topview OPTRONICS

2025 | SUSTAINABILITY REPORT SUMMARY

SMARTER MONITORING · SUSTAINABLE PROTECTION

Smarter Monitoring for a Safer, Greener Future.

SECURE | INTELLIGENT | SUSTAINABLE | TOGETHER

www.topviewcorp.com

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About this Report

Editorial Principles

We welcome all stakeholders to read Topview Corporation's 2025 Sustainability Report, hoping to reveal the company's sustainable management strategies and execution results in the three major aspects of society, governance, and environment through this corporate sustainability report. At the same time, we respond to stakeholders' concerns regarding Topview Corporation's issues in sustainable development. The company's website's "**Sustainability Section**" pre sents the efforts and results of Topview Corporation in various aspects of sustainable development in an open and transparent manner. In response to environmental protection and promoting paperless initiatives, you can download the electronic version of the report from the "Corporate Sustainability" section of our company website. Currently, the sustainability report is available in both Chinese and English versions, which can be downloaded from the official corporate sustainability website (URL:https://www.topviewcorp.com/posts/tw/csr/)。

Report Publication Date And Cycle

Last publication date: August 2025

Current publication date: August 2026

Next publication date: Expected August 2027

Report Scope And Boundaries

Geographical Scope: This report discloses the operational activities of Topview Corporation in Taiwan,including: Taoyuan headquarters / factory and Taichung office.

Time Scope: From January 1, 2025, to December 31, 2025. Any exceptions will be noted

Data collection and calculation

Data collection for the entire year of 2025 will be conducted according to the above reporting scope, and the calculation formulas for indicators and data are detailed in the section notes. The financial data such as operating performance has been verified by KPMG and is prepared in accordance with generally accepted accounting principles (extracted from the annual report), presented in New Taiwan Dollars. Social, environmental, and quality performance figures are compiled by relevant internal units. Environmental performance figures are presented using internationally recognized indicators. Any estimations will be noted in the relevant sections.

Feedback and contact window

If you have any suggestions or questions, please feel free to contact us.

Topview Corporation highly values the valuable suggestions from all stakeholders and looks forward to more interactions and exchanges. Contact information is as follows:

E-mail:csr@topviewcorp.com

Company website:http://www.topviewcorp.com

Topview Corporation's corporate social responsibility website: https://www.topviewcorp.com/posts/tw/csr/

REPORT PREPARATION BASIS

PUBLISHING UNIT	INQUIRY GUIDELINES
Global Reporting Initiative (GRI) Sustainability	GRI Standards (2021 Edition)
Accounting Standards Board (SASB Standards)	Electronic Manufacturing Services and Original Design Manufacturing
Financial Stability Board (FSB)	Task Force on Climate-related Financial Disclosures (TCFD)
Taiwan Stock Exchange Securities	Code of Practice for Sustainable Development of Listed Companies
Over-the-Counter Trading	Procedures for the Preparation and Reporting of Sustainability Reports by OTC Companies
Center United Nations (UN)	Global Compact / Sustainable Development Goals (SDGs)

Internal Review Process

After the Sustainable Management Department is responsible for providing the necessary data for the sustainability report disclosure, it is handed over to the quality system for content consolidation from various departments. Each unit is invited to review and revise, and any omissions are returned to the respective unit heads for supplementation and confirmation. The performance data in the report is reviewed by the heads of each department, and after following internal procedures, it is submitted to the general manager and chairman for review, and then presented to the board of directors for approval before publication. The structure of the report remains unchanged compared to the previous version, and any changes in the information of each section will be noted in the relevant text.

Feedback and contact window

If you have any suggestions or questions, please feel free to contact us. Topview Corporation highly values the opinions and suggestions of stakeholders and looks forward to more interaction and communication. Contact information is as follows:

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Chairman's Statement

To all partners concerned about Topview Corporation:

Challenges in the Global Business Environment

In 2025, the global economy and industrial environment remain filled with high uncertainty. Geopolitical conflicts continue to extend, major economic policies are frequently adjusted, combined with the restructuring of international supply chains and uneven market demand recovery, making the overall business environment increasingly complex. In particular, the uncertainty of U.S. trade policies and tariff measures continues to affect global supply chain layouts and customer procurement strategies, further increasing the difficulty of corporate decision-making, with a heightened atmosphere of market caution and conservative end demand.

Geopolitics

As conflicts persist, major economies frequently adjust their policies, intensifying pressure to restructure supply chains.

Supply Chain Management

Strengthen agile response mechanisms and collaborate closely with customers and partners to reduce the impact of external uncertainty.

Business Strategy

Prudently adjust market positioning, enhance overall resilience, and proactively respond to a complex and rapidly changing external environment.

Strengthening Resilience and Risk Response

In the face of a rapidly changing external environment, Topview Corporation continues to closely monitor international political and economic situations and industry development trends, and prudently adjusts operational strategies and market layouts to enhance the overall resilience and risk response capabilities of the enterprise. In terms of supply chain management, the company also continues to strengthen flexible adjustment mechanisms, maintaining close cooperation with customers and supply chain partners to reduce the operational impacts brought by external uncertainties.

THREE CORE STRATEGIES: AI INNOVATION, SUSTAINABLE DEVELOPMENT, AND FUTURE OUTLOOK

Deepening AI Applications

In the trend of industrial transformation and accelerated technological evolution, artificial intelligence has become a key factor in enhancing corporate competitiveness. Topview Corporation continues to deepen the application of AI technology, gradually introducing it into internal operational processes, improving operational efficiency and resource allocation effectiveness through intelligent and automated management, and reducing the burden of repetitive tasks, allowing colleagues to focus on higher value-added work.

At the same time, the company continues to invest in AI technology for security imaging equipment, backend image management platforms, and intelligent service applications, enhancing core technical capabilities and product differentiation advantages to seize opportunities in the smart security and digital monitoring market development.

ESG and Sustainable Development

In terms of sustainable development, Topview Corporation always adheres to the core ESG principles and deeply integrates them into corporate operations and governance strategies. We continue to focus on environmental protection and energy conservation, promoting effective resource utilization and waste management; at the same time, we strengthen corporate governance mechanisms and risk control, and emphasize talent development and employee care to build a robust and resilient organizational structure. In addition, the company actively responds to stakeholder expectations, continuously optimizing sustainable information disclosure and management frameworks.

Looking Ahead

Looking ahead, Topview Corporation will continue to uphold the principles of ethical operation, innovative development, and sustainable co-prosperity, actively integrating internal and external resources, promoting technological innovation and operational optimization, and enhancing overall competitiveness and long-term development foundations. In the face of global changes, we will move forward steadily, working hand in hand with customers, employees, and partners to create a sustainable future that fosters economic, social, and environmental co-prosperity.

Chairman of Topview Optronics

Allan Lee

> Moving forward steadily in the face of global changes, working hand in hand with customers, employees, and partners to create a sustainable future that fosters economic, social, and environmental co-prosperity.

2025 PERFORMANCE HIGHLIGHTS

Topview Corporation follows the core concept of sustainable management, establishing short, medium, and long-term sustainability goals in the economic, environmental, and social dimensions. It has continuously won recognition in the "Taiwan Corporate Sustainability Awards - Sustainability Report Award" and is set to receive the TSCA Sustainability Report Award - Silver in 2025. The highlights of ESG-related performance are as follows:

E ENVIRONMENTAL

IECQ QC 080000 Management System Effectiveness

Maintain the authoritative certification of hazardous substance management systems

90%

Completion Rate of Environmental Management Material Survey

S SOCIAL

100%

Integrity behavior training for all employees has been achieved.

0 Cases

Employee complaint case records

0 Cases

Achieved the goal of "zero workplace accidents." Committed to creating a safe, healthy, and happy workplace.

G GOVERNANCEL

100%

Internal Control and Risk Management Employee Training Achievement Rate

Silver Award

Consecutively awarded the TCSA Taiwan Sustainable Energy Research Foundation Sustainability Report Award

Front21~35%

Corporate Governance Evaluation Ranking Rate

Topview Corporation's Sustainable Management

In the face of a challenging business environment, the company continues to implement corporate citizenship spirit and commitment, integrating the organization's resources and strengths from the three major aspects of "corporate governance," "environment," and "society," and establishing appropriate short, medium, and long-term development plans as our sustainable core. As a part of the global community, sustainable development needs to start from core values and align with the United Nations Sustainable Development Goals (SDGs). Therefore, we integrate the United Nations Sustainable Development Goals (SDGs) into our organizational culture and set relevant goals into our operational plans, formulating measurable and timely objectives and executing corresponding sustainable actions.

Short, medium, and long-term Corporate Sustainability Management Performance Indicators and 2025 Results

Sustainable Aspects

Reduce energy resources and environmental sustainability

United Nations Sustainable Development Goals SDGs Corresponding Indicators	Action Aspects	Performance	2025 Goals	2025 Achievement Status	2026 Goals	2030 Medium and long-term goals
9, 11, 12, 13	Green products	Products meet HSF requirements	Customer complaints HSF Number of cases per month = 0 cases (Results for the current year, no accumulation)	Met the standards Monthly = 0 items	Customer complaints HSF Number of cases per month = 0 cases	Customer complaints HSF Number of cases per month = 0 cases
	Green operations	Reduce electricity consumption	Reduced by 1% compared to the previous year (with 2024 as the base year)	Met the standards	Targeting 2024 See Ch 5.2 See Note 1	5%
	Green operations	Increase resource recovery rate Waste ratio	9%	Achieved Average 10.2%	9%	9%
		Significance to Topview Corporation (Relevance of SDGs to the company)	Green manufacturing is the cornerstone of the company's sustainable operation. The company is committed to becoming an environmentally friendly enterprise, implementing daily energy resource management and waste management, and improving products from the design source to reduce harmful impacts on the environment.			

Note 0: The management indicators for the processing rate of molded parts listed in the 2024 Sustainability Report will not be continued, as the current product structure has stabilized.
Note 1: The first verification of greenhouse gases will be conducted in 2024, so the base year will be changed to 2024 starting from 2025.

Short, medium, and long-term Corporate Sustainability Management **Performance Indicators and 2025 Results**

Sustainable Aspects

Happy Workplace and Social Participation

United Nations Sustainable Development Goals / SDGs Corresponding Indicators	Action Aspects	Performance	2025 Goals	2025 Achievement Status	2026 Goals	2030 Medium and long-term goals
SDG 4 Quality Education	Talent Development	Training Execution Rate %	70% (Results for the current year, no accumulation)	Met the standards	Training execution rate Achieve 70% or above per month	Achieve 70% or above
		Significance to Topview Corporation (Relevance of SDGs to the company)	Providing employees with a safe and healthy working environment and protecting their rights is the foundation of corporate sustainability. Rooted in learning while creating the value of knowledge, employees become the greatest competitive advantage of the team, creating a win-win situation.			
SDG 3 Good Health and Well-being	Healthy Development	Reduce the number of occupational accidents (cases)	Reduce the number of occupational accidents 0 cases per month (Results for the current year, no accumulation)	Met the standards 0 cases per month	Reduce the number of occupational accidents 0 cases per month	0 cases per month
		Significance to Topview Corporation (Relevance of SDGs to the company)	Providing employees with a safe and healthy working environment and protecting their rights.			

Short, medium, and long-term Corporate Sustainability Management **Performance Indicators and 2025 Results**

Sustainable Aspects

Economic Governance and Value Chain Management

United Nations Sustainable Development Goals SDGs Corresponding Indicators	Action Aspects	Performance	2025 Goals	2025 Achievement Status	2026 Goals	2030 Medium and long-term goals
12, 17	Sustainable Supply Chain	New Supplier Environmental Safety and Health Written Survey (%	90% (This indicator only has single-year results, no cumulative)	Met the standards 100%	90%	Completion of New SupplierEnvironmental Safety and Health Survey Reached 85% or above
		Significance to Topview Corporation (Relevance of SDGs to the company)	Topview Corporation is committed to integrating sustainable development concepts into relevant areas of company operations. In the procurement process, in addition to considering economic benefits, environmental and social i mpacts will also be taken into account. We will leverage our influence to lead suppliers in continuously improving in all aspects such as technology, quality, delivery time, environmental protection, safety, and health, to create a sustainable supply chain.			
8, 12, 16, 17	Financial Performance	Corporate governance evaluation (%	Previous 6-20% (Results for the current year, no accumulation)	Not meeting the standard 21-35% See Ch 2.2 See Note 1	Improve ESG Evaluation Ranking to 6-20%	Achieve sustainable management
		Significance to Topview Corporation (Relevance of SDGs to the company)	Committed to enhancing corporate governance, continuously improving operations and profitability to meet stakeholder interests.			
		Integrity behavior education and training Percentage of all staff trained (%)	100% (Results for the current year, no accumulation)	Met the standards 100%	100%	Met the standards 100%
		Significance to Topview Corporation (Relevance of SDGs to the company)	Avoid damage to the company's reputation and operations due to corruption, bribery, and other issues.			
		Strengthen global sustainable development partnerships, committed to providing customers with satisfactory products and services.	85 Score (Results for the current year, no accumulation)	Not meeting the standard 82 Score See Ch 3.2	85 Score	Met the standards 90 Score
		Significance to Topview Corporation (Relevance of SDGs to the company)	Strengthen global sustainable development partnerships and commit to providing customers with satisfactory products and services.			

Chapter 1
Corporate Sustainability Roadmap

Corporate Sustainability Roadmap

1.1 Company Overview

Topview Corporation (hereinafter referred to as Topview) has been deeply involved in the monitoring industry for over twenty years, increasing product added value through a solid R&D team and proficient production technology on existing products. Most partners are internationally renowned companies from Europe, America, and Japan, with products mainly sold in regions such as the Americas, Europe, and Japan...

Topview Optronics Corporation Stock Code 6556

Established in 1994

Headquarters / Factory：No. 10, Dacheng Road, Taoyuan City

Other Operating Locations：Taichung Office: 10F, No. 375, Wuqiu Road, North District, Taichung City

Main Products
1.Mid to high-end network surveillance cameras
2.Customized application functions for IP Camera surveillance cameras (Application FW)
3.Accessories for Speed Dome surveillance cameras
4.EMS/OEM/ODM/JDM design and contract manufacturing of security monitoring system products
5.Contract manufacturing of NVR network video recorders and remote monitoring image management

SoftwareRegistered Capital 400 million

Number of Employees Approximately 293

Company Website: https://www.topviewcorp.com/

Sustainability Section: https://www.topviewcorp.com/posts/tw/csr/

Note 1: Topview Corporation was formerly known as Chongke Electronics (established in 1994) and officially changed its name to Topview Corporation in 2010, adopting 'topview' as the new corporate identity system.

Business Philosophy

『Happy Enterprise』

- Upholding the spirit of prioritizing employee happiness, creating an organizational atmosphere.
- Sharing profits with employees, combining company operational performance with individual performance.
- Encouraging employees to start their own businesses and develop new markets and ventures.

『Integrity Enterprise』

- Integrity is an essential work attitude and principle for all colleagues.
- Coexisting and prospering together with suppliers and partners.
- Commitment to customer service and the protection of their interests.

『Evergreen Enterprise』

- Learning from century-old enterprises in Europe and America.
- Continuously accumulate R&D capabilities to establish competitive advantages.
- Implement corporate social responsibility and pursue sustainable business operations.

Operational Performance

The analysis of the operating income and profitability of the individual financial report for the years 2021 to 2025 is detailed in the table below. Detailed company operational performance and financial information can be found on our official website and the public information observation station.

Our official website: https://www.topviewcorp.com/posts/en/investor_relations/
Public Information Observation Station:https://mops.twse.com.tw/mops/

Topview Official Website Public Information Observation Station

Source: Topview Optronics Corp. Separate Financial Statements, 2021–2025.

Unit: Unless otherwise specified, all amounts are expressed in millions of New Taiwan dollars (NT$ millions).

Year	2021	2022	2023	2024	2025
Net Revenue (NTD million)	1,985	2,235	1,891	1,672	1,385
Operating Costs (NTD million)	1,506	1,573	1,396	1,077	934
Net Profit Margin	6.46%	12.74%	9.38%	15.22%	14.09%
Basic Earnings Per Share (NTD)	4.46	9.91	6.17	8.85	6.79
Debt to Asset Ratio	49.86%	45.91%	33.23%	25.96%	23.24%
Long-term Funds to Fixed Asset Ratio	170.27%	196.53%	197.18%	215.77%	220.32%
Return on Assets	6.37%	12.40%	8.17%	12.61%	9.47%
Return on Equity	11.80%	23.35%	13.29%	17.74%	12.54%

CORPORATE MILESTONES
1994~2025

topview Start

1994
Chongke Electronics was established and obtained safety certifications such as CE, FCC, and UL. At the same time, it received an ODM order from Japan's T Corporation, facilitating technical exchanges and expanding into the North American market.

