materiality

Stakeholder Identification

Gaining the trust and support of stakeholders is the driving force behind our company’s sustainable development. To identify representative stakeholders, Sunpin Electronics refers to the AA1000 Stakeholder Engagement Standard (AA1000 SES) for assessment and has identified six stakeholder groups: employees, customers, suppliers/contractors, investors (shareholders), government, and the community. Each year, we conduct relevance assessments to review stakeholder questionnaire responses, and report the key concerns, communication status, execution details, and outcomes to the Board of Directors.

In addition to maintaining various forms of interaction with stakeholders in daily operations, we have established an external communication mailbox (csr@topviewcorp.com) on our official website as the fundamental channel for stakeholder communication. This mailbox is managed by dedicated personnel and categorized responses are forwarded to the responsible departments for handling. Meanwhile, to facilitate comprehensive and effective communication, Topview has set up a dedicated stakeholder section on the company website where [contact information](#) for specific points of contact for different stakeholder groups is clearly provided. Furthermore, communication channels are established according to stakeholder attributes and needs.



Stakeholder Communication Channels and Key Topics of Concern

In addition, information regarding the main topics of concern and communication channels for stakeholders is summarized in the table below for stakeholders' reference.

Stakeholder Communication Channels and Key Topics of Concern



Stakeholders

Active Employee

Response Section

CH 4.2 Employee Overview

CH 4.3 Compensation

CH 4.4 Talent Training

CH 4.5 Employee Benefits

CH 4.6 Occupational Health and Safety

Significance of Stakeholders to the Organization

Employees are the company's most valuable asset. By strengthening employee cohesion and enhancing their professional knowledge and skills, we aim to improve the company's competitiveness and achieve mutual growth alongside sustainable development

Key Topics of Concern

Labor-Management Relations, Compensation, Talent Development and Training, Employee Welfare Activities, Occupational Health and Safety

Engagement Outcomes

- 1 In 2024, Topview's total training hours reached 1,682.7 hours, with a total of 822 participants. On average, each employee received 2.05 hours of training in 2024.
- 2 The Welfare Committee members are re-elected every 2 years.
- 3 Labor meetings are held quarterly in 2024, totaling 4 sessions.
- 4 Two performance review meetings were conducted with employees.

Communication Channels	Communication Frequency
Training and Development	According to Training Plan
HR Email	Irregular
HR@topviewcorp.com	Irregular
Bulletin Board (EIP Employee Portal)	Irregular
Welfare Committee	Quarterly
Labor-Management Meetings	Once every 2 years
Health Checkups	Twice a year
Performance Reviews	Semi-annually



Stakeholders

Investors-Shareholders

Response Section

CH 1.1 Company Overview

CH 2.2 Corporate Governance

Significance of Stakeholders to the Organization

Proactively communicate the company's operational and financial status to shareholders, safeguarding their rights and interests.

Key Topics of Concern

Corporate Governance 、 Company Financial and Operational Information 、 Operational Status

Engagement Outcomes

Board of Directors and Audit Committee Reports (5 times) Shareholders' Annual General Meeting (1 time) Institutional Investor Briefing (1 time)

Market Observation Post System (MOPS) (Irregular) Spokesperson System (Irregular)

Company Website and Investor Email (Irregular)

In addition to the irregular release of financial and business-related information through announcements or press releases, these are also disclosed and maintained on the company's official website.

Communication Channels

Communication Frequency

Financial Statements	Irregular
Company Official Website	Irregular
Investor Conference	Once every 3 years
Shareholders' Meeting	Once a year
Annual Report Publication	Once a year
Market Observation Post System (MOPS)	Irregular
Shareholders Email: pr@topviewcorp.com	Irregular



Stakeholders

Brand Customer

Response Section

CH 3.1 Green Products and Carbon Reduction Design

CH 3.2 Customer Service and Product Value Chain

Significance of Stakeholders to the Organization

Listening to customer needs and assisting them in solving problems to enhance customer satisfaction is the company's top priority.

Key Topics of Concern

Quality Service 、 Product Safety 、 Green Products and Carbon Reduction Design 、 Customer Privacy Protection 、 Product Responsibility Compliance

Engagement Outcomes

The average customer satisfaction score is **88** points.

Communication Channels

Communication Frequency

Customer Audits	Irregular
Customer Satisfaction Surveys	Once a Year
Sales Contact Window	Irregular
Interviews and Meetings with Senior Executives/Sales Staff	Irregular
Sales Email: sales.camera@topviewcorp.com	Irregular



Stakeholders

Contractors

Response Section

CH 2.3 Integrity and Fair Trade CH 3.3 Value Chain Management
CH 3.1 Green Products and Carbon Reduction Design

Significance of Stakeholders to the Organization

By collaborating with suppliers and contractors, we are able to deliver products and services to our customers. Therefore, sustainable supply chain management has always been a key focus of our efforts.

Key Topics of Concern

Fair Trade 、 Risk Management 、 Prohibition and Restriction of Hazardous Substances 、 Conflict Minerals

Engagement Outcomes

- 1.The survey response rate for the Environmental, Safety, and Health Management Questionnaire of new suppliers reached **100%**.
- 2.3The annual supplier audit completion rate was **100%**.

Communication Channels

Communication Frequency

Supplier Survey	Irregular
Procurement Contact Point	Irregular
Complaint Email	Irregular
Supplier EC Platform (EC = E-commerce)	Irregular
On-site Audit	Annual Evaluation, Once a Year



Stakeholders

Government Agencies

Response Section

Corporate Sustainability Report CH 2.2 Corporate Governance
CH 4 Employee Relations and Social Engagement
CH 5 Environmental Sustainability and Carbon Management

Significance of Stakeholders to the Organization

Compliance with government regulations is the minimum requirement for corporate operations. Topview Corp. has established relevant management systems, which are audited by internal audit units and external verification bodies to ensure conformity in business execution.

Key Topics of Concern

Regulatory compliance 、 Environmental protection 、 Labor rights 、 Corporate governance

Engagement Outcomes

Around 10 communications are conducted annually on topics such as environmental protection, occupational safety and health (EHS), and human resources, including spot checks, on-site visits, official correspondence, and labor inspections.

Communication Channels

Communication Frequency

Spot check	Irregular
On-site visit	Irregular
Official correspondence	Irregular
Labor inspection	Irregular



Stakeholders

Community

Significance of Stakeholders to the Organization

Starting from the spirit of "Care and Contribution," we unite the love of many employees and coordinate with the group's various local care initiatives to concretely fulfill the company's commitment to social responsibility.

Engagement Outcomes

1. Financial and business-related information is released irregularly through announcements or press releases, and is also disclosed on the company's official website.
2. We continuously support the Garden of Hope Foundation, the Christian Relief Association, and other related social welfare organizations

Environmental Organizations

Key Topics of Concern

Pollution Prevention Strategy

Communication Channels | Communication Frequency

External Communication Mailbox | Irregular

Response Section

CH 5 Environmental Sustainability and Carbon Management

Media

Key Topics of Concern

Company Financial Information \ Operational Status \ Corporate Social Responsibility

Communication Channels | Communication Frequency

Company Official Website
Irregular Press Conferences
Occasional Media Interviews
Irregular News Releases | Irregular

Response Section

CH 1.1 Company Overview Sustainability Report

General Public

Key Topics of Concern

Environmental Protection \ Public Welfare Activities

Communication Channels | Communication Frequency

Company Official Website
Media News
External Communication Mailbox
csr@topviewcorp.com
Integrity Mailbox
honest@topviewcorp.com | Irregular

Response Section

CH 5 Environmental Sustainability and Carbon Management
CH 4.7 Social Harmony and Care

Due Diligence

Through a stakeholder communication mechanism, the Company regularly or occasionally engages with stakeholders through various channels to conduct mutual dialogue. These efforts aim to carry out due diligence on issues related to environmental, social (including human rights), and corporate governance aspects. The objective is to effectively identify, prevent, mitigate, and explain both actual and potential negative impacts, as well as positive outcomes associated with these issues.

In cases where actual adverse impacts are identified, appropriate response measures will be assessed based on the nature and extent of the negative impact. Relevant policies — including due diligence and early warning principles — will be implemented to address actual impacts through remedy, and potential impacts through preventive or mitigating actions.

Identification and Analysis of Material Topics

To ensure that the content disclosed in the sustainability report meets the expectations and needs of stakeholders—and that sustainability information is communicated effectively—our company has developed a materiality analysis framework based on the GRI Standards, the AA1000 Stakeholder Engagement Standard (AA1000 SES), and the AA1000 Accountability Principles (AA1000 AP). This framework helps us identify key sustainability topics and understand which issues stakeholders prioritize and which may significantly impact our business operations. These insights serve as a foundation for compiling our sustainability report and engaging effectively with stakeholders.

The materiality analysis not only guides the preparation of our non-financial reporting but also informs the development of our long-term sustainability goals and strategies. By collecting and analyzing stakeholder feedback, we gain insights into the sustainability issues they care about most with respect to Champion Electronics. We then assess the potential impact of these issues on our operations. Ultimately, eight material topics were identified as our company’s sustainability priorities, which now guide our efforts and the formulation of long-term sustainability management objectives.



Identification of Material Topics

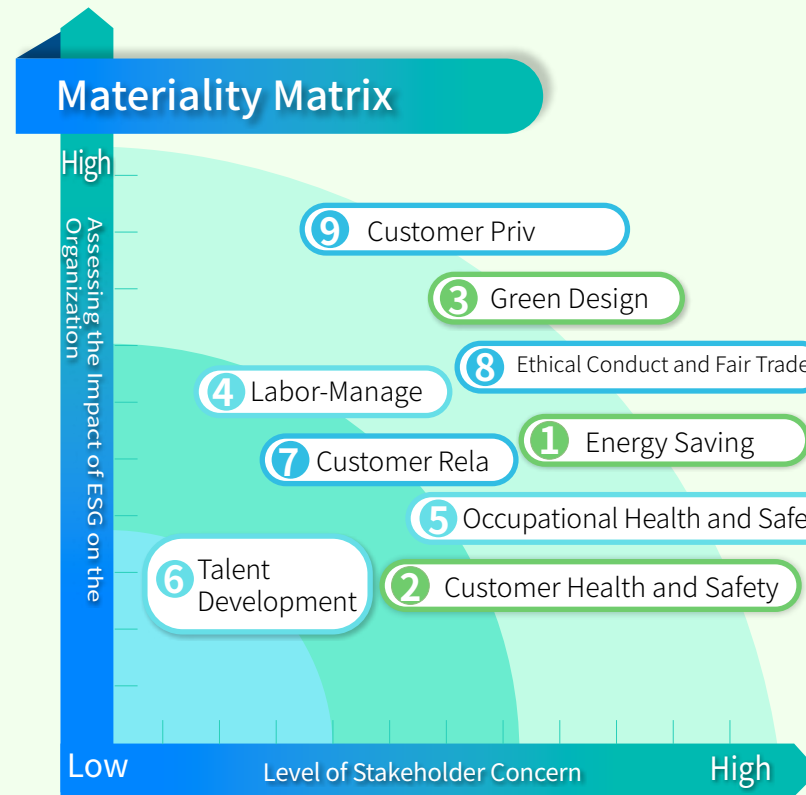
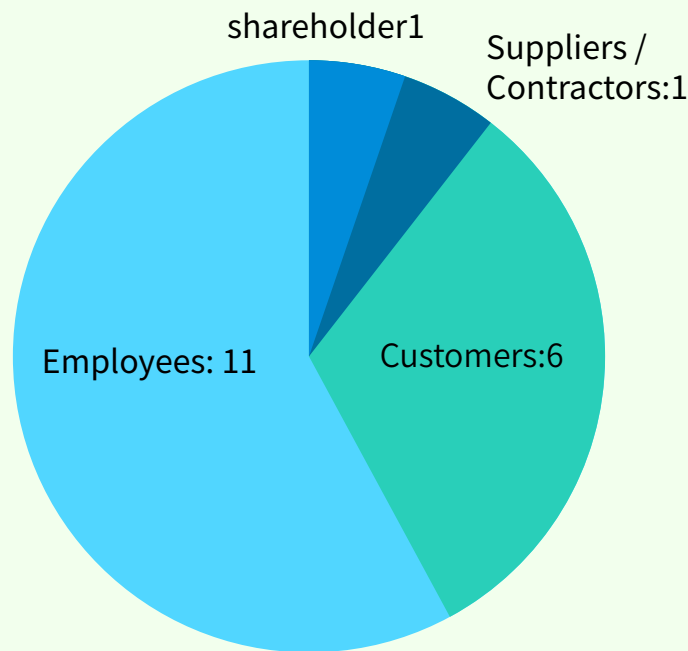


Based on the GRI Standards, SASB indicators for the Electronic Manufacturing Services and Original Design Manufacturing sectors, the United Nations Sustainable Development Goals (SDGs), as well as internal and external issues related to company operations, industry-specific topics, and internationally recognized sustainability matters or trends across environmental, social, and economic dimensions.

An online questionnaire was set up on the company website, and a total of 19 responses were collected. The distribution of respondents covers different stakeholder groups. The survey aimed to assess the level of concern among stakeholders regarding various ESG topics.

Based on the statistical evaluation of the two dimensions — stakeholder concern and impact on the company — a materiality assessment was conducted involving discussion, evaluation, and judgment. As a result, eight material topics were identified.

The eight material topics and relevant implementation information are appropriately disclosed in the corresponding chapters of this report to address the concerns of different stakeholder groups.



- E Environmental**
 - 1 Energy Saving
 - 3 Green Design
 - 2 Customer Health and Safety
- S Social**
 - 4 Labor-Manage
 - 5 Occupational Health and Safety (OHS)
 - 6 Talent Development
- G Governance**
 - 7 Customer Rela
 - 8 Ethical Conduct and Fair Trade
 - 9 Customer Priv

Material Topic Management

Based on stakeholder concerns, an assessment was conducted on the impact of each issue on the company. Through cross-analysis of the results, eight material topics were identified according to their level of impact on the company.

● indicates a direct impact ○ indicates an indirect impact

NO. ESG	Aspect	Material Topic	Significance to Topview	Value Chain Impact Boundary			Corresponding GRI Standards	SDGs Correspondence	Relevant Chapters for Goals and Management Guidelines	
				Internal	Value Chain Impact Boundary					
					Customers	Suppliers/ Contractors				Shareholders/ Investors
E	Environmental	Customer Health and Safety	Topview is committed to implementing various management systems to design and manufacture products that comply with regulatory and customer health and safety requirements.	●	●	○	○	GRI-416-1 GRI-416-2	 	3.1 Green Products and Carbon Reduction Design
		Energy Saving	Energy conservation and carbon reduction have become top priorities for both the international community and governments. To reduce energy consumption and greenhouse gas emissions, companies must propose relevant strategies to maintain their competitiveness.	●	●	○		GRI-302-1 GRI-302-4 GRI-302-5 GRI-305-1 GRI-305-2 GRI-305-5		3.1 Green Products and Carbon Reduction Design 5.2 Energy Management
		Green Design	From the early stages of product design, Topview evaluates the potential environmental impacts and risks of its products and components throughout their life cycle. This proactive approach ensures compliance with regulatory requirements in the markets where the products are sold, while also aiming to reduce carbon emissions and minimize environmental impact—aligning with the principles of green product design.	●	●	●		Topview Specific		3.1 Green Products and Carbon Reduction Design
S	Social	Labor-Manage	To maintain a positive employer-employee relationship, the company has established effective and transparent communication channels, allowing employees to stay informed about company updates. Employees are also encouraged to provide feedback and suggestions regarding business operations and development, which serve as valuable references for decision-makers.	●	○	○	○	GRI 401-1 GRI 401-2 GRI 401-3 GRI 409-1	 	4.1 Labor Relations
		Customer Priv	Any breach of customer privacy could lead to a decline in customer loyalty and satisfaction, negatively impact the company's reputation and business operations, and even result in litigation. Therefore, it is essential to ensure that customer privacy is respected and protected.	●	●	○	●	GRI-418-1		3.2 Customer Services and Product Quality
		Occupational Health and Safety	Through the Environmental, Safety, and Health Management Committee, we promote occupational safety and health initiatives to ensure that every employee can complete their tasks safely and that all safety, health, and hygiene requirements are fully implemented.	●	○	○	○	GRI-403-1-10		4.6 Occupational Health and Safety

● indicates a direct impact ◎ indicates an indirect impact

NO. ESG	Aspect	Material Topic	Significance to Topview	Value Chain Impact Boundary			Corresponding GRI Standards	SDGs Correspondence	Relevant Chapters for Goals and Management Guidelines
				Internal	Value Chain Impact Boundary				
					Customers	Suppliers / Contractors			
G	7	Ethical Conduct and Fair Trade	To prevent unethical behavior that could erode trust among business partners, lower employee morale, and lead to corporate losses, Topview has established relevant regulations to ensure that all members uphold the highest standards of conduct in all business activities.	●	●	◎	Topview Specific	 	2.3 Integrity and Fair Trade Practices
	8	Customer Rela	Customer demands serve as the driving force behind our company' s growth. Topview prioritizes customer satisfaction and is committed to delivering exceptional service and superior quality. Through these efforts, we aim to enhance operational performance and strengthen our core competitiveness.	●	◎	◎	GRI-417-1 GRI-417-2		3.2 Customer Services and Product Quality

There are no differences compared to the material topics identified in 2023.





topview
Chapter 2
**INTEGRITY
MANAGEMENT AND
STRATEGIC
LAYOUT**

2.1 Scope of Business and Product Offerings	P24
2.2 Corporate Governance	P28
2.3 Integrity and Fair Trade Practices	P36
2.4 Information security Management	P39
2.5 Risk Management	P41

2

Integrity Management and Strategic Layout

2.1 Scope of Business and Product Offerings

Business Model

Topview’s greatest competitive advantage lies in its rich and diverse product offerings. By adopting a low-volume, high-mix strategy, the company successfully targets niche markets. It actively invests in R&D and system integration, aiming to become a key provider of products and technologies in the IoT industry—driven by 5G and AIoT—while enabling customers to develop a wide range of intelligent applications. As a professional developer and manufacturer of security surveillance products, Topview collaborates with its clients through the following operational model breakdown:

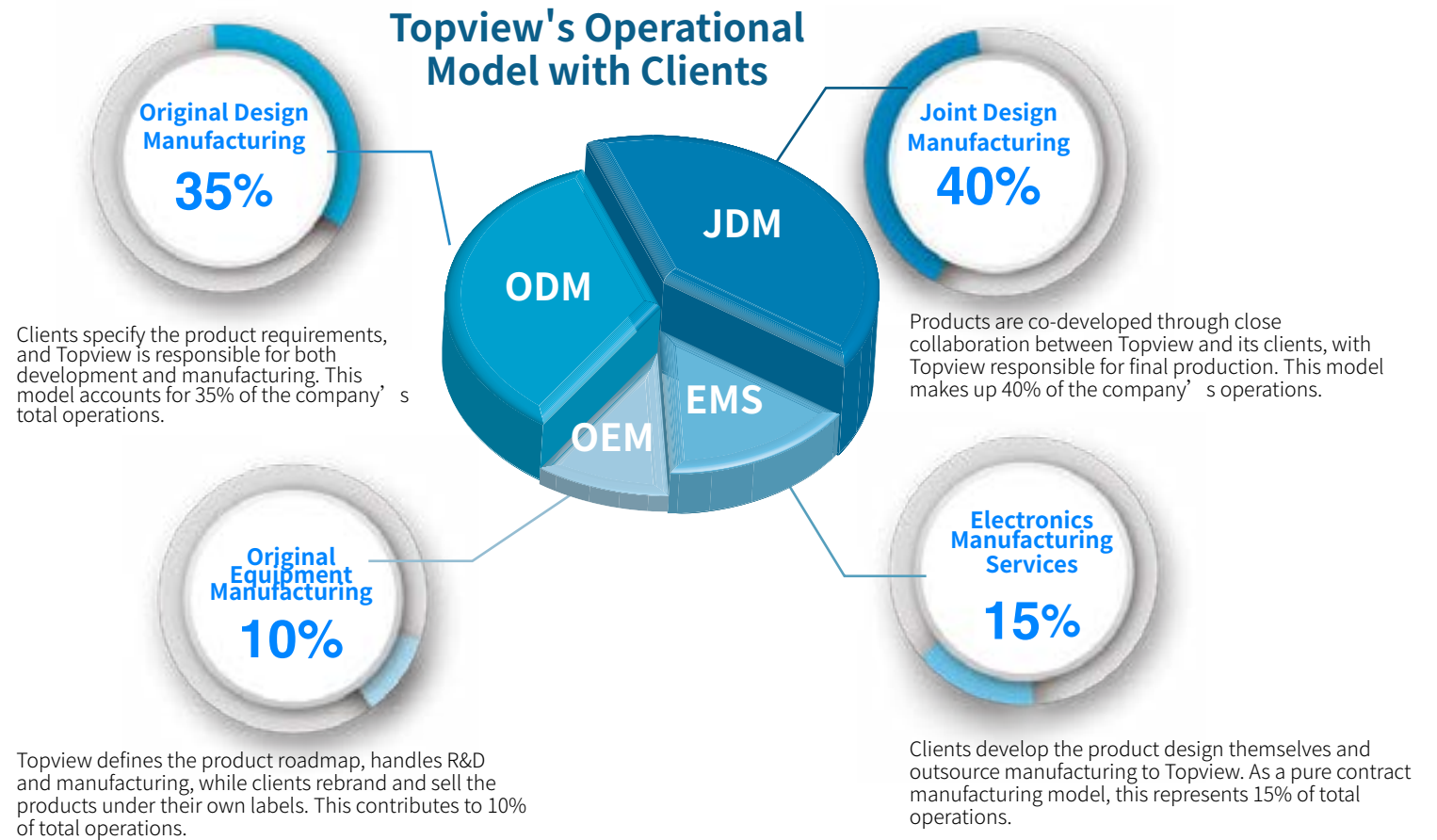
Together, ODM and JDM models contribute 70% of total revenue, demonstrating Topview’s strong R&D capabilities in both hardware and software. The products developed under these models consistently serve as the backbone behind many leading global brands in the security industry, underscoring Topview’s technical leadership.

Topview – The Driving Force Behind Leading Security Brands

Since its inception, Topview has focused on the research, development, and manufacturing of mid- to high-end security surveillance products. With over two decades of accumulated experience, Topview has pioneered a uniquely customized development model in the security industry, offering tailor-made hardware and software design services for leading and second-tier brands worldwide.

Through long-term strategic partnerships with top-tier clients across Europe, the U.S., and Japan, Topview has established a clear business model and market differentiation. Internally, the company continues to drive digital transformation to systematize and digitize its manufacturing management, ensuring design quality and operational efficiency.

This approach has enabled clients to maintain a competitive edge, even amid the influx of low-cost Chinese products in the global market—resulting in mutual growth and win-win outcomes.



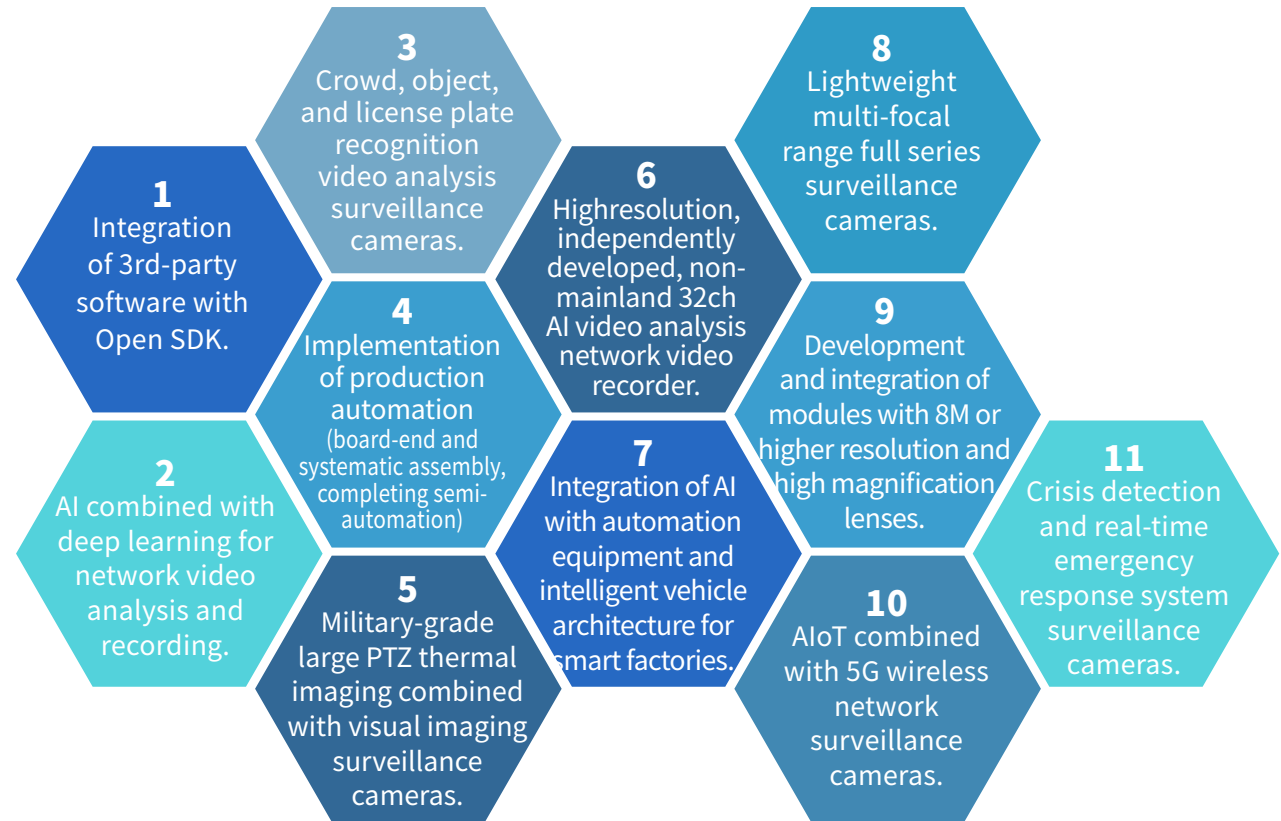
Industry Trends – Current Status of the Security Surveillance Industry

With the rise of the Internet of Things (IoT), the security surveillance industry has significantly expanded the scope of video monitoring applications. According to various market research reports, the global video surveillance market experienced a compound annual growth rate (CAGR) of 16.56% from 2015 to 2022. Among the key drivers of this growth is the IP camera (Internet Protocol Camera) segment, which continues to be the main momentum behind overall industry expansion.

The ongoing development and commercialization of IoT technologies have brought new opportunities to the surveillance industry. Governments around the world are actively promoting IoT integration across public, private, and academic sectors through policy initiatives. At the same time, major multinational corporations have increased their investments in artificial intelligence (AI) and IoT-related R&D, accelerating the adoption of smart surveillance technologies.

Amid shifting global dynamics and the rapid evolution of smart connectivity, Topview has positioned itself at the core of the surveillance industry by focusing on camera design and manufacturing. The company addresses vertical integration needs—filling gaps left by changes in the industry ecosystem—and horizontally expands its product diversity.

Leveraging years of industry experience, Topview continues to optimize production efficiency as a key component of enhancing its core value. The company is committed to delivering high-performance, high-quality products that meet the diverse needs of clients, enabling them to create product differentiation and maintain a competitive edge in the market.



AI-Powered Intelligent Video Analytics

In response to customer demand, Topview began developing a series of video analytics technologies as early as 2016 to meet growing market needs. Since then, the company has continuously refined its solutions to make surveillance management more automated and user-friendly.

Intelligent analytics provide advanced capabilities in video management, search, and analysis, including object behavior detection, target identification within footage, and more—features that can be tailored to customer requirements to enhance video content applications.

With the rapid advancement of AI technologies in recent years and their increasing relevance in the security surveillance field, Topview has actively invested in the development of AI-related solutions. The company sees smart video analytics not only as a means to expand the scope of surveillance applications but also as a key driver of future industry growth.

Diversified Product Line

Topview sources DSP components and raw materials from leading manufacturers in Taiwan, the United States, and Japan. Through strategies such as centralized procurement, enhanced price negotiation, inventory risk reduction, and semi-automated production, the company delivers products that offer top-tier performance, superior quality, and competitive pricing.

These competitive advantages, combined with a diverse and comprehensive product line, have earned Topview the trust and recognition of clients worldwide.

H.265 High-Definition Video Compression Solution

Topview sources DSP components and raw materials from leading manufacturers in Taiwan, the United States, and Japan. Through strategies such as centralized procurement, enhanced price negotiation, inventory risk reduction, and semi-automated production, the company delivers products that offer top-tier performance, superior quality, and competitive pricing.

These competitive advantages, combined with a diverse and comprehensive product line, have earned Topview the trust and recognition of clients worldwide.

Special Application Cameras

As a professional security control product manufacturer, Topview Optronics Corp. not only focuses on high-definition and high-quality network cameras as its main products but also develops specialized cameras tailored to different application environments based on customer needs. This comprehensive approach allows the company to fully meet the diverse requirements of its customers.

NVR

With the development of the Internet of Things (IoT) trend, Topview Dentsu fully leverages its strengths in imaging and audio technologies to enhance hardware and software R&D, particularly in NVRs (Network Video Recorders), and expands strategic alliances with global hardware and software partners. By optimizing system applications and technology integration, the company is better positioned to meet the needs of users across various markets.

PTZ

Offers a clear 360 ° rotating field of view, minimizing blind spots in monitoring and reducing the number of required cameras. Whether it's a full field of view from 90° tilt to -20° , or 4K high-definition, it provides flexible configuration for various settings.

Discreet

Covert design with a separate camera lens and body, making the camera lens more compact for discreet surveillance without compromising security functionalities.

Multi Sensor

Multi-sensor surveillance cameras feature wide coverage, high-resolution imaging, flexible installation, reduced blind spots, built-in intelligent analytics, bandwidth and storage savings, and simplified management, making them ideal for efficient monitoring of large open spaces.

Specialty

To meet the ever-changing application scenarios, Topview Optronics Corp. continuously develops cameras with special designs or functions. For instance, onboard cameras for use on moving vehicles or corner cameras for high-security locations such as prisons, ensuring customers have better and more suitable products for different special application environments.



Future Product Planning

Topview Optronics Corp.'s R&D team upholds the spirit of continuous innovation and excellence. Building upon its rich product line, the company incorporates advanced DSP components and processes from Taiwan and the United States, along with mature software development capabilities, to continuously enhance product performance and diversity. This enables customers to apply our products in various settings.

In terms of future security control product development, the company aims to not only improve existing security cameras and intelligent image analysis and IoT integration but also invest in related security solution products. These may include Network Video Recorders (NVRs), Video Management Software (VMS), and intelligent access control management systems. Providing a comprehensive and diverse product selection for downstream system integrators to meet the demand for one-stop shopping services for customers.

Sustainable Application Cases



2.2 Corporate Governance

Topview adheres to the Corporate Governance Best Practice Principles and the Code of Ethical Conduct for Listed Companies, establishing an effective governance framework to ensure sound corporate governance. Through board resolutions, Topview has established the “Corporate Governance Best Practice Principles,” “Sustainable Development Practice Principles,” “Code of Ethical Conduct,” as well as the “Code of Ethics for Directors and Managers,” among other related regulations.