1999
Passed the ISO 9001 Certification.

2000
Delivery of ODM products for T Company from Japan, earns Topview the 1st leader of 2.2 mega pixels surveillance camera mass production

2001
Delivery of ODM products for T Company from Japan, earns Topview the 1st leader of 3.3 mega pixels surveillance camera mass productionin Taiwan.

Obtained the ODM order placed by S Company from Japan, and founded manufacturing plant in Kunshan, China.

2002
Obtained the order placed by S Company from German, and initiated developing both the vandal-proof dome and day-night surveillance cameras.

2003
The 1st one who passed the Green Partner certificate by S Company, Japan.

Jointly developed IP cameras with T Company from Japan, and passed the ISO certificate concurrently.

The 1st SMT line was newly implemented.

2004
SMT line earns the recognition of lead-free production by S Company, Japan.

Notes, the systematic operating system, was newly introduced.

2005
The U-line was introduced for low-volume, varied production.

2006
The ERP-TITOP system was introduced.

2007
Obtained the order placed by the well-known H Company from America.

2009
The world first one pioneering the rollout of colorful and defog traffic surveillance camera.

Obtained the ODM order placed by Digital China in Mainland China.

2010
Officially renamed to Topview Optronics Corporation.

Obtained the ODM order placed by Haier Group from China.

Obtained the ODM order placed by the B Company from German.

2011
The 2nd SMT line was newly added.

2012
Obtained the ODM order placed by the famous P Company from America.

2013
The acquisition of brandnew Taoyuan

CORPORATE MILESTONES
1994~2025

2014

The entire production lines were integrated intoTaoyuan manufacturing plant and launched in full operation in Nov..

2015

The Taoyuan factory has implemented the Shop floor and eRMA management systems.

In August, the initial public offering of stocks was successfully carried out.

In November, the first Audit Committee and the first Compensation Committee were established.

2016

Topview was listed on the Emerging Stock Board in January.

Participated in the ISC WEST 2016 and debuted 8M BOX camera built in next generation compression technology H.265 in April.

Debuted first generation Intelligent Video Analytics in November.

2017

in Oct. Topview is listed on Taipei emerging stock exchange(Code:6556)

Topview CSR practice win the silver medal from EcoVadis Sustainability ratings and scorecards.

2018

Transition to 2015 version of ISO 9001 and ISO 14001.

2019

Joined Qisda Group in August.

Passed ISO 45001 certification in September.

2020

Add the third SMT production line

2021

In Jun. proceeded RBA NON-VAP verification

In Sep. Passed IECQ QC080000 verificatio.

In Oct. Won TCSA Sustainability Report

2022

In November. Awarded the TCSA Sustainability Report Award - Silver Award

In December. Received the Qisda Outstanding Supplier Sustainability Award

Received the J Corporation Supplier Excellence in Execution Award

2023

November. Awarded the TCSA Sustainability Report Award - Platinum Award

2024

Received TCSA Sustainability Report Award - Silver in November.

In August, Topview 2024 Sustainability Report was certified by Taiwan TÜV Rheinland Technical Consultant Co., Ltd.

In August, ISO 14064- 1:2018 certification

2025

Received TCSA Sustainability Report Award - Silver in November.

1.2 Stakeholder Engagement and Materiality Analysis

Stakeholder Identification

Gaining the trust and support of stakeholders is the driving force behind the company's sustainable development. Topview Corporation, in order to present representative stakeholders, conducted an assessment referencing the AA1000 Stakeholder Engagement Standard, identifying six categories of stakeholder groups: employees, customers, suppliers/contractors, investors (shareholders), government, and community. Based on the responses to the stakeholder questionnaire, the issues of concern, communication situations, execution content, and communication results of each stakeholder are reported to the board of directors.

Stakeholder Communication Channels and Concerns

In addition to interacting with stakeholders in various forms for daily business, we have set up an external communication mailbox on our official website c sr@topviewcorp.com, serving as the most basic communication channel between stakeholders and the company. This mailbox is managed by dedicated personnel,and messages are categorized and forwarded to the responsible units for processing. At the same time, to communicate fully and effectively with stakeholders, Topview Corporation has establishedSatakeholder Zone on the company website,and clearly listed the contact information of the corresponding responsible personnel for different stakeholders on the webpage, while also establishing corresponding communication channels based on the attributes and needs of each stakeholder.

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

The Significance of Stakeholders to the Organization

Employees are the most important asset of the company. By strengthening employee cohesion and enhancing their professional knowledge and skills, we can improve the company's competitiveness and achieve sustainable development together

Issues of Concern

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

Meeting Results

1.In 2025, Topview Corporation's total training hours reached **1278.7** hours, with a total of **713** participants.The average training hours per employee in 2025 was **4.36** hours.

2.The term of the welfare committee i2s years and will be re-elected.

3.In 2025, labor meetings will be held quarterly, totaling **4** times.

4.Performance discussions with employees were conducted **2** times.

Communication Channels	Communication Frequency
Education and training	According to Training Plan
HR Email HR@topviewcorp.com	Irregular
Welfare Committee	Irregular
Labor-Management Meetings	Quarterly
Health Checkups	Once every 2 years
Performance Reviews	Twice a yea

Stakeholders Investors-Shareholders

Response Section
CH 1.1 Company Overview
CH 2.2 Corporate Governance

The Significance of Stakeholders to the Organization

Proactively explain the company's operations and financial status to shareholders, safeguarding their rights.

Issues of Concern

Corporate Governance, Company Financial Management Information, Operational Status

Meeting Results

- Board of Directors and Audit Committee Reports (5 times)
- Shareholders' Annual Meeting (1 time) / Institutional Briefing (1 time)
- Public Information Observatory (irregular) / Spokesperson System (irregular)
- Company website and investor email (irregular) / Financial and business-related information is announced or released in the form of announcements or press releases irregularly, and is also available on the company's official website for disclosure.

Communication Channels	Communication Frequency
Financial Statements	Irregular
Company Official Website	Irregular
Investor Conference	Once every 3 years
Shareholders' Meeting	Once a year
Annual Report Corporate Sustainability Report	Once a year
Public Information Observation Station	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

The 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.

Issues of Concern

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

Meeting Results

2025 Customer Average Satisfaction **82** points.

Communication Channels	Communication Frequency
Customer Audits	Irregular
Customer Satisfaction Surveys	Once a Year
Business Correspondence Window	Irregular
Senior Executives / Sales Personnel Interviews and Meetings	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

The Significance of Stakeholders to the Organization

Through the collaboration of suppliers/contractors, we can provide products and services to customers, thus sustainable supply chain management has always been our goal.

Issues of Concern

Anti-corruption, fair trade, risk management, prohibition of harmful substances, conflict minerals

Meeting Results

1.The survey response rate for the new supplier's Environmental, Health, and Safety Management Questionnaire reaches **100**%.

2.Annual supplier audit completion rate**100**%.

Communication Channels	Communication Frequency
Supplier Survey	Irregular
Procurement Correspondence Window	Irregular
Complaint Mailbox	Irregular
Supplier EC Platform	Irregular
On-site Audit	Annual Evaluation 1 Year / 1 Time

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

The Significance of Stakeholders to the Organization

Compliance with government regulations is the minimum requirement for business operations. Topview Corporation has established relevant management systems and is audited by internal and external verification units to ensure compliance with business execution.

Issues of Concern

Legal compliance, environmental protection, labor rights, corporate governancegovernance

Meeting Results

For issues such as environmental safety and health, human resources, etc., there are about 10 communications each year (including spot checks, visits, documentation, labor inspections)

Communication Channels	Communication Frequency
Spot check	Irregular
Visit	Irregular
Documentation	Irregular
Labor inspection	Irregular

Stakeholders: Community

The Significance of Stakeholders to the Organization

Starting from the spirit of "Caring Contribution," we gather the love of many employees and coordinate various local care programs of the group to concretely implement the company's feedback to society.

Meeting Results

1. Financial and business-related information is periodically released in the form of announcements or press releases, and is also available on the company's official website.
2. Continuously sponsoring the Family Support Foundation and the Christian Relief Association, as well as other related social welfare organizations.

Environmental Groups

Issues of Concern

Pollution Prevention Strategy

Communication Channels	Communication Frequency
External Communication Mailbox	Irregular

Response Section: CH 5 Environmental Sustainability and Carbon Management

Media

Issues of Concern

Company Financial Information、Operational Status、Corporate Social Responsibility

Communication Channels	Communication Frequency
Company Official Website Irregular Press Conferences Irregular Media InterviewsIrregular News Releases	Irregular

Response Section: CH 1.1 Company Overview; Sustainability Report

General Public

Issues 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

Due diligence

Through stakeholder communication mechanisms, regularly or irregularly utilize different channels to communicate with stakeholders, in order to conduct due diligence on issues related to the environment, society (including human rights), and corporate governance, with the expectation of accurately identifying, preventing, mitigating, and explaining the actual or potential negative impacts and positive effects of various issues. If situations that have already caused impacts are identified, response measureswill be assessed based on the nature of the negative impacts, with relevant policies including due diligence, early warning principles, etc., to address actual negative impacts through remediation, and to address potential negative impacts through prevention or mitigation. A human rights due diligence process has been established, with regular assessments, improvements, and tracking of human rights risks, with no major high-risk issues by 2025.

Identification and Analysis of Significant Topics

In order to ensure that the content of the sustainability report meets the expectations and needs of stakeholders, and to achieve effective communication of sustainability information disclosure, our company has developed a materiality analysis framework based on the GRI Standards, AA 1000 SES, and AA 1000 AP. This framework identifies significant sustainability issues and understands which topics are of priority concern to stakeholders and have a significant impact on the company's operations, serving as a reference basis for compiling the report and effectively communicating with stakeholders. The materiality analysis is not only used for compiling non-financial reports but also serves as a reference basis for the company to formulate long-term sustainability goals and strategies. Through stakeholder feedback, we understand their level of concern regarding Topview Corporation's sustainability issues; in measuring the impact of sustainability issues on operations, we ultimately identify 7 significant issues as priority topics for the company to promote corporate sustainability and formulate long-term sustainability management goals.

Step 1 Inclusiveness

Proactively identify stakeholders, including internal and external groups or individuals significantly affected by the company's activities, products, and services, etc. This enables the company to establish a formal stakeholder engagement strategy and formulate strategies to respond to these parties.

Step 2 Materiality

Following the requirements of the GRI Standards, the importance of issues is based on the perspectives of "stakeholder concern" and "organizational operational impact." We conduct a survey through our website to collect stakeholder feedback, while allowing senior management to determine the impact of issues on organizational operations and assess their materiality and relevance.

Step 3 Responsiveness

Based on the results of the materiality analysis, we expand the needs and disclosure expectations of different stakeholders regarding sustainability information, using GRI axes and indicators as a foundation. We enhance the transparency of sustainability issues across various communication platforms, including the sustainability report, annual report, and the company website.

Step 4 Impact

Commitment is key to demonstrating the impact of corporate sustainability. We set annual goals for significant topics and regularly monitor the achievement of these goals and disclose the results of management objectives.

Identification of Major Topics

1. Consolidation of ESG-related Issues

Based on the sustainability reporting guidelines issued by GRI, the topics of SASB's electronic manufacturing services and original design manufacturing indicators, as well as domestic and international industry and peer sustainability development trends.

2. Major Issue Investigation

collected this time, distributed as follows.

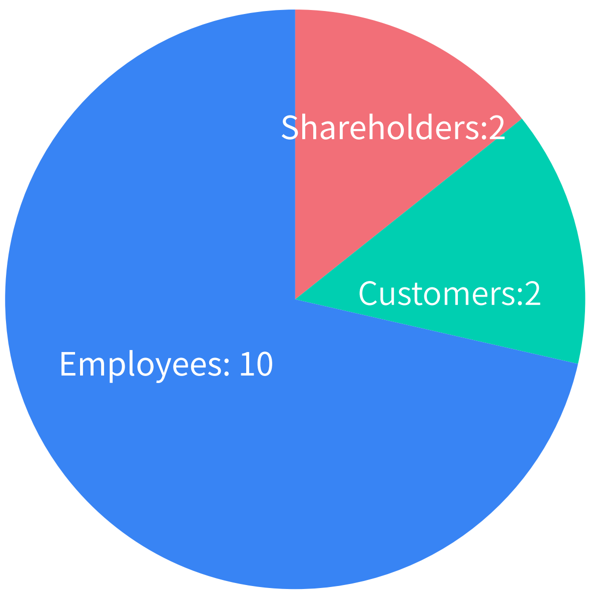
Investigate the attention of different stakeholder groups to various ESG issues.

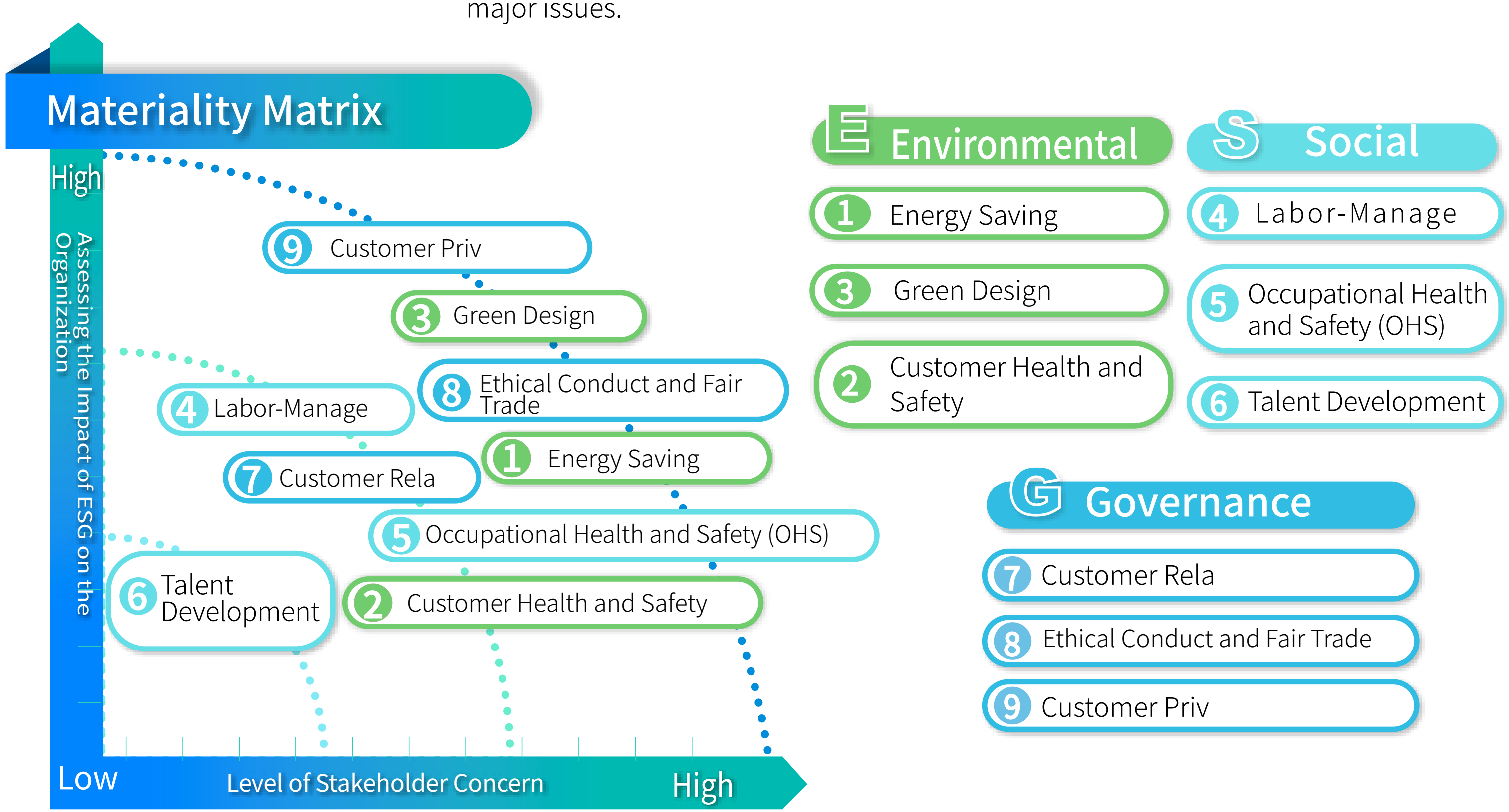
3. Major Issue Identification

◆ Based on the statistics of each ESG issue's "Stakeholder Attention" and "Impact on the Company," discussions, evaluations, and judgments on materiality analysis were conducted to identify 7 major issues.

4. Major Topic Management and Disclosure

◆ The seven major issues and execution information are appropriately disclosed in the corresponding chapters of this report to respond to different stakeholders.





Significant Topic Management

Based on stakeholder concerns, an assessment of their impact on the company is conducted, and through cross-analysis results, the following 7 significant topics are selected based on the degree of impact on the company.