0 Corruption Incidents Corporate Governance Evaluation Target Achieved

Management Approach for Material Topics				
Major Issues	Main Focus Groups	2024 Management Objectives	2024 Objective Achievement Status	2025 Management Objectives
Corporate Governance	Government Shareholders	Maintain the Corporate Governance Evaluation ranking within the top 6~20%	Target Achieved	Maintain the Corporate Governance Evaluation ranking within the top 6~20%
	Responsibilities	Resources		Actions
	Finance and Accounting	Implement projects via cross-functional cooperation.	<ol style="list-style-type: none"> Preventive measures and relevant regulations established by the Company. Internal control-related guidelines for all departments to follow in compliance with internal control and operational procedures. General business audit items conducted annually on a regular basis by the auditing unit. 	<ol style="list-style-type: none"> Conduct annual performance evaluations (self-assessments) of the Board of Directors and functional committees. Engage an external independent institution or external experts/scholars to conduct Board performance evaluations every three years.

Governance Structure

The Board of Directors serves as the highest governing body of Topview. Under the board, there are the Audit Committee and the Remuneration Committee (hereafter referred to as the Compensation Committee), both composed of independent directors who review relevant proposals and assist the board in its operations and functions.

Topview’s Board appoints the General Manager as the Corporate Governance Officer. Additionally, staff from the Finance and Accounting Department act as governance personnel responsible for executing corporate governance-related affairs. Their duties include organizing meetings of the Board of Directors and shareholders in accordance with laws, preparing meeting minutes, assisting directors with onboarding and ongoing training, providing necessary information for directors to perform their duties, ensuring regulatory compliance, and handling other matters as stipulated in the company’s articles of incorporation.



Corporate Governance Evaluation

In recent years, the Financial Supervisory Commission (FSC) has emphasized strengthening corporate governance by making governance evaluations a key focus. Topview actively monitors internal risks and seeks improvement measures based on the company’s performance in key areas such as protecting shareholders’ rights, strengthening the structure and operation of the Board of Directors, enhancing information transparency, and promoting sustainable development.

As a result, Topview has consistently ranked within the top 6% to 20% in corporate governance evaluations for six consecutive years. For areas where improvement is still needed, Topview continues to assess the feasibility of future enhancements and actively implements corrective actions to earn higher scores, thereby enhancing the company’s overall reputation.



1 Strengthen Board Structure and Operations

Strengthening the structure and operation of the Board of Directors is critical to corporate governance.



3 Promote Sustainable Development

Promoting sustainable development helps enhance the company’s image.



2 Protect Shareholders’ Rights and Interests

Protecting shareholders’ rights and interests is a core element of corporate governance.



4 Promote Sustainable Development

Promoting sustainable development helps enhance the company’s image.



Board of Directors

The current Board of Directors consists of **7** members, including **3** independent directors, **2** female directors, and **1** director representing employees. The board guides the company's strategy, supervises management, and is accountable to both the company and its shareholders. It exercises its authority in accordance with laws, the company's articles of incorporation, and shareholders' resolutions. In **2024**, the board held **4** meetings with an actual attendance rate of **92.3%**.

Note: Detailed information about the members can be found on the company website..

Functional Committees

Audit Committee

(Composed of 3 Independent Directors)

0 Complaints received

Compensation Committee

(Composed of 3 Independent Directors)

Operational Status

1. Supervise the fair presentation of the Company's financial statements, and the appointment, dismissal, independence, and performance of the certified public accountants.
2. Ensure the effective implementation of the Company's internal control system.
3. Oversee the Company's compliance with relevant laws and regulations, as well as the management of existing and potential risks.
4. 2024 Operational Information: Held 4 meetings in total, with an average attendance rate of **100%**.

Regular Review

1. Review the Compensation Committee Charter and propose amendments.
2. Formulate policies for the annual and long-term performance goals and compensation of the Company's directors and managers.
3. Evaluate the achievement of performance goals by the Company's directors and managers, and determine the content and amount of their compensation.
4. 2024 Operational Information: Held 2 meetings in total, with an average attendance rate of **100%**.



Board of Directors

As the highest governance body of the company, the Board of Directors performs its duties in accordance with government regulations and the company's articles of incorporation. Its responsibilities include supervising the company's operational performance, preventing conflicts of interest, and exercising powers as resolved by the shareholders' meeting.

To achieve the ideal goals of corporate governance, the board collectively possesses capabilities such as operational judgment, accounting and financial analysis, management skills, crisis handling, industry knowledge, international market insight, leadership, and decision-making abilities.

In 2024, the board convened 4 meetings. All independent directors attended in person to fully exercise their supervisory functions. The actual attendance rate of directors was 92.3%.

To avoid and mitigate conflicts of interest, directors themselves or their representatives who have a conflict of interest in agenda items are prohibited from participating in discussions and voting. For details on the directors' recusal of related party proposals, please refer to page 17 of the company's 2024 Annual Report.

Directors' Continuing Education

The Company encourages newly appointed or reappointed directors (including independent directors) to continuously enhance their knowledge and achieve the following objectives:

1. Enhance the professional expertise and legal literacy of the Company's directors.
2. Assist directors in developing strong personal qualities and sound decision-making capabilities.
3. Encourage directors to strengthen experience sharing and mutual interaction.
4. Promote the active and effective implementation of corporate governance practices by directors.

In 2024, the Company's directors achieved a 100% participation rate in continuing education, with a total of 66 hours of training completed. For a detailed list of continuing education courses, please refer to page 19 of the Company's 2024 Annual Report.

Board Diversity Policy and Implementation

The nomination and selection of the company’s board members comply with the provisions of the Articles of Incorporation and follow a candidate nomination system. In addition to evaluating candidates’ academic and professional qualifications, the process adheres to the [《Regulations Governing the Election of Directors》](#) 及 [《Corporate Governance Best Practice Principles》](#) to ensure diversity and independence among board members.

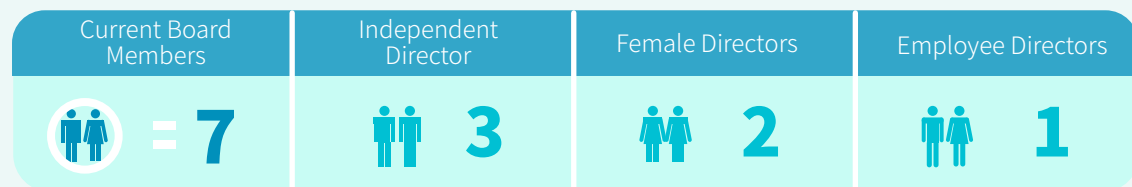
The seventh term of the company’s board consists of 7 directors, including 3 independent directors, 2 female directors, and 1 director representing employees, with a term of three years. The board members bring a diverse range of expertise: Directors Lee Hong-Ming and Lin Chen-Hong excel in operational judgment, management, crisis handling, and international market insight; Director Tsai Hsin-Chang specializes in legal affairs; Directors Chou Le-Ling, Hung Chiu-Chin, and Su Ying-Ching have strengths in accounting and financial analysis; and Director Lin Huang-Yan possesses relevant industry knowledge.

The specific management objectives and achievement status of our company’s diversity policy are as follows:

Management Objectives	Achievement Status
Chairman and General Manager shall not be the same person	Achieved
Board members should include at least one female director	Achieved
Directors concurrently serving as company executives should not exceed one-third of the board seats	Achieved
Number of directors who are employees of the company, parent, subsidiaries, or sister companies should be less than or equal to one-third of the board seats	Achieved

Note: For detailed information on the educational and professional backgrounds of board members, concurrent positions held at other companies, board attendance rates, controlling shareholders, and other related information, please refer to the “Section 2: Corporate Governance Report” in the Company’s 2024 Annual Report.

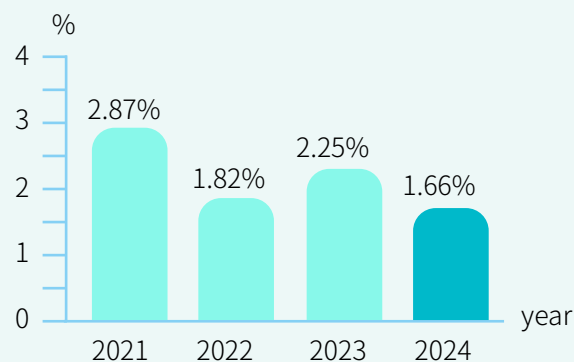
Name	Title	Nationality	Gender	Age	Independent Director Years of Service	Industry Experience	Professional Expertise	
李宏銘	Chairman	Republic of China (Taiwan)	Male	61-70		Security and Surveillance Industry	Business Management, Sales	
周樂玲	Director		Female	61-70		Security and Surveillance Industry	Finance and Accounting	
Qisda Corporation Representative 林貞宏	Director and General Manager		Male	41-50			Optical Precision Industry	Business Management, Sales, Research and Development
	洪秋金		Director	Female	51-60		Computer and Peripheral Equipment Industry	Finance and Accounting
蔡信章	Independent Director		Male	61-70	Over 9 years	Electrical Machinery Industry	Legal	
蘇英卿	Independent Director		Male	61-70	Over 9 years		Finance and Accounting	
林晃巖	Independent Director		Male	51-60	Under 3 years	Professor of Optoelectronics Department at a University/College	Research and Development (R&D), Optical Design	



"The independent directors possess expertise and practical experience in finance, accounting, law, and industry, in line with the Board's commitment to professional diversity and effective functional division."

Total remuneration paid to directors and its proportion to the individual financial report's net profit after tax:

Year	Proportion of Net Profit After Tax (%)
2021	2.87%
2022	1.82%
2023	2.25%
2024	1.66%



Directors and Executive Compensation

1. The company has established the "Compensation Committee Organizational Rules" and has formed a Compensation Committee according to these rules to evaluate the remuneration of directors and executives.

2. Directors' remuneration is determined by the Board of Directors under the authorization of the company's Articles of Incorporation, based on each director's level of involvement and contribution to the company's operations, as well as benchmarking against domestic and international industry standards set forth in the "Standards for Payment of Compensation to Directors and Functional Committee Members." When the company is profitable, the Board of Directors may allocate up to 3% of the annual profits as director compensation in accordance with Article 22 of the Articles of Incorporation.

3. The appointment, dismissal, and remuneration of the General Manager and Deputy General Manager are handled according to company policies. Their compensation standards are based on the "Senior Executive Compensation Policy and Principles" established by the company's Compensation Committee and Board of Directors. Executive compensation indicators are reviewed annually by the Compensation Committee and submitted to the Board for approval.

4. The remuneration for directors and executives is handled in accordance with the company's Articles of Incorporation and related salary management regulations, reviewed by the Compensation Committee, and approved by the Board of Directors. The evaluation criteria consider their participation level and performance in company operations, including management capabilities, financial and business performance indicators, comprehensive management metrics, participation in sustainable operations, as well as other special contributions or significant negative incidents, all incorporated into performance evaluations.

Note 1: Related parties (including shareholders) do not participate in the formulation process of director and executive compensation.
 Note 2: For detailed information on the allocation of directors' and executives' remuneration, please refer to pages 13 to 16 of the company's 2024 Annual Report.



Board of Directors and Functional Committees Performance Evaluation

An internal performance evaluation is conducted annually by the board secretariat, board members, and members of the functional committees. Additionally, an external performance evaluation is conducted every three years by an independent professional institution or a team of external experts and scholars.

At the end of 2024, the company completed the internal performance evaluation of the board and its functional committees through a self-assessment questionnaire. The evaluation results were reported to the board meeting held on March 11, 2025. The average total score of the self-assessment exceeded 90 points, indicating that the functions and operational efficiency of the company's board and functional committees are excellent.

Regarding the external performance evaluation, the company appointed the Taiwan Corporate Governance Association, an independent external evaluation institution, in 2022 to assess the effectiveness of the board. Another external board performance evaluation is planned for 2025.

The results of the 2024 evaluation have been disclosed on the company website under "Board Performance Evaluation" and "Functional Committee Performance Evaluation."

Evaluation Item	Board of Directors & Board Members Performance Evaluation	Functional Committee Performance Evaluation (Audit Committee)	Functional Committee Performance Evaluation (Compensation Committee)
Evaluation Content	<ul style="list-style-type: none"> • Understanding of company goals and mission • Level of involvement in company operations • Internal relationship management and communication • Improvement of board decision-making quality • Board composition and structure • Awareness of directors' duties • Selection, expertise, and continuous education of directors • Internal control 	<ul style="list-style-type: none"> • Level of involvement in company operations • Awareness of the Audit Committee's responsibilities • Improvement of the Audit Committee's decision-making quality • Audit Committee composition and member selection • Internal control 	<ul style="list-style-type: none"> • Level of involvement in company operations • Awareness of the Compensation Committee's responsibilities • Improvement of the Compensation Committee's decision-making quality • Composition and member selection of the Compensation Committee
Total Score / Rating	99.54 points / Excellent	100 points / Excellent	98.75 points / Excellent

Total Score / Rating Explanation:

1. Scores of 90 points or above (inclusive) are rated as "Excellent."
2. Scores of 80 points or above but below 90 points are rated as "Good."

3. Scores of 70 points or above but below 80 points are rated as "Standard."
4. Scores below 70 points are rated as "Needs Improvement" ..



Compensation Committee

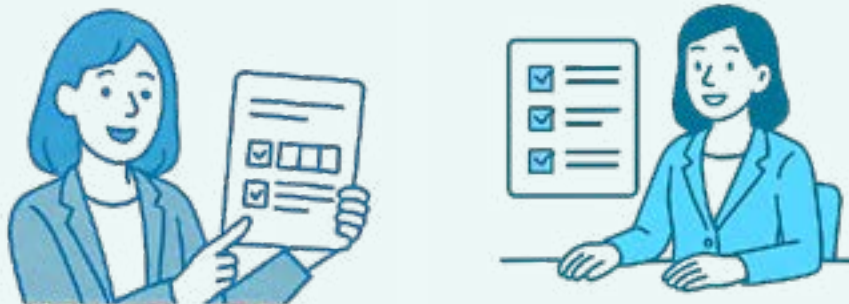
The Compensation Committee is composed of three independent directors with professional qualifications. Its responsibilities include:

- 1.Regularly reviewing the Compensation Committee’s regulations and proposing amendments.
- 2.Establishing and periodically reviewing the company’s policies, systems, standards, and structures regarding the annual and long-term performance targets and compensation for directors and executives.
- 3.Regularly evaluating the achievement of performance targets by directors and executives, and determining the content and amount of their compensation.

Operational status in 2024 Held **2** meetings with a **100%** attendance rate.

Title	Name	Actual Attendance (Number)	Actual Attendance Rate (%)	Remarks
Independent Director	蔡信章	2	100%	None
Independent Director	蘇英卿	2	100%	None
Independent Director	林晃巖	1	100%	Newly appointed on 2024/06/13

Note: For detailed information on the members, please refer to Section II "Corporate Governance Report" of the Company's 2024 Annual Report.



Audit Committee

To strengthen corporate governance, the Company has established an Audit Committee in accordance with legal requirements. The committee is composed entirely of independent directors and convenes at least once per quarter, with additional meetings held as needed.



The key responsibilities of the Audit Committee include overseeing the fair presentation of the Company’s financial statements, the appointment, dismissal, independence, and performance of the certified public accountants, the effective implementation of the Company's internal control systems, compliance with applicable laws and regulations, and the management of existing or potential risks.

In accordance with the Company’s 《Audit Committee Charter》 an Audit Committee Mailbox: audit@topviewcorp.com has been established to provide a communication channel for employees, shareholders, and stakeholders to directly contact the Audit Committee.

2024 Audit Committee a total of **4** Audit Committee meetings were held, with an actual attendance rate of **100%**

The attendance of each committee member is as follows:

Title	Name	Actual Attendance (Number)	Actual Attendance Rate (%)	Remarks
Independent Director	蔡信章	4	100%	None
Independent Director	蘇英卿	4	100%	None
Independent Director	林晃巖	2	100%	Newly appointed on 2024/06/13

Note: For detailed information about the committee members, please refer to the Company's 2024 Annual Report, Section II: Corporate Governance Report.

Mechanisms to Prevent and Mitigate Conflicts of Interest

The Company’s Board of Directors has approved the Code of Ethical Conduct, which sets forth policies and practices for integrity-based management. This code aims to establish a sound business model and foster a corporate culture of integrity. The Board of Directors is expected and required to actively implement the integrity policy to promote sustainable and ethical business practices. The full text of the Code is available on the Company’s website in the [Investor Relations section](#) °



Internal Audit and Internal Control Mechanisms

The Company has established appropriate internal control mechanisms for business processes that may involve potential risks such as corruption, regulatory non-compliance, or operational issues. These mechanisms are designed to prevent and mitigate such risks. The Human Resources Department is responsible for relevant training, while the Audit Department is responsible for verifying the implementation and effectiveness of these mechanisms.



The Internal Audit Department submits audit reports and any significant findings related to internal control management to the Audit Committee on a quarterly basis. Independent directors communicate directly with the Head of Internal Audit regarding key internal control issues. In addition, they engage in discussions with the external auditors on matters related to the audit or review of the Company's consolidated financial statements (including standalone financial reports for the year). Details of such communications are disclosed on the Company’s website under “Independent Directors’ Communications.”



information is disclosed on the Topview official website

Website Links



Investor Relations



Board Performance Evaluation



Board Members



Functional Committees



Results of Functional Committee Performance Evaluation









Compensation Committee Charter



2.3 Integrity and Fair Trade Practices

Based on the Company's core management philosophy of "Professionalism and Integrity," integrity is regarded as an essential work attitude, value, and principle that all employees must uphold. Winbond Electronics operates with integrity at its foundation, striving to establish sound corporate governance and effective risk control mechanisms. By adopting a preventive and detection-oriented approach, the Company reinforces integrity management and aims to foster a sustainable operating environment.

Aspect	Management Approach	Grievance and Whistleblowing Mechanism & Improvement Measures
 <p>Anti-Corruption</p>	<p>The Company clearly outlines relevant policies in the Code of Ethical Conduct and Code of Integrity Behavior. Through strict control over internal operational procedures and unscheduled audits conducted by the Audit Department, we minimize the risk of confidential information leakage, information security breaches, and corruption.</p>	 <p>Whistleblowing Channel: honest@topviewcorp.com</p>
 <p>Violation of Environmental Regulations</p>	<p>Every employee at Topview is responsible for upholding the Company's reputation by adhering to the highest ethical standards. If any employee becomes aware of potential misconduct or violations of company rules, they are encouraged to report such incidents to their immediate supervisor, the Human Resources Department, or submit a report via the Integrity Mailbox at:</p>	 <p>Acceptance and Verification: The Human Resources and Audit units initiate an investigation to clarify the facts and verify the case.</p>
 <p>Violation of Social and Economic Regulations</p>	<p>honest@topviewcorp.com.</p>	 <p>Corrective Measures: 1. Review the causes of the violation and submit an improvement report. 2. Strengthen internal and external communication as well as education and training.</p>

Integrity Education and Awareness

To enforce the prohibition of any corruption, bribery, and extortion, the Company's employee work rules clearly specify the expected code of conduct. All employees are required to commit to complying with legal and ethical principles in order to safeguard Topview Optronics' assets, rights, and corporate reputation. This policy is thoroughly communicated during onboarding training for new hires, and is continuously promoted to the Board of Directors and all employees to ensure the protection of the Company and all stakeholders' interests, preventing employees from compromising company interests for personal gain.

Topview Optronics has established relevant provisions in its Code of Ethical Conduct. Through stringent internal operational controls and periodic audits by the Audit Department, risks such as leakage of confidential documents, information security breaches, and corruption are minimized. Additionally, integrity education campaigns have been conducted across all operational sites, achieving a 100% training completion rate among employees. This ensures that the core value of "Integrity and Honesty" is deeply embedded throughout the organization, and that all personnel fully understand and comply with applicable laws and regulations.



SUSTAINABILITY REPORT 2024

Topview Optronics has established relevant provisions in its [Code of Ethical Conduct](#). Through stringent internal operational controls and periodic audits by the Audit Department, risks such as leakage of confidential documents, information security breaches, and corruption are minimized. Additionally, integrity education campaigns have been conducted across all operational sites, achieving a 100% training completion rate among employees. This ensures that the core value of “Integrity and Honesty” is deeply embedded throughout the organization, and that all personnel fully understand and comply with applicable laws and regulations.

Topview has always upheld the core values and corporate responsibilities of “Pursuit of Excellence, Teamwork, Innovation, Integrity and Honesty, Proactiveness, and Quality Orientation.” The Company is committed to establishing a sound culture of integrity, strictly adhering to principles of ethical business conduct, refraining from accepting improper benefits, and avoiding conflicts of interest. In 2024, there were no violations of laws and regulations in the social and economic domains, nor any related anti-competitive or antitrust behaviors. Moving forward, we will continue our efforts to maintain the Company’s integrity.

Relevant policies are clearly stipulated in the [Code of Ethical Conduct](#) and [Code of Integrity Behavior](#). Through rigorous internal operational controls and periodic audits by the Audit Department, risks such as confidential document leakage, information security breaches, and corruption are minimized. This ensures that all Company operations and personnel strictly comply with applicable laws and regulations.

By establishing governance structures and implementing internal control mechanisms, all employees are required to abide by laws, work regulations, and other rules during their tenure. To effectively prevent any acts of corruption, bribery, or extortion, the Company enforces adherence to legal and ethical principles to safeguard its assets, rights, and corporate reputation.

Every employee at Topview is responsible for upholding the Company’s reputation according to the highest ethical standards. Should any employee become aware of potential unlawful acts or violations of work rules by others, they are encouraged to report such matters to their immediate supervisors, Human Resources, or through the dedicated Integrity Mailbox at: honest@topviewcorp.com.

0 Corruption Incidents

100% Integrity Education and Training Completion Rate

Management Approach for Material Topics

Major Issues	Main Focus Groups	2024 Management Objectives	2024 Objective Achievement Status	2025 Management Objectives
Code of Integrity	Customer, Supplier, Employee	Code of Conduct Integrity Training (Mandatory for All Personnel)	100%	Code of Conduct Integrity Training (Mandatory for All Personnel)
	Responsibilities	Resources		Actions
	Human Resources Department	Cross-departmental collaboration to execute projects.	<ol style="list-style-type: none"> 1. Conduct annual online training on the Code of Integrity and Conduct. 2. Establish a code of conduct and publish it on the internal website. 	Report outcomes during management meetings.



Fair Trade and Antitrust

「Pursuit of Excellence, Teamwork, Innovation, Integrity and Honesty, Proactiveness, and Quality Orientation」 have always been the core values and corporate responsibilities upheld by Topview. The core value of Integrity and Honesty is built upon strong internal management and sound business ethics.

Based on principles of integrity, transparency, and accountability, the Company has established policies founded on ethical conduct, alongside robust corporate governance and risk control mechanisms, to foster a sustainable business environment.

Topview requires all new employees to fully comply with all laws and company regulations during their tenure. Employees must not exploit their positions for personal or others' gain, must refrain from actions that harm the Company's reputation or interests, and must not disclose any confidential business information. The Company strictly adheres to Taiwan's Fair Trade Act, engaging in competition according to principles of fairness, openness, and legitimacy. Any collusion such as price-fixing, market allocation, customer allocation, bid-rigging, agreements, monopolistic practices, or collective boycotts against suppliers or customers is strictly prohibited.

The Company's concrete antitrust practices include:

1. Not agreeing to or discussing any arrangements that may reduce competition.

2. Not seeking or obtaining commercially sensitive information from competitors.

3. Except for specific lawful reasons, not attending meetings or communicating with competitors.

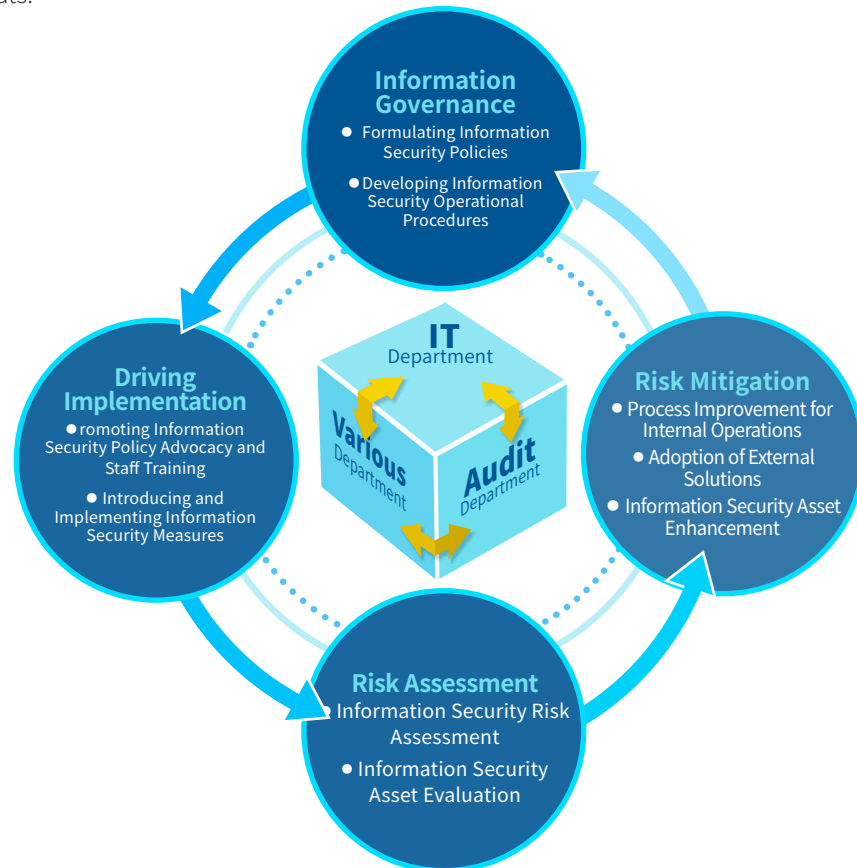
4. Not participating in collective boycotts, bid-rigging, price-fixing, or market division.

To date, Topview has not been involved in any such illegal activities and will continue to uphold the Company's integrity going forward.

2.4 Information Security Management

To ensure the confidentiality, integrity, availability, and legality of information assets—including hardware, software, data, documents, and personnel related to information processing—and to prevent intentional or accidental threats from both internal and external sources, the Company has established relevant information security management policies based on its business needs.

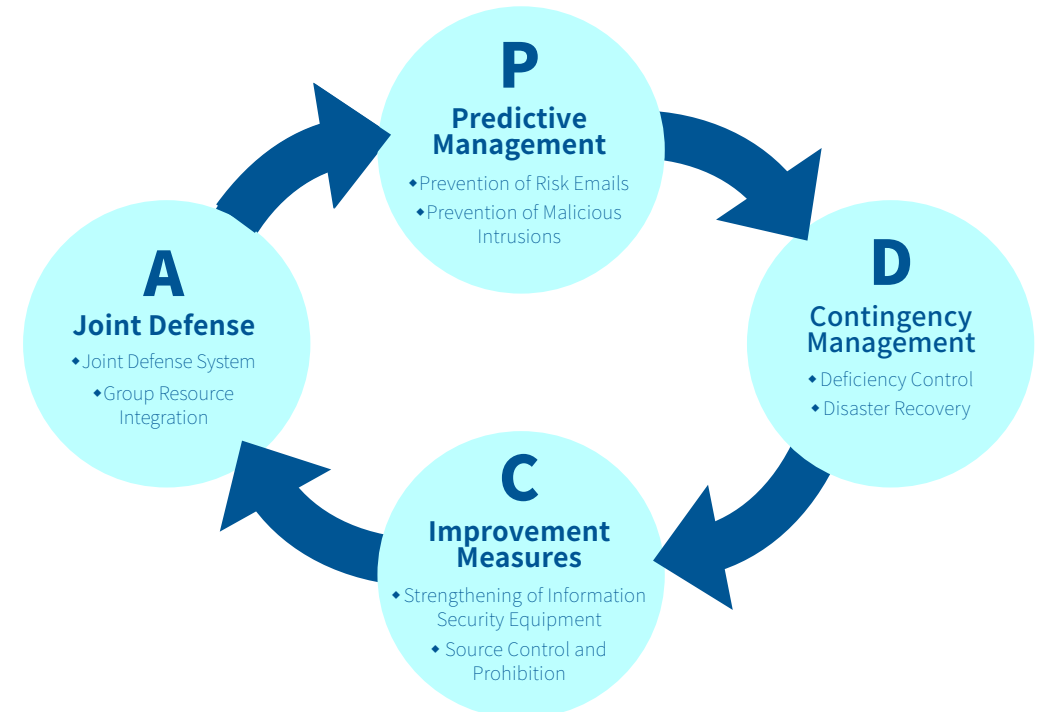
In accordance with Article 9 of the “Internal Control System Processing Guidelines” for publicly listed companies regarding computerized information systems, the Company has developed internal operational procedures to mitigate risks posed by emerging information technologies and environmental changes, addressing potential unknown cybersecurity threats.



Information Security Management Organization

Our company adopts a PDCA (Plan-Do-Check-Act) cyclical management approach for information security operations to ensure the achievement of reliability objectives and continuous improvement.

1. The Information Department is the responsible unit for information security. It is staffed with an Information Security Officer and several professional IT personnel, who are responsible for establishing internal information security policies, planning and executing information security operations, and promoting and implementing cybersecurity policies.
2. The Audit Office serves as the supervisory unit for information security oversight. It is composed of a designated supervisor and several dedicated staff members responsible for monitoring the execution of internal cybersecurity measures. Upon identifying any deficiencies through audits, the Audit Office immediately requires the relevant units to submit improvement plans and concrete actions, and regularly tracks the effectiveness of these improvements to reduce internal cybersecurity risks.



Information Security Training and Awareness

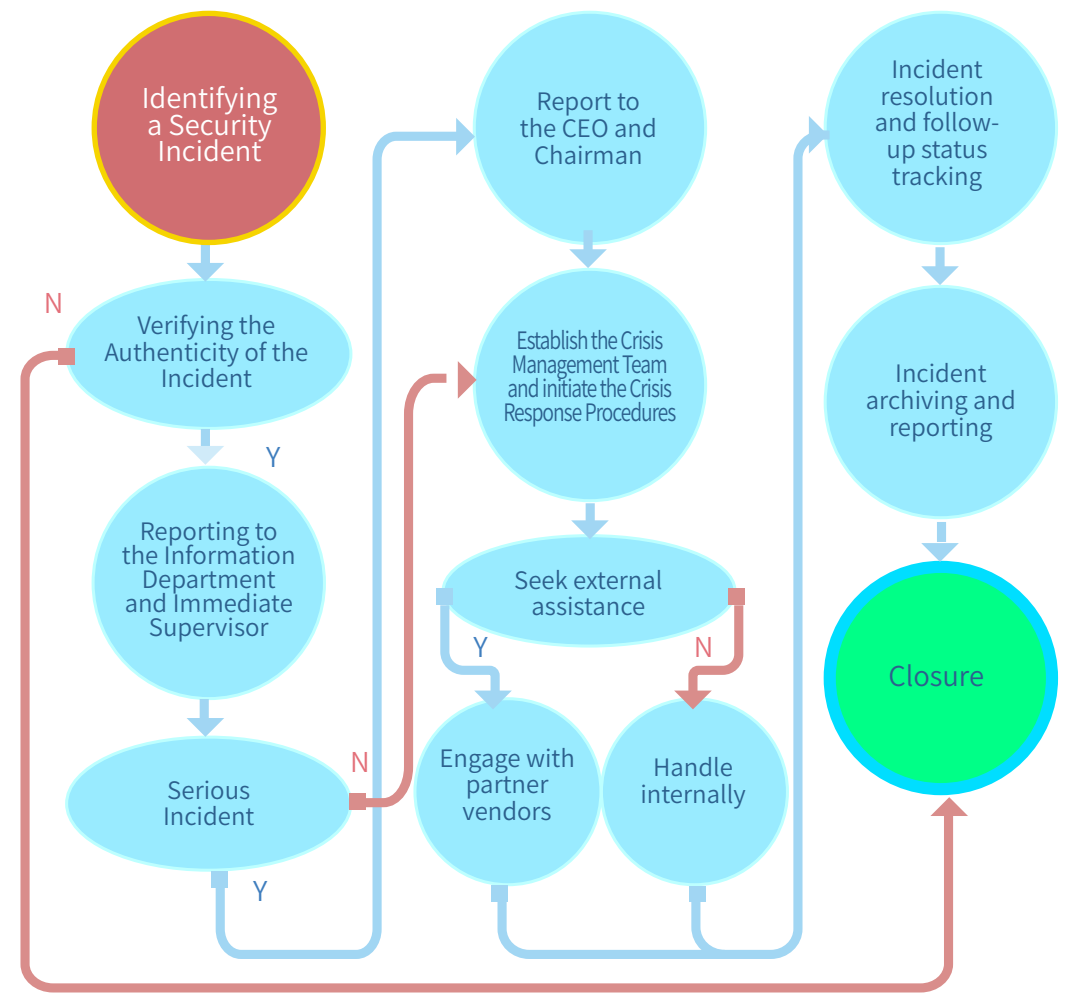
- 1. Supply Chain:** The company requires third-party service providers to sign contracts that mandate compliance with confidentiality and cybersecurity regulations.
- 2. New Employees:** Basic information security training is conducted upon onboarding. Additionally, the company organizes information security education programs for all employees. Every year, the Information Department disseminates security awareness messages via email to enhance employees’ cybersecurity awareness and ensure that security concepts are integrated into daily operations.
- 3. Access Control:** Systems implement strict access controls to regulate reading of relevant technical documents and data.