● Direct Impact ◎ Indirect Impact

ESG \ Item		Focus	Major Topics	Significance to Topview Corporation	Value Chain Impact Boundaries				GRI Standards Correspondence	SDGs Correspondence	Corresponding Sections of Goals and Management Policies
					Inside the Organization	Outside the Organization					
						Customer	Suppliers / Contractors	Investors / Shareholders			
E	1	Environment	Customer Health and Safety	Topview Corporation is committed to promoting various management systems to design and manufacture products that comply with regulations and customer health and safety requirements.	●	●	◎	◎	GRI-416-1 GRI-416-2		3.1 Green Products and Carbon-Reduction Design
E	2	Environment	Energy Saving and Carbon Reductio	Energy saving and carbon reduction have become the most concerned issues internationally and by the government. To reduce energy resource consumption and greenhouse gas emissions, the company needs to propose relevant countermeasures to maintain 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
S	3	Society	Labor-Management Relations	To maintain a good labor-management relationship between the company and its employees, the company has established smooth communication channels, allowing colleagues to understand company information in a timely manner and encouraging everyone to provide suggestions regarding the overall operation and development of the enterprise for the reference of decision-making units.	●	◎	◎	◎	GRI 401-1 GRI 401-2 GRI 401-3 GRI 409-1		4.1 Labor-Management Relations
S	4	Society	Customer Privacy Protection	If customer privacy is leaked, it may lead to a decrease in customer loyalty and satisfaction,negative impacts on business and reputation, and even serious repercussions such as lawsuits. Therefore, it is necessary to ensure that customer privacy is respected and protected.	●	●	◎	●	GRI-418-1		3.2 Customer Service and Product Quality
S	5	Society	Occupational Health and Safety	Through the Environmental, Safety, and Health Management Committee, promote occupational safety and health matters, ensuring that each employee can safely complete their work and implement various safety and health requirements.	●	◎	◎		GRI-403-1~10		4.6 Occupational Health and Safety

● Direct Impact ◎ Indirect Impact

ESG	Item	Focus	Major Topics	Significance to Topview Corporation	Value Chain Impact Boundaries: Inside the Organization	Outside the Organization: Customer	Outside the Organization: Suppliers / Contractors	Outside the Organization: Investors / Shareholders	GRI Standards Correspondence	SDGs Correspondence	Corresponding Sections of Goals and Management Policies
G	6	Governance	Integrity Behavior and Fair Trade	To avoid issues of dishonesty that could harm the trust of business partners, lower employee morale, and lead to corporate losses, Topview Corporation has established relevant regulations to ensure that all members of the company adhere to the highest standards of conduct in business activities.	●	●	◎		Topview Corporation Specific		2.3 Integrity Behavior and Fair Trade
G	7	Governance	Customer Relationship Management	The demands of customers are the driving force behind the company's growth. Topview Corporation prioritizes enhancing customer satisfaction and is committed to providing the best service and excellent quality to improve corporate performance and core competitiveness.	●	◎	◎		GRI-417-1 GRI-417-2		3.2 Customer Service and Product Quality

Explanation of differences with the 2024 materiality issues: Originally, the significant topic specific to Topview Corporation was "Green Design." However, as the management of molded parts processing has stabilized, it was decided after internal evaluation that it will no longer be included in subsequent significant topics for disclosure.

topview

Chapter 2
INTEGRITY GOVERNANCE AND STRATEGIC LAYOUT

2 Integrity Governance and Strategic Layout

Ethical Governance and Strategic Planning

2.1 Scope of Business and Product Content

Operating Model

Topview Corporation's greatest competitive advantage lies in its diverse and rich product offerings, creating niches through a strategy of small quantities and diversification, and actively investing in R&D and system integration. It aims to become a key provider of products and technologies in the IoT industry based on 5G and AIoT, creating diverse intelligent applications for customers. As a professional R&D and manufacturing company for security control products, the operating model of Topview Corporation in collaboration with customers is as shown in the right diagram:

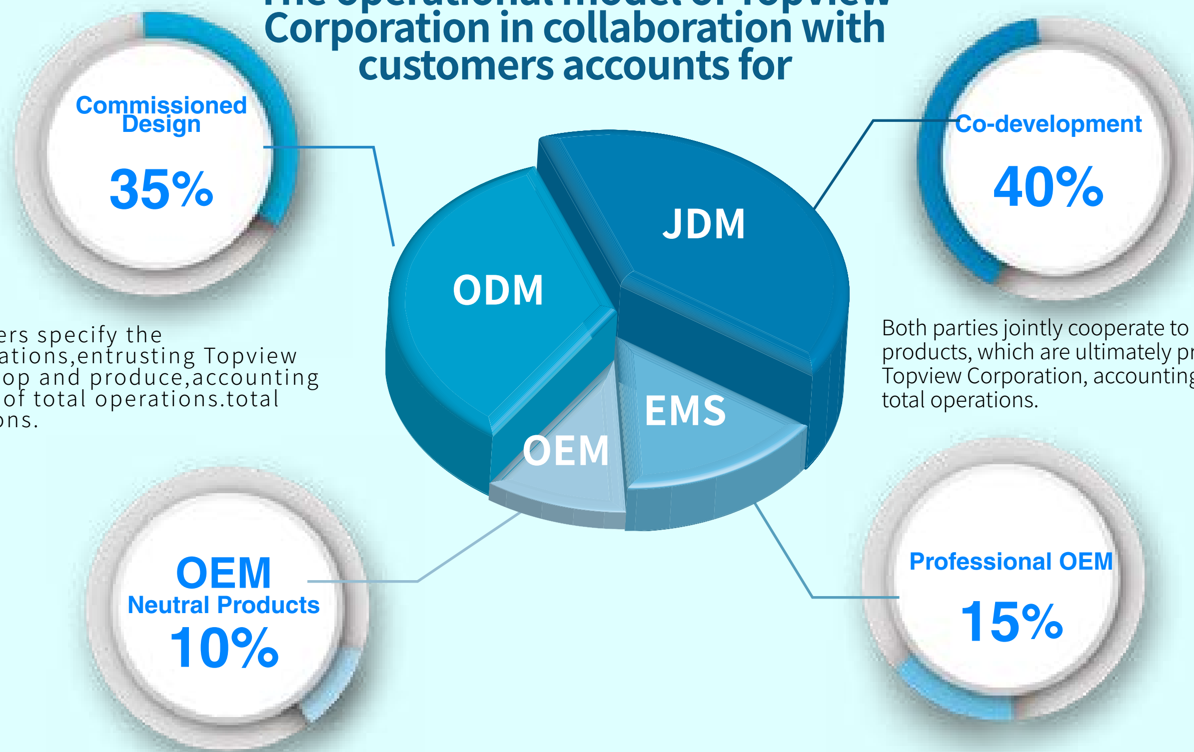
Products designed and produced under the two main axes of ODM/JDM account for 70% of total sales, and the products designed always serve as the behind-the-scenes driving force for leading

brands in the industry, proving the strong hardware and software R&D capabilities, which are a strong pillar for Topview to stand out in the industry. In addition, by providing flexible customization services and platform integration capabilities, there is a growing trend of collaboration with leading brands in the industry in terms of JDM.

The behind-the-scenes driver of security control brands - Topview Corporation

Topview Corporation has focused on the research and development and manufacturing of mid- to high-end security control products since its establishment. Over the past twenty years, it has accumulated rich experience in R&D and manufacturing, creating a unique highly customized development model in the security control industry, providing exclusive hardware and software design development for first- and second-tier brand customers worldwide. It has long-term alliances with first-tier brand customers in Europe, America, and Japan, with a clear business model and market competitive differentiation. Internally, it continuously maintains design quality through digital transformation, systematizing and digitizing manufacturing management, successfully assisting customers in gaining a relative competitive advantage when facing the influx of Chinese products into the global market, creating a win-win situation for mutual growth.

The operational model of Topview Corporation in collaboration with customers accounts for



Customers specify the specifications,entrusting Topview to develop and produce,accounting for 35% of total operations.total operations.

Both parties jointly cooperate to develop products, which are ultimately produced by Topview Corporation, accounting for 40% of the total operations.

Topview plans the product line logic and develops and produces products for private label sales under the customer's own brand, accounting for 10% of total operations.

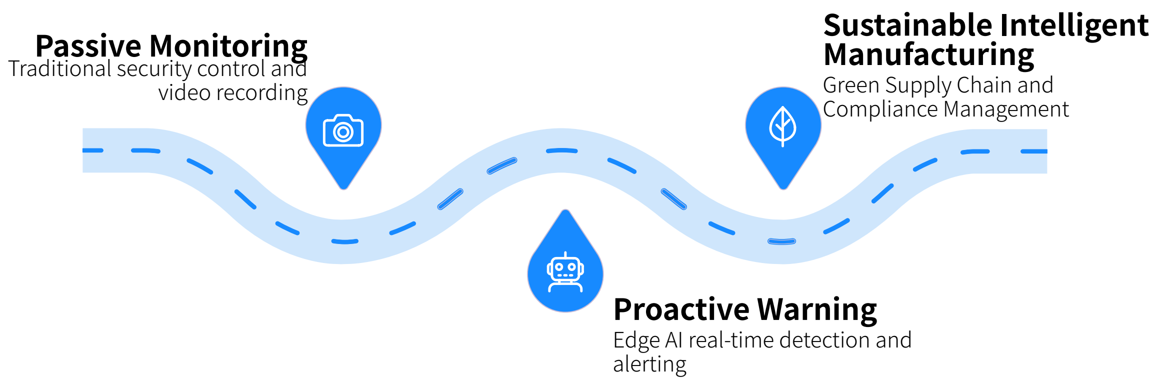
Customers develop their own products and entrust Topview to manufacture them, with pure OEM production methods helping customers produce products, accounting for 15% of total operations.

2026 Industry Trends and Operational Strategies

Sustainable Vision and Market Insights

As the Internet of Things (IoT) fully enters the "Smart IoT Scaling Maturity" phase, the global video surveillance market has evolved from passive monitoring to an active early warning and operationaldecision-making system dominated by artificial intelligence (AI) and edge computing.

According to the latest market research report, the global video surveillance market size is expected to reach $92.7 billion to $95 billion by 2026, continuing to expand strongly with a compound annual growth rate (CAGR) of 11% to 13.5%. Among them, the deep integration of network cameras (IP Cameras) and edge AI visual analysis software remains the core driving force for overall industry growth.



$950B
Market Size Forecast
Estimated upper limit of the global video surveillance market in 2026

13.5%
Compound Annual Growth Rate
CAGR highest forecast value, industry strong expansion

3
Core Transformation
Key forces driving structural changes

Three core transformations in the security control market

Geopolitical and cybersecurity regulatory compliance
Sovereign Cybersecurity

Global demands for supply chain transparency and cybersecurity protection have reached unprecedented heights. The tightening of the U.S. National Defense Authorization Act (NDAA Section 889) and related European cybersecurity regulations has prompted global top brands and system integrators (SI) to accelerate the shift towards "non-Chinese / low geopolitical risk" supply chains, completely eliminating black boxes and critical chips from specific restricted brands.

Industrialization of Edge Computing and Multimodal AI
Industrialization of Edge AI

AI technology is no longer limited to cloud computing. The market mainstream in 2026 will shift towards "Edge AI processing," where high-performance SoC chips enable cameras to accurately achieve recognition of people, vehicles, objects, and pets on-site, as well as detect specific environmental sounds (such as glass breaking, baby crying, etc.) for technological prevention, significantly reducing the bandwidth and cloud storage costs of VMS (Video Management Systems).

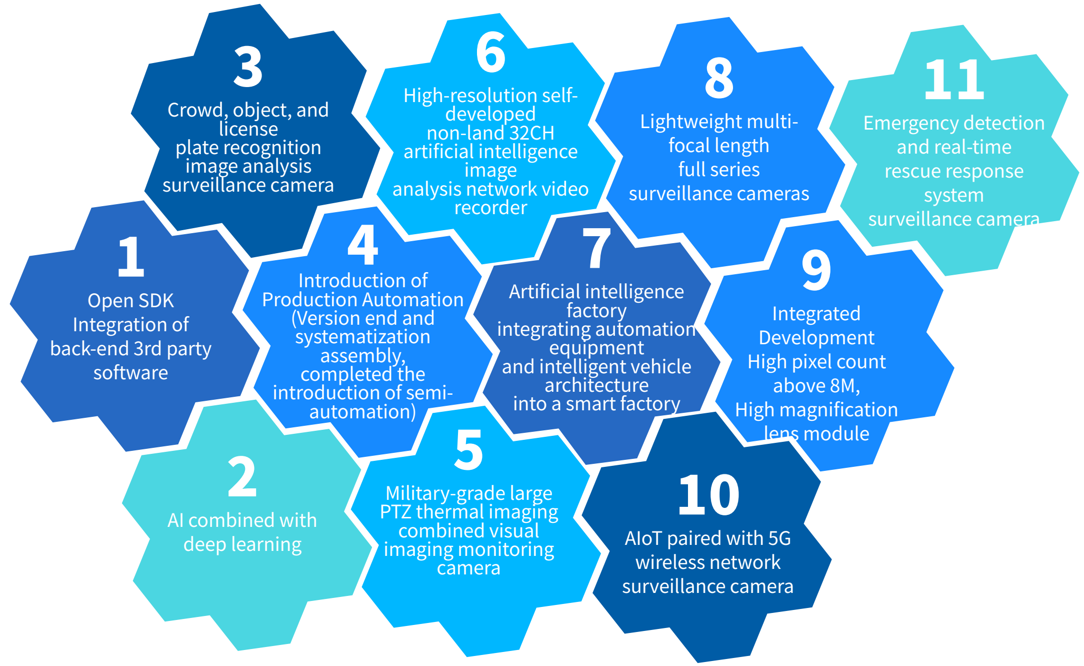
Green and Sustainable Intelligent Manufacturing
Eco-Design & Sustainable Manufacturing

Environmental sustainability (E) has become a key threshold for entering the supply chains of international large enterprises. From low-power design in the product development stage, optimization of mechanical component molds (such as simplifying mold sharing among multiple models like Wedge, Fisheye, Multi-head), to automated low-carbon production in the manufacturing process, these are all sustainable indicators that measure the core value of security control manufacturers.

Industry Trends - Current Status of the Security Industry

With the rise of the Internet of Things, the security industry is accelerating the expansion of video surveillance applications. According to numerous market research reports, the video surveillance market is expected to reach a compound annual growth rate of 16.56% from 2015 to 2022.

Related industry reports also indicate that network cameras (IP Cameras) are the main driving force behind the overall industry growth. The continuous development and commercialization of the Internet of Things (IoT) also bring new opportunities to the security industry. Therefore, governments around the world are promoting the integration of IoT concepts into various fields of industry and academia through policies, and major multinational corporations are increasing their R&D and investment in artificial intelligence and IoT. Due to changes in the international situation and the vigorous development of smart networking over the years, our company focuses on the design and manufacturing of security cameras, vertically filling the gaps in industry partnerships caused by changes in the situation, and horizontally expanding the diversity of products. At the same time, optimizing production line efficiency through years of industry experience is also an important part of enhancing the company's core value. Topview Corporation is committed to developing high-performance, high-quality products to meet different customer needs and create unique products that help customers differentiate in the market.



AI Intelligent Analysis

Topview Corporation began developing a series of image analysis technologies as early as 2016 to meet customer demands and market needs, continuously improving to make monitoring management more convenient and automated. Intelligent analysis can provide image management, search, and analysis functions, including detecting object behavior and identifying subjects in images, expanding the application of image content based on customer needs. In response to the rapid development of AI technology in recent years and its relevant applications in the security control field, Topview Corporation is also actively laying out the development of AI-related technologies, expecting that intelligent analysis will not only expand the application scope of monitoring products but also serve as a driving force for future industry growth. Topview Corporation has developed Enhance H.265 compression technology, allowing for further improvement in compression rates. H.265 high-definition image.

Like compressed format solutions

The high-quality images combined with efficient compression technology have also allowed Topview Corporation to grasp the key in the digital security control field, significantly reducing customers' bandwidth and storage space requirements.

Diverse product lines

Topview Corporation uses DSP components and raw materials from major manufacturers in Taiwan, the United States, and Japan. By centralizing procurement, enhancing bargaining power, reducing inventory risks, and producing semi-automated processes, it provides customers with the best performance, highest quality, and most affordable products. Under these favorable competitive conditions, along with a diverse product line, Topview Corporation has gained the trust and favor of its customers

Available baseline platforms : High Performance options

Special Application Cameras

Topview Corporation, as a professional manufacturer of security control products, not only focuses on high-definition, high-quality network cameras as its main products but also develops suitable products based on different application environments of customers to fully meet their needs.

Fishy

The panoramic application allows a single fisheye camera to replace the monitoring range of four traditional cameras, reducing installation costs and improving the efficiency of on-site dynamics.

PTZ

Provides a clear 360° rotating visual range to reduce blind spots in monitoring, effectively decreasing the number of cameras needed for installation. Whether at an elevation angle of 90° to -20°, full view, or in 4K high definition, allowing for more flexible site configurations.

Discreet

The covert design separates the body from the camera, making the camera lens more compact, achieving a concealed effect without compromising security functions.

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

In response to the rapidly changing application scenarios, Topview Corporation continues to develop cameras with special shapes and functions, such as Onboard cameras used in mobile vehicles or Corner cameras for high-security places like prisons, allowing customers

Future Product Planning

Topview Corporation's strategic positioning and sustainable practices

Topview Corporation's core competency lies in the design and manufacturing (ODM/OEM) of security cameras. In the face of the dramatic changes in the international situation and the vigorous development of smart networking in 2026, we are embedding the spirit of Environmental, Social, and Governance (ESG) into the product lifecycle through a dual-track strategy of "vertical complementarity" and "horizontal expansion":

1 Vertical Deepening of Partnerships: Building the NDAA Honor Ecosystem

In response to the industry gaps brought about by geopolitical issues, Topview Corporation quickly filled the void. We established deep technical integration and certification partnerships with global leading VMS manufacturers (such as Genetec, Milestone, Network Optix). In terms of critical components, we fully adopted unrestricted high-efficiency SoC platforms (such as Novatek, Ambarella), ensuring that from the underlying hardware and firmware architecture (such as ONVIF standard optimization and system architecture repair) to the end products, all possess a 100% compliance with cybersecurity standards and NDAA requirements, becoming the most trusted strategic partner for multinational corporations worldwide.

2. Horizontally expand product diversity: Green products driven by Edge AI

Topview is committed to developing "high-performance, high-quality, and unique" smart products. We will fully integrate next-generation AI vision and sensing technologies into our product roadmap for 2026:

・Hardware Optimization and Modularity: Targeting Multiple Objectives (Multi-head), fisheye, and high magnification optical zoom (Speed Dome) and other high-end models undergo structural optimization to enhance mold sharing rate, reduce plastic waste, and decrease development energy consumption.

・Hardware and software integration optimization: Optimizing Edge AIThe allocation of computing power reduces the power consumption of the camera during operation, and utilizes high-performance chips to expand multimodal analysis, assistingcustomers in making market segmentation in vertical fields such as business retail, smart transportation, and industrial manufacturing.

3. Production Line Efficiency Optimization and Smart Manufacturing

Optimizing production line efficiency and improving yield is an important part of Topview's enhancement of core sustainable value. We continue to invest in manufacturing automation and testing automation processes (for example: introducing dedicated smart computing boxes to accurately verify the computing performance and energy consumption ratio of high-performance chips). Through process optimization, we have significantly reduced the carbon footprint and material waste during production, while also providing employees with a safe and efficient working environment, achieving a win-win of economic growth and environmental sustainability.
Sustainability Commitment: Topview Corporation will continue to adhere to the principles of "Quality First, Information Security First, Green Intelligent Manufacturing," with flexible R&D capabilities and robust supply chain resilience to respond to changing customer demands. We not only create business value for customers through "market segmentation," but also work hand in hand with global partners to build a safer, smarter, and sustainably coexisting future.

2.2 Corporate Governance

Topview Corporation follows the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies and the Code of Ethical Conduct for TWSE/GTSM Listed Companies, establishing an effective governance structure to ensure sound corporate governance. Topview Corporation has established relevant regulations such as the "Corporate Governance Best Practice Principles," "Sustainable Development Best Practice Principles," "Code of Ethical Conduct," and "Code of Ethics for Directors and Managers" as resolved by the Board of Directors.

0 Corruption Incidents

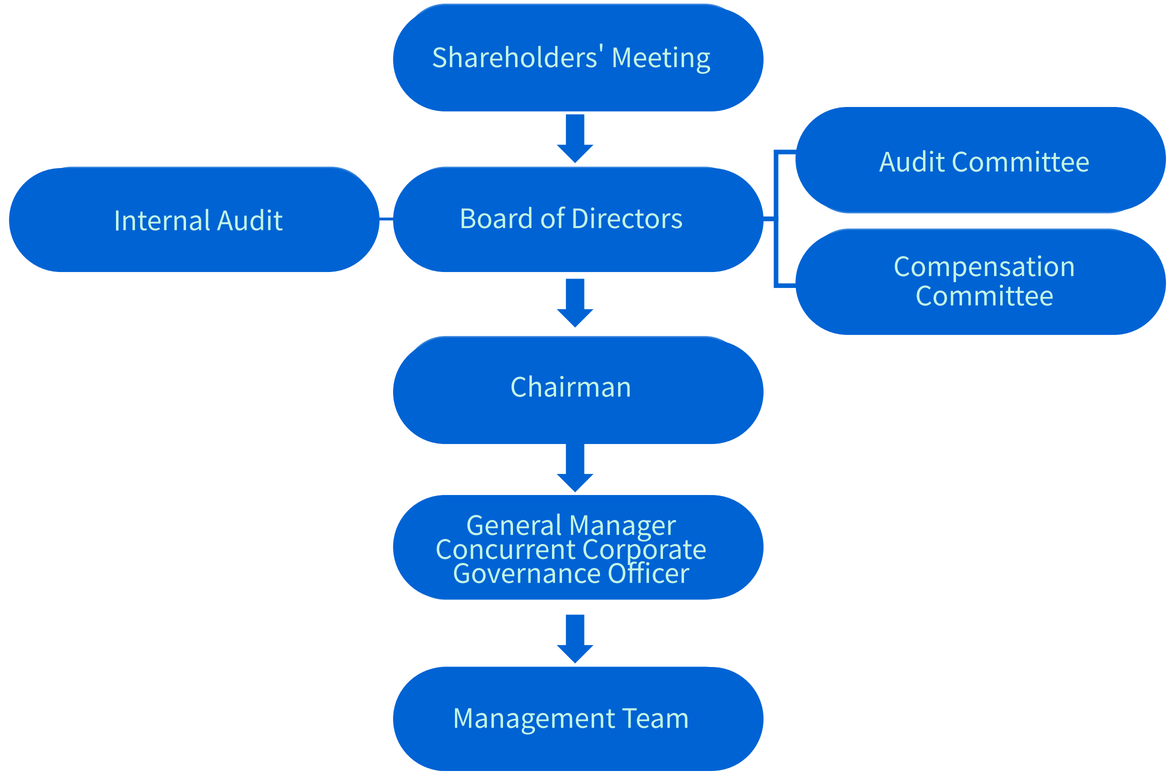
Corporate Governance Evaluation

Major Topic Management Approach

Significant topics	Main stakeholders	2025 Management Goals	Status of Achieving 2025 Goals	Management goals for 2026
Corporate Governance	Government, Shareholders	Maintain the company's governance evaluation ranking in the top **6~20%**	Not meeting the standard Corporate governance evaluation ranking is between 21~35%	Improve ESG evaluation ranking to **6~20%**
	Responsibilities	**Resources**	**Actions**	**Assessment**
	Finance and Accounting	Cross-departmental collaboration to execute projects	1. Preventive measures and relevant regulations established by the company. 2. Internal control and related regulations for each unit to follow internal control and operational procedures. 3. General business audit items conducted by the audit unit annually.	1. Annual performance evaluation (self-assessment) of the board of directors and functional committees. 2. Every 3 years, an external professional independent organization or external experts will conduct a performance evaluation of the board of directors.

Corporate Governance Structure

The board of directors is the highest governance body of Topview Corporation, with an Audit Committee and a Compensation Committee (hereinafter referred to as the Compensation Committee) established under it, composed of independent directors who review relevant proposals, assist the board in its operations, and perform its functions. Topview Corporation appoints the general manager as the governance officer, with finance and accounting personnel serving as governance staff, responsible for executing matters related to corporate governance, including handling meetings of the board of directors and shareholders in accordance with the law, preparing minutes for board and shareholder meetings, assisting directors in their appointments and ongoing education, providing necessary information for directors to execute their duties, ensuring compliance with laws and regulations, and other matters stipulated by the articles of association.



Corporate Governance Evaluation

In recent years, the Financial Supervisory Commission has made corporate governance evaluation a key focus to strengthen corporate governance. Topview Corporation actively reviews the risks faced internally and seeks improvement and enhancement solutions for governance by achieving relevant indicators such as

"protecting shareholder rights," "strengthening the structure and operation of the board of directors," "enhancing information transparency," and "promoting sustainable development," in order to establish a sound corporate governance system.

Board of Directors

In 2025, there are a total of 7 board members, including 3 independent directors; 2 female directors and 1 director with employee status.

The board of directors guides the company's strategy, supervises the management hierarchy, and is accountable to the company and shareholders, exercising its powers in accordance with laws, the company's articles of association, or resolutions of the shareholders' meeting.

In 2025, there were a total of 4 meetings, with an actual attendance rate of 100%

Note: Detailed member information can be found on the company website

Functional Committees

Audit Committee
(Composed of 3 independent directors)

0 Complaint cases

Compensation Committee
(Composed of 3 independent directors)

Operational Status

Audit Committee

1. Supervise the proper presentation of the company's financial statements, the selection (dismissal) and independence of the certified public accountant, and performance.
2. Effective implementation of internal controls in the company.
3. The company complies with relevant laws and regulations and manages existing or potential risks.
4. Information on operations in 2025: A total of 5 meetings were held, with an actual attendance rate of 100%.

Regular review

1. The regulations of the Compensation Committee and proposed amendments.
2. The annual and long-term performance goals of the company's directors and managers and the policy on compensation.
3. Evaluate the achievement of performance goals of the company's directors and managers,and determine the content and amount of their compensation.
4. Information on operations in 2025: A total of 2 meetings were held, with an actual attendance rate of 100%.

Board of Directors

As the highest governance unit of the company, it performs relevant responsibilities in accordance with government laws and the company's articles of association, including:

supervising the company's operational performance, preventing conflicts of interest, and exercising powers based on the resolutions of the shareholders' meeting.

To achieve the ideal goals of corporate governance, the overall capabilities of the board of directors are:

- ✔ **Operational Judgment Ability**
- ✔ **Accounting and Financial Analysis Ability**
- ✔ **Management Ability**
- ✔ **Crisis Management Ability**
- ✔ **Industry Knowledge and International Market Perspective**
- ✔ **Leadership and Decision-Making Ability**

In 2025, a total of 5 board meetings were held, with all independent directors attending the meetings in person to fulfill their supervisory functions, resulting in a 100% actual attendance rate of the directors.

To avoid and mitigate conflicts of interest, directors themselves or their representatives shall not participate in discussions and voting on agenda items involving stakeholders. For the implementation of directors' avoidance of conflicts of interest, please refer to page 17 of the company's 114th annual report. The attendance of directors is as follows:

Title	Name	Actual Attendance Count	Actual Attendance Rate (%)	Remarks
Chairman	Li Hongming	5	100%	
Director	Chou Leeling	5	100%	Died and resigned on 2026.01.19
Director and General Manager	Representatives of GigaMedia Inc. : Lin Zhenghong	5	100%	
Director	Jastech Co., Ltd. Representative: Hong Qiu-jin	5	100%	
Independent Director	Cai Xin-zhang	5	100%	
Independent Director	Su Ying-qing	2	100%	Resigned during re-election on 2025.06.16
Independent Director	Lin Huang-yan	5	100%	
Independent Director	Lin Rui-xing	3	100%	2025.06.16 Newly elected during the re-election

Director Training

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

1. To enhance the professional knowledge and legal literacy of the company's directors.
2. To assist the company's directors in cultivating their excellent qualities and decision-making abilities.
3. To guide the company's directors in strengthening their experience exchange and interactive discussions.
4. To promote the active and effective implementation of corporate governance systems by the company's directors.

By 2025, the training rate for serving directors will reach 100 %, with a total of 60 hours of participation.

Title	Name	Training Date	Course Name	Hours
Chairman	Li Hongming	2025.02.14	Board of Directors vs Management Team	3
		2025.03.14	Circular Economy Benefits and Sustainable Financial Opportunities	3
Director and General Manager	Lin Zhenghong	2025.09.03	How to Apply "Robotic Process Automation" (RPA) to Enhance Internal Control Effectiveness	6
		2025.10.03	Corporate Governance Forum	3
		2025.12.11	Strengthening Organizational Resilience through Dual-axis Transformation - AI Governance and Sustainable Governance	3
Director	Zhou Leiling	2025.02.14	Board of Directors vs Management Team	3
		2025.03.14	Circular Economy Benefits and Sustainable Financial Opportunities	3
		2025.04.30	Sustainability Information Preparation and Reporting Practical Workshop	6
Director	Hong Qiujin	2025.06.19	Global Labor Rights Trends and Corporate Practices Sharing in the Supply Chain	3
		2025.09.03	How to Apply Robotic Process Automation (RPA) to Enhance Internal Control Effectiveness	6
		2025.11.13	Major Revision of Financial Statements! Comprehensive Guide to IFRS 18 "Presentation and Disclosure in Financial Statements"	3
Independent Director	Tsai Hsin-Chang	2025.08.12	HowCompanies Optimize Innovative Intellectual Property Management in the Face of Digital Waves to Connect with Sustainable Governance	3
		2025.08.13	How Non-Financial Background Directors and Supervisors Review Financial Reports	3
Independent Director	Lin Huang-Yan	2025.08.22	Taishin Net Zero Summit	3
		2025.10.03	Corporate Governance Forum	3
Independent Director	Lin Rui-xing	2025.07.31	Taiwan PMI Manufacturers' Operational Strategies and Outlook Under Trump's Tariff Storm in the Second Half of the Year	3
		2025.09.04	Applications of Generative AI and ChatGPT	3

Board member diversity policy and implementation status

The nomination and selection of the company's board members are in accordance with the provisions of the company's articles of association, adopting a candidate nomination system. In addition to evaluating the academic and professional qualifications of each candidate, it also complies with the 《Board Election Measures》 and 《CorporateGovernance Best Practice Principles》 to ensure the diversity and independence of board members.

There are currently 6 board members, including 3 independent directors, 1 female director, and 1 director with employee status (accounting for 50%, 17%, and 17% of the total board members, respectively). In terms of operational judgment, management,crisis handling, and international market perspectives, there are directors Li Hongming and Lin Zhenghong; in the legal field, there is director Cai Xinzhan; directors Hong Qiujin and Lin Ruixing possess accounting and financial analysis capabilities; and director Lin Huangyan has relevant industry knowledge.

Name		Title	Nationality	Gender	Age	Independent Director Term of Service	Industry experience	Professional competence
	Allan.Lee	Chairman	Republic of China	Male	61-70		Security Control Industry	Management, Business
GigaMedia Inc. Company Representative	Sadahiro.lin	Director and General Manager	Republic of China	Male Female	41-50		Optical Precision Industry	Management, Sales, R&D Financial
	Hong Chiu-Chin	Director	Republic of China	女	51-60		Computer and peripheral equipment industry	Accounting
	Cai Xin-zhang	Independent Director	Republic of China	Male	61-70	Over 9 years		Law
	Lin Huang-yan	Independent Director	Republic of China	Male	51-60	Less than 3 years	Associate Professor in Optoelectronics Department of Colleges and UnivReerseitaiercsh and development, optical design	R&D , optical design
	Lin Rui-xing	Independent Director	Republic of China	Male	61-70	Under 9 years		Financial Accounting

The specific management goals and achievements of the company's diversification policy are as follows:

Management Objectives	Achievement status
The chairman and the general manager should not be the same person	Achieved
least one female director should be included among the board members	Achieved
Directors who are also company managers should not exceed 1/3 of the board seats	Achieved
The number of persons who are employees of the company, its parent, subsidiary, or sibling companies shall be less than or equal to one-third of the board seats.	Achieved

Note: For information on the educational and professional backgrounds of board members, their positions in other companies, board attendance rates, controlling shareholders, etc., please refer to the company's 114th annual report "Part 2, Corporate Governance Report."

Current Board Members	Independent Director
6	3
Female Director	**Employee director**
1	1

Independent directors should possess: financial, legal, industry knowledge, and practical experience, in line with
the spirit of professional diversification and effective division of functions in the board of directors.

Director and Manager Compensation

(1) The company has established the「Compensation Committee Organization Regulations」 and has formed a compensation committee according to the organizational regulations to evaluate the compensation of directors and managers.