Information Security Incident Reporting Procedure

Our company follows the below procedure for reporting information security incidents. All incident reporting and handling are conducted in accordance with this procedure.

In 2024, no supplier-related incident reports were received.



2.5 Risk Management

Rapid changes in the global economic, climate, political, and financial environments have increasingly heightened operational risks for the company. These risks may result in financial losses or, in severe cases, threaten the company’s ability to sustain its operations.

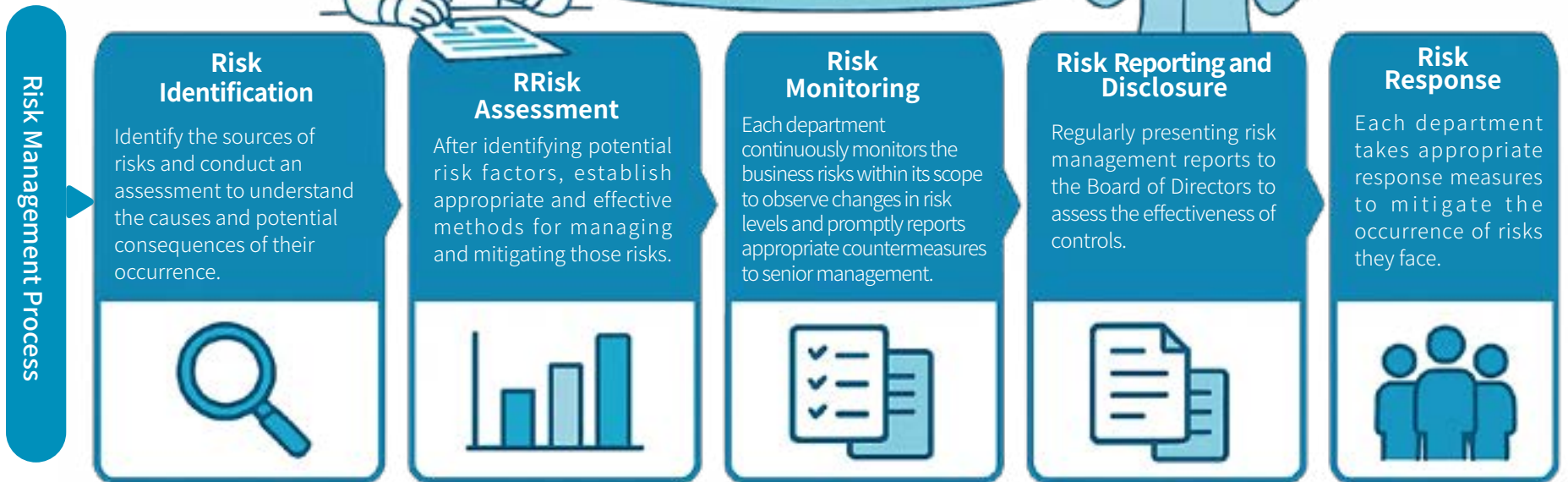
To ensure sustainable business continuity and minimize the impact of various risks, Topview adheres to the “Risk Management Policies and Procedures.” The company regularly identifies, assesses, manages, reports, and monitors risks that may negatively affect its operational objectives.

The Sustainability and Risk Management Department consolidates these efforts and is responsible for reporting the annual risk management status to the Board of Directors.

Sustainability Risk Management

To ensure the company’s sustainable operation, Topview Corporation has appointed a Corporate Governance Officer and established the "Risk Management Policy and Procedures." In 2024, the company set up a dedicated Sustainability Risk Management Department, staffed with full-time personnel responsible for promoting sustainability initiatives and overseeing the implementation and operation of risk management.

This department focuses on risks that may affect the achievement of the company’s operational objectives, including risks related to management strategies, operations, finance, hazard events, and regulatory compliance. The department regularly monitors the progress of sustainability goals, formulates sustainability policies, systems, and related management guidelines, and reports sustainability performance regularly to the Board of Directors and the Audit Committee.



Risk and Opportunity Analysis and Management

The Sustainability Risk Management Department is responsible for understanding and collecting issues of concern from various company functional units and stakeholders. Through the concept of risk assessment, the department identifies associated risks and opportunities, proactively recognizing potential losses and preparing appropriate responses. In 2024, the scope of risk and opportunity assessments covered all production sites. For additional information related to climate change risks, please refer to Section 5.6 Climate Change Risks and Opportunities.

Risk Category	Operational Status	Responsible Units
Financial Risk	<ol style="list-style-type: none"> Exchange Rate Risk: Regularly review assets and liabilities affected by exchange rate fluctuations and make appropriate adjustments. Within the scope permitted by policy, use forward foreign exchange contracts to manage risks arising from exchange rate volatility. Credit Risk: Hold regular meetings to review customer operations or analyze their financial statements. If problematic customers are identified, recommend suspending shipments or reducing credit limits. Inflation: Timely adjust purchase and sales prices to address the impact of inflation on raw material costs. 	Finance, Sales
Operational, Strategic and Market Risk	The operations unit regularly reports strategic issues to the board of directors, including fluctuations in political, economic, and industry trends that indirectly affect regulatory requirements and impact the company's costs and profitability. Through the board members' advice and supervision, strategic risks are mitigated.	Sales, Project
Raw Material Price & Supply Chain Risk	<ol style="list-style-type: none"> Assess the risk of key component supply disruptions caused by geopolitical issues, and mitigate risk by diversifying procurement sources across different regions. Due to the impact of global shipping, proactively confirm the demand from user units, prepare materials in advance, and arrange logistics to ensure normal inventory and supply of raw materials and production equipment. Combined with diversified regional sourcing, timely feedback is provided to user units for early response. 	Procurement
Occupational Safety Risk	<ol style="list-style-type: none"> Maintain the validity of ISO 45001 certification and implement corrective actions based on audit findings. Regularly conduct annual occupational safety and health training programs to enhance personnel skills and update regulatory knowledge. 	Environmental Safety & General Affairs
Information Security Risk	<ol style="list-style-type: none"> Continuously replace equipment that does not meet modern information security standards. Utilize advanced encryption technologies to enhance the protection of sensitive data during transmission. Implement comprehensive information security training to improve employees' security awareness. AI systems require large amounts of data for training; improper data protection measures may lead to customer privacy breaches or data leakage and misuse. Therefore, relevant controls must be applied to critical internal company data. 	AIIT/AI
Human Resource Risk	<ol style="list-style-type: none"> Risk of significant increase in labor costs: regularly review the impact of labor costs on operations and adjust relevant company policies and regulations accordingly. Risk of insufficient labor supply: recruit talent through job banks and professional headhunting firms, and implement retention incentives internally. Risk of employee turnover: manage and arrange work handovers before departures or retirements, and monitor turnover rates to ensure they remain within reasonable limits. 	HR
Climate Change & Environmental Risk	<ol style="list-style-type: none"> Explain the response measures through the TCFD framework. (See Section 5.6 for details) To address extreme weather events such as heavy rainfall: establish emergency, recovery, and business continuity plans, including an immediate communication mechanism to ensure rapid production recovery. 	All Units
R&D Risk	Require employees to sign confidentiality agreements to ensure the protection of trade secrets and intellectual property rights.	R&D
Other Risks	With changes in the pandemic and statutory infectious diseases, relevant epidemic prevention measures are activated, such as preparing epidemic prevention supplies, implementing staggered work shifts, and establishing reporting mechanisms.	Environmental Safety & All Units



topview

Chapter 3

INNOVATION BREAKTHROUGHS AND VALUE CHAIN MANAGEMENT

- 3.1 Green Products and Carbon Reduction Design P44
- 3.2 Customer Services and Product Quality P47
- 3.3 Value Chain Management P49

3 Innovation Breakthroughs and Value Chain Management

3.1 Green Products and Carbon Reduction Design

Environmental sustainability has been a long-term goal of Topview. In promoting environmental protection, besides striving to comply with local environmental regulations in daily operations, we aim to minimize our impact on the environment as much as possible. In product design, we also incorporate the concept of green design, not only requiring our products to meet national legal regulations and align with international trends, but also paying close attention to the environmental impact after the products leave the factory. Energy saving, carbon reduction, non-toxicity, and recyclability are the core directions of Topview’s green product design. The related measures and achievements are described as follows.

Non-Toxic Products

Since the announcement of the EU RoHS and REACH directives, Topview has actively managed hazardous substances. Regarding chemicals that may impact environmental safety in our products, Topview has established the “Environmental Related Substances Management Specification” based on the EU RoHS, REACH directives, international regulations, and customer requirements. We implement relevant management according to the IECQ QC080000 Hazardous Substance Process Management System and conduct regular internal audits to ensure proper implementation and continuous compliance.

All Topview products comply with the EU RoHS Directive (2011/65/EU) requirements. Since shipments began, there have been no returns caused by RoHS violations. Additionally, to comply with the EU’s new chemical regulation policy (REACH), which took effect on June 1, 2007, Topview monitors the presence of Substances of Very High Concern (SVHCs) in its products to ensure adherence to the REACH spirit. The company also regularly collects major international environmental regulations to stay updated with the latest global environmental trends. Regulatory updates are communicated to suppliers promptly through the EC system to ensure timely awareness and updates.



Management

1. ESG Trend Reporting and Awareness Campaigns
2. Sharing of Carbon Reduction Management Case Studies
3. Achieved ISO 14064 Greenhouse Gas Inventory Certification



Design Side

Communication with Customers

1. Increase material sharing rate to reduce environmental harm caused by material waste.
2. Implement lightweight packaging design to reduce carbon emissions from transportation.



Manufacturing Side

1. Require supply chain vendors to sign the "Environmental Related Substance Management Specification."
2. Prohibit the use of raw materials containing harmful substances and those sourced from conflict minerals.
3. Strengthen supplier guidance to reduce material rework and reports. For details, please refer to section 3.3 Supply Chain Smart Upgrade and Transformation – Leading Small with Large.

Green Design

Amid the wave of energy-saving and carbon reduction, Topview actively implements energy-efficient product designs by selecting low-power components such as adapters and sensors to minimize unnecessary energy waste and reduce carbon emissions. Through a combination of hardware design and software control, the products can optimize power usage under reasonable operating conditions.

Our company primarily operates under a B2B (Business to Business) model in collaboration with customers. In product design planning, besides focusing on non-toxic materials and energy efficiency, we recognize the importance of responding to the global carbon neutrality trend as a manufacturing company. Topview continues to commit to reducing carbon emissions and minimizing environmental impact, aligning with the concept of green products.

In new product designs, we continuously optimize to reduce waste generated during manufacturing processes. When designing PCB layouts, we evaluate optimal conditions to minimize waste from PCB board edges. For packaging design, we prioritize using yellow boxes to reduce packaging printing and work closely with suppliers on mold optimization and design improvements



Green Design – Waste Reduction

Management Approach for Major Issues

Major Issues	Main Focus Groups	2024 Management Objectives	2024 Objective Achievement Status	2025 Management Objectives
Green Design Reduce the processing rate of molded parts to achieve waste reduction.	Customers / Government	Molded parts processing rate reduction target $\leq 5\%$	Achieved $\leq 1.19\%$	Molded parts processing rate reduction target $\leq 5\%$
	Responsibility	Resources	Actions	Evaluation
	R&D Project Products	The R&D department collaborates with suppliers to optimize mold design and improvements.	of mold design is carried out using optimal conditions to reduce waste generated from secondary processing of molded products.	The execution status is regularly reported during management review meetings.

Recyclable

Our products are primarily designed for the B2B (Business-to-Business) model. From the packaging stage, considerations are made to ensure that the products are easy to disassemble and recyclable. The design also complies with the requirements of the WEEE Directive (Waste Electrical and Electronic Equipment).

The quick installation guide also reminds users not to dispose of the product improperly after it reaches end-of-life. Consumers are encouraged to follow local recycling systems for electronic waste to minimize environmental impact.

Product Safety



All products of Topview comply with the relevant safety regulations and certifications required by each sales region or country before being launched on the market, ensuring consumer safety. These include certifications such as FCC (USA), CE (EU safety standards), EMC, LVD, UL, China RoHS, RCM (New Zealand/Australia), WEEE, and others.

Product Safety Labeling

Regarding product labeling, all Topview products comply with relevant regulations by displaying safety certification marks on the product body, packaging, or instruction manuals. Additionally, product manuals include detailed information on safe usage, maintenance methods, and important precautions to ensure users can operate Topview products safely and correctly. In 2024, there were no violations of product safety-related regulations.



Product Liability Insurance and Usage Safety

Topview's manufactured products comply with international standards and customer procurement requirements, designed to meet safety regulations. Detailed instructions are provided in the product installation and user manuals to help users select safe products and use them correctly. Additionally, to protect the rights and interests of end users, the company has purchased product liability insurance, extending protection measures to the final users.

Product Safety Number of non-compliant items 0

Management Approach for Major Issues

Major Issues	Main Focus Groups	2024 Management Objectives	2024 Objective Achievement Status	2025 Management Objectives
Product Safety	Customer	Number of safety regulation non-compliance cases 0	100%	Number of safety regulation non-compliance case 0
	Responsibility	Resources	Actions	Evaluation
	Product Safety Compliance Team	Dedicated personnel, along with partnered external laboratories, are responsible for verifying product compliance with relevant safety regulations.	Products are only released to the market after obtaining safety certifications as required by the regulations of the respective sales region or country.	<ol style="list-style-type: none"> 1. Products must be evaluated by third-party certification bodies to confirm compliance before being launched. 2. A design review is conducted during the product development phase to ensure compliance with safety standards. 3. Product safety regulations and international standards are regularly reviewed during project meetings. 4. When regulations are updated, relevant personnel — including customers — are promptly informed to ensure continued compliance.

In accordance with product life cycle assessment principles, we ensure that the product is safe at every stage — including manufacturing, transportation, installation, usage, after-sales service, and recycling. There were no violations of product safety regulations in 2024.

3.2 Customer Services and Product Quality

Topview has always prioritized enhancing customer satisfaction as the core of its customer service approach.

Adhering to our consistent quality policy — “Quality First, On-Time Delivery, and Comprehensive Service” — we are committed to continuously improving the quality of our services to ensure that customer needs are fully met.

Through customer satisfaction surveys, regular meetings, technical support, and after-sales services, we strive to help our customers’ products become more competitive in the global market.

The table below shows the customer satisfaction survey results from 2019 to 2024.

Year	2019	2020	2021	2022	2023	2024
Annual Overall Satisfaction	86%	88%	85%	78%	81%	88%

Customer Complaint Handling

Upon receiving customer complaints, Topview promptly gathers relevant information to understand the issue and provide solutions to the customer. After determining whether the feedback qualifies as a complaint, the internal process is initiated to handle the abnormality. Follow-up actions include horizontal deployment and tracking of improvements. Based on the analysis, appropriate corrective measures are implemented to prevent recurrence of the problem. In 2024, there were a total of 2 customer complaints, which is consistent with the previous year.

Customer Relationship Management The average customer satisfaction score in 2024 was **88** points.

Management Approach for Major Issues

Major Issues	Main Focus Groups	2024 Management Objectives	2024 Objective Achievement Status	2025 Management Objectives
Customer Relationship Management	Customer	Customer satisfaction 85 points	Customer satisfaction 88 points (target achieved)	Customer satisfaction 85 points
	Responsibility	Resources	Actions	Evaluation
	Sales / Customer Service	Cross-Departmental Collaboration to Resolve Customer Concerns	1. Conduct regular customer satisfaction surveys to collect information. 2. After the customer satisfaction survey, the Sales Department provides customer feedback to the responsible internal units, who then develop and implement improvement strategies to continuously enhance customer satisfaction.	Performance indicators are reported and reviewed during management review meetings and sales meetings.

The Sales Department regularly collaborates with the Procurement and related units to hold meetings and communicate with customers. By integrating analysis of international trends and data, along with support from internal operational systems, we enhance decision-making accuracy and gain customers’ recognition and support.

Customer Privacy Protection

Topview promotes internal awareness to ensure employees understand the importance of information security. In addition, access to confidential documents is restricted; only authorized personnel directly involved in the relevant operations may access them. Other employees require approval from their direct supervisors to gain limited access, actively preventing unauthorized copying or leakage of data.

Topview values customer rights and privacy. While conducting business activities, we respect and protect customers' privacy and intellectual property rights. Confidentiality agreements are signed between Topview and customers to safeguard sensitive information and ensure that relevant staff maintain confidentiality during business dealings.

Regarding customer complaints and personal data protection, Topview has implemented comprehensive management systems and measures to safeguard customer privacy and rights. In 2024, there were no reported incidents of data loss, leakage, threats, or complaints from regulatory authorities related to external customer information.

Product Quality

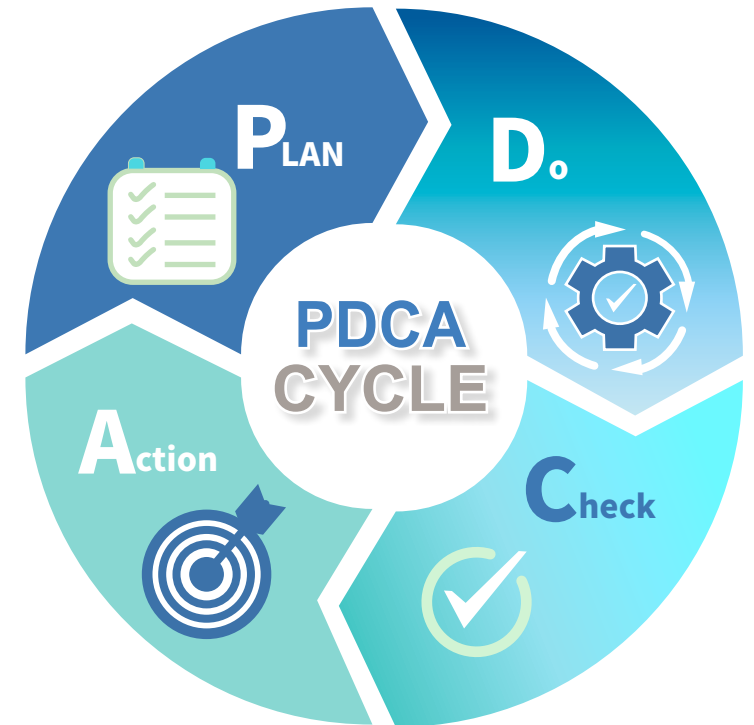
Topview's quality policy is "Quality First, On-Time Delivery, and Comprehensive Service." We continuously educate our employees to understand and support this policy. Through appropriate communication channels, the policy is conveyed clearly to all relevant teams to ensure they fully grasp the company's commitment and responsibility toward quality management.

From product design, manufacturing, to shipment, all stages are conducted in accordance with the New Product Development Management Procedures. These procedures serve as the basis for quality control in design projects, ensuring that products meet market requirements and customer needs.

Through the PDCA (Plan-Do-Check-Act) management cycle, we verify the implementation of various improvement activities.

The number of data loss complaints in 2024 was 0

Management Approach for Major Issues				
Major Issues	Main Focus Groups	2024 Management Objectives	2024 Objective Achievement Status	2025 Management Objectives
Customer Privacy Protection	Customers, Suppliers, Employees	Number of complaints regarding data loss: 0	100%	Number of complaints regarding data loss: 0
	Responsibility	Resources	Actions	Evaluation
	Sales / Product Project Customer Service / Information	Integrate with the information management system to restrict system access and document retrieval permissions.	Awareness promotion and training Permission settings configured at the source of the information system	A review is conducted annually at year-end to check for any related incidents.



3.3 Value Chain Management

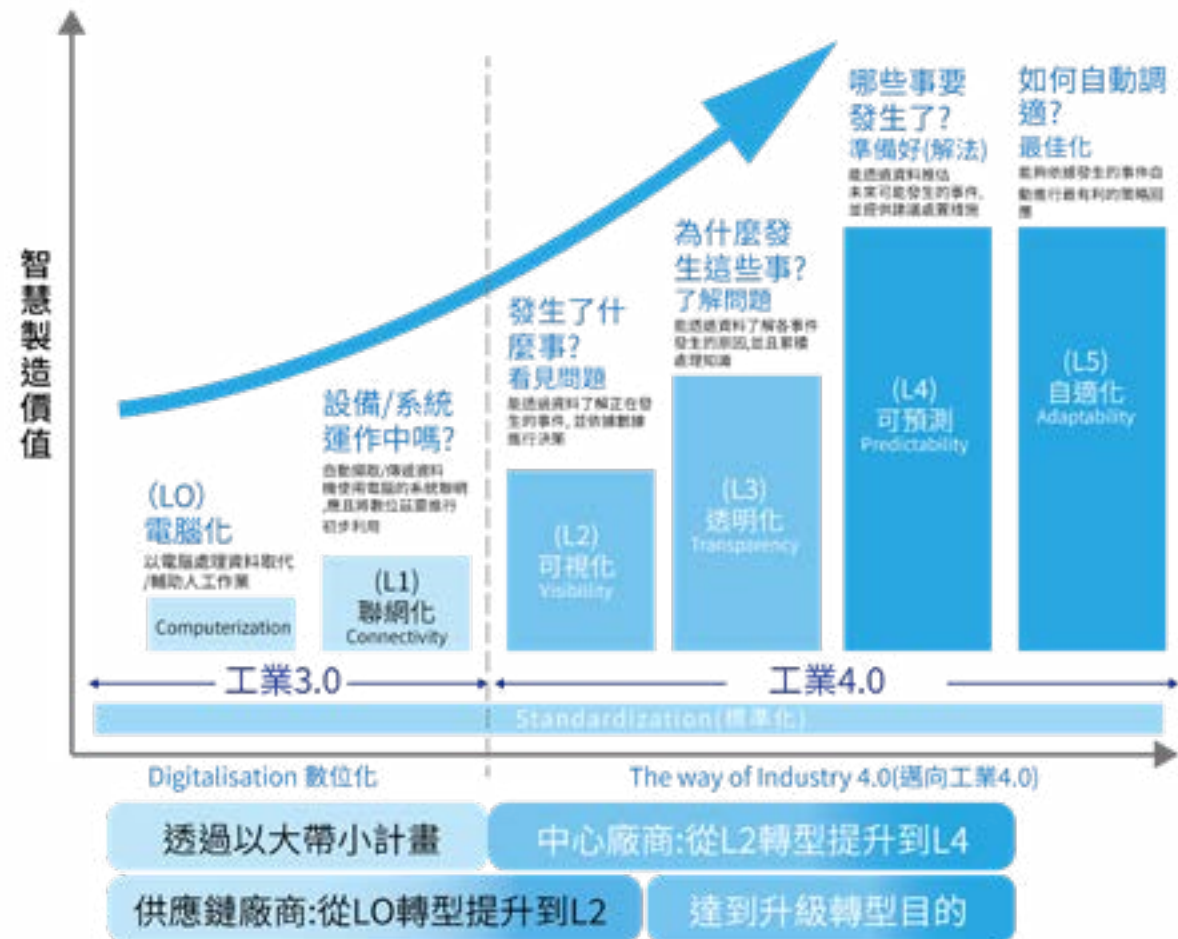
Topview's sustainability. Through comprehensive supply chain management processes and standards, we can reduce operational risks, ensure supply chain stability, enhance product competitiveness, protect corporate reputation, and fulfill corporate responsibilities. This enables mutual growth with the supply chain while meeting customer expectations and market demands.

Topview has always regarded suppliers as growth partners and fosters long-term collaboration with them. In 2024, we participated in the Ministry of Economic Affairs' Manufacturing Low-Carbon and Intelligent Upgrade Transformation Subsidy Program, inviting four core partners from our supply chain to join us in the initiative. By introducing intelligent technologies, we help supply chain participants accelerate their transition toward low-carbon and smart upgrades, aiming to increase production value, reduce carbon emissions, and maintain industry competitiveness.

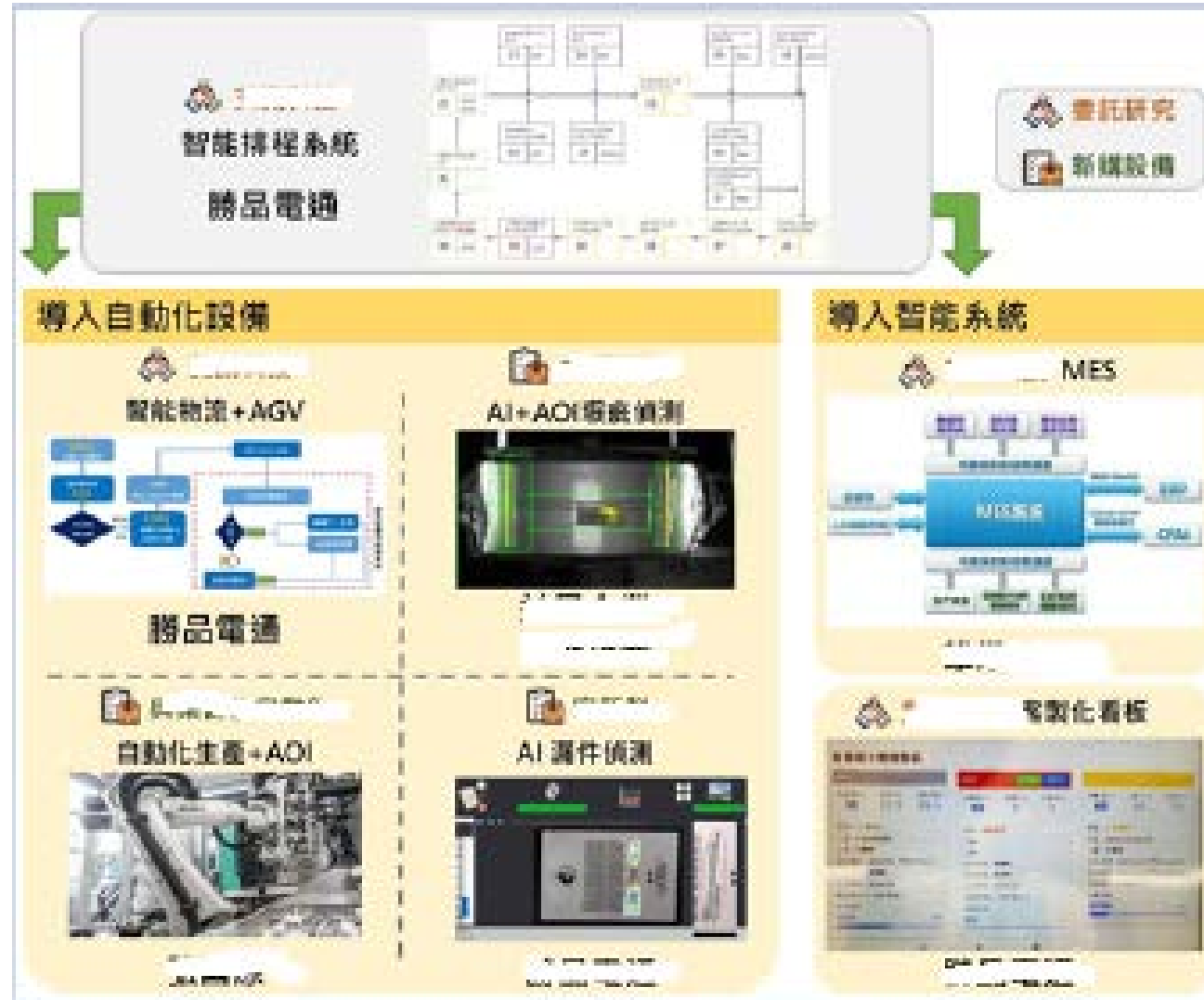
Supply Chain Intelligent Upgrade and Transformation — Leading Large to Small

Through the intelligent upgrade and transformation program, suppliers' traditional equipment is enhanced with information networking and integrated management capabilities. This improves operations that were largely manual in traditional industries by introducing automation, AI, and AOI intelligent inspection to areas prone to human error, achieving technological advancement.

Under the "Leading Large to Small Manufacturing Low-Carbon and Intelligent Upgrade Transformation Subsidy" program, the central factory can upgrade from Level 2 (visualization) to Level 4 (predictive), while driving supply chain manufacturers to significantly transform and upgrade from Level 0 (computerization) to Level 2 (as shown in the figure on the right).



The production line intelligent scheduling system, established with Topview as the central factory, automatically collects material status and production information and displays it to relevant internal departments through real-time dashboards. Supply chain partners (A, B, C, D) collaborate by integrating corresponding equipment, production lines, and product inspection smart information to achieve the ultimate goal of intelligent transformation.

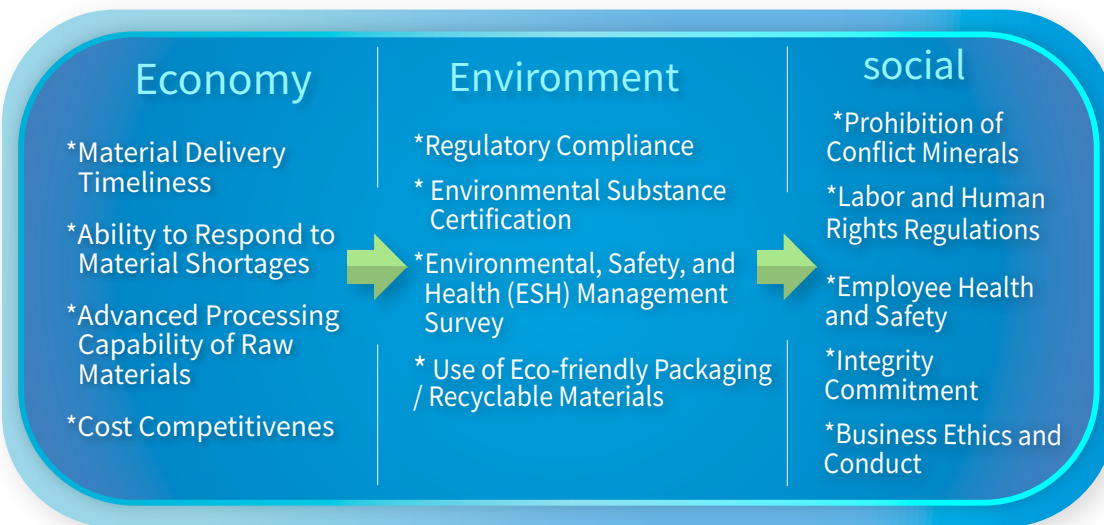


Supplier Sustainability Management

Topview establishes relevant supply chain management regulations for raw material suppliers, outsourced manufacturers, and system service providers, including new supplier evaluation, annual supplier evaluation, and supplier coaching. Procurement strategies are formulated based on the company's sustainability development needs to assess whether suppliers meet Topview's requirements in terms of technology, production capacity, innovation capability, quality, service, and sustainability management.

When conducting new supplier evaluations, procurement convenes an evaluation team composed of representatives from quality assurance, R&D, and other related departments. The team issues questionnaires assessing various supplier capabilities and ultimately confirms the final evaluation results. Only suppliers who pass the evaluation can become qualified suppliers for Topview.

To achieve the company's highest goal of sustainable operation, Topview adheres to management principles of compliance with ethical regulations, respect and care for employees, safety and health maintenance, and green sustainable development. The following requirements apply to suppliers in the economic, environmental, and social aspects:



Supplier Evaluation

Annual Supplier Audit

The primary responsibility of procurement regarding its suppliers is to ensure that purchased costs align with the company's targets. In addition to price inquiries, comparisons, and negotiations, procurement must implement strategies such as long-term purchasing, regular purchasing, and occasional long-term purchasing to reduce costs and improve efficiency. Suppliers with good reputation and transaction quality records, after evaluation, may negotiate and sign long-term contracts.

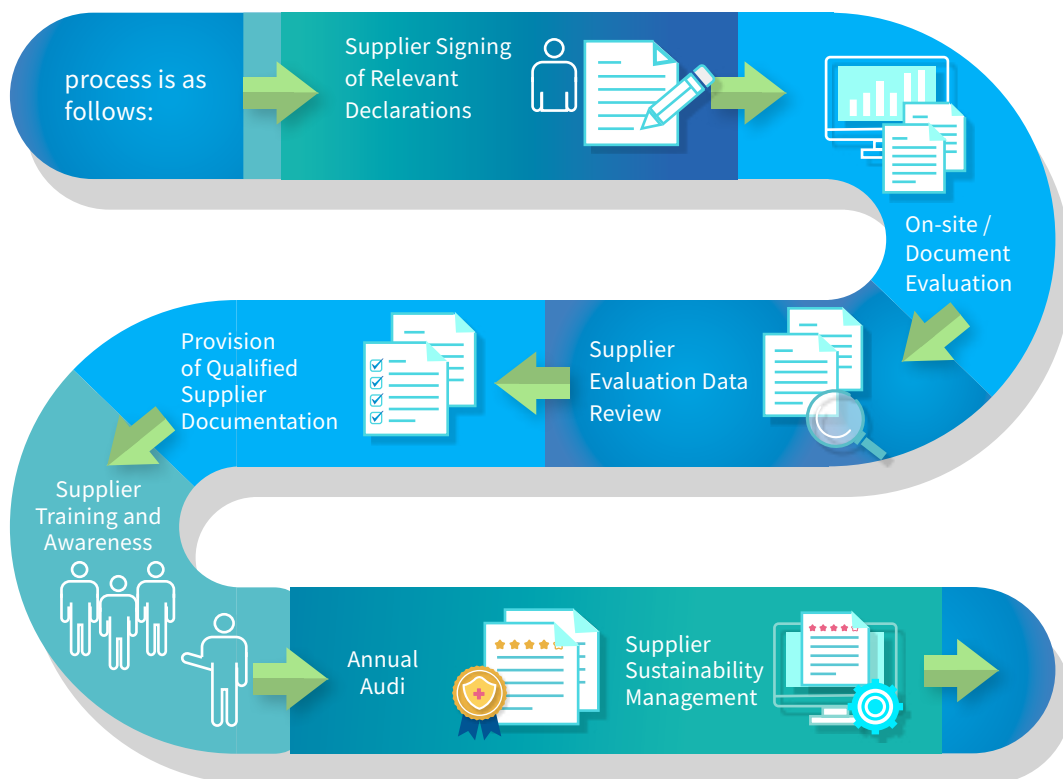
Beyond fulfilling its own corporate responsibilities, the concept of sustainable management must extend to suppliers as well. Therefore, supplier audits also include corporate social responsibility topics covering labor, health and safety, environmental aspects, and more. In 2024, Topview conducted on-site audits on 10 key suppliers to verify their improvement and corrective actions. Audit results are considered when evaluating the continuation of business relationships. If suppliers violate environmental protection, occupational safety, human rights, or other related regulations, they will be required to submit improvement plans and undergo follow-up on-site audits to track progress.

Evaluation Rating	2024 Evaluation Results (Number of Suppliers)	Actions Taken
Above 90	0	Suggest increasing purchase volume. When the company has new projects, priority cooperation opportunities can be given.
89 to 80	9	Maintain current operations.
79 to 70	1	Require suppliers to continuously strengthen management mechanisms to ensure effective improvements in the coming year.
Below 70	0	Suppliers who still score below 70 points after guided improvement will be classified as unqualified suppliers and their transactions will be terminated.

*Key suppliers: Domestic manufacturers, excluding customer-designated parts agents, with transaction amounts meeting company requirements.

Principles for New Supplier Selection and Evaluation

Procurement collects information on capable or interested suppliers and requires them to complete the Supplier Environmental, Safety, and Health (ESH) Management Questionnaire along with related documents for further review and subsequent evaluation. For suppliers engaging in first-time transactions, a new supplier evaluation is conducted. Only those who pass the evaluation can become qualified suppliers for Topview. The evaluation process is as follows:



Supplier Commitment Statement

Excluding customer-designated suppliers and suppliers with no subsequent transactions, all qualified suppliers cooperating with Topview are required to sign relevant documents. The company also conducts routine monitoring and control over these suppliers.

1. Environmental Management Substance Quality Certification

Assist partners in understanding Topview’s requirements for hazardous substance management, aiming to effectively control the use of various hazardous substances in products. This prevents materials containing hazardous substances from entering or being used, ensuring compliance with relevant international regulations.

2. Integrity Commitment Letter

1. Commit to never falsify transaction prices or fabricate transaction data through improper means or for improper benefits.
2. Commit to never engage in any acts of embezzlement, theft, or misappropriation of property.
3. Commit to never seek improper benefits or illegal personal gains. "Improper benefits" include but are not limited to kickbacks, commissions, profit sharing, shares (or hidden shares), or improper gifts or entertainment.

3. Conflict Minerals

The Responsible Business Alliance (RBA) and the Global e-Sustainability Initiative (GeSI) require their members to implement responsible sourcing procedures to ensure that their metal procurement complies with social and environmental responsibilities. Topview commits to and supports the non-purchase of conflict minerals for production use. We continuously communicate with suppliers and require them to sign the Environmental Management Substance Quality Certification, mandating that suppliers do not use conflict minerals. This is an important criterion in supplier selection. Gradually, we require suppliers to assist in tracing the source of metals contained in materials and to comply with the ban on minerals sourced from conflict regions.

Supplier Risk Management

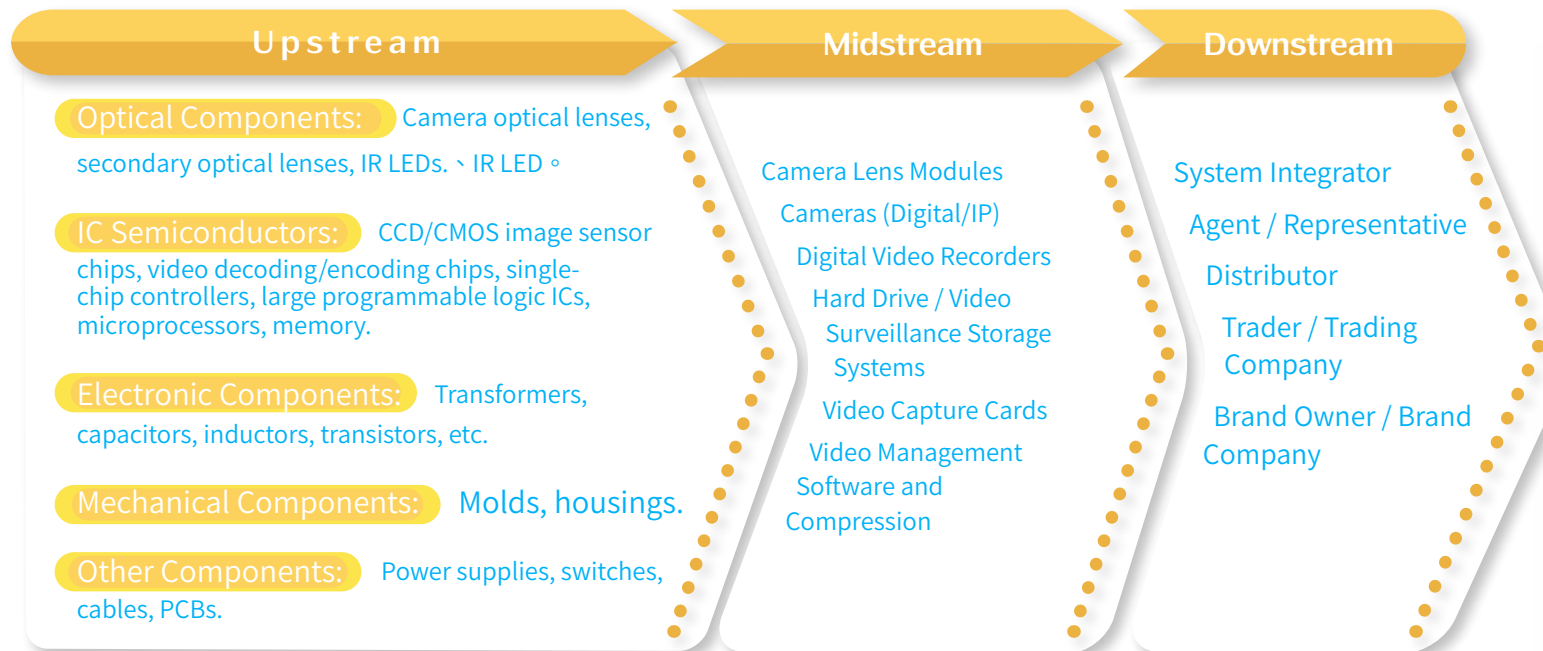
For existing qualified suppliers, Topview conducts careful supplier risk assessments by regularly and irregularly investigating their operational and financial status, with special attention to high-risk groups. This is to prevent any unexpected shutdowns that could affect shipments or cause disputes. Regular risk assessments are conducted on existing qualified suppliers, with a focus on supply chain risks. This includes periodic investigations into suppliers’ employee human rights, use of child labor, financial conditions, and whether raw materials originate from conflict mineral areas. These investigations help evaluate the supply chain partners’ ability to respond to risks.

Key Material Control

To prevent material shortages, supply disruptions, and unstable raw material supply that could affect product delivery schedules—and in severe cases, damage corporate reputation and revenue—Topview manages key raw material risks based on “procurement attributes.” These include factors such as single sourcing, high technical barriers, significant price fluctuations, and components susceptible to supplier labor and capacity constraints. This risk management covers upstream, midstream, and downstream aspects of the industry.

Emergency Response

According to the risk management procedures, whenever a major incident occurs, a significant risk investigation is conducted on the supplier, or appropriate response measures are communicated to the supplier. This enables Topview to take the most suitable preventive actions within the supply chain, avoiding operational harm and protecting the interests of stakeholders.



Local Procurement

Topview is committed to integrating the concept of sustainable development into its business operations. In the procurement process, besides considering economic benefits, environmental and social impacts are also taken into account. Suppliers are encouraged to adopt best practices in environmental protection, health and safety, human rights and labor policies, as well as business ethics.

At the same time, to promote the development of the local socio-economy and reduce greenhouse gas emissions generated during transportation, local procurement is a primary consideration for Topview when selecting partners. Considering the reduction of carbon emissions from raw material transportation, delivery speed, and supply chain clustering, local procurement is prioritized in raw material sourcing strategies.

Supplier Communication and Management

Topview requires suppliers to upload environmental substance declarations and raw material test reports onto the EC platform for review by relevant departments. Through this platform, key international environmental regulations, as well as quality and sustainability-related announcements, are published to keep suppliers informed and up to date in real time.

Additionally, a whistleblowing mailbox is established for reporting any illegal activities. If any unlawful events are discovered, suppliers and stakeholders can report them via Topview's integrity mailbox: honest@topviewcorp.com.

In 2024, no supplier-related whistleblowing incidents were reported.

Identify key component risks according to industry characteristics and corresponding mitigation strategies.

Key Raw Materials		
Components	Printed Circuit Board (PCB)	Mechanical Parts
	Risk Types	
<ul style="list-style-type: none"> Physical limitations of procurement channels Risk of market price fluctuations Origin/source restrictions 	<ul style="list-style-type: none"> Physical limitations of procurement channels Risk of market price fluctuations Use of highly toxic chemicals 	<ul style="list-style-type: none"> Physical limitations in procurement channels Market price fluctuation risks Restrictions based on origin/source
	Mitigation Strategies	
<ul style="list-style-type: none"> Introduce 2-3 brand suppliers for diversification Place orders based on proportional allocation Give priority to local suppliers 	<ul style="list-style-type: none"> Introduce diversification by engaging 2-3 brand suppliers Give priority to local suppliers Analyze and control material costs based on international raw material price fluctuations Communicate with customers to reflect reasonable costs in the selling price Promote the use of green chemicals to reduce safety hazards 	<ul style="list-style-type: none"> Introduce diversification by engaging 2-3 brand suppliers Prioritize selection of local suppliers Analyze and control material costs based on international raw material price fluctuations Communicate with customers to reflect reasonable costs in selling prices





topview

Chapter 4 EMPLOYEE CARE AND SOCIAL ENGAGEMENT

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4 Employee Care and Social Engagement

To maintain a good labor-management relationship with employees, the company has established smooth communication channels that allow employees to promptly understand company information and encourages them to provide suggestions on overall operations and development for management’s consideration. These comprehensive communication channels not only promote labor-management relations but also enable the company to fully understand employees’ needs and issues, allowing for swift and effective responses and improvements to provide a better workplace environment. Through the convening of labor-management meetings, representatives from both labor and management communicate and decide on labor-related matters. Topview values “work-life balance” as a modern enterprise, emphasizing mutual care and growth, and aims to convey this philosophy to every employee and the broader society.

4.1 Labor Relations

Topview strictly complies with Taiwan’s relevant labor laws and, based on the foundation of international human rights conventions, develops communication mechanisms and labor conditions. To maintain good labor-management relations with employees, the company has established smooth communication channels that allow employees to stay informed about company information in real time and encourages them to provide suggestions on overall operations and development for management’s consideration. Through the convening of labor-management meetings, representatives from both labor and management communicate and make decisions on labor-related matters. A sound and harmonious labor-management relationship is the cornerstone of sustainable development, enabling the company to fully understand employees’ needs and concerns and provide a better workplace environment.

Establishing smooth and effective labor-management communication channels and relationships.

Management Approach for Major Issues

Labor-Management Meeting

Labor-management dialogue enhances communication between both parties within the enterprise, reducing confrontational conflicts. Topics of discussion include labor conditions, measures to improve work efficiency, and deliberations on company policies.

All employees

Regular Communication Meetings

Various departmental managers within the organization routinely convene meetings with employees. Apart from disseminating administrative and managerial directives, these meetings also address the daily challenges and needs of employees in their business operations.

Employees of each department

Complaint Box

The company has established an employee complaint box, managed by the Human Resources department in a confidential manner, providing employees with a channel for lodging complaints and an avenue for communication.

All employees

Issues	Main Focus Groups	2024 Management Objectives	2024 Objective Achievement Status	2025 Management Objectives
Labor-Management Relations	Employees	Regular labor-management meetings are held to facilitate communication and collaboration.	100%	Regular Labor-Management Meetings
	Human Resources / Environmental Safety and General Affairs	1. Welfare Committee Meetings 2. Labor-Management Meetings 3. Promotion of Human Rights Policy	Topview provides employees with diverse communication channels to ensure timely access to company information.	Labor-management meetings are held quarterly, where employer and employee representatives exchange information on labor-related matters.
	Responsibility	Resources	Actions	Evaluation

Human Rights and Anti-Discrimination

Topview is committed to protecting employee rights and ensuring that its human rights practices comply with local regulations and meet stakeholder expectations. The company strictly prohibits child labor and enforces equal treatment in the workplace. There is no forced labor of any kind, and Topview explicitly prohibits the use of slavery and human trafficking.

The company actively promotes awareness of these issues internally. Recognizing that labor rights and human rights are key concerns, Topview has established internal procedures such as the “Communication, Consultation, and Participation Management Procedure.” Employees who experience sexual harassment or any form of inappropriate treatment can report such incidents through the “Whistleblowing and Complaint Procedure” directly to the Human Resources Department. The company ensures the confidentiality of whistleblowers’ identities.

External stakeholders who have concerns regarding labor rights or human rights at Topview Electronics can contact the company through the spokesperson or email address listed on the official website. In 2024, the company received no complaints or reports related to labor rights or human rights issues.

Talent Recruitment and Employment

To maintain a stable human resources foundation, Topview adopts a fair, open, impartial, and efficient recruitment system, aiming to attract outstanding and suitable talent to strengthen the company's operations. The company is committed to diversity and equal opportunity, ensuring that no discrimination occurs in the hiring process based on race, skin color, age, sexual orientation, ethnicity, disability, pregnancy, religion, political affiliation, union membership, or marital status.

Topview complies with all relevant labor laws, including Taiwan’s Labor Standards Act, treating all candidates equally and fairly. The company strictly prohibits the employment of child labor and ensures adherence to the standards set by the Responsible Business Alliance (RBA) Code of Conduct.

Freedom of Employment

Topview prohibits the employment of forced labor and child labor. All employment must be voluntary. The company is committed to upholding gender equality in the workplace and respecting the personal dignity of all employees. Employees have the right to resign freely, provided they give reasonable notice in advance.

Freedom of Association

Topview respects employees’ legal rights to freely associate and form labor unions. In accordance with legal requirements, the company has established clear communication channels for employees. Employees or their representatives are free to communicate openly with management regarding working conditions and management practices, and to express their ideas and concerns without fear of discrimination, retaliation, threats, or harassment.



Care and Support for Migrant Workers

Since 2019, Topview has employed migrant workers to meet labor demands. The company is committed to the care and support of these employees through the following initiatives:

Topic	Item	Outcome
Management Aspect	Dormitory Human Rights Management	Free access to dormitories; no confiscation or custody of passports or documents
	Provision of Native Language Environment	Company policies, labor contracts, safety signs, training materials, event promotions, and health consultations are all translated into workers' native languages
Living Care	Regular Care and Support	Company complaint mailbox, employee suggestion box, dormitory suggestion box, migrant worker service desk, agency hotline, and Line group for health and well-being support



Employee Communication and Grievance Channels

To ensure all employees are informed in a timely manner, Topview has established an EIP (Enterprise Information Portal) for employees. This platform provides important HR announcements, onboarding guides for new employees, HR-related sections, and information on various welfare measures offered by the Employee Welfare Committee. For example, the "New Employee Orientation Manual" helps new hires quickly understand company policies and application procedures.

If any external stakeholders have concerns regarding Topview's labor rights or human rights issues, they may report them via the company's spokesperson. The issue will then be communicated and addressed by the relevant internal departments in coordination with stakeholders.

Since its establishment, Topview has valued harmonious labor relations and offers diverse communication channels. Employees can express their opinions through direct supervisors, the HR department, employee suggestion boxes, or town hall meetings.

The company encourages employees to voice their opinions and implements appropriate preventative and protective measures to ensure the integrity of investigations and prevent unfair retaliation or mistreatment of those who report concerns.

As of now, there have been no reported cases of discrimination, mistreatment, or sexual harassment within the company, nor has the company received any complaints from external parties. The HR department continuously monitors changes and updates in government regulations to ensure the company's policies on wages, leave, working hours, and other related matters comply with national laws. As of the end of 2024, the company has not incurred any significant penalties.



4.2 Employee Profile

Human Resources Policy: Topview's People Values

"Talent Philosophy": Ability to solve problems, a proactive attitude toward work, and a spirit of growth and breakthrough.

"Work Principles": Creativity, methodology, execution capability, ambition, accountability, and a sense of belonging.

"Personal Conduct": A kind and sincere heart, positive thinking, and a trustworthy attitude.

Our human resources policy is based on the belief in mutual growth and shared success with all employees. We aim to implement this philosophy throughout our corporate activities and in each employee's daily actions. Through this virtuous cycle, we strive to attract, retain, develop, and motivate outstanding talent. While we may still have room for improvement, we are actively working toward this goal.

When it comes to recruitment and workforce allocation, we follow the principle of placing the right people in the right positions, enabling each person to leverage their strengths. Employees are the cornerstone and most valuable asset of our sustainable operations. Only competent individuals can truly contribute to the company, enhancing performance and generating profits.

Currently, our workforce needs have stabilized in response to business operations. However, to support long-term development, we continue to recruit exceptional external talent, while also offering internal employees opportunities for promotion and job rotation.

To this end, Topview consistently works to attract and retain talent by investing in employee development, designing competitive compensation and benefits packages, and fostering a healthy and high-quality work environment.

Hiring Principles

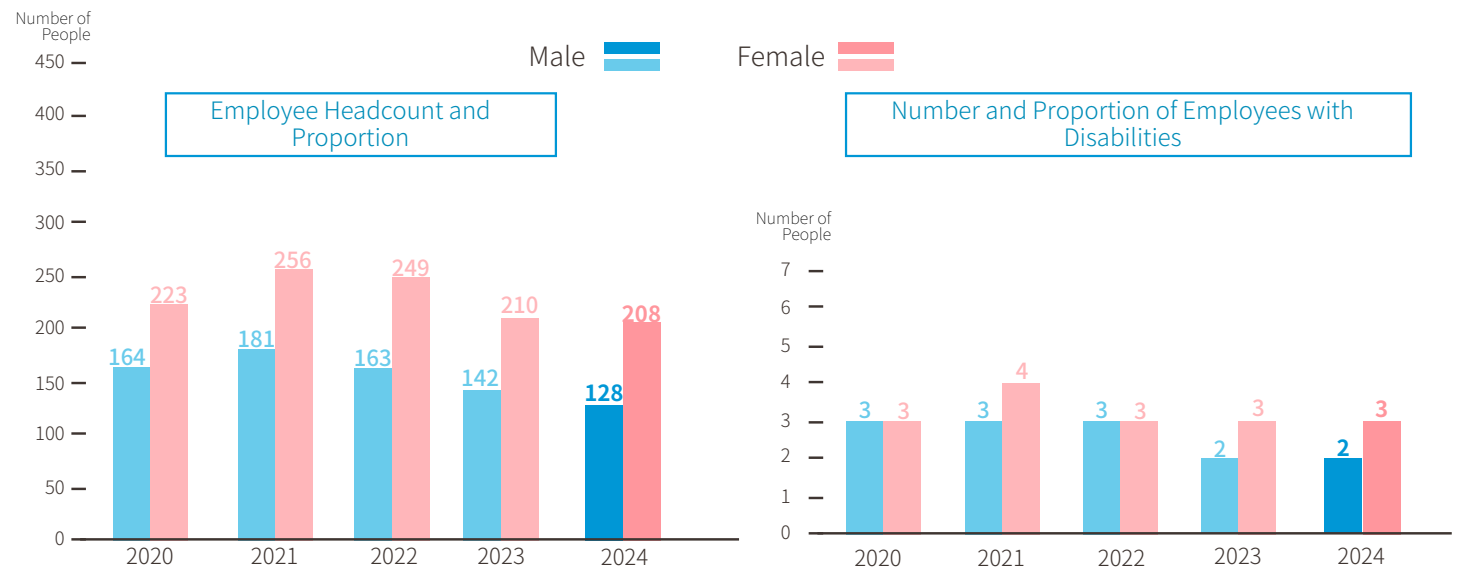
Topview adopts an open recruitment process based on actual business needs. For the recruitment, we are committed to developing diverse sourcing channels and projects. We follow the principles of placing the right talent in the right positions and prioritizing internal candidates over external hires.

We do not discriminate based on race, religion, skin color, nationality, gender, or any similar factors, and we strictly prohibit the employment of child labor.

Employment of Persons with Disabilities

We provide equal employment opportunities to individuals with disabilities and, in accordance with Article 38 of the People with Disabilities Rights Protection Act, employ those who are capable of working. Topview is committed to supporting the employment of persons with disabilities by offering appropriate job placements and creating a suitable work environment, thereby fulfilling our corporate social responsibility.

By Gender	2020		2021		2022		2023		2024	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Total Number of Employees	164	223	181	256	163	249	142	210	128	208
Number of Employees with Disabilities	3	3	3	4	3	3	2	3	2	3



Stable Workforce Structure

Topview's organizational operations have entered a stable stage. However, due to labor demands driven by the structure of customer orders, the company began hiring foreign workers in 2019. Although operations were briefly affected by the COVID-19 pandemic in 2020, Topview has consistently valued its deep roots in Taiwan and the importance of hiring local talent. We continue to expand employment opportunities within Taiwan.

Thanks to the collective efforts of our employees, the company not only recovered after 2020 but also achieved significant operational growth.

As of the end of 2024, Topview had a total of approximately 336 employees. The composition of our workforce is analyzed as follows:

Workforce Composition

As of the end of 2024, Topview had a total of 336 employees. Based on the 2024 workforce composition, female employees accounted for 61.9%, while male employees made up 38.1% of the total workforce. The higher proportion of female employees is primarily due to the nature of direct labor roles in the production units.

Direct employees represented 47% of the total workforce, and indirect employees accounted for 53%. In recent years, the company has not only strengthened its R&D capabilities but also emphasized production quality, leading to a more balanced ratio between direct and indirect personnel.

Supervisory roles made up 21.7% of the total workforce, with a focus on maintaining a reasonable span of control to achieve optimal organizational efficiency.

The majority of employees are between the ages of 30 and 50, considered the prime years for productivity and development potential. Indirect staff tend to have more stable tenure, resulting in a well-balanced distribution of years of service.

The overall educational level of the workforce has been steadily improving, with approximately 43.8% of employees holding a university degree or higher (bachelor's or master's).

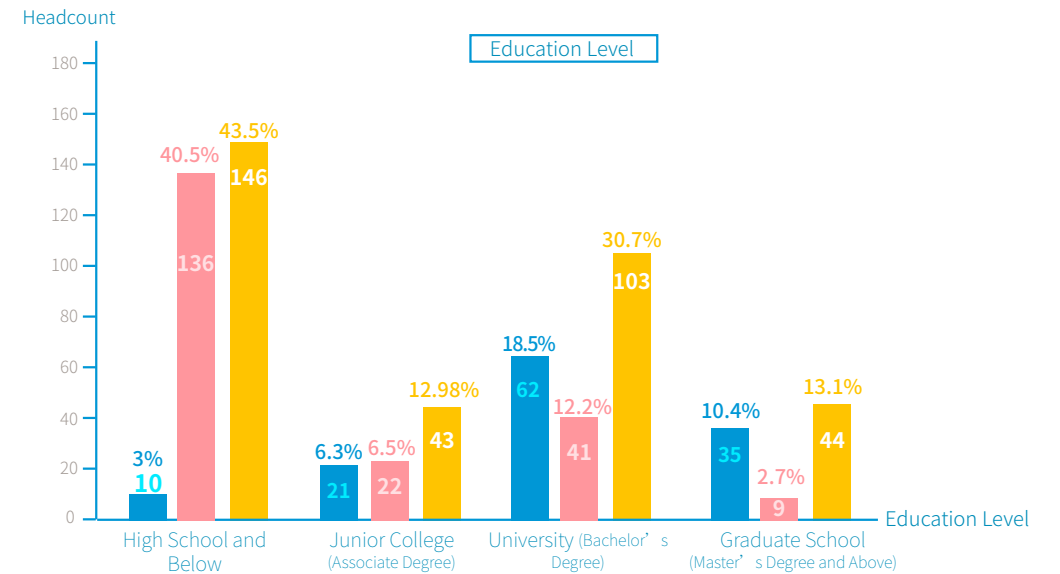
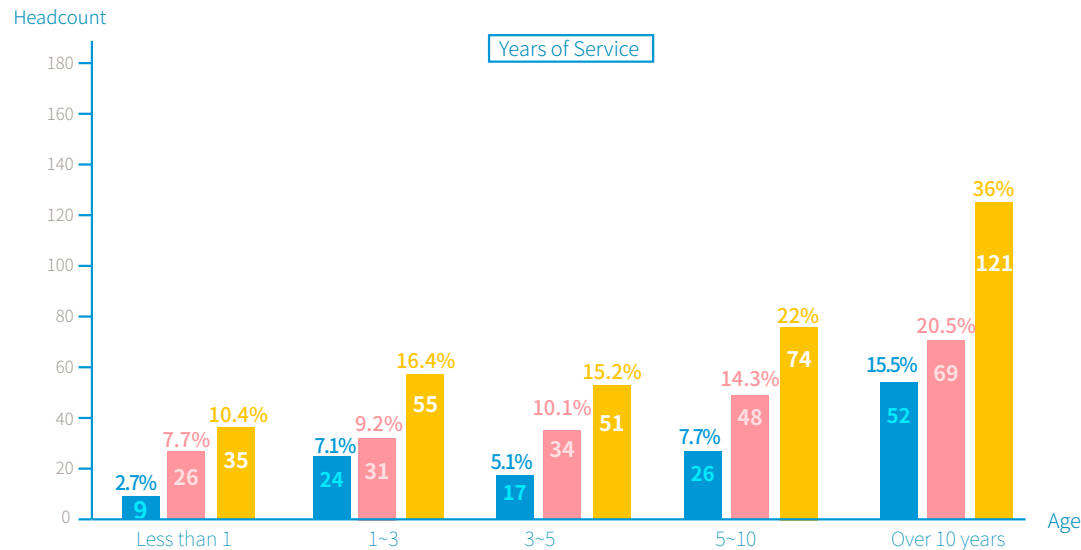
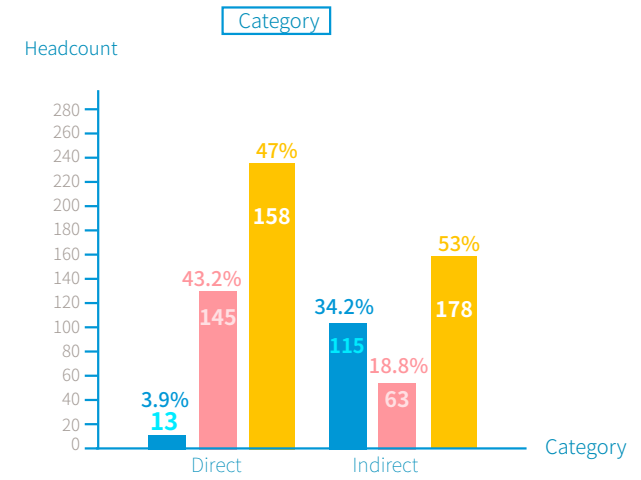
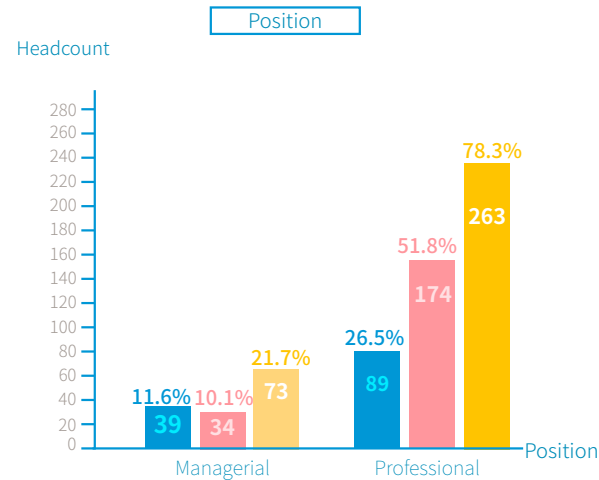
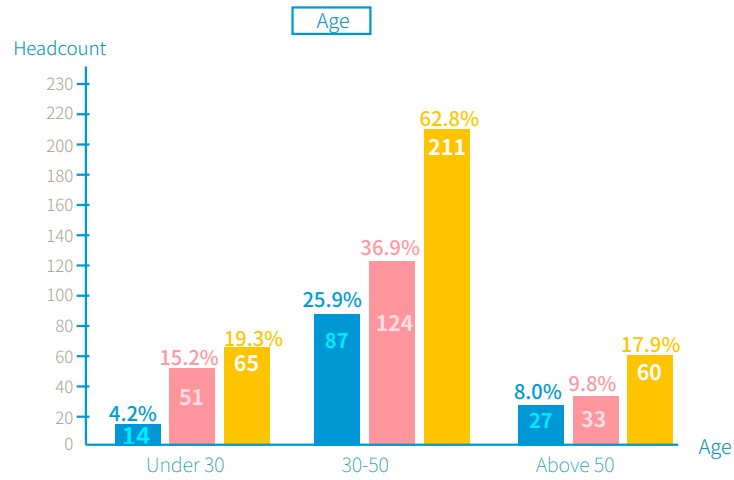
To attract local talent, the company's workforce is primarily distributed across its Taoyuan plant, as well as its Taipei and Taichung offices.