(2) The compensation of the company's directors is determined by the board of directors based on the authority granted by the company's articles of association,

considering the directors' level of participation in the company's operations and their contribution value, and referring to the "Director and Functional Committee

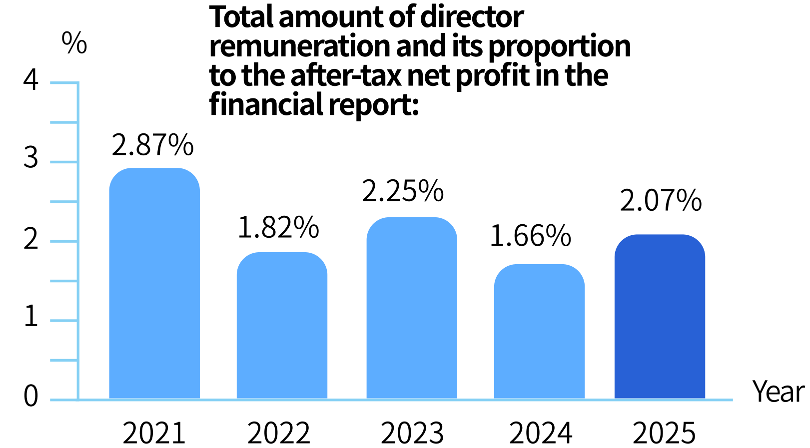
Member Compensation Issuance Standards" set by domestic and foreign peers. If the company is profitable, the board of directors will allocate no more than 3% of the annual profit as director remuneration according to Article 22 of the company's articles of association, and decide on the amount of director remuneration.

(3) The appointment, dismissal, and compensation of the company's general manager and deputy general manager are handled according to company regulations. The compensation standards are based on the "Senior Manager Compensation Policy and Principles" established by the company's compensation committee and board of directors. The compensation indicators for the company's managers are evaluated annually by the compensation committee and submitted to the board of directors for approval.

(4) The compensation of the company's directors and managers is handled according to the company's articles of association and relevant salary management regulations, reviewed by the compensation committee, and approved by the board of directors. The relevant evaluation items include an overall consideration of their level of participation in the company's operations and performance evaluation, taking into account aspects such as the company's operational management capabilities, financial and business performance indicators, comprehensive management indicators, participation in sustainable operations, and measuring other special contributions or significant negative events included in performance assessments.

Year	After-tax net profit ratio
2021	2.87%
2022	1.82%
2023	2.25%
2024	1.66%
2025	2.07%

Total amount of director remuneration and its proportion to the after-tax net profit in the financial report:



Note 1: Stakeholders (including shareholders) did not participate in the formulation process of the company's director and manager compensation.

Note 2: For detailed information on the distribution of director and manager compensation, please refer to pages 13 to 16 of the company's 114th annualreport.

Performance Evaluation of the Board and Functional Committees

To implement corporate governance and enhance the functionality of the company's board of directors, the company conducts an internal performance evaluation once a year by the board meeting unit, board members, and functional committee members according to the "Board Performance Evaluation Measures.

" An external performance evaluation is conducted every three years by an external professional independent organization or a team of external experts and scholars. By the end of 2025, the company will complete the internal performance evaluation of the board of directors and each functional committee through a self-assessment questionnaire, and the evaluation results will be reported at the board meeting held on March 10, 2026. The average total score of the self-assessment results will reach above 90 points, indicating that the functionality and operational efficiency of the company's board of directors and functional committees are good.

In 2025, the company appointed the external independent evaluation organization, the Chinese Corporate Governance Association, to assess the composition and division of labor, guidance and supervision, authorization and risk management, communication and collaboration, self-discipline and improvement of the company's board of directors across five major aspects. The evaluation methods include online self-assessment, written review of relevant documents, and an on-site visit conducted on September 25, 2025, targeting the chairman, three independent directors, the corporate governance officer, and the audit officer. The evaluation results and improvement plans will be reported at the board meeting held on November 6, 2025, and disclosed on the company's official website.

The evaluation results for 2025 have been disclosed on the company's website under 「"Board Performance Evaluati」 **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	● 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	● 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	● 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	98 points / Excellent	97.92 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**"..

Audit Committee

To strengthen corporate governance, the company has established an audit committee, which is composed of all independent directors as required by law. The committee meets at least once a quarter and may convene at any time as needed. The annual work focus of the audit committee includes supervising the proper presentation of the company's financial statements, the selection (dismissal) and independence and performance of the certified public accountant, the effective implementation of the company's internal controls, compliance with relevant laws and regulations, and the management of existing or potential risks faced by the company. In accordance with the 《Audit Committee Organization Regulations》 established by the company, an "Audit Committee Mailbox" has been set up ataudit@topviewcorp.com to establish a communication channel between employees, shareholders, and stakeholders with the audit committee.

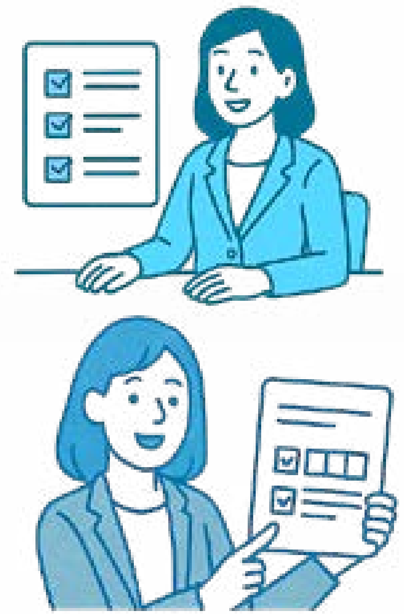
2025 Audit Committee

A total of 5 meetings were held, with an average attendance rate of approximately 100%.

Title	Name	Actual number of attendances	Actual Attendance Rate (%)	Remarks
Independent Director	Cai Xin-zhang	5	100%	None
Independent Director	Su Ying-qing	2	100%	Dismissed during the re-election on June 16, 114
Independent Director	Lin Huang-yan	5	100%	None
Independent Director	Lin Ruixing	3	100%	Newly elected on June 16, 2025

Note: For detailed member information, please refer to the company's 114 Annual Report "Section 2, Corporate Governance Report"

Compensation Committee



The Compensation Committee is composed of three independent directors with professional qualifications and independence, and its responsibilities include:

1.Regularly reviewing the Compensation Committee's regulations and proposing amendments.

2.Establishing and regularly reviewing the company's annual and long-term performance goals and compensation policies, systems, standards, and structures for directors and managers.

3.Regularly assessing the achievement of performance goals for the company's directors and managers, and determining the content and amount of their compensation.

Information on operations in 2025

There were 2 次 meetings held, with an actual attendance rate of 100%

The attendance of the committee members is as follows:

Title	Name	Actual number of attendances	Actual Attendance Rate (%)	Remarks
Independent Director	Su Ying-qing	1	100%	Dismissed during the re-election on June 16, 114
Independent Director	Cai Xin-zhang	2	100%	None
Independent Director	Lin Huang-yan	2	100%	None
Independent Director	Lin Ruixing	1	100%	Newly elected on June 16, 2025

Note: For detailed member information, please refer to our company's 114th Annual Report "Section 2, Corporate Governance Report."

Mechanism to Avoid and Mitigate Conflicts of Interest

The company's board of directors has approved the establishment of the "Integrity Management Code," which clearly defines the policies and practices of integrity management to establish a good business operation model, create a corporate culture of integrity management, and expects and requires the board to actively implement the policies of integrity management to ensure the development of integrity management. This code can be found in the Investor Area on the company website.

Internal Audit and Internal Control Mechanism

The company designs appropriate internal control mechanisms for various operational processes in business activities that may have potential risks of corruption, regulatory compliance, and operational risks. The human resources department is responsible for training, while the auditing department is responsible for confirming the implementation of relevant mechanisms, in order to reduce the risks of corruption or those that may arise from regulatory compliance and operations, and to prevent potential issues.

The internal audit and internal control department of our company submits audit reports and significant findings regarding the company's internal control management to the audit committee each quarter. Independent directors and the head of internal audit communicate important findings related to the company's internal control management, and discussions with accountants regarding governance matters related to the company's consolidated financial reports (annual and including individual financial reports) are also conducted. Relevant communication details are disclosed on the company's website. 「Independent Director」 .

In order to strengthen the independence and functionality of the audit unit, an audit office under the board of directors has been established.The audit supervisor will submit the audit report to each independent director monthly and provide the audit committee with a quarterly audit business report (including the status of deficiencies and improvements). No significant corruption incidents were found in 2025.

All information isdisclosed on the Topview Corporation official website

Website Link Area

Investor Relations | Board Performance Evaluation | Board Members | Functional Committees | Functional Committees Performance Evaluation Results | Compensation Committee Regulations

2.3Ethical Operation and Fair Trade

Based on the company's management philosophy of "dedication and integrity," integrity is the work attitude and value that all colleagues must possess, as well as the way and principles of doing things. Topview Corporation's operations are based on

integrity management, establishing a good corporate governance and risk control mechanism, and implementing integrity management from the perspective of "prevention" and "detection," further creating a sustainable development business environment.

Scope	Management	Channels for Complaints and Reporting, and Improvement Measures
Anti-corruption **Violation of environmental regulations** **Violation of social and economic regulations**	Our company has clearly stipulated relevant content in the "Integrity Management Code" and "Integrity Behavior Code," strictly controlling through internal operating processes and having the auditing unit conduct irregular checks to minimize the risk of confidential document loss, information security issues, or corruption. Every employee of Topview Corporation has the responsibility to uphold the company's reputation according to the highest ethical standards. If any Topview Corporation employee discovers that others may be involved in illegal activities or violations of work regulations, they can report to their unit supervisor or the human resources supervisor, or provide feedback to the integrity mailbox at: honest@topviewcorp.com. unit supervisor or the human resources supervisor, or provide feedback to the integrity mailbox at: honest@topviewcorp.com.	**Reporting channels** honest@topviewcorp.com **Acceptance and verification** The HR and audit units initiate investigations to clarify facts and verify. **Improvement measures** . Review the causes of violations and propose improvement reports. . Strengthen internal and external advocacy and training.

Integrity Behavior Education and Promotion

To implement the prohibition of any acts of corruption, bribery, and extortion, the Integrity Behavior Code and empoyee work regulations clearly stipulate the code of conduct that employees should follow, and require a commitment to comply with legal and ethical principles to protect the assets, rights, and corporate image of Topview Corporation. In 2025, Topview Corporation will conduct integrity behavior education training and promotion to ensure employees fully understand the company's operational management policies, and actively clarify and improve our daily actions to enhance our integrity. The training content is divided into directions such as "Conflict of Interest and Avoidance," "Regulatory Compliance," "Business Secrets and Company Assets," and "Participation in Political Activities," covering topics such as anti-corruption, prohibition of insider trading, anti-monopoly, fair trade, and protection of business secrets. This information is properly conveyed during training for new employees and communicated to the board of directors and all employees to ensure the rights and interests of Topview Corporation and all stakeholders, avoiding employees sacrificing company interests for personal gain.

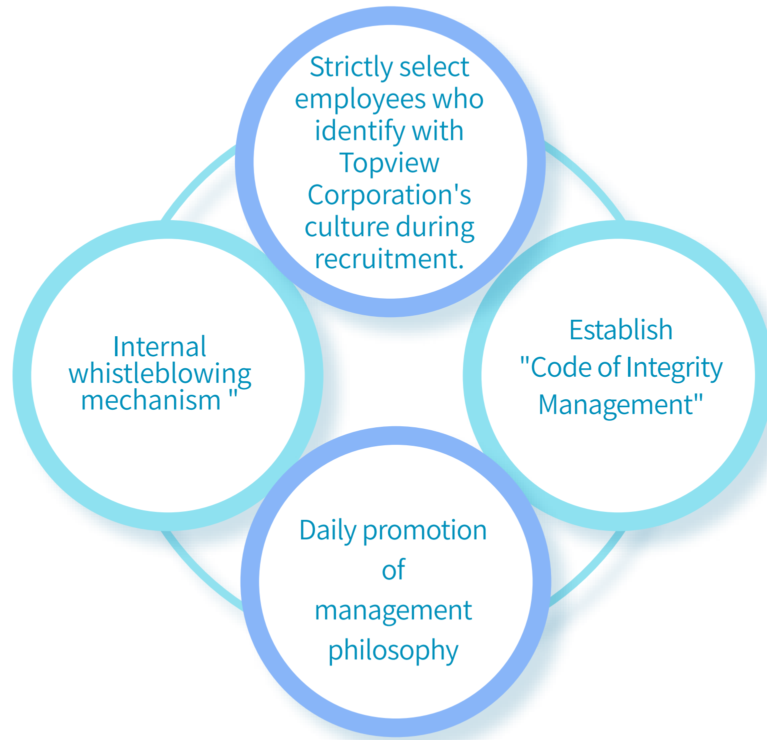
Topview Corporation has clearly stipulated relevant content in the "Integrity Management Code," strictly controlling through internal operating processes and having the auditing unit conduct irregular checks to minimize the risk of confidential document loss, information security issues, or corruption. At the same time, in the 2025 integrity behavior education training, the actual number of attendees was 288, with a training coverage rate of 100%. All employees (including new employees from various functions, current employees, or supervisors) have received training on the concept of integrity behavior, effectively conveying the core concept of "Integrity and Honesty," ensuring that all operations and personnel of the company fully understand the legal regulations that need to be followed.

Integrity Behavior Education Training 100%

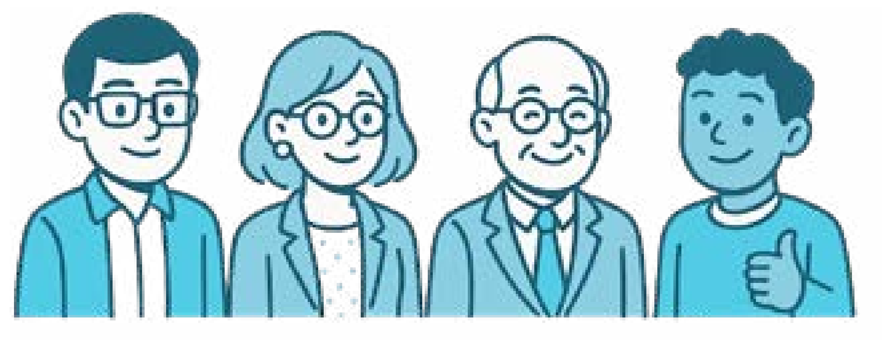
Major Topic Management Approach

Significant topics	Main stakeholders	2025 Management Goals	Status of Achieving 2025 Goals	Management goals for 2026
Integrity Code	Customers, Suppliers, Employees	Code of Integrity Behavior Training (All staff training)	100%	Integrity Behavior Code Education Training (All Staff Training)
	Responsibility	**Resources**	**Action**	**Assessment**
	Human Resources	Cross-departmental collaboration to execute projects.	1. Conduct online training on the Integrity Behavior Code annually 2. Establish a code of conduct and announce it on the internal website.	eport on results at the management meeting.

Topview Corporation has always adhered to the core spirit and corporate responsibility of "pursuing excellence, teamwork, innovation, integrity, proactivity, and quality orientation." We are committed to establishing a good corporate culture of integrity, complying with ethical business practices, not accepting improper benefits, avoiding conflicts of interest, and other regulations. By 2025, there have been no violations of laws and regulations in the social and economic fields, nor any related anti-competitive or anti-monopoly behaviors. We will continue to strive to maintain the integrity of the company in the future.



Our company clearly stipulates relevant content in the「Code of Integrity"」and「Code of Conduct,"」and through strict control of internal operating processes and irregular audits by the auditing unit, we minimize the risk of confidential document loss, information security issues, or corruption. We ensure that all operations and personnel of the company comply with legal regulations.Our company establishes governance organizations and implements internal control mechanisms. During their employment, employees must comply with laws, work rules, and other regulations to enforce the prohibition of any acts of corruption, bribery, and extortion, in accordance with legal and ethical principles, to protect the company's assets, rights, and corporate image.



Every employee of Topview Corporation has the responsibility to uphold the company's reputation according to the highest ethical standards. If any employee of Topview Corporation discovers that others may be involved in illegal activities or violations of work rules,they can report to their unit supervisor, human resources supervisor, or provide feedback to the integrity mailbox area:honest@topviewcorp.com 。

Fair Trade and Antitrust

「"Pursuit of Excellence, Teamwork, Innovation Capability, Integrity and Honesty, Proactive, Quality-Oriented"

has always been the core spirit and corporate responsibility upheld by Topview Corporation.

The core value of "Integrity and Honesty" is built on the company's good internal management and business ethics standards.

Based on the principles of integrity, transparency, and responsibility, our company formulates policies based on integrity and establishes good corporate governance and risk control mechanisms to create a sustainable development operating environment.

Topview Corporation requires all employees to strictly comply with all laws and company regulations during their employment, not to take advantage of their position for personal or others' gain, not to engage in actions that harm the company's reputation and interests, and not to disclose the company's business secrets to others. We comply with the Fair Trade Act of the Republic of China, conducting industrial competition in accordance with the principles of fairness, openness, and legitimacy, and prohibit collusion with peers regarding price-fixing, market division, customer division, bidding, agreements, monopolies, and joint boycotts against suppliers or customers.