2024 Workforce Composition

Employee Distribution	Male		Female		Total	%	
	Headcount	%	Headcount	%			
Age	Under 30	14	4.2%	51	15.2%	65	19.3%
	30~50	87	25.9%	124	36.9%	211	62.8%
	Above 50	27	8.0%	33	9.8%	60	17.9%
Position	Managerial	39	11.6%	34	10.1%	73	21.7%
	Professional	89	26.5%	174	51.8%	263	78.3%
Category	Direct	13	3.9%	145	43.2%	158	47.0%
	Indirect	115	34.2%	63	18.8%	178	53.0%
Years of Service	Less than 1 year	9	2.7%	26	7.7%	35	10.4%
	1~3 years	24	7.1%	31	9.2%	55	16.4%
	3~5 years	17	5.1%	34	10.1%	51	15.2%
	5~10 years	26	7.7%	48	14.3%	74	22.0%
	Over 10 years	52	15.5%	69	20.5%	121	36.0%
Education Level	High School and Below	10	3.0%	136	40.5%	146	43.5%
	Junior College (Associate Degree)	21	6.3%	22	6.5%	43	12.8%
	University (Bachelor's Degree)	62	18.5%	41	12.2%	103	30.7%
	Graduate School (Master's Degree and Above)	35	10.54%	9	2.7%	44	13.1%
Subtotal		128	38.1%	208	61.9%	336	100%

Workforce Structure Chart 2024

Male ■ Female ■ Total ■



Human Resources Turnover Overview

The table below shows the employee turnover situation at Topview from 2021 to 2024. New hires are primarily based on the company’s operational needs, with an emphasis on providing diverse employment opportunities. In addition to recruiting talent required for business expansion, the current HR policy also encourages the employment of women returning to the workforce, members of the general public, and aims to increase job opportunities for young people.

When employees submit their resignation, the company seeks to understand the reasons behind their departure and makes appropriate efforts to retain them.

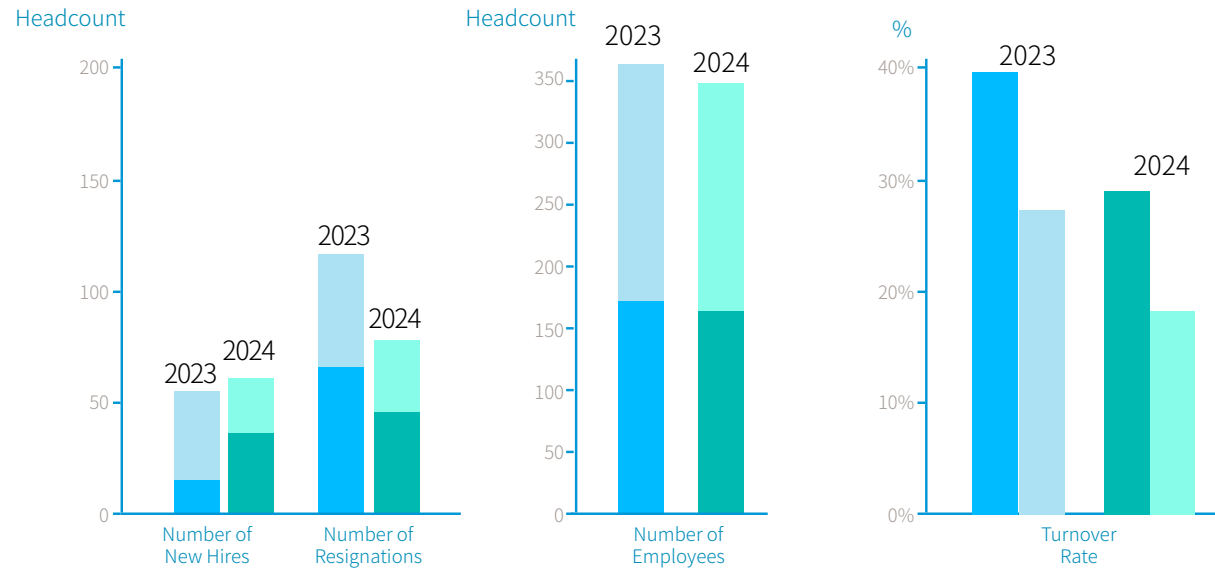
According to the data, the majority of employee resignations at Topview are from female direct employees, with the primary reason being family caregiving responsibilities. In contrast, indirect employees show relatively lower turnover rates, indicating a more stable workforce in those roles.

Year	2023				2024			
	Employee Category	Number of New Hires	Number of Resignations	Number of Employees	Turnover Rate	Number of New Hires	Number of Resignations	Number of Employees
Direct	15	65	166	39.16%	36	45	158	28.48%
Indirect	39	50	186	26.88%	24	32	178	17.98%
Total	54	115	352	32.67%	60	77	336	22.92%

*Turnover Rate = Total Number of Resignations in the Year / Number of Employees as of December 31

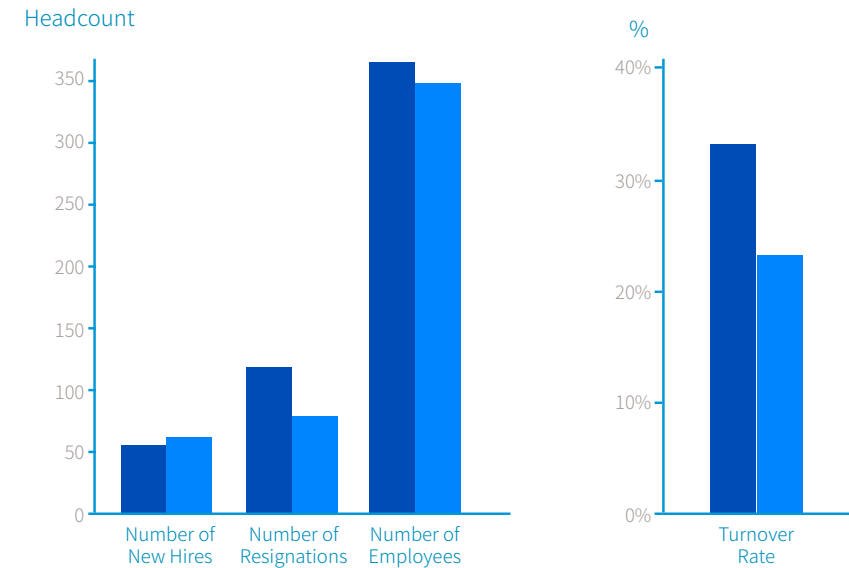
Human Resource Turnover Chart

2023 Direct Indirect 2024 Direct Indirect



Total Headcount of Workforce Turnover

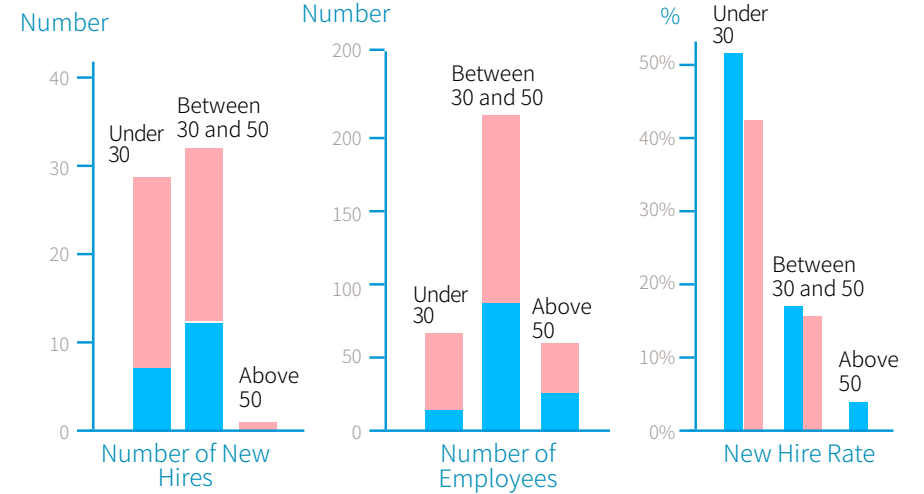
2023 2024



2024 Workforce Overview – New Hires

Nationality		Local			Foreign			Total Number of Employees		
Age	Gender	Number of New Hires	Number of Employees	New Hire Rate	Number of New Hires	Number of Employees	New Hire Rate	Number of New Hires	Number of Employees	New Hire Rate
Under 30	Male	7	14	50%	0	0	0.00%	7	14	50.00%
	Female	8	19	42.11%	13	32	40.63%	21	51	41.18%
	Subtotal	15	33	45.45%	13	32	40.63%	28	65	43.08%
Between 30 -50	Male	12	88	13.64%	0	0	0.00%	12	88	13.64%
	Female	14	106	13.21%	5	18	27.78%	19	124	15.32%
	Subtotal	26	194	13.40%	5	18	27.78%	31	212	14.62%
Above 50	Male	1	26	3.85%	0	0	0.00%	1	26	3.85%
	Female	0	33	0.00%	0	0	0.00%	0	33	0.00%
	Subtotal	1	59	1.69%	0	0	0.00%	1	59	1.69%
Total		42	286	14.69%	18	50	36.00%	60	336	17.86%

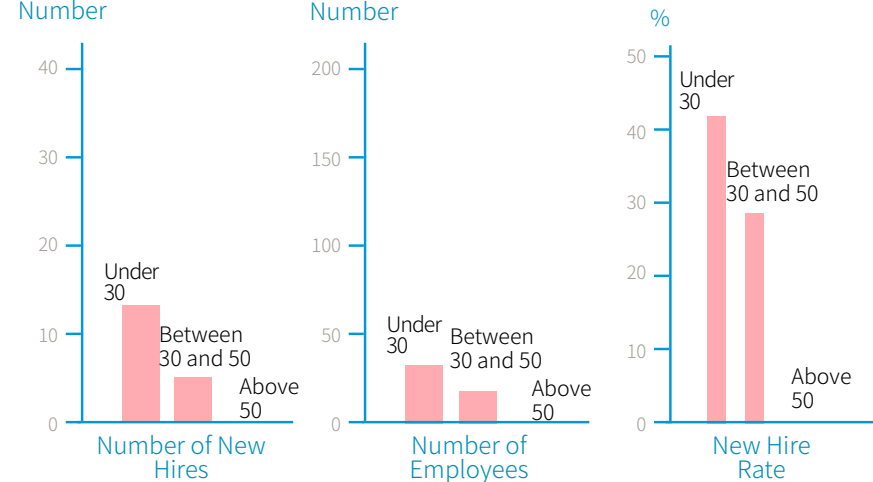
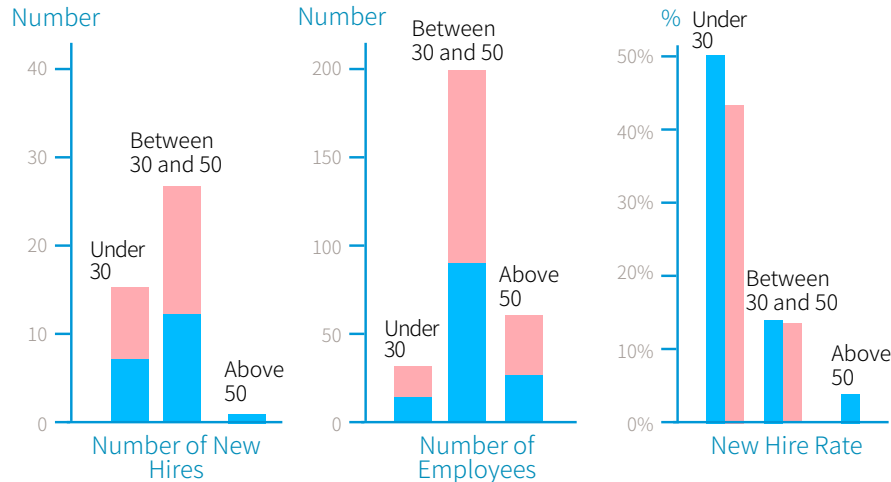
Total Number of Employees



*New Hire Rate = Total Number of New Hires in the Year / Number of Employees in the Group as of December 31, 2024

Local

Foreign



Total Local

Number of New Hires: 42 people
 Number of Employees: 286 people
 New Hire Rate: 14.69%

Total Foreign

Number of New Hires: 18 people
 Number of Employees: 50 people
 New Hire Rate: 36%

Total Number of Employees

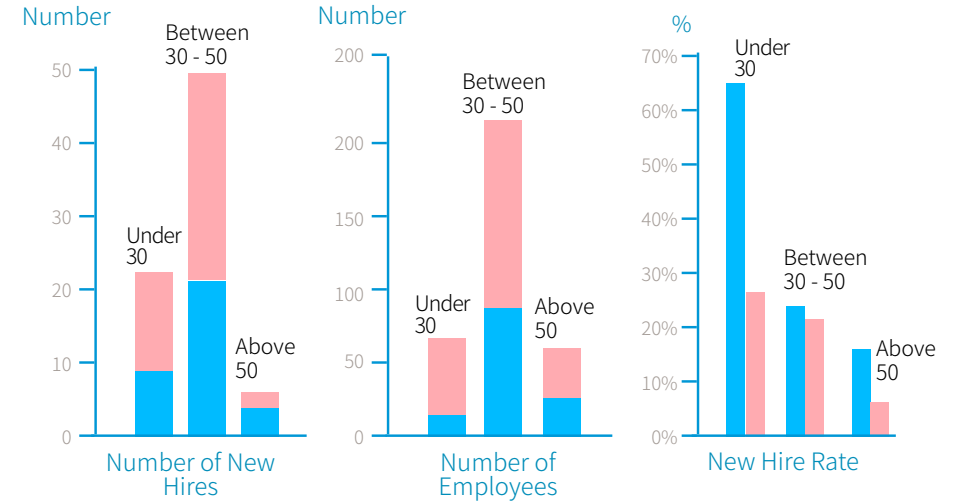
Number of New Hires: 60 people
 Number of Employees: 336 people
 New Hire Rate: 17.86%

2024 Workforce Overview – Employee Turnover

Nationality		Local			Foreign			Total Number of Employees		
Age	Gender	Number of New Hires	Number of Employees	New Hire Rate	Number of New Hires	Number of Employees	New Hire Rate	Number of New Hires	Number of Employees	New Hire Rate
Under 30	Male	9	14	64.29%	0	0	0.00%	9	14	64.29%
	Female	5	19	26.32%	8	32	25.00%	13	51	25.49%
	Subtotal	14	33	42.42%	8	32	25.00%	22	65	33.85%
Between 30 - 50	Male	21	88	23.86%	0	0	0.00%	21	88	23.86%
	Female	18	106	16.98%	10	18	55.56%	28	124	22.58%
	Subtotal	39	194	20.10%	10	18	55.56%	49	212	23.11%
Above 50	Male	4	26	15.38%	0	0	0.00%	4	26	15.38%
	Female	2	33	6.06%	0	0	0.00%	2	33	6.06%
	Subtotal	6	59	10.17%	0	0	0.00%	6	59	10.17%
Total		59	286	20.63%	18	50	36.00%	77	336	22.92%

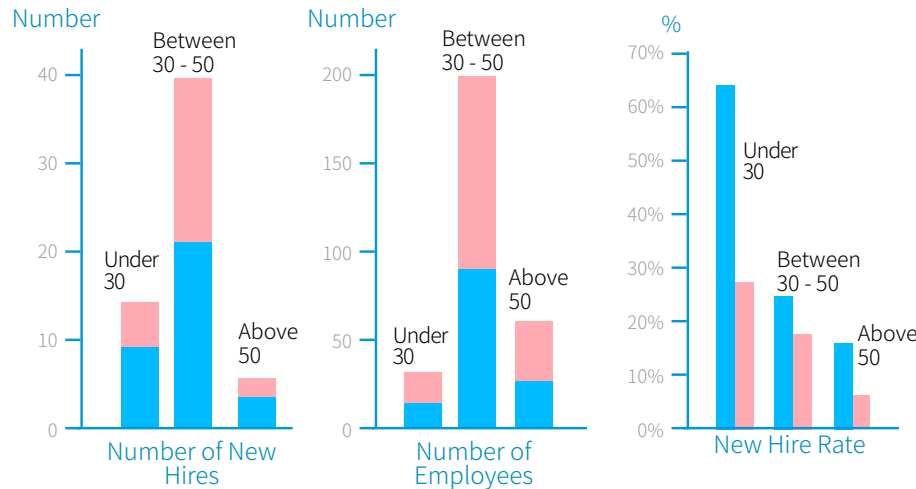
*Turnover Rate = Total Number of Resignations in the Year / Number of Employees in the Age Group as of December 31, 2024

Total Number of Employees



Local

Foreign



Total Local

Number of New Hires **59** people
 Number of Employees **286** people
 New Hire Rate **20.63 %**

Total Foreign

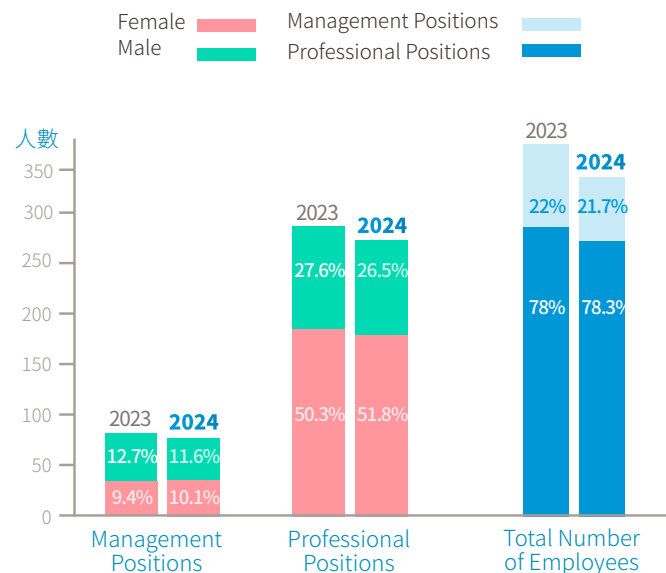
Number of New Hires **18** people
 Number of Employees **50** people
 New Hire Rate **36 %**

Total Number of Employees

Number of New Hires **77** people
 Number of Employees **336** people
 New Hire Rate **22.92 %**

Year		2023						2024					
Employee Distribution		Male		Female		Total	%	Male		Female		Total	%
		Number	%	Number	%			Number	%	Number	%		
Position Category	Management	45	12.7%	33	9.4%	78	22%	39	11.6%	34	10.1%	73	21.7%
	Professional	97	27.6%	177	50.3%	274	78%	89	26.5%	174	51.8%	263	78.3%
合計		142	40.3%	210	59.7%	352	100%	128	38.1%	208	61.9%	336	100%

Employee Job Category Distribution Ratio



Talent Recruitment and Industry-Academia Collaboration

To meet the employment demands driven by business development, the company has established operational bases in Taoyuan and Taichung to recruit the necessary talent. We aim to increase local employment opportunities for young people and also encourage women returning to the workforce and members of the community to apply for suitable positions.

Taiwan is facing a severe labor shortage challenge, making “knowledge transfer” a crucial task for sustainable business development. To cultivate local technical talent, Topview continuously collaborates with Ming Chi University of Technology through human resource planning and industry-academia partnership programs.

Through projects with university departments, students are invited to visit the company. After a formal selection and interview process, interns are assigned to learn and gain hands-on experience in areas such as manufacturing, product validation, human resources, and research & development. Dedicated mentors guide the interns, allowing them to work in departments of their interest and gain early exposure to corporate operations.

By engaging with the workplace during their student years, interns accumulate solid practical experience, facilitating a smoother transition into society. We hope that students' one-year internship at Topview will allow them to apply their academic knowledge to real work, growing and developing steadily.



Industry-Academia Collaboration Status		
School	Number of Participants	Internship Contract Period
Ming Chi University of Technology	3	2023/09/12-2024/09/06
	2	2024/9/9-2025/9/5

4.3 Salary

Topview’s compensation strategy is based on the competitive industry environment, company operational performance, and market benchmarking. We provide a competitive overall compensation package, including base salary, bonuses, and profit-sharing.

Salary determination is conducted according to the position framework and salary standards, taking into account education, work experience, individual development potential, professional skills, and performance. Compensation decisions are made without discrimination based on gender, race, nationality, age, or other personal factors.

Compensation and Benefits

Topview’s compensation and benefits measures fully comply with legal requirements, including minimum wage, paid leave, and other mandated benefits. These measures are regularly reviewed and adjusted to attract and retain outstanding talent.

In terms of welfare, the company provides group insurance plans and organizes activities through the welfare committee, such as domestic and overseas trips, team dinners, and subsidies for club activities, fostering camaraderie and enriching employees’ leisure time.

Adhering to the philosophy of profit-sharing with employees, Topview values its human assets and offers a generous employee bonus system. This bonus links company operational performance with individual performance, ensuring market competitiveness while demonstrating the company’s sincere appreciation and respect for its talent.

Performance Management

The company conducts regular annual performance evaluations. The evaluation process is based on work objectives, job competence, and work attitude, among other criteria, and is conducted fairly and reasonably according to the standards outlined in the performance evaluation form. Key performance indicators (KPIs) aligned with organizational goals are used to set and execute department and individual performance targets. Performance assessments are conducted semi-annually based on the achievement of work objectives and behavior to identify any bottlenecks that may require guidance, thereby improving work efficiency. When company profitability and performance are strong, these results are closely linked to appropriate employee rewards, such as salary adjustments or promotions for outstanding performers.

Performance management serves as an integrated system connecting strategy, compensation, talent, and competency development. It begins with KPI target setting aligned with company strategies, followed by detailed work planning. Throughout the process, regular and ad hoc reviews ensure that work progress and direction remain consistent with company strategy.

Semi-annual performance reviews evaluate employees’ milestone achievements and behavioral performance, accompanied by feedback discussions to verify whether work aligns with initial expectations. This process considers both the outcomes and the efforts involved in meeting objectives. An annual performance evaluation further assesses the overall achievement of yearly goals. Results are discussed in performance meetings between supervisors and employees, reviewing past accomplishments and jointly

agreeing on goals for the upcoming year.

We emphasize not only the achievement of key objectives but also employee behaviors and timely managerial feedback. Based on performance outcomes and career development needs, supervisors collaborate with employees each year to formulate a "Personal Development Plan," enabling employees to fully utilize their talents and potential.

The performance management framework consists of setting goals at the beginning of the period, monitoring progress mid-term, and conducting final evaluations based on goal achievement, thereby establishing a complete PDCA (Plan-Do-Check-Act) performance management cycle.

Topview values employee work performance and career growth, adhering to principles of fairness, justice, and transparency, without discrimination based on nationality or gender.

Parental Leave

For the future competitiveness of the nation, the company recognizes the importance of childcare and breastfeeding support as an essential corporate social responsibility. In accordance with Taiwanese regulations, the company provides parental leave. Employees may apply for unpaid parental leave under the "Gender Equality in Employment Act" and the "Implementation Measures for Parental Leave."

Parental leave applications are open to all employees regardless of gender. The company encourages employees to return to work after the leave period. For employees returning from parental leave, the company assists with job placement and helps them smoothly transition back into their roles.

In 2024, there were 2 parental leave applicants. Both were scheduled to return to work in 2024, resulting in a 100% return-to-work rate. The retention rate for employees who returned from parental leave the previous year and continued working for at least one year was 67%.

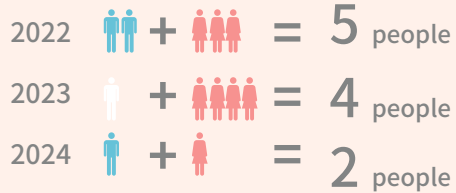


Parental Leave Status	2022			2023			2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of Parental Leave Applicants in the Year	2	3	5	0	4	4	1	1	2
Number of Employees Scheduled to Return (a)	1	2	3	2	3	5	0	2	2
Number of Employees Actually Returned (b)	0	1	1	1	2	3	0	2	2
Return-to-Work Rate (b/a)	0%	50%	33%	50%	67%	60%		100%	100%
Number of Employees Returned from Parental Leave Previous Year (c)	0	0	0	0	1	1	1	2	3
Number of Employees Returned Previous Year and Retained for One Year (d)	0	0	0	0	1	1	1	1	2
Parental Leave Retention Rate (d/c)					100%	100%	100%	50%	67%

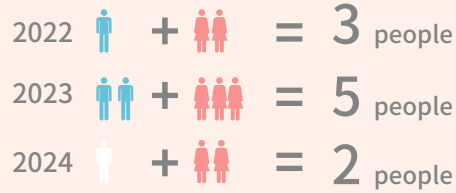
Parental Leave Status

Male Female

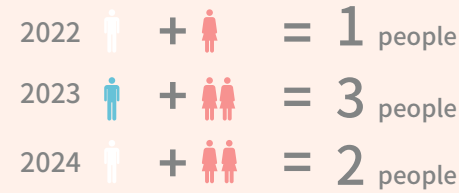
Number of Parental Leave Applicants in the Year



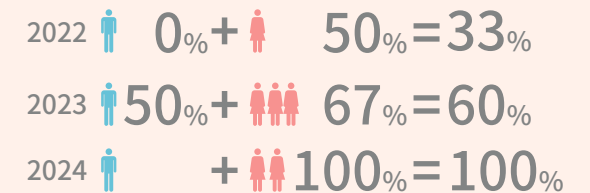
Number of Employees Scheduled to Return (a)



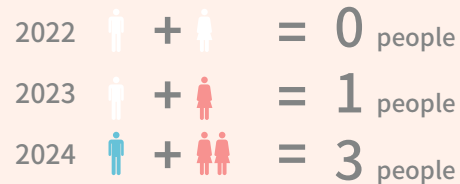
Number of Employees Actually Returned (b)



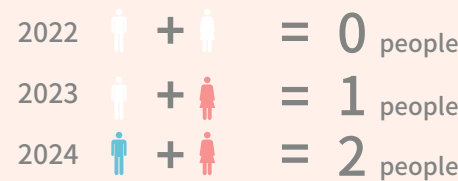
Return-to-Work Rate (b/a)



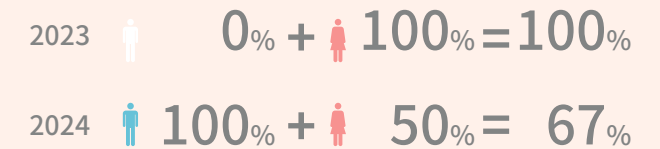
Number of Employees Returned from Parental Leave Previous Year (c)



Number of Employees Returned Previous Year and Retained for One Year (d)



Parental Leave Retention Rate (d/c)



Retirement System

Topview establishes its retirement system in accordance with legal regulations to ensure employees' future pension benefits. This includes employees covered under the "Labor Standards Act" retirement system, where retirement reserves are estimated and deposited into the old pension reserve account.

For employees covered under the "Labor Pension Act" retirement system, a monthly contribution of 6% of their salary is allocated to individual pension accounts according to their pension tier eligibility.

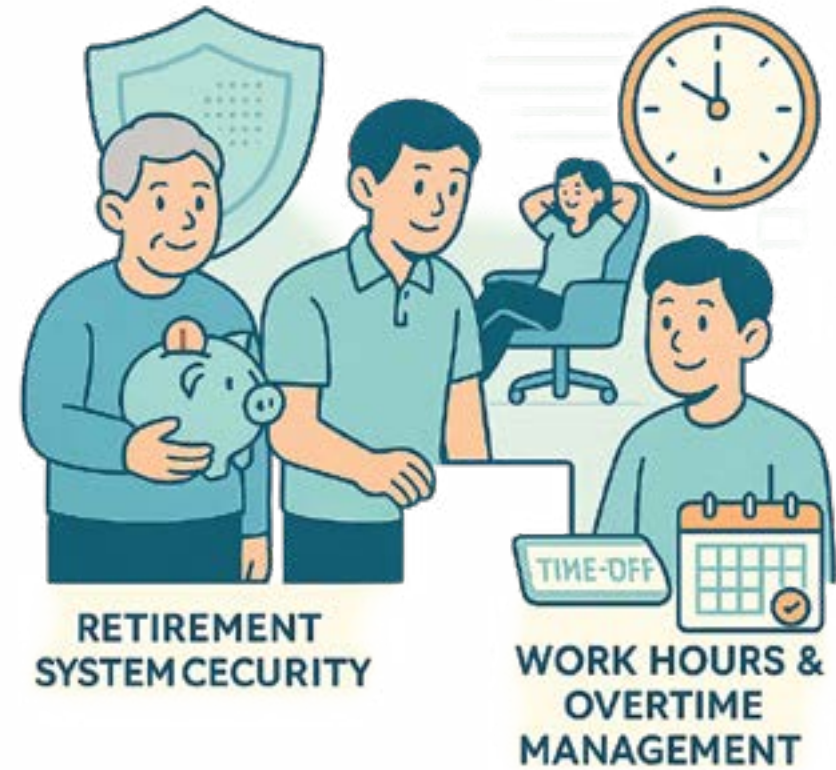
Working Conditions

Topview values the balance between employees' work and life, as this is key to maximizing productivity for the company. Therefore, we are committed to providing a high-quality working environment. In addition to maintaining healthy and safe workplace facilities, we regularly review labor conditions in accordance with legal requirements and manage with a human-centered approach, making flexible adjustments as appropriate.

Overtime and Working Hours Management

We have established a working hours, leave, and overtime management system in compliance with labor laws. For work performed outside regular working hours due to operational needs, overtime pay or compensatory leave is provided according to legal regulations. Working hours are regularly reviewed and monitored.

Except for emergencies or special operational circumstances, employees are entitled to at least one day off for every seven consecutive working days. In 2024, there were no violations of labor laws related to working hours.



4.4 Talent Cultivation and Development

Topview places great importance on the cultivation and development of its employees, believing that continuously nurturing outstanding talent is essential to strengthening its competitive foundation and creating high-quality human resources. The company invests considerable resources to provide comprehensive training programs tailored to meet the manpower needs of the company’s development and the professional requirements of various functional units. These training initiatives effectively develop human resources, improve employee work quality, and help achieve business objectives.

Additionally, Topview has successfully passed the Talent Quality-management System (TTQS) assessment conducted by the Workforce Development Agency, Ministry of Labor.