The specific anti-monopoly practices of Topview Corporation are as follows Topview

Do not agree to or discuss any arrangements that would weaken competition.

Do not seek or obtain commercially sensitive information from competitors.

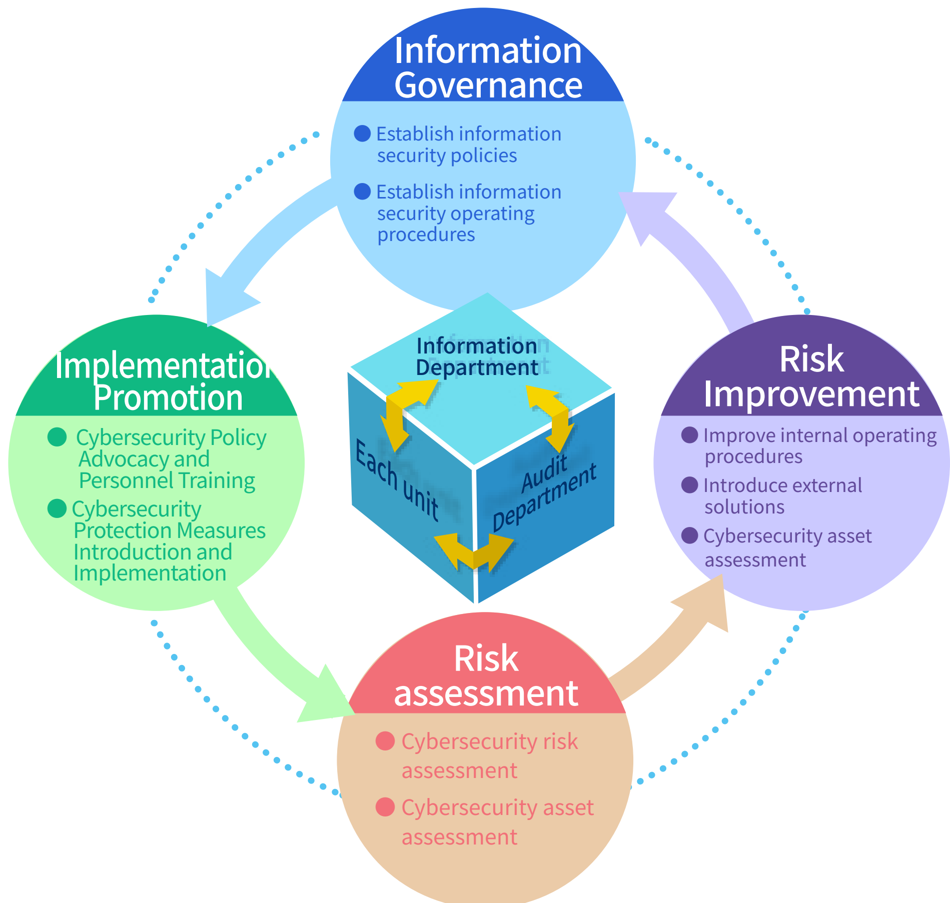
Do not attend meetings or communicate with competitors except for specific legal reasons.

Do not participate in collective boycotts, collusive bidding, price-fixing, or market division actions.

Topview Corporation has not encountered any of the aforementioned illegal incidents to date and will continue to strive to maintain the company's integrity in the future.

2.4 Information Security

To ensure the confidentiality, integrity, availability, and legality of information assets (including hardware, software, data, documents, and personnel related to information processing), and to avoid threats from internal and external intentional or accidental sources, relevant information security management is established considering the business needs of the company. The company formulates relevant internal operating regulations in accordance with Article 9 of the "Guidelines for the Establishment of Internal Control Systems by Publicly Issued Companies" regarding computerized information systems, in order to reduce the risks of unknown cybersecurity threats brought about by the application of emerging information technologies and environmental changes.

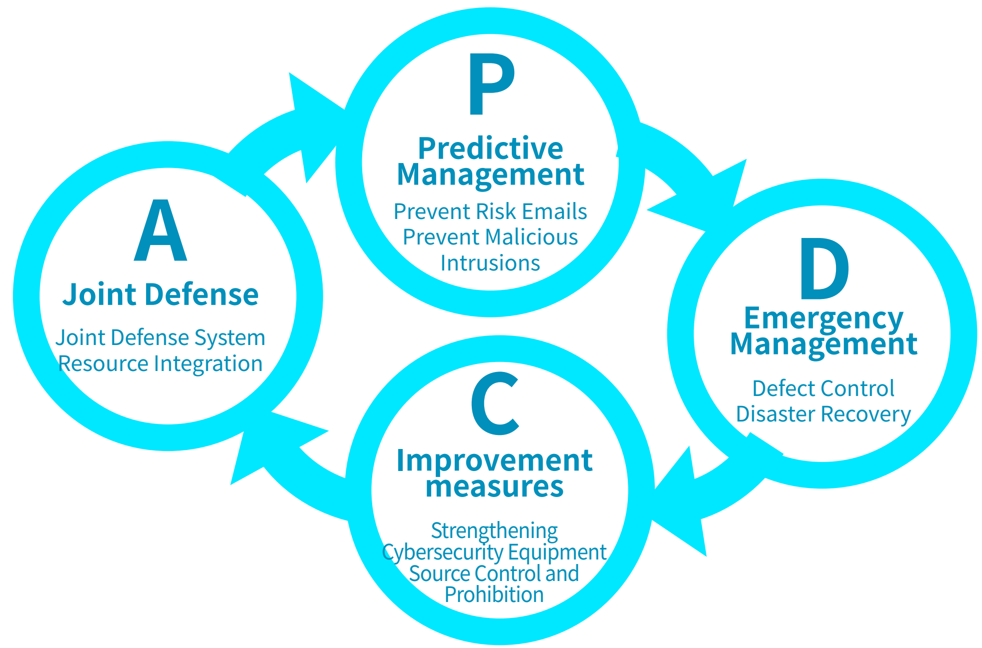


Information Security Management Organization

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

1. The authority unit for information security in our company is the Information Department, which has one information manager and severalprofessional information personnel responsible for formulating internal information security policies, planning and executing information security operations, and promoting and implementing cybersecurity policies.

2. Our company's audit office is the supervisory unit for information security management, which has one supervisor and several dedicated personnel responsible for overseeing the internal cybersecurity execution status. If any deficiencies are found during audits, the unit is immediately required to propose relevant improvement plans and concrete actions, and regularly track the effectiveness of improvements to reduce internal cybersecurity risks.



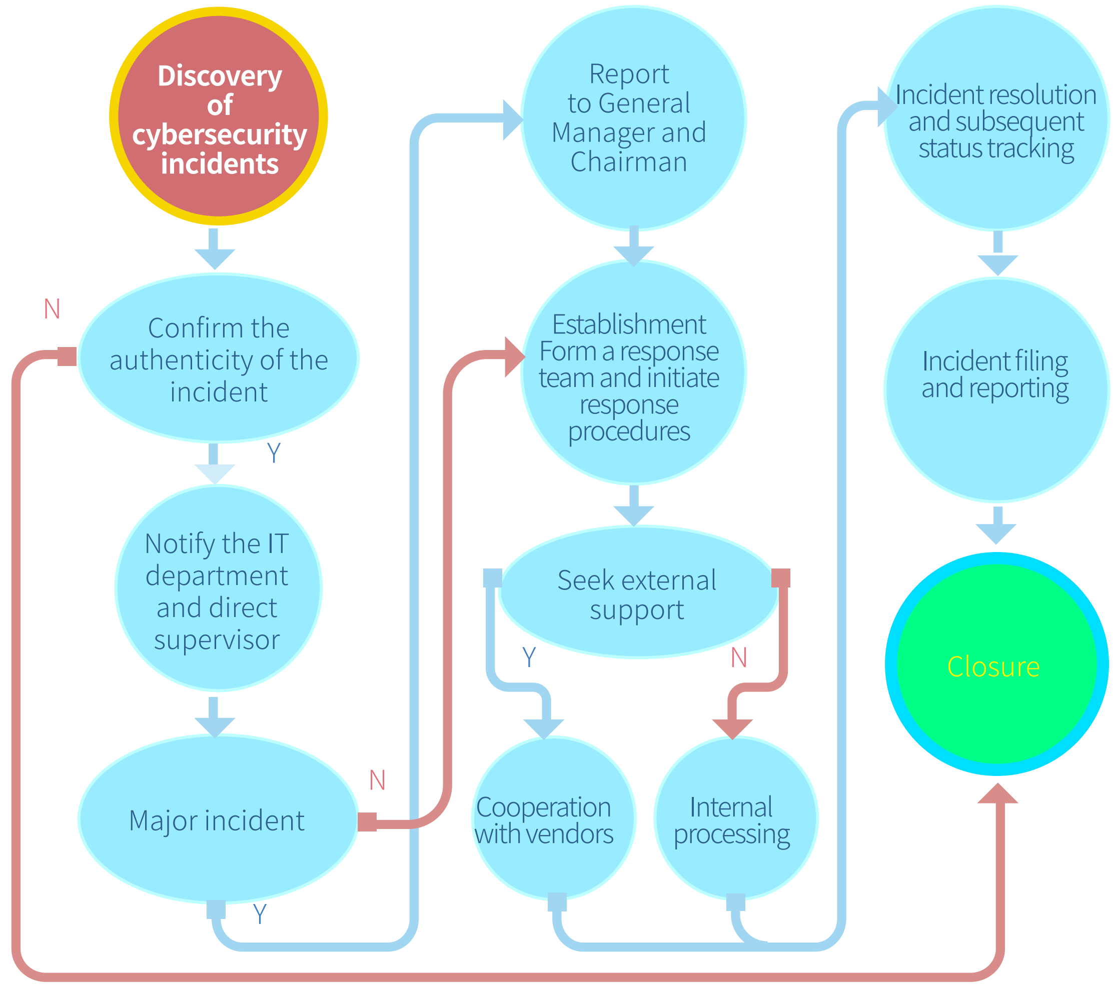
Information Security Education and Training Promotion

1. Supply Chain: Require third-party service providers to sign contracts and comply with confidentiality and network security regulations.
2. In addition to basic information security training for new employees, the company holds company-wide information security education courses, and the IT department will promote information security awareness through emails every year to ensure that information security concepts are integrated into daily operations.
3. All systems have access control, and access to relevant technical documents and data is strictly controlled.

Cybersecurity incident reporting procedure

The company's information security reporting procedure is as follows, and the reporting and handling of cybersecurity incidents shall comply with thespecifications of this procedure.

No supplier whistleblower incidents will occur in 2025.

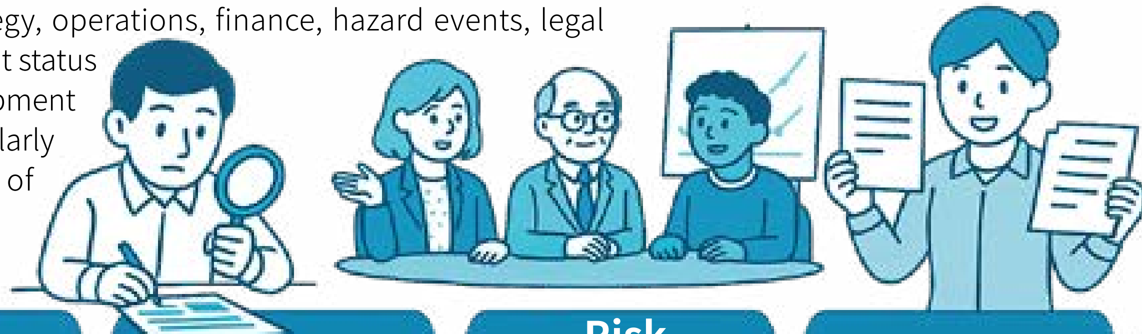


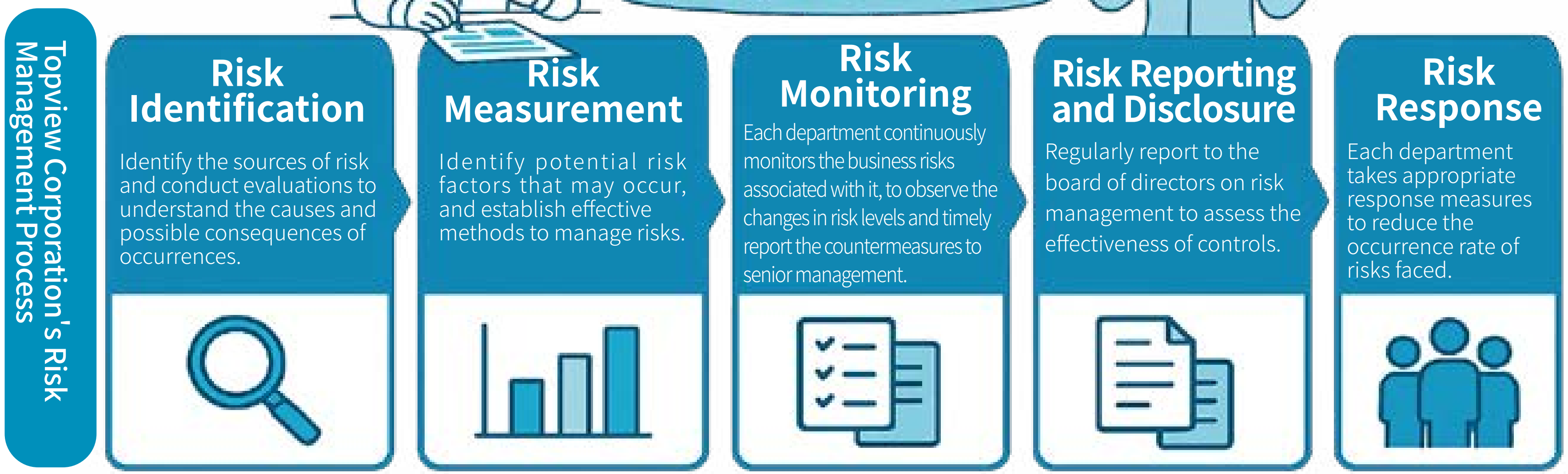
2.5 Risk Management

The rapid changes in the global economy, climate, politics, and finance... have led to an increasing operational risk for the company. Minor issues may result in property losses, while severe cases may lead to the company's inability to continue operations. Therefore, to reduce the impact of various risks, Topview Corporation approved the "Risk Management Policy and Procedures" in November 2022 through the board of directors. The main content includes risk management policies, risk management organization, risk management processes, risk management categories, and mechanisms, to effectively control the risks arising from business activities, and report the annual risk management operations to the board of directors each year.

Sustainable Risk Management

To ensure the company's sustainable operation, the company has established a corporate governance supervisor and formulated a "Risk Management Policy and Procedures." In 2024, the company will set up a Sustainable Risk Management Department, with dedicated personnel responsible for promoting sustainable development-related business and coordinating the implementation and operation of risk management. Risks that may cause deviation from the company's operational objectives, including risks in management strategy, operations, finance, hazard events, legal compliance, and other aspects. Regularly track the achievement status of various sustainability goals, formulate sustainability development policies, systems, or related management guidelines, and regularly report sustainability-related execution results 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 stakeholders according to the company's functional organizations. By using the concept of risk assessment, identify derived risks and opportunities, understand potential losses in advance, and prepare responses. The scope of the risk and opportunity assessment conducted in 2025 will cover all plants. For other climate change risk issues, please refer to section 5.6 Climate Change Risks and Opportunities.