Training Content

Topview’s training programs are divided into five main categories: New Employee Orientation, Professional/Functional Training, General Education Training, Direct Staff Training, and Self-Development Training. Emphasis is placed on the new employee training system to help newcomers quickly integrate into the organizational team. Upon joining, new employees undergo orientation training and receive three months of on-the-job learning and coaching by their respective departments. This enables them to quickly understand the company’s operational environment and effectively perform their roles, shortening the adaptation period.

The training courses are competency-based, ensuring each employee acquires the professional skills and knowledge required for their position and can apply them in their work. Employees are also encouraged to actively share knowledge to promote learning and experience transfer.

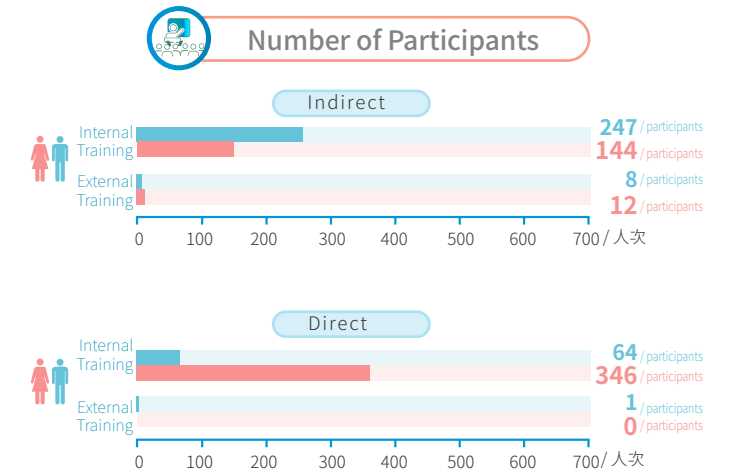
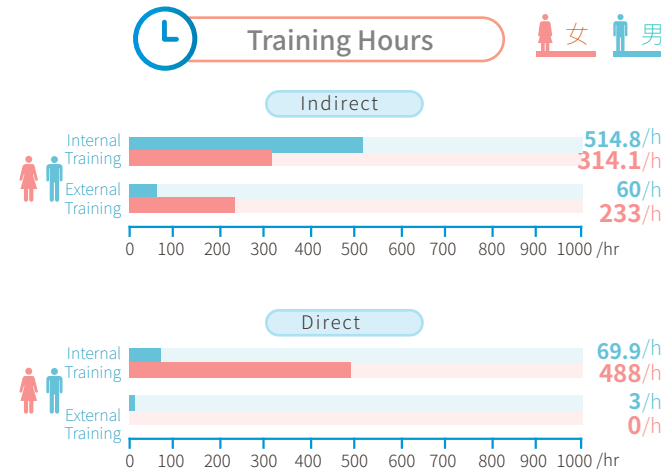
5 main training areas include



SUSTAINABILITY REPORT 2024

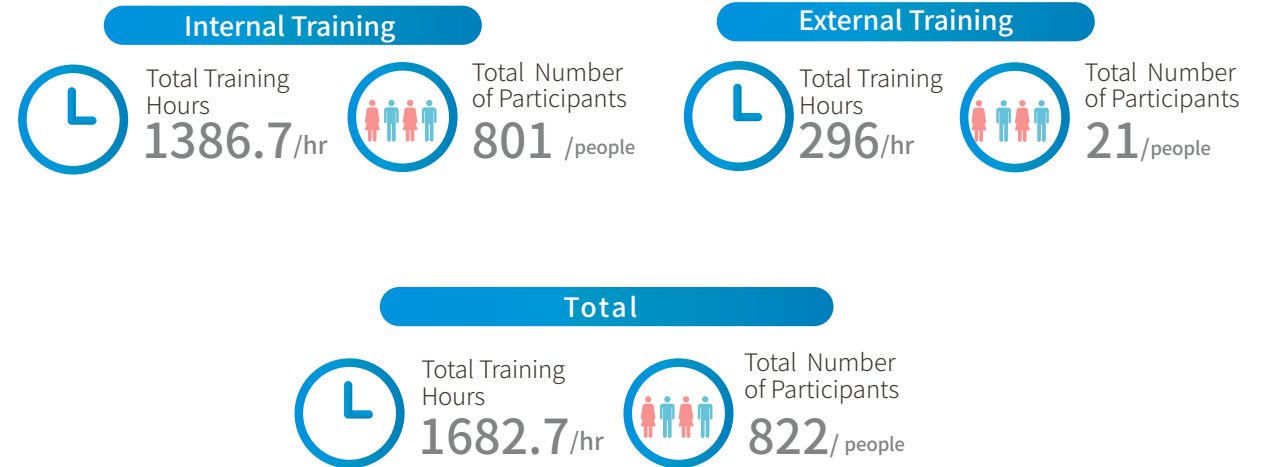
In 2024, training focused on improving new employee orientation, labor safety, emergency response, and policy advocacy (such as occupational safety and health, environment, quality, human rights, and integrity). Additionally, in response to corporate sustainability issues, seed training sessions were conducted to facilitate internal implementation within the company.

In 2024, a total of 78 training sessions were held for both existing employees and new hires, accumulating 1,682.7 training hours and 822 participant attendances. On average, each employee received 5.01 hours of training during the year.



2024 Training Overview

Item	Category	Internal Training (Number of Participants)	External Training (Number of Participants)	Total (Number of Participants)	
Training Hours	Indirect	Male	514.8	60.0	574.8
		Female	314.1	233.0	547.1
	Direct	Male	69.9	3.0	72.9
		Female	488.0	0.0	488.0
	Subtotal		1386.7	296.0	1682.7
Number of Participants	Indirect	Male	247.0	8.0	255.0
		Female	144.0	12.0	156.0
	Direct	Male	64.0	1.0	65.0
		Female	346.0	0.0	346.0
	Subtotal		801.0	21.0	822.0



Item No.	Total Training Hours	Number of Employees	Average Training Hours per Person
Average Training Hours per Employee	1682.7	336	5.01
Average Training Hours per Female Employee	1035.1	208	4.98
Average Training Hours per Male Employee	647.7	128	5.06
Average Training Hours per Indirect Employee	1121.9	178	6.30
Average Training Hours per Direct Employee	560.9	158	3.55

Environmental, Safety, and Health Training

To enhance employees’ knowledge of workplace safety and health, Topview conducts safety and health education and training. Each year, training sessions are held for new hires and current employees, including occupational safety and health education, emergency response and fire drills, as well as specialized off-site training to ensure personnel safety and reduce disaster losses.

The statistics for environmental, safety, and health training are as follows: a total of 13 sessions were conducted, with 59 participants attending, accumulating a total of 196 training hours.

Course Title	Number of Sessions	Number of Participants	Course Duration (hours)	Total Training Hours	Category
1 Fire Safety Manager Refresher Course 1	1	1	6	6	External Training
2 Fire Safety Manager Refresher Course 2	1	1	8	8	External Training
3 Fire Drill	1	11	4	44	Internal Training
4 Occupational Safety and Health Training (New Employees)	10	46	3	138	Internal Training
	13	59	21	196	
Total		13	59	21	196

Average Hours per



Average Training Hours per Employee
5.01



Average Training Hours per Male Employee
5.06



Average Training Hours per Female Employee
4.98

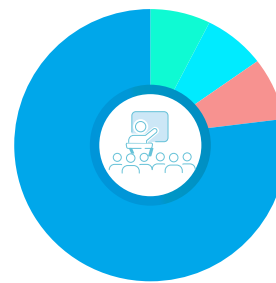


Average Training Hours per Indirect Employee
6.30

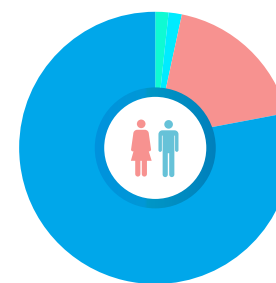


Average Training Hours per Direct Employee
3.55

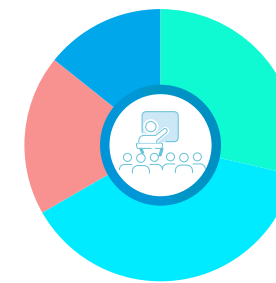
Environmental, Safety, and Health Training (Total Training Participants (Internal & External))



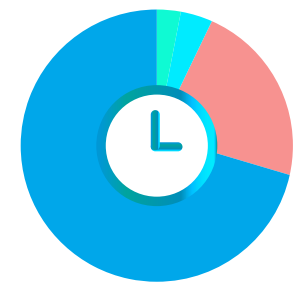
Total Courses **13**



Number of Participants **59**/people



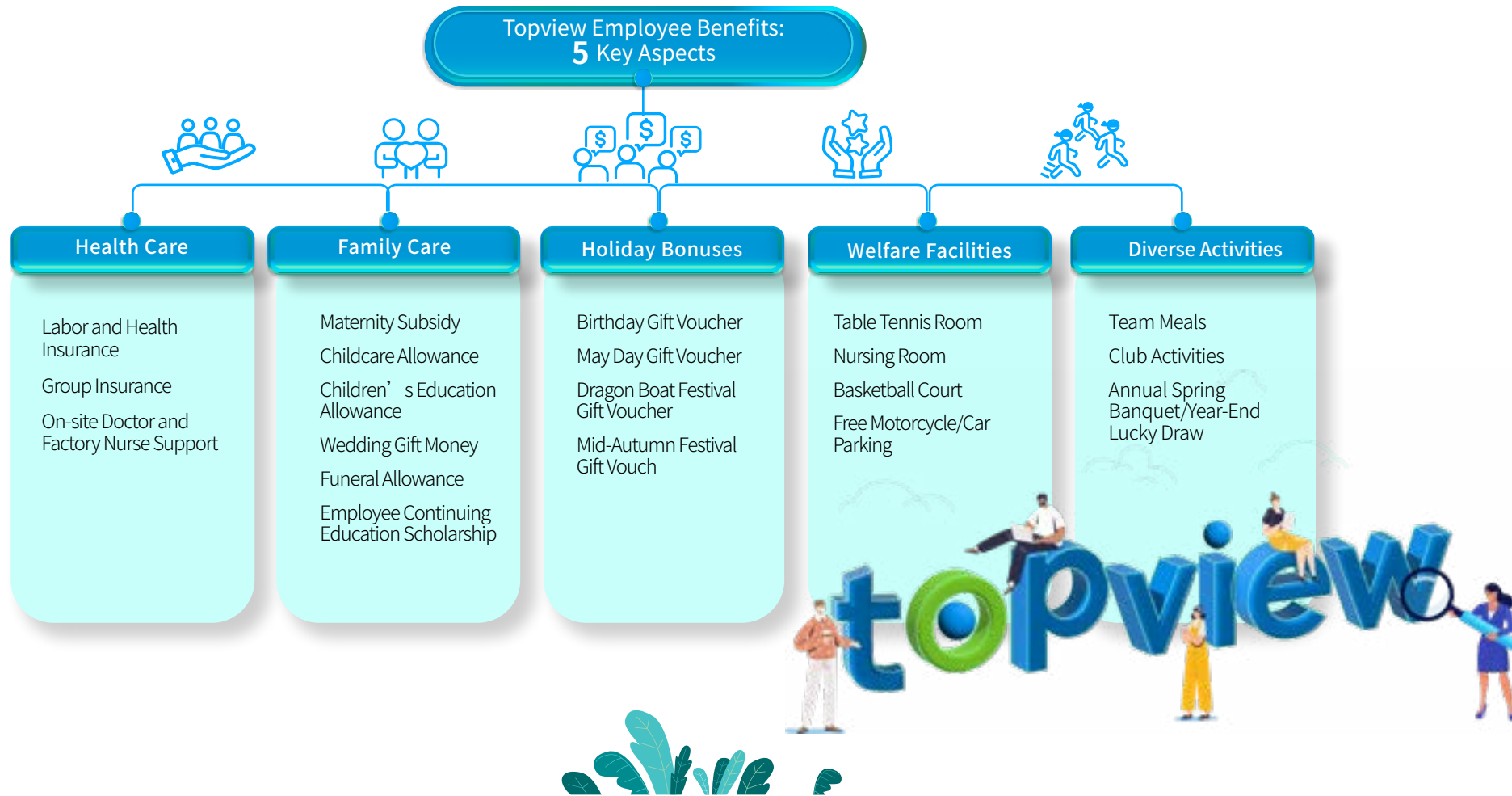
Course Duration **21**/hr



Total Training Hours **196**/hr

4.5 Employee Development

Topview upholds the philosophy of creating a happy workplace by planning diverse employee benefits, allowing all employees to experience a high-quality work environment and a healthy, happy corporate culture.



Employee Gatherings

Departments organize meals funded by the Welfare Committee to promote camaraderie and interaction among employees.



Spring Banquet & Raffle Event

Each year, the Employee Welfare Committee organizes a company-wide Spring Banquet and raffle event to foster camaraderie among departments and colleagues, while boosting morale for the start of the new year.





Club Activities

These activities help build communication channels beyond work language across departments and generations, sparking enthusiasm among colleagues for both each other and the company. Topview has established various clubs such as Running Club, Board Game Club, Badminton Club, Softball Club, and more. The company provides funding and venues to support employee-formed clubs, promoting a balanced, healthy, and joyful lifestyle for employees.

◆ Taichung Badminton Club



◆ Taoyuan Badminton Club



◆ Taoyuan Badminton Club – Annual Tournament



◆ Taoyuan Table Tennis Club – Regular Practice / In-House Tournament



◆ Taoyuan Table Tennis Club – Company-wide Annual Tournament



◆ Taichung Table Tennis Club – Regular Practice / In-House Tournament



◆ Taichung Jogging Club – Regular Practice / 2024 Zhongxing New Village Half Marathon



◆ Taoyuan Jogging Club – Regular Practice / Taipei Marathon



4.6 Occupational Health and Safety

Topview places great importance on providing employees with a good working environment and has established the following

"Occupational Safety and Health Policy":

"Eliminate hazard risks, comply with safety and health regulations, encourage employee consultation and participation, and commit to continuous improvement."

To implement this policy, Topview has established an Occupational Safety and Health Committee under the Environmental and General Affairs Department in accordance with the "Occupational Safety and Health Management Regulations." The committee is composed of labor and management representatives and holds quarterly labor safety and health meetings.

In 2024, a total of four meetings were held to make important decisions on health and safety issues, including the promotion of on-site medical support, management of epidemic prevention for contractors entering the premises, cleanliness of the factory and surrounding areas, safety education for commuting, electrical safety management, and safety control for contractors. These requirements were announced and communicated to all employees.

In 2024, Topview achieved the goal of "zero workplace accidents." Neither employees nor contractors experienced any occupational injuries or occupational diseases. Additionally, there were no violations of the Labor Standards Act or Occupational Safety and Health Act resulting in penalties.



Zero workplace accidents every month — 0 cases per month

Management Approach for Major Issues

Major Issues	Main Focus Group	2024 Management Objectives	2024 Objective Achievement Status	2025 Management
Occupational Injury Management	Employees	Reduce the number of occupational injuries 0 cases per month	0 cases Target achieved	0 cases
		Responsibility	Resources	Actions
	General Affairs	1. Cross-departmental collaboration to implement projects. 2. Verification conducted by external audit organizations.	1. Maintain the validity of the Occupational Health and Safety Management System certificate (ISO 45001:2018) annually. 2. Conduct relevant training programs.	1. Hold quarterly occupational safety and health committee meetings and communicate related matters. 2. Schedule regular on-site visits by occupational health nurses and physicians to interview employees and monitor their physical and mental well-being.

Topview has implemented the ISO 45001 Occupational Health and Safety Management System. Through risk management and disaster prevention, workplace environment monitoring, and self-inspections, the company effectively manages risks. Additionally, through education, training, and awareness campaigns, Topview aims to reduce occupational health and safety risks for both its employees and contractors. The related activities are as follows:

1 Occupational Health and Safety Related Activities

1-1 Occupational Health and Safety Training

To enhance employees' knowledge of workplace health and safety, Topview conducts various safety and health training sessions annually. In addition to complying with occupational safety and health regulations, we continuously instill a strong safety culture among employees, aiming to minimize occupational hazard risks and work towards the goal of zero workplace injuries.

1-2 Fire Emergency Response

The Environmental Safety and General Affairs Department organizes an annual full-factory fire drill. Before the drill, members of the fire defense teams and various functional groups are gathered for training to clearly understand their responsibilities and to heighten employees' awareness of emergency situations. This ensures that personnel safety risks and damage from disasters are minimized when an actual emergency occurs. After the drill, the Environmental Safety and General Affairs Department reviews the results and implements necessary improvements.

1-3 New Employee Occupational Safety and Health Training

To help new employees develop correct safety, health, and hygiene awareness, the Human Resources and Environmental Safety & General Affairs departments arrange occupational safety and health training. This training cultivates relevant knowledge and skills to support the company's occupational safety and health management programs.

1-4 New Employee Occupational Safety and Health Training

To help new employees develop correct safety, health, and hygiene awareness, the Human Resources and Environmental Safety & General Affairs departments arrange occupational safety and health training. This training cultivates relevant knowledge and skills to support the company's occupational safety and health management programs.



1-5 Non-Ionizing Radiation Training

To strengthen the safety awareness of personnel operating non-ionizing radiation equipment, periodic retraining is arranged in accordance with legal requirements. Through ISO 45001 audits, the safety and protective concepts of personnel are reinforced, and relevant medical examinations are conducted as required by regulations.

2 · A Safe Working Environment

2-1 Hazard Identification and Risk Assessment

To prevent occupational accidents, Topview requires personnel to properly use protective equipment during operations to ensure safety. Regular hazard identification and risk assessments are conducted on work processes, and unacceptable risks are controlled. Operational management and preventive measures are continuously strengthened through safety evaluations prior to purchasing machinery and equipment, as well as by adding safety protection measures. To ensure the safe operation of electrical equipment on site, warning devices are installed on machines as a second line of defense.



2-2 Chemical Management



The company does not use highly toxic chemicals; only alcohol is used in the production process. All chemicals used on-site are managed, labeled, and stored in accordance with the Globally Harmonized System of Classification and Labeling of Chemicals (GHS) management procedures.

2-3 Workplace Environment Monitoring



Based on actual operational hazards and regulatory requirements, the company regularly commissions monitoring agencies to conduct workplace environment assessments. This helps control hazardous factors in the work environment. Improvement measures are implemented according to the monitoring results to reduce the occurrence of occupational diseases. In 2024, noise, carbon dioxide, and organic solvent monitoring results all complied with legal standards.

3 · Occupational Safety and Health Inspections

To ensure the safety of employees and the factory premises, and to prevent personal injuries and property damage, each department complies with government regulations and company operational standards by conducting automatic and self-inspections. Additionally, the factory's safety and health management personnel carry out routine safety inspections.

3-1 Occupational Injury Statistics, Analysis, and Safety Promotion

In 2024, no major workplace accidents occurred. The primary reported occupational injuries were traffic accidents occurring during commuting to and from work. In response, the Human Resources department conducted special traffic safety campaigns and provided traffic safety materials in the EIP-HR portal to help employees develop correct and safe driving habits.

In 2024, employees worked nearly 690,000 hours. The number of occupational injury deaths, deaths caused by severe occupational diseases, recordable occupational diseases, and near-miss incidents were all zero. The recordable occupational injury rate was 0, achieving the 2024 target for recordable occupational injury rate.

Year	Total Hours Worked	Minor Injuries	Disabling Injuries	Serious Occupational Injury Rate	Recordable Occupational Injury Rate
2021	810,624	1	0	0	1.23
2022	832,384	1	0	0	1.20
2023	759,232	1	0	0	1.32
2024	689,736	0	0	0	0.00

3-2 Accident Investigation Process

The company has established an accident investigation procedure for any disabling injuries, non-disabling injuries, and near-miss incidents occurring within the workplace. This procedure aims to record, investigate, analyze, and review incidents to prevent recurrence, ensuring the safety and health of employees.

Accident Investigation and Review: The supervisor of the unit where the accident occurred is responsible for overseeing all related handling matters, conducting accident investigation analysis, and determining accountability.

Improvement Follow-up: After approval by the General Manager, the accident investigation report is announced, and the corrective actions are tracked to ensure improvements are implemented.

Employee Health Care

Topview cooperates with qualified medical institutions, arranging on-site doctors and nurses to provide regular services at the facility. For employees in the pre-pregnancy, pregnancy, and postpartum stages, periodic health management interviews and work suitability assessments are conducted to offer health education and ongoing care follow-up.

Based on the results of employees' previous health checks, follow-up monitoring is carried out, especially for those working in potentially hazardous environments, along with occupational health protection measures related to daily work. In addition to common preventive measures for musculoskeletal disorders caused by repetitive tasks, prevention of diseases triggered by abnormal workloads, protection against unlawful harm while performing duties, and maternal health protection, the on-site nurses also conduct preliminary assessments based on health check reports. High-risk groups are identified, a health tracking system is established, and improvement suggestions or measures are provided to ensure comprehensive health care.

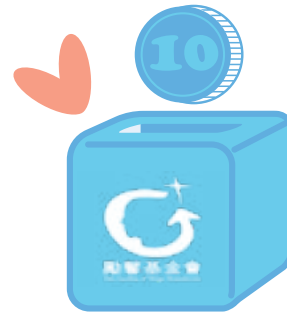


4.7 Social Inclusion and Care

1. Charity event

Starting from the Heart: Caring for the Underprivileged

Topview encourages all employees to actively participate in public welfare initiatives, focusing on causes they personally care about. Since 2016, the company has been sponsoring the Garden of Hope Foundation, with employees continuously supporting related activities with enthusiasm. These include initiatives such as donating receipts and spare change. Through small acts of kindness, the collective goodwill of our employees is transformed into meaningful support for underprivileged women and children in society. We hope that these charitable donations can help bring life-changing opportunities to those in need.



Emergency Assistance Program for Families in Crisis

With the continued rise in the cost of living, many economically disadvantaged families are facing severe challenges. Sudden illnesses, natural disasters, accidents, and an unstable economic environment have placed immense pressure on these marginalized families, making it difficult to meet even their basic daily needs. Topview, recognizing the growing impact of these social and economic shifts, has been consistently and regularly supporting the 1919 Walk of Love – Emergency Assistance Program for Families in Crisis, initiated by the Chinese Christian Relief Association. Through this initiative, we hope to bring warmth and tangible support to these underprivileged families, helping them feel cared for by the broader society.



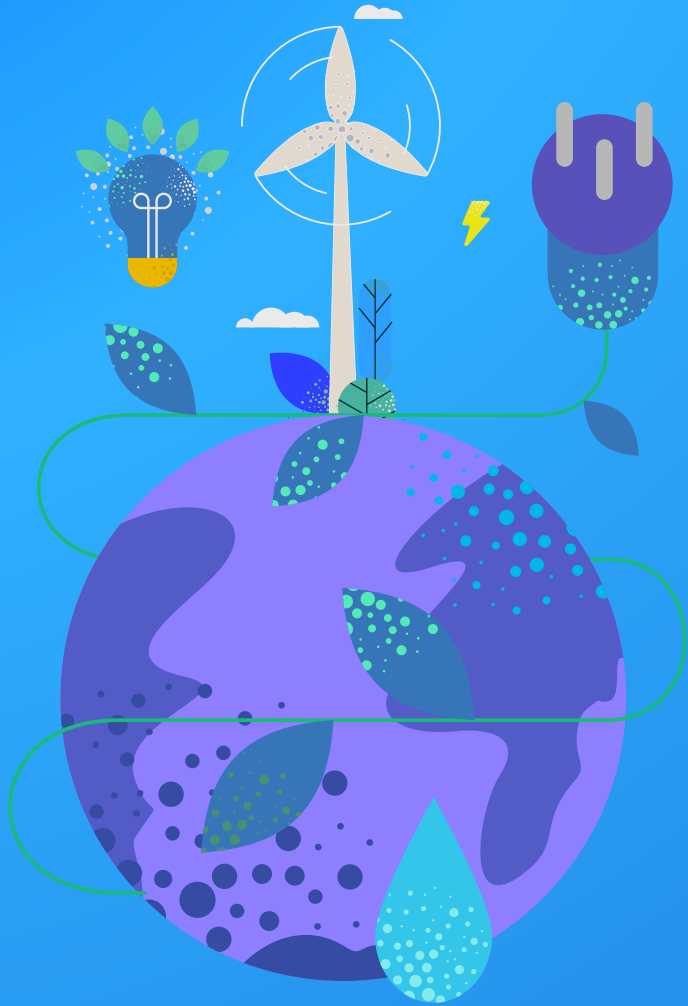
2. Effectiveness of Public Welfare Initiatives

To evaluate the non-financial returns and impact generated from resources invested in public welfare activities, Topview aims to spread positive energy throughout society by supporting charitable organizations. We strive to ensure that every dollar contributed creates a greater ripple effect of social value, maximizing the return in terms of community well-being and positive change.

The details of charitable donations in 2024 are as follows

Charitable Organization	Donation Amount (TWD)
The Garden of Hope Foundation	54,000
Chinese Christian Relief Association	66,000
Total	120,000





topview
Chapter 5
ENVIRONMENTAL
SUSTAINABILITY
AND CARBON
MANAGEMENT

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5.5 Waste Management	P96
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5 Environmental Sustainability and Carbon Management

Environmental Sustainability Management

To achieve our sustainability vision, Topview integrates rich technologies and resources to improve production efficiency through process enhancements while ensuring product quality and yield. We continuously implement the concept of environmental sustainability within our operations and align with international standards by establishing the ISO 14001 Environmental Management System. In compliance with environmental regulations set by the Environmental Protection Administration, we have developed related management procedures, including: Noise Management Procedure, Wastewater Management Procedure, Waste Management Procedure, and Resource Management Procedure.

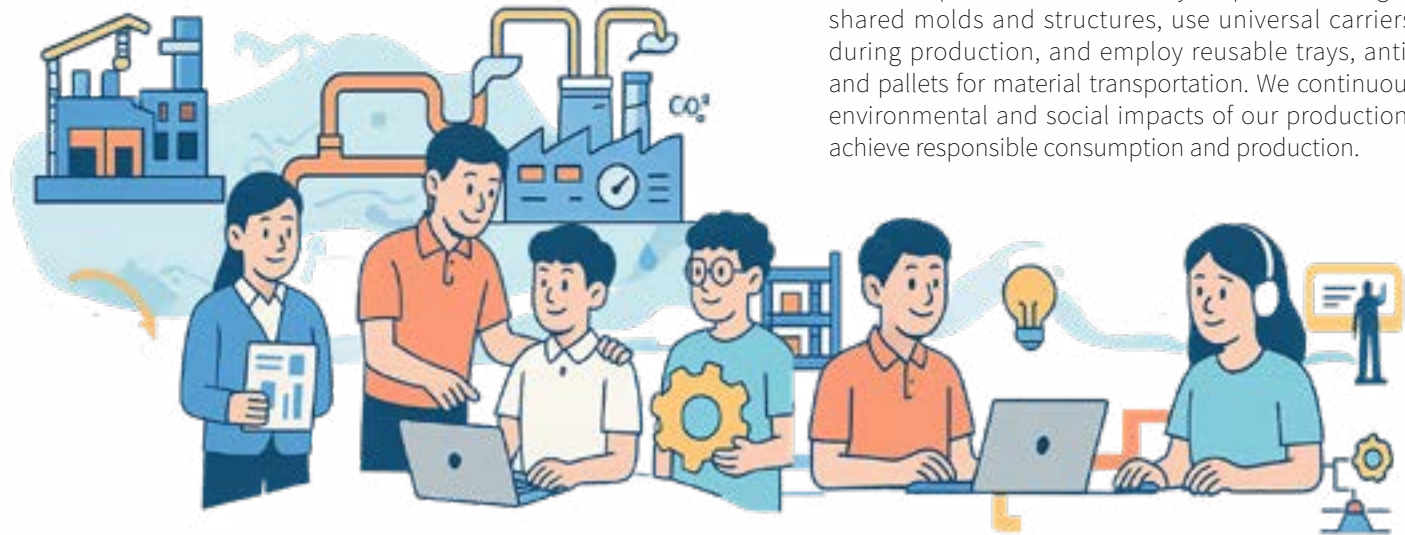
In terms of energy and resource conservation, we have gradually automated lighting in public areas, continuously promoted paperless operations, and implemented waste reduction and recycling initiatives. Furthermore, waste reduction planning starts from the product design phase (see Chapter 3.1 Green Products and Carbon Reduction Design). Together with these management systems, both operational and administrative aspects of the company follow the PDCA (Plan-Do-Check-Act) cycle to fulfill our commitment to environmental sustainability.

Topview's core business activities involve the research, development, and assembly of monitoring equipment. The primary energy consumption is electricity; water resources are mainly for employee daily use. Waste generated includes general waste, recyclable waste, and industrial waste. There are no air pollutant emissions. Therefore, Topview's environmental protection focuses on establishing environmental management, energy management, water resource management, and waste management systems. Since its establishment, Topview has never violated any environmental laws or regulations.

5.1 Smart Factories

Topview's core operations include the research and development, assembly of monitoring equipment, and EMS (Electronics Manufacturing Services) contract manufacturing. As society increasingly emphasizes corporate social responsibility, the adoption of smart factory technologies has made it easier for manufacturers to monitor and track product quality.

By standardizing processes, we not only eliminate unnecessary steps and waste during production but also enhance efficiency. Increasing production capacity has always been a key goal for the manufacturing team. While maintaining quality, simplifying workflows enables rapid improvement in overall production efficiency. To achieve this, Topview has launched a series of transformation initiatives:



Establishing the Smart Factory Production Blueprint

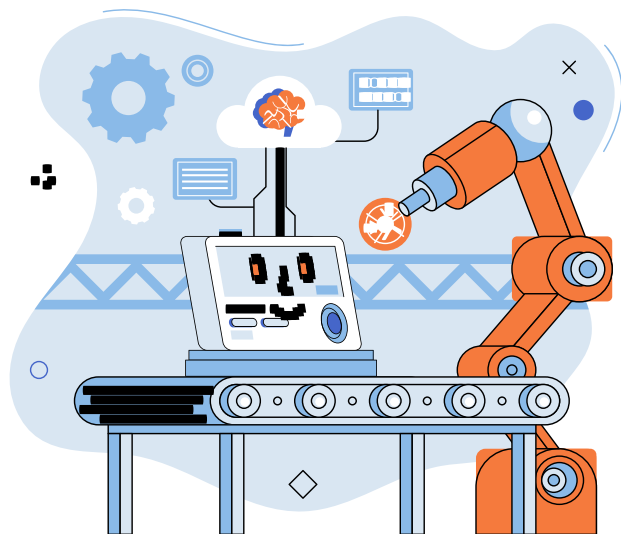
Topview continues to develop a three-year smart production blueprint. By reviewing existing processes and focusing on standardization, modularization, automation, and digitalization, we have progressively implemented improvements across various areas, including logistics and warehouse optimization, automated packaging planning, automated testing processes, and human-machine collaboration projects. These initiatives aim to continuously enhance and optimize the overall production workflow, reduce manual tasks on the production line, and minimize inefficient material handling. This effectively improves factory space utilization and production capacity.

Through more efficient space use and the introduction of automated processes, overall operational performance is continuously improved, indirectly reducing factory space requirements, air conditioning, and electricity consumption. This contributes to effectively lowering and managing greenhouse gas carbon emissions, aligning with the company's sustainable development goals.

By adopting automated production models, we reduce energy and raw material waste, as well as decrease production errors and defective products. Additionally, in product design, we consider shared molds and structures, use universal carriers and fixtures during production, and employ reusable trays, anti-static boxes, and pallets for material transportation. We continuously assess the environmental and social impacts of our production processes to achieve responsible consumption and production.

Automated Production Testing Program

As camera functions become increasingly complex and resolution requirements continue to rise, the inspection of image quality has transitioned from manual judgment to algorithm-based software evaluation. This shift significantly reduces human errors and misjudgments during operation. Test yield rates and results are uploaded to the system in real-time, providing valuable data for the R&D team to review and improve during new product pilot runs. It also serves as a continuous improvement reference for process engineers during mass production.