Risk Category	Operational Status	Responsible Unit
Financial Risks	1. Exchange Rate Risk: Regularly review assets and liabilities affected by exchange rates and make appropriate adjustments. Within the scope permitted by policy, use forward foreign exchange contracts to manage risks arising from foreign exchange fluctuations. 2. Credit Risk: Hold regular meetings to review customer operations or analyze customer financial reports. If problematic customers are identified, it is recommended to suspend shipments or reduce credit terms. 3. Inflation: Adjust purchase and sales prices in a timely manner to respond to the impact of inflation on raw material prices.	Finance and Accounting Business
Operations, Strategy, and Market Risks	Operational units regularly report strategic issues to the board, including: fluctuations in political, economic, and industry trends that indirectly affect regulatory requirements and impact company costs and profitability-related issues, thereby reducing strategic risks through the suggestions and supervision of board members.	Business Projects
Raw Material Prices and Supply Chain Risks	1. Assess the risk of supply disruption of key components caused by geopolitical issues, and therefore diversify procurement sources across different regions to mitigate risk. 2. Due to the impact of global shipping, confirm the demand from user units in advance, and prepare materials and arrange schedules early to ensure normal inventory and logistics management of raw materials and production equipment spare parts, combined with procurement from different regional sources, and provide timely feedback to user units for early response.	Procurement
Occupational Safety Risks	1. Maintain the validity of ISO 45001 certification and implement corrective improvements based on audit results. 2. Regularly execute the annual occupational safety and health education and training plan to train personnel skills and update regulatory knowledge.	Environmental Health and Safety General Affairs
Information Security Risks	1. Continuously replace equipment that does not meet modern cybersecurity requirements. 2. Use advanced encryption technology to enhance the protection of sensitive data transmission. 3. Implement cybersecurity training to improve general employees' cybersecurity literacy. 4. AI systems require large amounts of data for training; if data protection measures are inadequate, it may lead to customer privacy leaks or data leakage and misuse. Therefore, important internal company data must be subject to relevant controls.	AI/Information
Human Resource Risks	1. Risk of significant increases in labor costs: regularly review the impact of labor costs on operations and timely adjust relevant company policies and regulations. 2. Risk of insufficient manpower supply: recruit talent through employment agencies and professional headhunting companies, and implement retention incentive measures internally. 3. Risk of employee turnover: manage and arrange work handovers before departures, and monitor whether the turnover rate is within a reasonable range.	Human Resources
Climate Change	1. Explain the response methods through the TCFD framework. (See section 5.6 for details) 2. In response to extreme weather events such as heavy rain: establish emergency, recovery, and business continuity plans, and ensure an emergency contact mechanism is in place to quickly restore production.	Each unit
Research and Development Risks	Require affiliated employees to sign confidentiality agreements to enforce the protection of trade secrets and intellectual property rights.	Research and Development
Other Risks	With the changes in the pandemic and statutory infectious diseases, initiate relevant epidemic prevention measures, such as: preparation of epidemic prevention materials, staggered work schedules, notification mechanisms...	Environmental Safety and General Affairs and Various Units

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Chapter 3 INNOVATION BREAKTHROUGHS AND VALUE CHAIN MANAGEMENT

3 Innovation Breakthroughs and Value Chain Management

Innovation and Value Chain Management

3.1 Green Products and Carbon-Reduction Design

Environmental sustainability is a long-term goal of Topview Corporation. In promoting environmental protection, we strive to comply with local environmental regulations in our daily operations, aiming to minimize our impact on the environment. In product design, we also incorporate the concept of green design, not only ensuring that our products meet national regulations and align with international trends, but Topview Corporation also pays attention to the environmental impact of products after they leave the factory. Energy-saving, carbon-reduction, non-toxic, and recyclable are the directions for Topview Corporation's green product design, with related actions and results described as follows:

Management End

1. ESG trend reporting and advocacy.
2. Sharing of carbon reduction management related cases.
3. Passed ISO 14064 greenhouse gas inventory.

Design End

Communicate with customers

1. Increase material sharing rate to reduce the environmental harm caused by subsequent material waste.
2. Introduce lightweight packaging design to reduce carbon emissions generated during transportation.

Manufacturing End

1. Require supply chain vendors to sign the "Environmental Substance Management Specification".
2. Prohibit the use of raw materials containing harmful substances and sourced from conflict minerals.
3. Strengthen supplier guidance to reduce material rework. For details, see 3.3 Smart Upgrade and Transformation of the Supply Chain - From Large to Small.

Non-toxic Products

Topview Corporation has actively managed hazardous substances. For chemical substances that may affect environmental safety, Topview Corporation has established the "Environmental-Related Substance Management Specification" based on the EU RoHS and REACH directives, international regulations, and customer requirements, and has implemented relevant management according to the IECQ QC080000 hazardous substance management system requirements, conducting regular internal audits to ensure the implementation and continuous execution of procedures.

All Topview Corporation products comply with the EU RoHS Directive (2011/65/EU) regulatory requirements, and there have been no returns due to RoHS violations since shipping. In addition, to comply with the EU's new chemical policy (REACH) that officially took effect on June 1, 2007, Topview Corporation monitors the presence of Substances of Very High Concern (SVHCs) in products to ensure compliance with the spirit of REACH, and regularly collects major international environmental regulations to keep abreast of the latest global environmental trends. Regulatory change information is published through the EC system to allow suppliers to stay updated.

Green Design

In the green wave of energy conservation and carbon reduction, Topview Corporation actively engages in energy-saving design for products, selecting low-energy-consuming components, such as adapters and sensors, to reduce unnecessary energy waste and minimize carbon emissions. By combining hardware design with software control, the product's energy usage can achieve optimal distribution under reasonable usage scenarios.

Our company primarily operates on a B to B (Business to Business) model. In product design planning, in addition to considering non-hazardous substances and energy-saving perspectives, we cannot remain indifferent to the global trend of carbon neutrality as a manufacturing company. Topview Corporation continues to focus on reducing carbon emissions and minimizing environmental impact as part of the concept of green products. In the design of new products, we continuously optimize designs to reduce the amount of waste generated during production processes. During PCB layout, we assess optimal conditions to minimize waste from PCB edges, and packaging design aims to use yellow boxes to reduce packaging printing, while collaborating with suppliers for mold optimization and design improvements

Our company's products mainly follow a B to B (Business to Business) model, considering from the packaging stage that products need to be easy to disassemble and recyclable, and are designed in accordance with the WEEE directive (Waste Electrical and Electronic Equipment). The quick installation manual also reminds consumers not to dispose of products arbitrarily after they are discarded; consumers can recycle electron ic waste according to local recycling systems to reduce environmental harm.

Non-toxic Products

All products of Topview Corporation are certified for product safety according to the regulations of the sales region or country before being marketed, ensuring consumer safety. This includes certifications such as FCC verification in the United States, CE standards in the EU, EMC, LVD, CB/UL, New Zealand/Australia - RCM, WEEE, etc.

Product Safety Number of Non-compliance with Regulations0 **0** items

Major Topic Management Approach

Significant topics	Main stakeholders	2025 Management Goals	Status of Achieving 2025 Goals	Management goals for 2026
Product Safety	Customers	Number of non-compliance with safety regulations **0** items	**Meets standards**	Non-compliance with safety regulations, number of items **0** items
	Responsibility	**Resources**	**Action**	**Assessment**
	Safety unit	Full-time personnel and cooperating external laboratories check product safety related regulations.	Products must pass safety certification according to the regulations of the sales area or country before being marketed.	1. Products can only be marketed after being assessed for compliance by a third-party verification unit. 2. Relevant design reviews are conducted during the product development phase. 3. Product safety specifications and related international regulations are regularly reviewed in project meetings. 4. Relevant personnel, including customers, will be promptly notified of regulatory updates to ensure compliance.

Ensure product safety at every stage of the product life cycle assessment principles, including: manufacturing, transportation, installation, use, after-sales service, and recycling. No violations of product safety regulations by 2025.

Product Safety Labeling

In terms of product labeling, all products of Topview Corporation comply with relevant regulations by indicating safety compliance information on the product body or its internal and external packaging or instruction manuals. In addition, the product user manuals provide information on safe usage, maintenance methods, and precautions, allowing users to safely and correctly use Topview Corporation's products. There have been no violations of product safety regulations as of 2025

Product Liability Insurance and Product Safety

Products manufactured by Topview Corporation meet international standards and customer procurement requirements, designed to comply with safety standards, and detailed explanations are provided in the product installation and usage manuals, enabling users to select safe products and use them correctly. To protect the rights of end users, product liability insurance is purchased, extending the protection measures to the end users.

3.2 Customer Service and Product Quality

Topview Corporation has always prioritized enhancing customer satisfaction as the primary consideration for customer service, adhering to a consistent quality policy of "Quality First, On-Time Delivery, Comprehensive Service," and actively working to improve service quality to ensure customer needs are met. Through customer satisfaction surveys, regular meetings, technical support, and after-sales service, we aim to enhance the competitiveness of customers' products in the global market.

Customer Relationship Management The average customer satisfaction score for 2025 is **82** points.

Major Topic Management Approach

Significant topics	Main stakeholders	2025 Management Goals	Status of Achieving 2025 Goals	Management goals for 2026
Customer Relationship Management	Customers	Customer satisfaction score: **85**	Customer Satisfaction Score: **82** points (Not Meeting Standards)	Customer satisfaction score: 85
	Responsibility	**Resources**	**Action**	**Assessment**
	Business / Customer Service	Cross-departmental collaboration to address customer concerns	1. Regularly conduct customer satisfaction surveys for information collection 2. After the customer satisfaction survey, the sales department will provide customer feedback issues to the internal responsible unit to propose improvement strategies and execute related actions to continuously enhance customer satisfaction.	Performance indicator reports and reviews are conducted during management review meetings and business meetings.

The business unit regularly collaborates with materials and related units to communicate with customers, analyzing international situations and data, and with the assistance of internal operating systems, improves decision-making accuracy, gaining customer recognition and support.

Customer complaint handling

Regarding the customer complaints reported by customers, Topview Corporation will promptly understand and collect relevant information to provide customers with solutions. After determining whether this is a customer complaint, the subsequent abnormal handling process will be initiated according to internal procedures, followed by horizontal expansion and tracking improvements. Appropriate corrective measures will be proposed based on the analysis results to prevent the recurrence of issues. In 2025, there were a total of 4 customer complaints, which is the same as the previous year.

Results of the customer satisfaction survey for the years 2020-2025.

Year	2020	2021	2022	2023	2024	2025
Annual overall satisfaction.	88%	85%	78%	81%	88%	82%

Customer Privacy Protection

Topview Corporation promotes the importance of information security to employees through internal advocacy. In addition, access to confidential documents is restricted by permissions; except for relevant personnel, colleagues who are not closely involved must obtain approval from their direct supervisor to access certain permissions, actively preventing improper duplication and leakage of data. Topview Corporation values customer rights and privacy, and while conducting business activities, respects and protects customer privacy rights and intellectual property rights. Topview Corporation and customers will sign confidentiality agreements to protect customer confidential information and ensure that relevant business personnel maintain confidentiality during business transactions. In terms of customer complaints and personal data protection, a comprehensive management system and measures are in place for customer privacy management to safeguard customer rights. In 2025, there were no incidents of external customer complaints regarding data loss, leakage, threats, or complaints from regulatory agencies.

There were **0** complaints about data loss in 2025.

Major Topic Management Approach

Significant topics	Main stakeholders	2025 Management Goals	Status of Achieving 2025 Goals	Management goals for 2026
Customer Privacy Protection	Customers, suppliers employees	Complaints about data loss were **0**	**100% achievement**	Complaints about data loss were **0**
	Responsibility	**Resources**	**Action**	**Assessment**
	Business, product projects customer service, information	Integrate information management system, restrict system access document retrieval permissions	1. Promotion and training 2. Set permissions from the source of the information system	Review at the end of each year whether any related incidents have occurred

Product quality Protection

The quality policy of Topview Corporation is "Quality First, On-Time Delivery, Comprehensive Service," and we continuously educate employees to understand and support this policy. We communicate this policy through appropriate channels to ensure that all relevant parties fully understand our company's commitment and responsibility towards quality management. From product design, manufacturing to shipping, all stages are carried out according to the new product development management operating procedures, executing the content of each stage as a basis for quality control in design projects, ensuring that products meet market standards. Requirements and customer needs. Through the PDCA management cycle, confirm implementation of various improvement activities.

3.3 Value Chain Management

In pursuit of sustainable operations and mutual growth, supply chain management is of great significance to Topview Corporation's sustainable operations. Through a comprehensive supply chain management process and standards, operational risks can be reduced, supply chain stability ensured, product competitiveness improved, corporate reputation protected, and corporate responsibilities fulfilled, allowing for joint growth with the supply chain while meeting customer expectations and market demands.

Supplier Sustainability Management

Topview Corporation has established relevant supply chain management standards for raw materials, outsourced processing manufacturers, and system service providers, including: new supplier evaluation, annual supplier evaluation, and supplier coaching. Based on the company's sustainable development needs, procurement strategies are formulated to assess suppliers' technology, production capacity, innovation capabilities, quality, service, and sustainability-related management... to ensure they meet Topview Corporation's requirements. When conducting new supplier evaluations, a procurement team is formed with quality assurance, R&D...

and other relevant units to create an evaluation team that presents questionnaires regarding various capabilities of the suppliers, and finally, the evaluation team confirms the final evaluation results. Only suppliers that pass the evaluation can become qualified suppliers of Topview Corporation.

To achieve the highest goal of sustainable operations, Topview Corporation adheres to the business philosophy of complying with ethical regulations, respecting and caring for employees, maintaining safety and health, and promoting green sustainable development in supplier management. The following requirements are set for suppliers in terms of economic, environmental, and social aspects:

Economy	Environment	Society
Stable material delivery times Ability to respond to material shortages Advanced processing capabilities for raw materials Cost competitiveness	* Compliance with regulations * Environmental substance guarantee certificates * Environmental health and safety management questionnaire * Use of environmentally friendly packaging materials / recyclable	Prohibition of conflict minerals Labor and human rights regulations Employee health and safety Labor working hours Integrity commitments Business ethics

Supplier Evaluation

Annual Supplier Audit

The main task of procurement regarding its suppliers is whether the costs of the purchased goods meet the company's goals. In addition to price inquiries, comparisons, and negotiations, long-term procurement, regular procurement, occasional long-term procurement, etc., must be executed to achieve cost reduction and efficiency improvement. For suppliers with whom we have dealings, those assessed to have a good reputation and transaction quality record can be consulted and sign long-term transaction contracts.

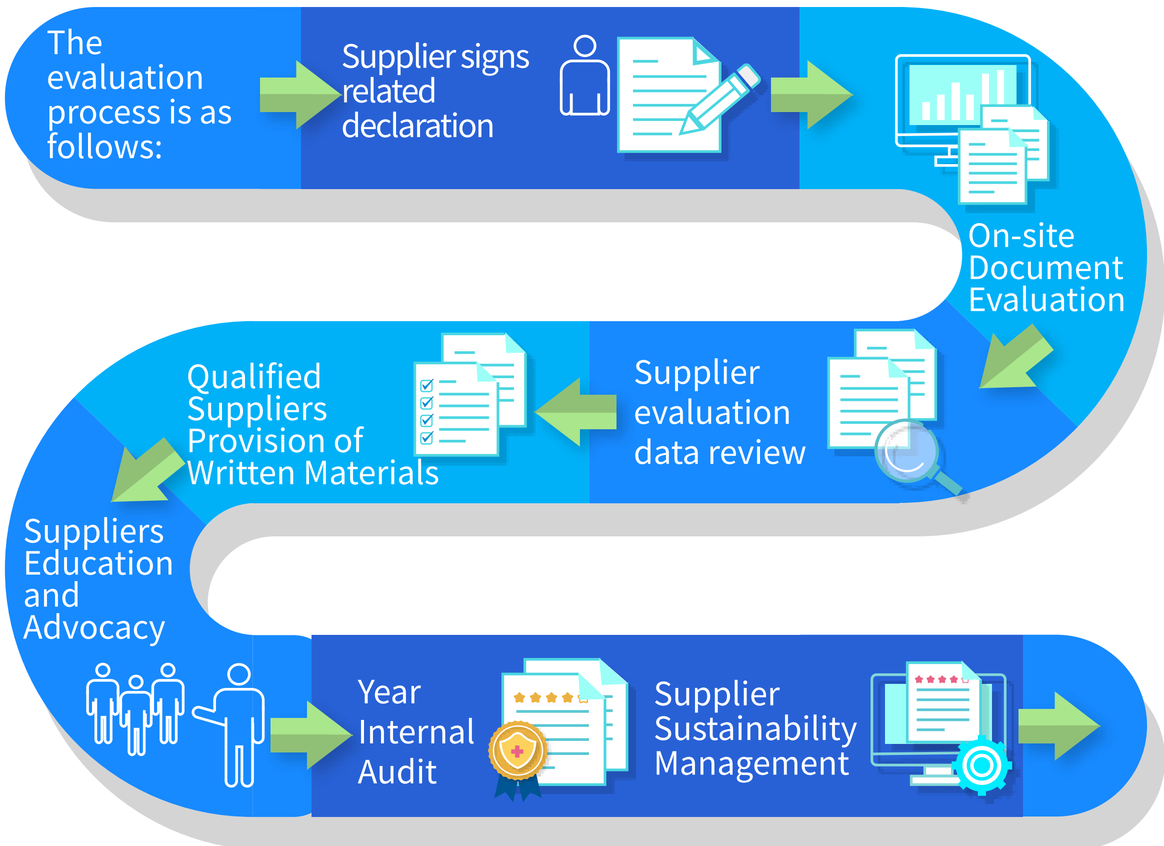
In addition to fulfilling its corporate responsibilities, the concept of sustainable operation must also extend to suppliers. Therefore, the supplier audit also incorporates issues related to corporate social responsibility, including: labor, health and safety, environment, etc. In 2025, Topview Corporation will also conduct on-site audits of 10 key suppliers to confirm their improvement and handling status, and the audit results will be considered in the ongoing trading cooperation relationship. If suppliers violate environmental protection, occupational safety, human rights, etc., they will be required to submit improvement plans and undergo on-site audits to track improvement status.