Promoting Industrial Sustainability through Smart Transformation

In line with the Ministry of Economic Affairs' Industrial Development Bureau's push for low-carbon industrial transformation, Topview not only assists supply chain partners in accelerating their shift toward low-carbon and smart upgrades (see Chapter 3.3 Supply Chain Management), but also continues to invest in smart production improvement initiatives at the factory level. The goals are to enhance equipment utilization efficiency and reduce labor costs.

We have evolved from manually filling out quality and production reports and consolidating them by hand, to integrating information collected from terminal devices linked to the existing ERP system. By incorporating terminal systems into standard production line processes, production quantity and quality inspection data are entered into the MES system via terminal devices. Different types of data are displayed in real-time on dashboards, enabling on-site staff and management to share information seamlessly and improve operational efficiency.

Before Smart Transformation and Upgrade		After After Smart Transformation and Upgrade									
	Manual Recording	流水	工单	型号	目标	实绩	总目标	总实绩	产线状态	班次	稼働率
		L01	0865	P6848	2000	1500	5000	3600	●	A	99.5%
		L02	无工单	—	—	—	—	—	●	—	—
		L03	0866	P6849	1500	800	3000	1800	●	A	98.5%
		L04	0867	P9832	2300	1700	5000	3400	●	A	98.5%
		L05	无工单	—	—	—	—	—	●	—	—
		L06	0868	P9845	—	—	—	—	●	—	—
		L07	无工单	—	—	—	—	—	●	—	—

Collaborating with suppliers, Topview adopts AOI (Automated Optical Inspection) combined with optical detection technology to reduce human inspection errors and minimize time spent on manual report filling. Through automated equipment inspection and data integration with Topview's material management system, both production efficiency and inspection accuracy are ensured. This approach not only maintains flexible production capacity and precise manufacturing technology within the factory but also enhances the competitiveness of local suppliers in the international market.

Before Smart Transformation and Upgrade	After Smart Transformation and Upgrade
Manual Visual Inspection	Automated Inspection Using AOI with AI Image Learning Technology

X-Ray Equipment

One of the most challenging issues in SMT process quality control is BGA short circuits, voids, and cold solder joints on the substrate. Traditional methods, such as disassembling components one by one (layer-by-layer method) or repeated trial-and-error approaches, are time-consuming and inefficient.

X-Ray equipment offers a non-destructive inspection solution. By using penetration inspection and automated analysis, it quickly identifies the root causes of production anomalies. This allows engineers to promptly collaborate with relevant departments to adjust process parameters and implement corrective measures, effectively improving the quality yield of the SMT process.



SMT Error-Proofing Material System

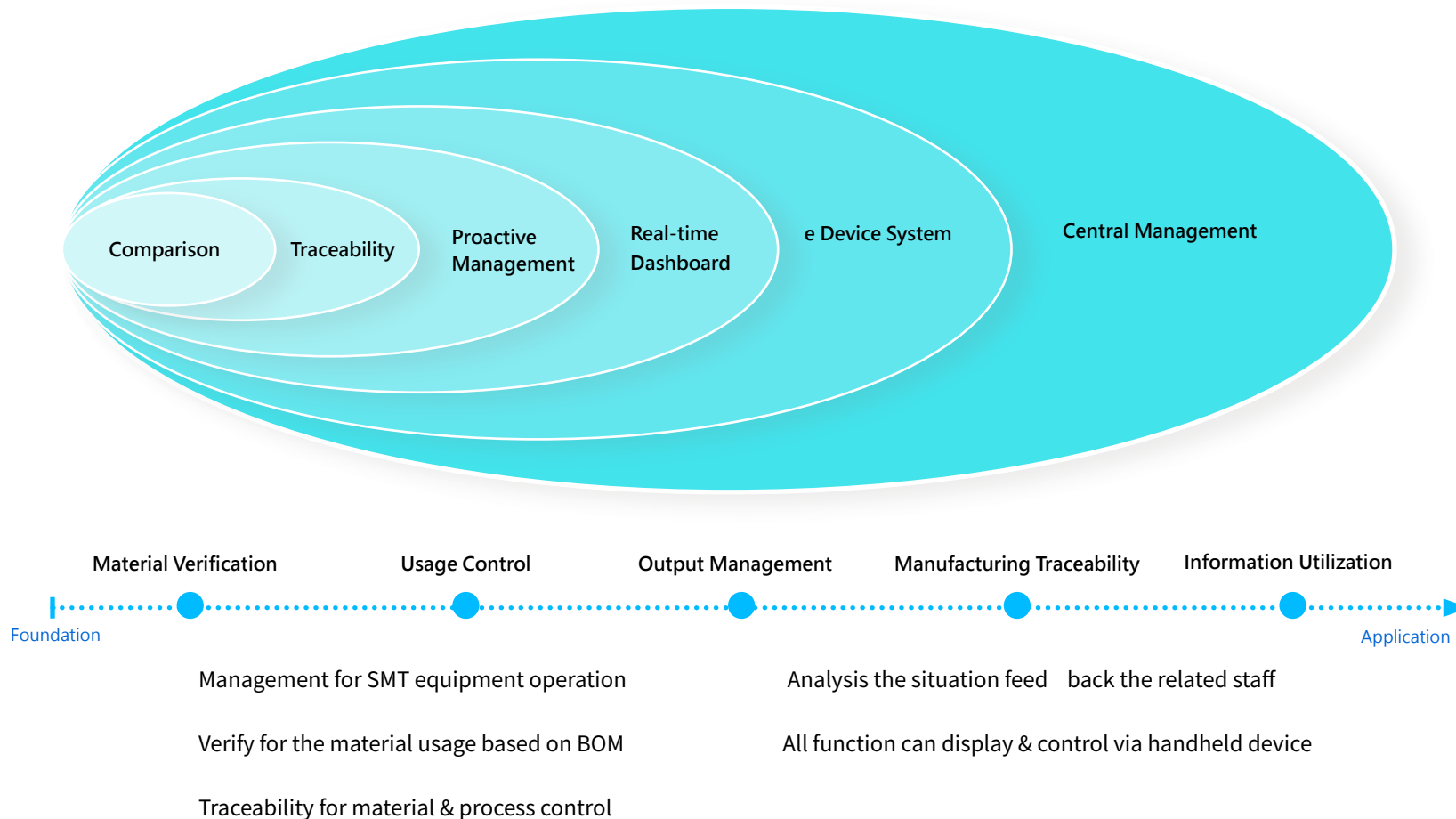
Topview's production involves small batches with high variety, resulting in frequent line changes and material replenishment. Previously, SMT operations relied on paper documents for verification, with most processes dependent on manual checks. As the SMT line serves as the frontline of factory production, errors caused by operator fatigue can lead to increased rework costs and reduced capacity at best, or customer complaints and claims at worst, impacting the company's reputation.

Therefore, establishing an error-proofing material system in SMT is especially important. By implementing the SMT error-proofing system, we have upgraded to scanning and reading SMD reel barcode information, allowing offline material verification in advance and integrating error-proofing alerts at material stations. This has effectively reduced the time and mental stress of personnel during line changes and material replenishment. Additionally, the system displays information on reports for each station, enabling production supervisors to manage operational efficiency, labor hours consumption, and other related metrics.



Automated Production Testing Program

As camera functions become increasingly complex and resolution specifications continue to rise, image quality inspection has been fully upgraded from manual judgment to algorithm-based software evaluation. This shift not only significantly reduces human error or misjudgment but also enables real-time uploading of test yields and results to the system. The data can serve as a valuable reference for R&D teams during new product development and pilot runs, while also providing process engineers in mass production with a basis for continuous improvement.



5.2 Energy Management

Topview's energy consumption includes electricity for the factory and office, gasoline, and diesel. The usage amounts of these energy types from 2022 to 2024 are shown in the table below. Recent analysis indicates that purchased electricity remains the primary energy source.

Energy Usage Records for Taoyuan Plant (2022–2024)

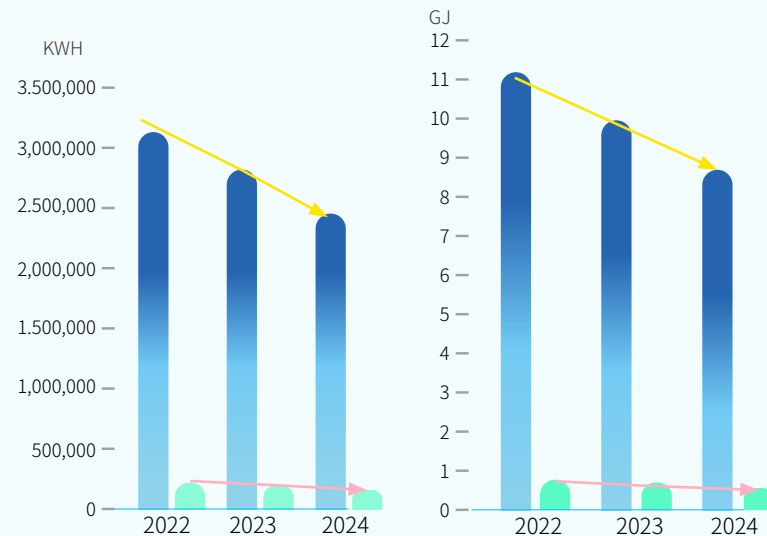
Plant Location	Energy Type	2022		2023		2024	
		Taoyuan	Taichung	Taoyuan	Taichung	Taoyuan	Taichung
Purchased Electricity(Kwh)	Office equipment, machinery equipment, air conditioning, lighting, etc.	3,122,600	222,881	2,812,800	203,234	2,449,200	162,633.46
Purchased Electricity(GJ)		11.243	0.802	10.127	0.731	8.818	0.585
Gasoline (Liters / L)	Company vehicles	6500		1136.16		1,055.19	
Gasoline (GJ)		0.207		0.036		0.033	
Diesel (Liters / L)	Emergency generators	250		50		246.352	
Diesel (GJ)		0.009		0.001		0.008	

Notes:

- 1 kilocalorie (kcal) = 4.1868×10^{-9} terajoules (TJ), based on the Greenhouse Gas Emission Factors announced by the Environmental Protection Administration on February 5, 2024.
- 1 kWh = 860 kilocalories (kcal), based on the Energy Product Unit Calorific Values published by the Bureau of Energy, Ministry of Economic Affairs.
- The lower heating value of gasoline for vehicles is 7,609 kcal/L, according to the 2024 announcement by the Environmental Protection Administration on vehicle gasoline and diesel heating values.
- The lower heating value of diesel for vehicles is 8,642 kcal/L, according to the 2024 announcement by the Environmental Protection Administration on vehicle gasoline and diesel heating values.
- Calorific calculation method: Unit consumption * Lower heating value (kcal)
* Conversion factor (GJ/kcal).

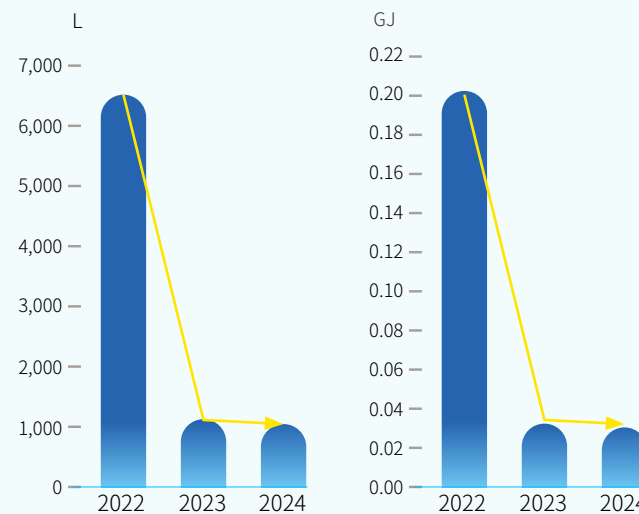
Purchased Electricity

Office equipment, machinery equipment, air conditioning, lighting, etc. ● Taoyuan ● Taichung



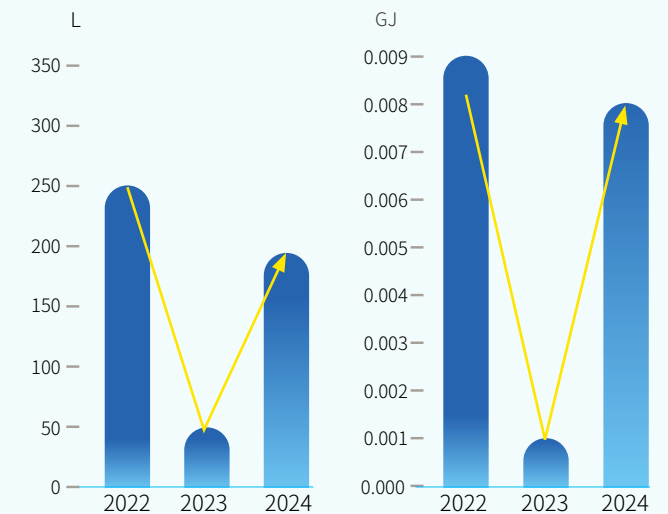
Gasoline

Company vehicles ● Taoyuan



Diesel

Emergency generators ● Taoyuan



Energy Saving Management

Topview is aware of the sustainability challenges posed by future energy issues. Therefore, in addition to daily energy-saving advocacy, the company is also gradually establishing an energy management and monitoring system in phases.

Smart Power Management

Management Approach for Major Issues

Major Issues	Main Focus Groups	2024 Management Objectives	2024 Objective Achievement Status	2025 Management Objectives
Energy Conservation and Carbon Reduction	Government, Customers, Shareholders	Maintain electricity consumption within target range	Target achieved	Electricity consumption remained within the defined limits
	Responsibility	Resources	Actions	Evaluation
	General Affairs	Collaborate across departments to execute projects in environmental protection, safety, and general affairs.	<ol style="list-style-type: none"> 1.Continue replacing T8 lighting fixtures with LED fixtures. 2.Energy management and monitoring system: When electricity demand is lower than the preset threshold, only local compressors or air conditioning units are activated to achieve energy savings. 3.Promote employee awareness to turn off lights during lunch breaks and after work. 4.Regular maintenance of air conditioning equipment to maintain operational efficiency. 	<ol style="list-style-type: none"> 1. Conduct monthly electricity usage statistics. 2. Present results at the management review meetings.



5.3 Greenhouse Gas Management

The Era of Carbon Pricing Has Arrived

Greenhouse gas-related issues have always been one of Topview’s key sustainability concerns. In recent years, due to global climate anomalies and the escalating climate change agenda, the era of carbon pricing has arrived. From governments to private enterprises, attention to carbon emissions has intensified.

In light of the global net-zero emission trend and the carbon border adjustment mechanisms adopted by Europe and the U.S., the net-zero transition is no longer just an environmental issue but has become an economic matter directly related to the international competitiveness of industries. Companies are increasingly committed to energy-saving and carbon reduction activities because reducing carbon emissions not only contributes to society but also lowers operating costs through improved energy efficiency.

Greenhouse Gas Inventory

Topview complies with the requirements outlined in the "Sustainability Development Roadmap for Listed Companies," which mandates a phased approach to greenhouse gas inventory disclosure and verification for listed companies. Since 2023, the company has been implementing this in four stages, submitting quarterly progress reports to the Board of Directors.

To accurately understand its greenhouse gas emissions, Topview completed the third-party verification of its 2024 greenhouse gas inventory ahead of schedule. Following the ISO 14064-1:2018 standard for organizational greenhouse gas inventories, the company conducted inventories for its Taoyuan and Taichung facilities, and engaged an impartial third-party verifier who approved the results.

This inventory serves as a reasonable basis for setting greenhouse gas reduction targets. By collecting, consolidating, and calculating activity data, the company reviews both direct and indirect greenhouse gas emissions and identifies emission hotspots within its operations. After confirming the main emission hotspots, Topview can plan reduction methods targeted at high-emission areas and promote corresponding reduction strategies accordingly.



Greenhouse Gas Emissions from 2019 to 2024

Emission Source Facility		2021		2022		2023		2024	
		Greenhouse Gas Emissions (Metric Tons CO2e)							
		Taoyuan	Taichung	Taoyuan	Taichung	Taoyuan	Taichung	Taoyuan	Taichung
Scope 1	Direct Emissions								
	Diesel	N/A	N/A	0.65	N/A	0.13	N/A	1.1852	N/A
	Gasoline	7.52	N/A	15.321	N/A	2.67	N/A	2.4264	N/A
	Refrigerant Charging	N/A	N/A	59.584	N/A	7.56	N/A	N/A	5.0744 (See Note 5)
	Septic Tank	N/A	N/A	64.65	10.38	51.98	9.63	81.8481 (See Note 5)	2.2677
	Fire Extinguisher	N/A	N/A	N/A	N/A	N/A	N/A	N/A (See Note 6)	N/A
	Total	7.52	N/A	140.21	10.38	62.34	9.63	85.4597	7.3422
Scope 2	Indirect Emissions								
	Purchased Electricity	1659.646	81.97	1589.403	113.446	1392.33	100.60	1160.9208	64.4258
	Total	1667.17	81.97	1729.61	123.827	1454.67	110.23	1246.3805	71.7680

Notes:

- Carbon emission calculation method: Based on operational control approach. Scope 1 and 2 data cover Taoyuan (headquarters/factory) and Taichung office. The subsidiary, Taisheng Electronics Co., Ltd., is located within the Taoyuan headquarters site. Its electricity consumption is minimal and accounted for by the parent company.
- The 2024 emission data have obtained third-party verification statement in accordance with ISO 14064-1 requirements.
- The emission factor for Scope 2 electricity is based on the 2024 (Year 113) electricity emission factor of 0.474 kg CO₂ equivalent published by the Bureau of Energy, Ministry of Economic Affairs.
- Global Warming Potential (GWP) values refer to the IPCC Sixth Assessment Report (AR6) published in 2021.
- The refrigerant leakage calculation method has changed from the charging method to the leakage method starting in 2024.
- Taoyuan (headquarters/factory) is located in the Guishan Industrial Park. Sewage is regulated, so there is no methane emission from septic tanks.

The results of the 2024 greenhouse gas inventory are shown in the table below. The verification scope primarily focused on direct emissions (Scope 1) and indirect emissions (Scope 2). The inventory results indicate that emissions caused by purchased electricity account for over 90% of the company’s total emissions. Data for Scope 3 emissions are available on the company’s official website but have not been verified.

5.4 Water Resource Management

Topview currently sources all its water from the Taiwan Water Corporation’s tap water supply.

Using WWF’s Water Risk Filter global water risk assessment tool, the factory locations are assessed to be in areas with low to medium water stress risk.

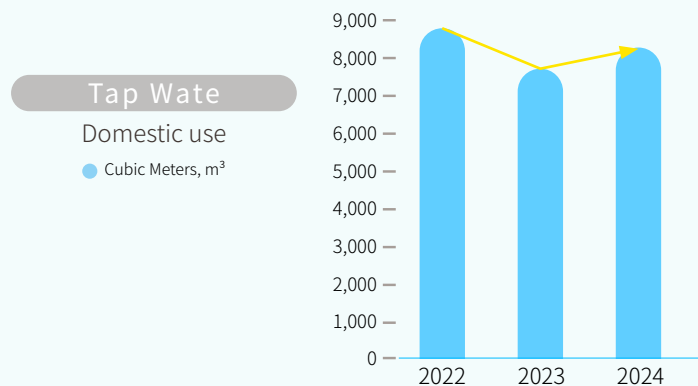
WWF Water Risk Filter link: <https://waterriskfilter.org/explore/countryprofiles>

The products manufactured by Topview do not require water during production. Water use is primarily for domestic purposes. Currently, all water used is tap water, with no groundwater extraction. Although water access and usage are convenient, the company continuously reminds employees to value this precious resource. In addition to posting small water-saving reminders, employees are encouraged to develop water-saving habits in daily life so that conservation becomes part of their routine.

Water Resource Usage Record 2022–2024 — Taoyuan Plant

Water Resource Item	Usage Scope	2022	2023	2024
Tap Water (Cubic Meters, m ³)	Domestic use	8,748	7,678	8,238.142
Groundwater (Cubic Meters, m ³)	Not used	Not used	Not used	Not used
Total water withdrawal (million liters)		8.748	7.678	8.238

Note: The Taichung office is located in a general commercial office building. Water usage is for domestic purposes, and the water consumption statistics are managed uniformly by the building management office; therefore, it is not included in the calculations.



Water Saving Measures

To reduce water consumption, Topview has replaced the toilets and faucets in the factory with water-saving models certified by the Water Resources Agency of the Ministry of Economic Affairs. This effectively reduces water usage.

Wastewater Management

Topview does not produce any wastewater during the product manufacturing process; only domestic sewage is generated. The domestic sewage is managed according to the regulations of the Guishan Industrial Park and is directed into the wastewater treatment center for processing. Therefore, it does not cause secondary pollution to rivers or land. Personnel from the wastewater treatment center conduct irregular, unannounced sampling and testing of the domestic sewage every year, and the test results consistently meet regulatory standards.

Domestic Wastewater Test Results Table

Operating Site	Wastewater Discharge Standard	Test Items/Standards
Taoyuan Plant	Gueishan Industrial Park Wastewater Treatment Plant Effluent Quality Standards	Water Temperature、pH、BOD (Biochemical Oxygen Demand) COD (Chemical Oxygen Demand) SS (Suspended Solids) Boron-Fluoride Salts、Copper Zinc、Nickel

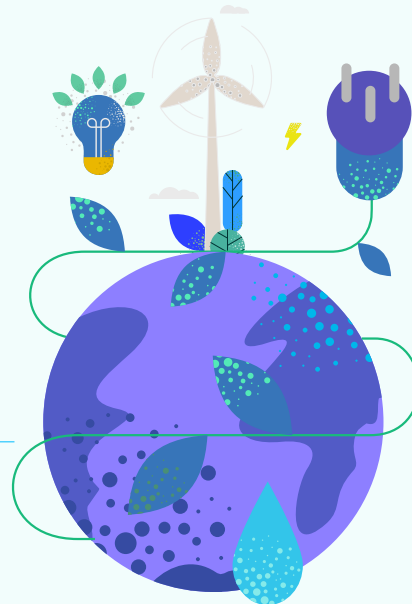
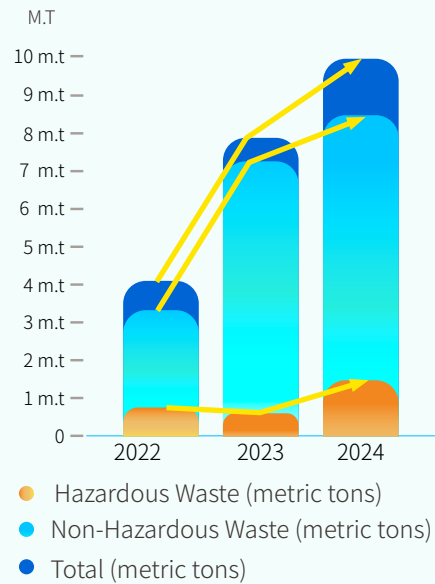


5.5 Waste Management

The waste generated by Topview is categorized into general waste, industrial waste, and recyclable waste. All industrial waste is outsourced to qualified contractors for proper disposal, with no cases of contract violations. The total amount of waste is summarized as follows:

Industrial Waste	2022	2023	2024
Hazardous Waste (metric tons)	3.348	7.285	8.824
Non-Hazardous Waste (metric tons)	0.775	0.621	1.494
Total (metric tons)	4.123	7.906	10.318

Note: Industrial waste generated by the Taoyuan plant is classified, stored, and recycled according to relevant regulations.



Waste Disposal Management

All types of waste generated by Topview are entrusted to professional and qualified contractors for recycling or disposal. Each year, the validity of their waste disposal permits is verified during contract renewal. Topview also conducts unannounced audits to ensure all waste is properly handled.

- **General Waste:** Collected by professional and qualified disposal contractors. Transported from the Taoyuan headquarters/factory to the Chiayi Lucao Incineration Plant for incineration.
- **Industrial Waste:** Collected and recycled uniformly by professional and qualified contractors.

Waste Reduction

Topview continuously promotes waste reduction initiatives and enforces resource recycling and classification from the source. For example, cleaning staff are trained on proper resource sorting methods, and employees are encouraged to participate in waste classification. In recent years, the company has focused on "source reduction and resource recycling" as its main direction. With a sustainable resource perspective and ongoing promotion of correct waste sorting among employees, the proportion of recyclable waste has gradually decreased year by year, demonstrating that environmental awareness has gradually become part of employees' daily habits.

- Continuously promote the recycling of trays within the production lines
- Break down waste into the smallest units for recycling
- Collaborate with qualified recycling vendors to jointly handle plastics and metals

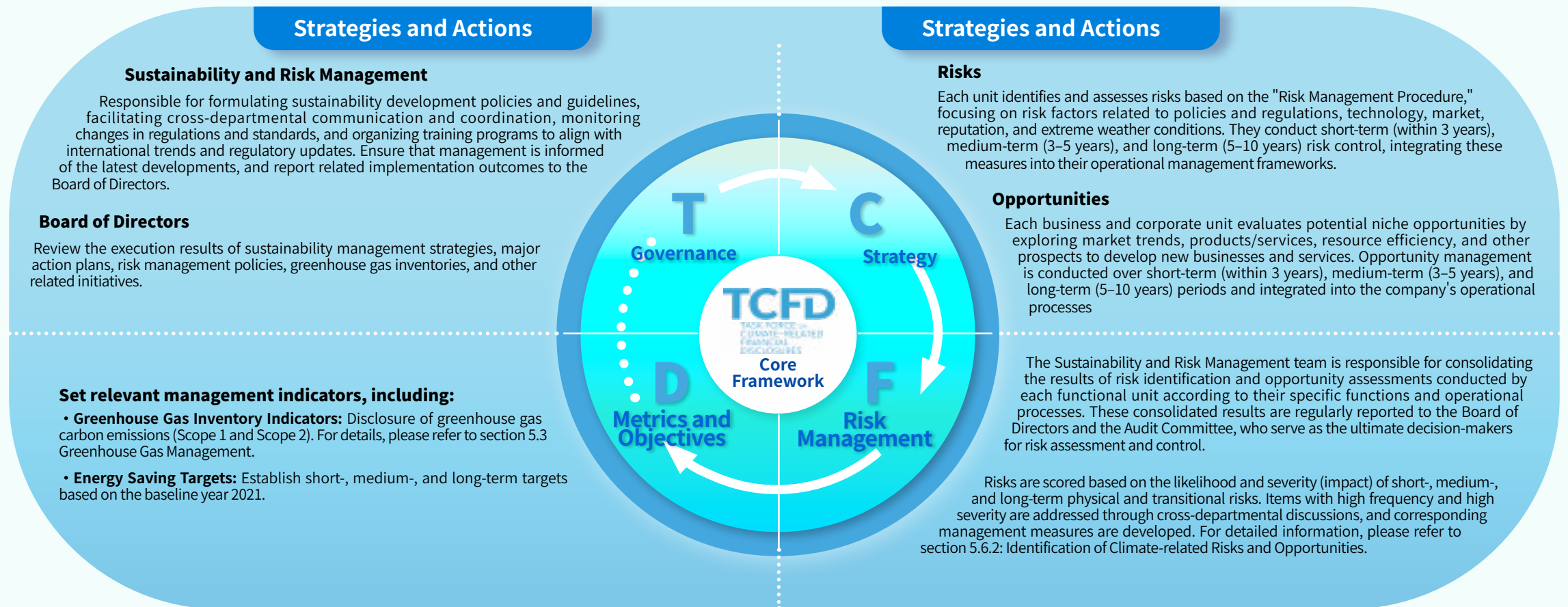


5.6 Climate Change Risk and Opportunities

In response to the United Nations Sustainable Development Goal (SDG) 13: Climate Action, Topview has begun collecting forward-looking and decision-supportive financial impact information to facilitate the company's transition towards a low-carbon economy. Referencing the framework of the Task Force on Climate-related Financial Disclosures (TCFD), the company outlines its current approaches in the four core elements of climate-related governance, strategy, risk management, and metrics & targets.

5.6.1 Topview Electronics' TCFD Management Framework

According to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), disclosures are made from the perspectives of governance, strategy, risk management, and metrics & targets. The main strategies and actions are as follows:

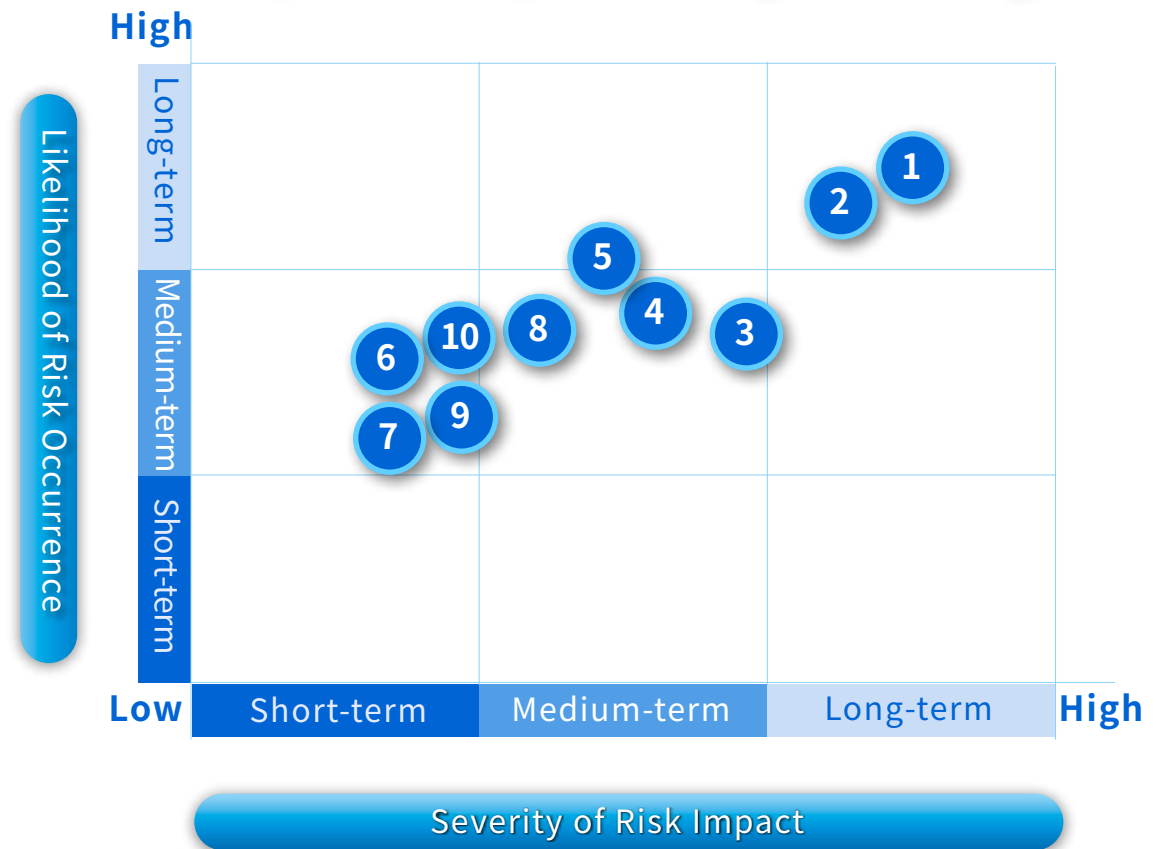
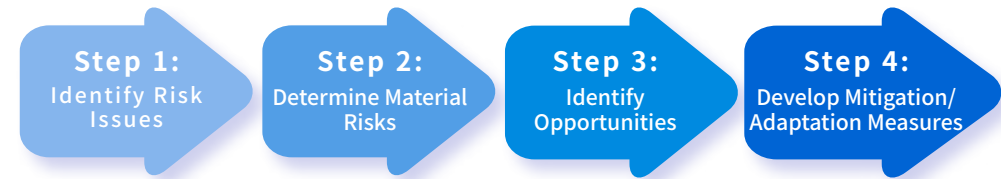


5.6.2 Identification of Climate-related Risks and Opportunities

Topview referred to TCFD reports and sustainability disclosures published by leading domestic and international companies. Through evaluating the likelihood and potential impact of risks occurring in the short, medium, and long term, the company identified four major climate-related risk issues. These are:

- 1 Costs associated with carbon emissions disclosure, third-party verification, and assurance
- 2 Uncertainty surrounding new international regulations such as carbon trading and carbon taxes
- 3 Implementation of domestic carbon pricing mechanisms (carbon fees) and potential carbon tax increases
- 4 Risk of products being replaced by low-carbon advanced technologies
- 5 Increasing global demand for renewable energy
- 6 Rising awareness of sustainable consumption
- 7 Higher costs associated with sustainable procurement
- 8 Growing attention from stakeholders regarding climate action
- 9 Changes in rainfall patterns and extreme weather events (e.g., typhoons, heavy rainfall, floods)
- 10 Rising average temperatures (e.g., heatwaves, water shortages, increased electricity use) and sea level rise (e.g., flooding)

Climate Change Risk Matrix



5.6.3 Climate Scenario Analysis and Management

While evaluating the potential risks and financial impacts of climate change on its operations, Topview identifies climate-related issues with high frequency and severity. Based on this analysis, the company conducts cross-departmental discussions to develop corresponding management measures.

Identify potential risk items

Category		Identified Major Risk Issues	Impact on Future Financials			Management Response
Transitional Risk	Short-term Policy	<ol style="list-style-type: none"> 1. Cooperate with the Financial Supervisory Commission (FSC) in promoting the "Sustainability Development Roadmap for Listed Companies," disclosing greenhouse gas inventories and assurance information. 2. Increasing domestic carbon fee and carbon tax requirements. 3. Growing customer demands for carbon emissions disclosure year by year. 	<ol style="list-style-type: none"> 1. Increased verification/assurance costs. 2. Higher operating costs. 			Passed third-party verification of greenhouse gas inventory according to ISO 14064-1, confirming the accuracy of greenhouse gas data and identifying carbon emission hotspots to guide future carbon reduction target setting.
	Medium-term Technology	Changes in consumer awareness have led to increased demand for green products, with market demand shifting towards products replaced by advanced low-carbon technologies.	<ol style="list-style-type: none"> 1. Invest in R&D for low-carbon product development to prevent products from being replaced by advanced technologies. 2. In response to the low-carbon trend, timely replacement of more energy-efficient equipment is necessary. 			Start from the design phase to reduce environmental impact. Align with market trends to increase sales and improve revenue and gross profit margin.
	Long-term Market	Relevant International Regulations: <ol style="list-style-type: none"> 1. European Union Carbon Border Adjustment Mechanism (CBAM). 2. United States Carbon Tariff System (CCA). 	Carbon tax leads to increased operating costs.			Continuously monitor developments in international carbon tariff regulations and gradually plan for internal carbon pricing in the future.
Category		Identified Major Risk Issues	Impact on Future Financials			Management Response
Physical Risk	Long-term Extreme Climate	<ol style="list-style-type: none"> 1. Changes in rainfall patterns and drastic shifts in climate types (extreme weather events such as typhoons, heavy rain, and floods). 2. Rising average temperatures (heatwaves, water shortages, increased electricity demand) and sea level rise (flooding). 	RCP 2.6	RCP 4.5-6.0	RCP 8.5	<ol style="list-style-type: none"> 1. Implement disaster emergency response plans annually according to the schedule to mitigate potential impacts of climate change. 2. Conduct risk assessment and management of the supply chain to ensure continuous production and smooth delivery. 3. Assess potential impacts of extreme weather on plant sites and develop mitigation and adaptation plans to reduce the effects and disruptions on infrastructure caused by extreme weather events.
			<ol style="list-style-type: none"> 1. Carbon tax leads to increased costs. 2. Climate-related impacts result in higher insurance liability claims. 	<ol style="list-style-type: none"> 1. Carbon tax leads to increased costs. 2. Revenue decline caused by reduced productivity (e.g., supply chain disruptions). 	<ol style="list-style-type: none"> 1. Extreme weather causes damage to plant equipment and operational disruptions. 2. Extreme weather leads to supply chain interruptions. 	

Note 1: Physical risks are assessed using the Representative Concentration Pathways (RCPs), which are scenario assumptions based on varying levels of anthropogenic greenhouse gas emissions. Transition risks are simulated primarily based on stakeholder expectations and regulatory requirements in product sales regions.

Note 2: RCP2.6 represents a low-emission scenario where global temperature rise is strictly controlled, assuming countries take aggressive actions to reduce greenhouse gas emissions.

Note 3: RCP4.5–6.0 represents scenarios where radiative forcing stabilizes by the end of the 21st century, indicating that countries make efforts to reduce emissions, resulting in medium to medium-high levels of greenhouse gas emissions.

Note 4: RCP8.5 represents a worst-case, high-emission scenario where radiative forcing continues to increase above 8.5 W/m², assuming no significant global actions are taken to reduce emissions.

Identify potential opportunity-generating items

Opportunity Category	Opportunity Item	Potential Revenue Growth Impact	Management Approach
Products / Services	Development of Low-Carbon and Net-Zero Products	Align with market trends to boost sales, increase revenue, and improve gross profit margin.	<ul style="list-style-type: none"> Continuously improve product energy efficiency through research and design. Achieve product recycling rates that exceed WEEE requirements; ensure packaging material recycling rates meet customers' sustainable procurement standards. Incorporate circular economy principles by strengthening collaboration across the value chain to develop next-generation net-zero products, utilizing low-carbon, energy-efficient, and low-toxicity materials.
Resource Efficiency	<ul style="list-style-type: none"> Promote energy-saving measures Improve energy efficiency 	Reduce production and operational costs, and increase customer purchasing rates.	<ol style="list-style-type: none"> Continuously promote in-plant energy-saving, carbon reduction, water conservation, and waste reduction management programs to minimize resource consumption. Participate in the smart transformation program organized by the Industrial Development Bureau, Ministry of Economic Affairs.
Market	Participate in government incentive programs.	Obtain incentive subsidies to increase opportunities for market entry.	Actively pursue subsidy incentives from government agencies, such as the "Smart Transformation Support Program" organized by the Industrial Development Bureau, Ministry of Economic Affairs. For details, please refer to Chapter 3.3.





topview

Appendix

Appendix 1: GRI Content Index	P102
Appendix 2: SASB Standards Comparison Table	P105
Appendix 3: ISO 26000 Alignment Table	P106
Appendix IV: SDGs Mapping Table	P108
External Verification and Assurance Report	P110

Appendix 1: GRI Content Index

■ GRI 1

Statement of Use	This Sustainability Report for 2021 is prepared in accordance with the GRI Standards, with data coverage from January 1, 2022 to December 31, 2022.
GRI Version Used	GRI 1: Foundation 2021
GRI Sector Standards Applied	None

■ GRI 2: General Disclosures

GRI Disclosure	Disclosure Requirement	Report Section or Reason for Omission	Page
2-1	Organizational Details	S-Power Electronics Sustainable Operations	P10 s annual report.
2-2	Entities included in the organization's sustainability reporting	1.1 Company Overview	P10 P2
2-3	Reporting Period, Frequency, and Contact Point	About This Report	N/A
2-4	Restatements of Information	1.No changes in mergers or acquisitions, reporting period, nature of business, or measurement methods. 2. Refer to Section 5.3 Greenhouse Gas Management.	P92
2-5	External Assurance / Verification	About This Report	P2
Activities and workers			
2-6	Activities, Value Chain, and Other Business Relationships	2.1 Product Innovation and Service Scope 3.3 Value Chain Management	P24 P49
2-7	Employees	4.2 Employee Overview 4.4 Talent Development	P59 P69
2-8	Non-Employee Workers	4.6 Occupational Health and Safety	P82
2-9	Governance Structure and Composition	2.2 Corporate Governance	P28
2-10	Nomination and Selection of the Highest Governance Body	2.2 Corporate Governance	P28
2-11	Chair of the Highest Governance Body	2.2 Corporate Governance	P28
2-12	Role of the Highest Governance Body in Overseeing Impact Management	2.2 Corporate Governance	P28
2-13	Responsible Person for Impact Management	2.2 Corporate Governance	P28
2-14	Role of the Highest Governance Body in Sustainability Reporting	2.2 Corporate Governance	P28
2-15	Conflicts of Interest	2.2 Corporate Governance	P28

GRI Disclosure	Disclosure Requirement	Report Section or Reason for Omission	Page
2-16	Communication of Critical Material Events	2.2 Corporate Governance 4.1 Labor-Management Relations	P28 P56
2-17	Collective Knowledge of the Highest Governance Body	2.2 Corporate Governance	P28
2-18	Performance Evaluation of the Highest Governance Body	ESG-related management performance has not yet been included in the Board of Directors performance evaluation criteria.	N/A
2-19	Compensation Policy	2.2 Corporate Governance	s annual report.
2-20	Compensation Determination Process	2.2 Corporate Governance	s annual report
2-21	Annual Total Compensation Ratio	2.2 Corporate Governance	s annual report

Strategy, policies and practice

2-22	Statement of Sustainability Strategy	Topview Sustainability Management 3.3 Value Chain Management	P48
2-23	Policy Commitments	3.3 Value Chain Management 4.6 Occupational Health and Safety	P48 P82
2-24	Incorporation of Policy Commitments	2.2 Corporate Governance 3.3 Value Chain Management 4.6 Occupational Health and Safety	P28 P48 P82
2-25	Procedures for Remediation of Negative Impacts	4.1 Labor-Management Relations	P56
2-26	Mechanisms for Seeking Advice and Raising Concerns	2.3 Ethical Conduct and Fair Trade	P36
2-27	Regulatory Compliance	2.2 Corporate Governance 4.6 Occupational Health and Safety 5. Environmental Sustainability and Carbon Management	P28 P82 P88
2-28	Membership in Associations	Associations Participated in Taiwan Include: Taiwan Sustainable Energy Research Foundation Open Network Video Interface Forum (ONVIF)	

Stakeholder engagement

2-29	Stakeholder Engagement Policy	1.2 Stakeholder Engagement and Materiality Analysis	P14
2-30	Collective Bargaining Agreements	No Collective Bargaining Agreements Signed	N/A

■ GRI 3: Material Topics

Indicator	Disclosure Requirement	Report Section or Reason for Omission	
3-1	Process for Determining Material Topics	Material Topics for 2024	P14
3-2	List of Material Topics	Material Topics for 2024	P14
3-3	Management of Material Topics	Material Topics for 2024	P14

■ Material Topics for 2024

GRI Topic	GRI Standard	Disclosure Requirement	Report Section or Reason for Omission	Page
Energy 2016	302-1	Energy Consumption within the Organization	5.2 Energy Management	P92
	302-4	Energy Saving	5.2 Energy Management	P92
	302-5	Reduced Energy Demand of Products and Services	3.1 Green Products and Carbon Reduction Design	P44
Emissions 2016/2016	305-1	Total Direct GHG Emissions (Scope 1)	5.3 Greenhouse Gas Management	P94
	305-2	Total Indirect GHG Emissions (Scope 2)	5.3 Greenhouse Gas Management	P94
	305-5	Plans and Achievements for GHG Emission Reduction	5.3 Greenhouse Gas Management	P94
Labor Relations 2016	401-1	New Hires and Terminations	4.2 Employee Overview	P59
	403-1	Occupational Health and Safety Management System	4.6 Occupational Health and Safety	P82
	403-2	Hazard Identification, Risk Assessment, and Incident Investigation	4.6 Occupational Health and Safety	P82
Occupational Health and Safety 2018	403-3	Occupational Health Services	4.6 Occupational Health and Safety	P82
	403-4	Worker Participation, Consultation, and Communication on Occupational Health and Safety	4.1 Labor Relations	P56
	403-5	Worker Training on Occupational Health and Safety	4.6 Occupational Health and Safety	P82
	403-6	Worker Health Promotion	4.6 Occupational Health and Safety	P82
	403-7	Prevention and Mitigation of Occupational Health and Safety Impacts Directly Related to Business Relationships	4.6 Occupational Health and Safety	P82
	403-8	Workers Covered by the Occupational Health and Safety Management System	4.6 Occupational Health and Safety	P82
	403-9	Occupational Injuries	4.6 Occupational Health and Safety	P82
	403-10	Occupational Diseases	4.6 Occupational Health and Safety	P82
Forced Labor 2016	409-1	Identification of Work Patterns and Key Suppliers with Risks of Forced or Compulsory Labor, and Assessment of Contributions to Eliminating All Forms of Forced Labor	3.3 Value Chain Management	P49
			4.1 Labor Relations	P56
Customer Health and Safety 2016	416-1	Proportion of Significant Product Categories Assessed for Health and Safety Impacts	3.1 Green Products and Carbon Reduction Design	P44
	416-2	Total Number of Incidents of Non-compliance with Regulations and Voluntary Standards Concerning Health and Safety Impacts Throughout the Product Lifecycle	3.1 Green Products and Carbon Reduction Design	P44
Marketing and Labeling 2016	417-1	Types of Products Subject to Information and Labeling Requirements per Organizational Procedures, and Proportion of Significant Products Complying with These Requirements	3.1 Green Products and Carbon Reduction Design	P44
	417-2	Cases of Non-compliance with Regulations Concerning Product and Service Information and Labeling	3.1 Green Products and Carbon Reduction Design	P44
Customer Privacy 2016	418-1	Number of Customer Privacy Breaches and Data Loss Complaints	3.2 Customer Service and Product Quality	P47

Appendix 2: SASB Standards Comparison Table








Topic	Disclosure Code	Type	Indicator Description	Annual Disclosure Status	Report Response Section	Page
Energy Management	RT-EE-130a.1	Quantify	<ul style="list-style-type: none"> Total Energy Consumption (unit: gigajoules, GJ) Percentage of Purchased Electricity (%) Percentage of Renewable Energy Usage (%) 	1. Taoyuan: 8.818 GJ Taichung: 0.586 GJ 2. 91.53% 3. 0%	1.5.2 Energy Management 2.5.2 Energy Management 3. None	P92
Water Management	TC-ES-140a.1	Quantify	<ul style="list-style-type: none"> Total Water Wjthdrawal (in thousand cubic meters, m³) otal Water Consumption 	1. Topview Electronics’ product manufacturing process does not require water usage. Water resources are mainly used for domestic purposes. Currently, 100% of the water used is tap water. The total water withdrawal is 8,238.1429 thousand cubic meters (m ³). The company is not located in a high or extremely high baseline water stress area. 2. Total water consumption: Since the manufacturing process does not require water, this is not applicable.	1.5.4 Water Resource Management 2.5.4 Water Resource Management	P95 P95
Waste Management	TC-ES-150a.1	Quantify	<ul style="list-style-type: none"> Total hazardous waste Recycling percentage 	1. Hazardous waste (tons): 8.824 Non-hazardous waste (tons): 1.494 2. General waste recycling rate: 11.15%	5.5 Waste Management	P96
Labor Practices	TC-ES-310a.1	Quantify	<ul style="list-style-type: none"> Number of work stoppages Total idle days 	In 2024, Topview Electronics had no incidents of work stoppage or strikes; therefore, this item is not applicable.	N/A	
Labor Conditions	TC-ES-320a.1	Quantify	<ul style="list-style-type: none"> Recordable Incident Rate for Full-time and Contract Employees Near Miss Incident Rate for Full-time and Contract Employees 	Occupational Injury Statistics and Analysis of Topview In 2024, there were no cases of occupational diseases caused by work, and no work-related fatalities. The number of accidents remained at zero. <ul style="list-style-type: none"> Recordable Incident Rate: 0 Near Miss Incident Rate: 0 	4.6 Occupational Health and Safety	P82
Product Life Cycle Management	TC-ES-410a.1	Discussion and Analysis	Percentage of Recycled Weight of End-of-Life Products and Electronic Waste	Topview is an ODM supplier for internationally renowned manufacturers of surveillance monitors, operating under a B2B industrial market sales model. After the products are shipped to customers, ownership is transferred entirely to the customers. Additionally, 100% of the product packaging materials are recyclable and comply with RoHS regulations.	3.1 Green Products and Carbon Reduction Design	P44
Material Procurement	TC-ES-440a.1	Discussion and Analysis	Risk Management Related to Critical Materials	Based on supply chain security and risk diversification considerations, Topview ensures that each major raw material supplier has two alternative suppliers who are also certified by customers to reduce the risk of material shortages. Additionally, to prevent raw material supply disruptions caused by major disasters or other factors, we require suppliers to maintain safety stock levels and conduct regular reviews and controls to ensure uninterrupted supply.	3.3 Value Chain Management	P49

Appendix 3: ISO 26000 Alignment Table




Key Topics		Corresponding Sections in 2024 Report	Page	Remarks
Organizational Governance	System for decision-making and implementation when executing goals	Message from the Chairman	P4	
		Topview Sustainable Management	P6	
		2.2 Corporate Governance	P28	
Human Rights	Compliance auditing	4.1 Labor-Management Relations	P56	
	Human rights risks	4.1 Labor-Management Relations	P56	
	Addressing grievances and complaints	4.2 Employee Overview	P59	
	Discrimination and vulnerable groups	4.1 Labor-Management Relations	P56	
		4.2 Employee Overview	P59	
	Civil and political rights	4.1 Labor-Management Relations	P56	
	Economic, social, and cultural rights	5. Environmental Protection	P87	
		4.7 Social Inclusion and Care	P86	
	Fundamental labor rights	4.1 Labor-Management Relations	P55	
		4.2 Employee Overview	P59	
Labor Practices	Employment and Employment Relationships	3.3 Value Chain Management	P49	
		4.1 Labor-Management Relations	P56	
		4.2 Employee Overview	P58	
	Working Conditions and Social Protection	4.2 Employee Overview	P58	
		4.3 Compensation	P66	
		4.5 Employee Benefits	P72	
	Social Dialogue	About This Report	P2	
		1.2 Stakeholder Engagement and Materiality Analysis	P14	
	Occupational Health and Safety	Appendix 1: GRI Standards Alignment Table	P102	
		4.6 Occupational Health and Safety	P82	
Human Development and Training	4.4 Talent Development and Training	P69		
Environment	Pollution Prevention	4.6 Occupational Health and Safety	P82	
		5.4 Water Resource Management	P95	
		5.5 Waste Management	P96	
		Appendix 1: GRI Standards Comparison Table: 305-6, 305-7	P102	
	Sustainable Resource Use	5.3 Greenhouse Gas Management	P92	
		5.4 Water Resource Management	P93	
		Appendix 1: GRI Standards Comparison Table: 301-2		
	Climate Change Mitigation and Adaptation	5.3 Greenhouse Gas Management	P94	
		5.6 Climate Change Risks and Opportunities	P97	
	Protection and Restoration of the Natural Environment	5.4 Water Resource Management	P95	

	Key Topics	Corresponding Sections in 2024 Report	Page	Remarks
Fair Operating Practices	Anti-Corruption	2.2 Corporate Governance	P28	
	Responsible Political Involvement	N/A	N/A	No involvement in political activities.
	Fair Competition	N/A	N/A	
	Promoting Social Responsibility in the Value Chain	4.7 Social Inclusion and Care	P86	
	Respect for Intellectual Property Rights	3.2 Customer Service and Product Quality	P47	
Consumer Issues	Fair Marketing, Information, and Contractual Practices	3.1 Green Products and Carbon Reduction Design	P44	
	Protection of Consumer Health and Safety	3.1 Green Products and Carbon Reduction Design	P44	
	Sustainable Consumption	3.1 Green Products and Carbon Reduction Design	P44	
	Consumer Service, Support, Complaints, and Dispute Resolution	3.2 Customer Service and Product Quality	P47	
	Consumer Data Protection and Privacy	3.2 Customer Service and Product Quality	P47	
	Provision of Essential Services	4.7 Social Inclusion and Care	P86	
	Education and Awareness	3.1 Green Products and Carbon Reduction Design	P44	
Community Involvement and Development	Community Involvement	4.7 Social Inclusion and Care	P86	
	Education and Culture	4.7 Social Inclusion and Care	P86	
	Job Creation and Skills Development	3.3 Value Chain Management 4.4 Talent Development 4.7 Social Inclusion and Care	P48 P68 P85	
	Technological Development	N/A	N/A	
	Wealth and Income Generation	1.1 Company Overview 3.3 Value Chain Management 4.7 Social Inclusion and Care	P10 P49 P86	
	Health	4.6 Occupational Health and Safety	P82	
	Social Investment	4.7 Social Inclusion and Care	P86	

Appendix IV: SDGs Mapping Table

SDG Goal	Actions Taken in 2024	Related Chapter
 SDGs 1 No Poverty	Continuously supporting social welfare, we have contributed to the Christian Relief Association’s emergency family assistance program and the Garden of Hope Foundation for disadvantaged women and children, with cumulative donations reaching 120,000 NTD.	4.7 Social Inclusion and Care
 SDGs 3 Good Health and Well-being	Providing a safe working environment and maintaining employee health: 1.In 2024, all occupational environment inspections met compliance standards. 2.No major occupational accidents occurred in 2024.	4.6 Occupational Health and Safety
 SDGs 4 Quality Education	Comprehensive training and assessment system to ensure the right talent is placed in the right position. In 2024, employees received an average of 2.05 hours of training.	4.4 Talent Development and Training
 SDGs 8 Decent Work and Economic Growth	Enhance corporate governance and continuously improve management and profitability to meet the interests of stakeholders.	1.1 Company Overview
 SDGs 9 Industry, Innovation, and Infrastructure	Continuously advance and innovate technologies to maintain a competitive edge.	2.1 Product Innovation and Service Scope 3.1 Green Products and Carbon Reduction Design
 SDGs 11 Sustainable Cities and Communities	Comply with environmental regulations, commit to pollution prevention, and meet customers’ environmental and quality requirements. In 2024: 1.Adopt the TCFD framework to identify transition and physical risks in operations, conduct annual reviews of response measures, and build a resilient climate change culture. 2.Implement various energy-saving initiatives. 3.Achieve zero environmental violations.	1.1 Green Products and Carbon Reduction Design 5.1 Smart Factory 5.2 Energy Management 5.3 Greenhouse Gas Management 5.4 Water Resource Management 5.5 Waste Management 5.6 Climate Change Risks and Opportunities
 SDGs 12 Responsible Consumption and Production	1. Improve raw material production efficiency and reduce scrap rates. 2. Promote resource recycling and reuse.	3.3 Value Chain Management 5.5 Waste Management

Appendix IV: SDGs Mapping Table

SDG Goal	Actions Taken in 2024	Related Chapter
 <p>SDGs 13 Climate Action</p>	<ol style="list-style-type: none"> 1. Conduct risk assessments on the supply chain. 2. Implement energy management and electricity-saving measures, such as replacing company lighting with LED bulbs and developing smart factories. 3. Introduce greenhouse gas inventories and carry out verification according to the timeline required for publicly listed companies. 4. Adopt the TCFD framework to facilitate the company's transition toward a low-carbon economy. <p>Ensure compliance with local and international regulations, and require or support business partners in meeting these regulatory standards.</p>	<ul style="list-style-type: none"> 1.1 Value Chain Management 5.1 Smart Factory 5.2 Energy Management 5.3 Greenhouse Gas Management 5.6 Climate Change Risks and Opportunities
 <p>SDGs 16 Peace, Justice, and Strong Institutions</p>	<p>Comply with local and international regulations, while also requiring or supporting business partners to comply with these regulations.</p>	<ul style="list-style-type: none"> 3.1 Green Products and Carbon Reduction Design 4.1 Labor-Management Relations
 <p>SDGs 17 Global Partnership</p>	<p>Establish long-term, stable, and mutually beneficial cooperative relationships with suppliers based on mutual trust and support.</p> <ol style="list-style-type: none"> 1. Completed annual supplier audit activities. 2. Achieved 100% completion rate for conflict minerals investigation. 	<ul style="list-style-type: none"> 3.3 Value Chain Management

External Verification and Assurance Report



獨立保證聲明

勝品電通股份有限公司 2024 年永續報告書

簡介:

台灣德國家臣技術發展股份有限公司，是德國著名TÜV集團成員之一（以下簡稱“我們”或“合格保證單位”）。受勝品電通股份有限公司（以下簡稱“勝品電通”）管理方委託對其2024年永續報告書（以下簡稱“報告”）進行外部保證。本次保證由符合規定之所有保證內容完全取決於勝品電通。我們的任務是對勝品電通2024年永續報告書作出一個公正和充分的判斷。

本保證聲明將明瞭地說明關於勝品電通在2024年度（從2024年1月1日到2024年12月31日）製備永續發展報告及其業務活動的有關利害關係人。

德國著名TÜV集團是全世界性的服務供應商，並經過德國國家認定企業社會責任和永續發展服務。並擁有在企業永續發展合規、環境、社會責任和利害關係人溝通等領域的資深專家。此次保證過程中，我們保證團隊完全保持公正和獨立。恕不參與報告內容的準備。

查證標準:

台灣德國家臣技術發展公司根據 AccountAbility AA1000 保證標準 v3 (AA1000AS v3) 中查證標準的要求來實施本次查證工作。

查證範圍和類型:

我們根據 AA1000 保證標準 v3 第 1 類型和中度保證等級，來查證勝品電通 2024 年報告中所披露的永續發展績效。針對具體的績效與數據進行評估。查證範圍如下內容：

- 依據 GRI 通用準則 (GRI)，社會、環境和經濟分類績效指標及相應的管理方法披露，以及預定義的報告過程。
- AA1000 利害關係人綜合標準(COL)
- SASB 準則: ELECTRONIC MANUFACTURING SERVICES & ORIGINAL DESIGN MANUFACTURING 永續發展準則。
- 遵循 AA1000 實質性原則 (SIE)，即包容性、重大性、回應性和影響性。

獨理性:

台灣德國家臣技術發展公司保證其保證團隊的獨立性，以及基於 AA1000 保證標準 v3 中度保證等級來實施本次查證。查證活動僅限於勝品電通（位於台灣桃園市）的範圍。並無任何外部利害關係人的協助。與查證有關的資訊與數據僅限於本報告內容範圍。我們的查證不涵蓋財務報表及其財務數據，以及其他永續發展不相關的資訊。

查證方法:

台灣德國家臣技術發展公司保證以下內容：

- 查證勝品電通 ESG 相關管理架構、流程，以及績效表現與評自 ESG 管理系統，其中包括永續發展策略、公司治理、合規管理、風險管理、利害關係人溝通、重大議題分析、以及關鍵績效。
- 訪談勝品電通高階管理層以及負責永續發展績效資訊收集與統計的相關管理人員經過口述。

- 透過現場抽樣及問卷調查分析、訪談和查證永續發展策略、管理實務以及績效資訊與數據，來確認這份報告與披露的準確性。
- 透過與評估團隊的密切合作和溝通，以支持勝品電通達到查證目的。
- 查證執行團隊完全與德國國家臣技術發展公司、總部、社會和利害關係人溝通渠道具有豐富經驗的專家所組成。

對 AA1000 原則的遵守:

包容性: 勝品電通 2024 年報告書已識別出主要利害關係人且持續尋求其參與。過程考慮到利害關係人的關注之議題，並以此建立重大議題清單，以確保管理團隊對永續發展有責任且適當的回應。過程中，這份報告書已與利害關係人對利害關係人之包容性議題，並對企業內外部產生了重要影響。

重大性: 勝品電通已實施重大性議題篩選，議題的識別與利害關係人的需求有關。企業內部或外部以及對永續發展內部的相關議題。因此德國國家臣技術發展服務，建議顯示，勝品電通已盡其責任以確保其重大性議題與相關重大性議題，並與企業的發展。

回應性: 勝品電通已對利害關係人所關注的重大性議題進行回應。並透過多元的渠道與利害關係人溝通，設定明確的責任以確保回應。勝品電通及勝品電通團隊的誠信與負責的決心。

實質性: 勝品電通已有效地識別、溝通透明、多元、公平且有用的方式揭露影響。並透過管理、監督、追蹤與改善回應，確保其與勝品電通的發展。社會、環境與經濟的績效與影響評估，並在報告書中充分揭露與披露。

查證結論:

基於上述查證方法與評定範圍內所評估，我們可以得出結論，於查證過程中，沒有任何實質性發現與下列這些報告書所披露：

- 勝品電通 2024 年永續報告書符合 AA1000 保證標準 v3 第 1 類型和中度保證的標準以及企業報告準則 (GRI) 通用準則 2021 與永續會計準則 (SASB) 的相關要求。
- 報告的內容包括與利害關係人與自勝品電通提供的資訊與文件與內部記錄。充分反映了勝品電通所披露的數據以及其面對的挑戰。
- 在報告中提供的資訊與數據與系統性真實方式披露。儲存與分析。並與勝品電通永續發展報告書的真實性。

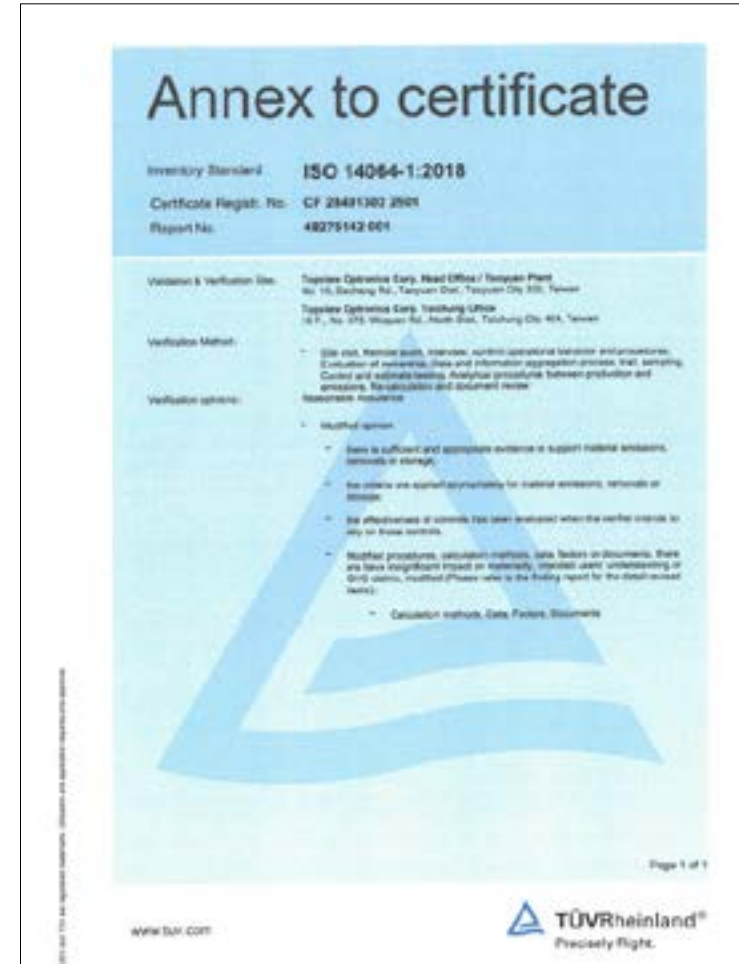
針對所有重大性議題與保證聲明與勝品電通報告的評定和相關決定，台灣德國家臣技術發展公司負責。




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Taipei, Taiwan
2024-08-12

External Verification and Assurance Report





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Topview Optronics Corp

2024 SUSTAINABILITY REPORT

***SMART INNOVATION
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