Evaluation Levels	2025 Assessment Results (Household)	Response Measures
Above 90 points	5	It is recommended to increase the procurement volume. When there are new projects in the company, priority can be given to obtaining cooperation opportunities.
89-80 points	4	Maintain current operations.
79-70 points	0	Request suppliers to continuously strengthen management mechanisms to ensure the effectiveness of improvements in the coming year.
Below 70 points	1	Suppliers who still score below 70 points after improvement guidance will be classified as unqualified suppliers and their transactions will be terminated.

* Key suppliers: Manufacturers located in the country, excluding customer-designated parts agents, with transaction amounts meeting company regulations.

New Supplier Selection and Evaluation Principles

The procurement department will collect suppliers capable or willing to trade and fill out the <Supplier Environmental, Health, and Safety Management Questionnaire> and related information for further review and the next stage of evaluation. For suppliers engaging in transactions for the first time, a new supplier evaluation will be conducted, and only those who pass can become qualified suppliers of Topview Corporation.



Supplier Commitment Statement

Excluding customer-designated vendors and those with no subsequent transactions, all qualified suppliers cooperating with Topview Corporation are required to sign relevant documents and undergo routine monitoring and control.

1.Environmental Management Material Quality Assurance Certificate

Assist partners in understanding Topview Corporation's requirements for hazardous substance management, to achieve effective control over the use of various hazardous substances in products, preventing the inflow or use of materials containing hazardous substances, in compliance with international regulations.

2.Integrity Commitment Letter

1. Commit to never misreport transaction prices or falsify transaction data through impropermeans or benefits.
2. Commit to never engaging in any acts of appropriation, theft, or misappropriation of property.
3. Commit to never seeking improper benefits or illegal personal gains. "Improper benefits" include but are not limited to kickbacks, commissions, profit sharing, shares (or hidden shares), orimproper gifts or hospitality.

3.Conflict Minerals

The Responsible Business Alliance (RBA) and the Global Electronics Sustainability Initiative (GeSI) have required their member organizations to implement responsible sourcing procedures to ensure that their metal procurement processes comply with social and environmental responsibilities. Topview Corporation commits to and supports not purchasing conflict minerals for production, continuously communicating with suppliers and requiring them to sign the "Environmental Management Material Quality Assurance Certificate," demanding that suppliers do not use conflict minerals as one of the important indicators for selecting suppliers, and gradually requiring suppliers to assist in tracing the mineral sources of the metals contained in the materials and comply with the prohibition of conflict region minerals.

Supplier risk management

For existing qualified suppliers, Topview Corporation conducts careful supplier risk assessments by regularly and irregularly investigating the operational and financial status of suppliers and paying attention to high-risk groups, in order to avoid any situations such as unexpected bankruptcies affecting shipments or causing disputes.

Regular risk assessments are conducted for existing qualified suppliers, focusing on the risks of supply chain vendors, regularly investigating suppliers' employee rights, use of child labor, financial status, and whether raw materials come from conflict mineral areas, in order to assess the resilience of supply chain vendors through investigations.

Key Material Control

In order to avoid the impact of raw material shortages, interruptions, and unstable supply factors on product delivery times, and even more seriously, to affect the company's reputation and revenue, key raw material risk management is conducted through "procurement attributes": single procurement sources, high technical thresholds, large price fluctuations, and components easily affected by supplier labor and capacity. The interrelationships of the upstream, midstream, and downstream industries are shown in the table below:

Upstream	Midstream	Downstream
Optical Components: Camera optical lenses, secondary optical lenses, IR LEDs.、IR LED。	Camera Lens Modules	System Integrator
IC Semiconductors: CCD/CMOS image sensor chips, video decoding/encoding chips, single-chip controllers, large programmable logic ICs, microprocessors, memory.	Cameras (Digital/IP)	Agent / Representative
Electronic Components: Transformers, capacitors, inductors, transistors, etc.	Digital Video Recorders	Distributor
Mechanical Components: Molds, housings.	Hard Drive / Video Surveillance Storage Systems	Trader / Trading Company
Other Components: Power supplies, switches, cables, PCBs.	Video Capture Cards	Brand Owner / Brand Company
	Video Management Software and Compression	

Emergency response

According to the risk management procedures, whenever a significant event occurs, a major risk investigation is conducted on suppliers, or appropriate response methods are communicated to suppliers, allowing Topview Corporation to take the most appropriate preventive measures in the supply chain to avoid operational harm, thereby affecting the interests of stakeholders.

Local Procurement

Topview Corporation is committed to integrating sustainable development concepts into its operational areas. In the procurement process, in addition to considering economic benefits, environmental and social impacts are also taken into account. Suppliers are encouraged to adopt best practices in environmental, health and safety, human rights and labor policies, and 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 Corporation when seeking partners. Considering the reduction of carbon emissions from raw material transportation, delivery speed, and the clustering distribution of the supply chain, local procurement is prioritized in the raw material procurement strategy. The supply chain of Topview Corporation mainly includes: electronic component suppliers, packaging manufacturers, mechanical manufacturers, outsourced processing plants, etc., among which mechanical materials and packaging are controlled through local procurement.

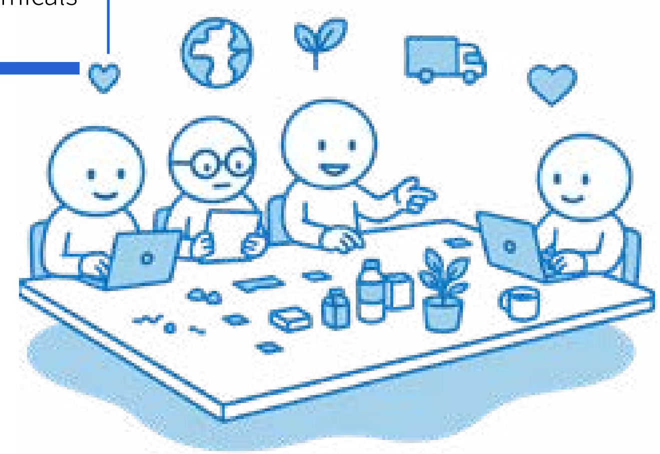
Identify the risk response strategies for key components based on industry characteristics.

Key Raw Materials			
	Electronic Components	Printed Circuit Board	Mechanical Components
Risk Types	◆ Physical limitations of procurement channels ◆ Market price fluctuation risks ◆ Source restrictions	◆ Physical limitations of procurementchannels ◆ Market price fluctuation risks ◆ Use of highly toxic chemicals	◆ Physical limitations of access channels ◆ Market price fluctuation risks ◆ Origin restrictions
Corresponding Strategies	◆ Introduce 2-3 brands of diversified suppliers ◆ Proportional order allocation ◆ Prioritize local suppliers	◆ Introduce 2-3 brands of diversified suppliers ◆ Prioritize local suppliers ◆ Analyze and control material costs based on fluctuations in international raw material prices ◆ Communicate with customers, reflecting reasonable costs in selling prices ◆ Promote the use of green chemicals to reduce safety hazards	◆ Introduce 2-3 brands of diversified suppliers ◆ Prioritize local suppliers ◆ Analyze and control material costs based on fluctuations in international raw material prices ◆ Communicate with customers, reflecting reasonable costs in selling prices

Supplier Communication and Management

Topview Corporation requires suppliers to upload environmental substance declaration forms and raw material testing reports to the EC platform, which will be reviewed by relevant units. The platform also disseminates the requirements of major international environmental regulations, as well as quality and sustainability-related promotional matters, through the EC system, allowing suppliers to stay updated in real-time.

At the same time, a reporting mailbox is set up. If any illegal incidents are discovered, they can be reported using the Topview Corporation integrity mailbox: honest@topviewcorp.com No supplier reporting incidentsoccurred in 2025.



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Chapter 4
EMPLOYEE CARE AND SOCIAL PARTICIPATION

4 Employee Care and Social Participation

Employee Care and Social Engagement

In order to maintain a good labor-management relationship with colleagues, the company has established smooth communication channels, allowing employees to promptly understand company information and encouraging everyone to provide suggestions regarding overall operations and development for the decision-making unit's reference. A complete communication channel is essential.

It not only promotes labor-management relations but also allows the company to fully understand the needs and issues of its employees. Quickly and effectively respond to improvements, providing colleagues with 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 Corporation values "work-life balance" as a modern enterprise, emphasizing mutual care and growth, and hopes to convey this concept to every colleague and society.

4.1 Labor-Management Relations

Topview Corporation adheres to the relevant labor laws in Taiwan and is based on international human rights conventions to develop communication mechanisms and labor conditions. In order to maintain Good labor-management relations among colleagues, establishing smooth communication channels within the company, allowing colleagues to understand company information in real-time, and encouraging everyone to engage in overall operations and development. Suggestions are made for the decision-making unit's reference. Through the convening of labor-management meetings, labor representatives communicate and resolve labor-related matters with management representatives. A sound and harmonious

labor-management relationship is the cornerstone of sustainable development, allowing the company to fully understand the needs and issues of its employees and provide a better workplace environment for them.

Labor-Management Meeting

Labor-management meetings are held quarterly, composed of equal representatives from both labor and management, to enhance communication between the two sides within the enterprise through dialogue, reducing conflicts. The topics discussed include labor conditions, improving work efficiency, and company policy discussions.

All Employees

Regular Communication Meetings

Department heads regularly hold meetings with employees to not only convey administrative and management orders but also to care for employees' difficulties and needs in their daily work.

Employees in Each Department

Complaint Mailbox

The company has established an employee complaint mailbox, which is handled confidentially by the HR department, providing employees with a channel for complaints and communication opportunities.

All Employees

Labor-Management Relations Establish smooth communication channels and good relationships

Major Topic Management Approach

Significant topics	Main stakeholders	2025 Management Goals	Status of Achieving 2025 Goals	Management goals for 2026
Labor-Management Relations	Employees	Regularly convene labor-management meetings to operate.	**Meets standards**	Regularly hold labor management meetings to publish relevant information
	Responsibility	**Resources**	**Action**	**Assessment**
	Human Resources / Safety and General Affairs	1. Welfare Committee Meeting 2. Labor-Management Meeting 3. Human Rights Policy Promotion	Provide employees with diverse communication channels to keep them informed of company news in real-time.	Labor-management meetings are held quarterly, where representatives from both management and labor exchange information related to labor-management issues

Human Rights and Anti-Discrimination

Topview Corporation declares its commitment to protecting employee rights, ensuring that its human rights management complies with local laws and stakeholder needs. In addition to not employing child labor and treating everyone equally, the company has no forced labor and emphasizes the prohibition of slavery and human trafficking. At the same time, the company actively promotes this internally. Since labor rights and human rights issues have always been a key concern for Topview Corporation, an internal "Communication Consultation Participation Management Procedure" has been established. Employees who encounter any incidents of sexual harassment or improper treatment can report directly to the company's human resources unit according to the "Reporting and Complaint Procedures," and the confidentiality of the whistleblower's identity will be protected. External stakeholders who have any concerns regarding labor rights and human rights issues at Topview Corporation can submit their inquiries through the designated contact window and email published on the company's official website. In 2025, the company received no related complaints or grievances regarding labor rights and human rights issues.

Talent Recruitment and Employment

To maintain the stability of human resources, the company aims to select outstanding and suitable talents through a fair, open, just, and efficient selection system, strengthening its operational structure while ensuring diversity and equal opportunities. There will be no discrimination in hiring based on race, color, age, sexual orientation, ethnicity, disability, pregnancy, religion, political affiliation, membership in organizations, or marital status. The company complies with relevant labor laws and treats everyone equally, adhering to legal requirements prohibiting the employment of child labor, and complies with the Responsible Business Alliance (RBA) Code of Conduct.

Employment Freedom

Prohibit the employment of forced labor and child labor; all work should be voluntary, committed to maintaining and protecting gender equality and the dignity of colleagues. Colleagues have the right to resign freely with reasonable notice.

Freedom of Association

Respect employees' rights to freely associate and organize unions according to the law, and establish employee communication channels in accordance with regulations. Employees or employee representatives should be able to communicate openly with management about working conditions and management methods, and share their thoughts and concerns without fear of discrimination, retaliation, threats, or harassment.

Care and support effectiveness for foreign migrant workers

The following is an explanation of the care and support for foreign migrant workers:

Issues	Items	Effectiveness
Management Level	Dormitory and Human Rights Management	Free access to the dormitory; no confiscation or safekeeping of passports or identification documents.
	Provide a native language environment	Company policies, labor contracts, hazard signs, training materials, activity promotions, health check consultations, etc. are all translated into their native language
Life Care	Regular care	Company complaint mailbox, employee suggestion box, dormitory suggestion box, migrant worker affairs window, agency hotline, Line group, health care

Employee Communication and Complaint Channels

Topview Corporation has established an EIP employee area to keep all colleagues informed about the company, providing important personnel announcements, as well as information on HR and various welfare measures from the welfare committee. For example: the new employee orientation manual allows new colleagues and employees to quickly understand the company's systems and application processes.

Since its establishment, Topview Corporation has valued harmonious labor-management relations, providing multiple communication channels for colleagues to express their opinions through direct supervisors, human resources managers, employee suggestion boxes, or forums,among other channels.

The company encourages employees to express their opinions, and reasonable preventive and protective measures will be taken for those who express their opinions to ensure the quality of the investigation and to avoid unfair retaliation or treatment of respondents. So far, the company has not experienced any cases of identity discrimination, improper treatment, or sexual harassment, nor has it received any complaints or grievances from external sources. The company's HR unit closely monitors changes and amendments to government regulations to ensure that the company's salary, leave, working hours, and other related laws and policies comply with national regulatory requirements. As of 2025, the company has no major penalty incidents.

4.2 Employee Overview

Human Resources Policy: Topview's Values

『Philosophy of Employment』 The ability to solve problems, a proactive attitude towards wor and a spirit of breakthrough and growth.

『Principles of Work』 Having ideas, methods, execution ability, ambition, responsibility, and a sense of belonging.

『Attitude Towards People』 A sincere heart, positive thinking, and a trustworthy attitude.

In our human resources policy, we adhere to the philosophy of sharing and mutual benefit w all colleagues, and we practice this in corporate activities and the daily actions of each colleag Through this virtuous cycle, we attract, retain, cultivate, and motivate outstanding talent. Perh what we are doing now is still not enough, but we are moving towards this goal in the futu Regarding the recruitment and allocation of reasonable human resource needs, we aim to pl the right people in the right positions, allowing everyone to leverage their strengths.

Employees are an important cornerstone of the company's sustainable operation. Only qualif personnel can contribute their efforts to the company, thereby enhancing performance a creating profits. In response to operational conditions, the current demand for manpov has stabilized, but for the long-term development of the enterprise, we continue to introdu outstanding external talent; and provide opportunities for internal personnel to be promoted a transferred. In light of this, Topview Corporation continues to attract and retain talent throu employee training, compensation and benefits planning, and providing a sound andhigh-qua working environment.

This report covers the physical scope within Taiwan, so no further detailed regional disclosu will be made. Currently, all employees of thecompany are full-time (regular) employees, so t statistical information in the report is classified only by gender, as detailed in this chapter.

Hiring Principles

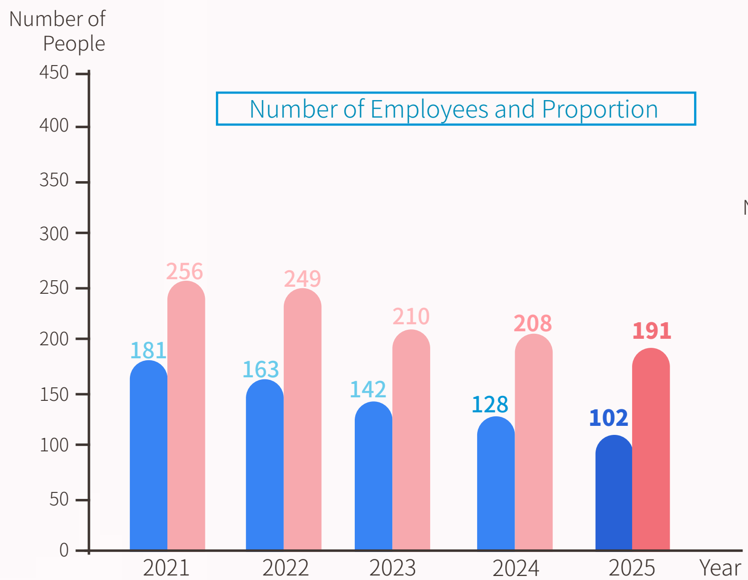
Topview Corporation publicly recruits based on actual business needs, and is committed to developing diverse project channels for recruitment, adhering to the principle of placing the right talent in the right roles and prioritizing internal appointments over external ones. There will be no discrimination based on race, religion, skin color, nationality, gender, or other factors, and child labor will not be employed.

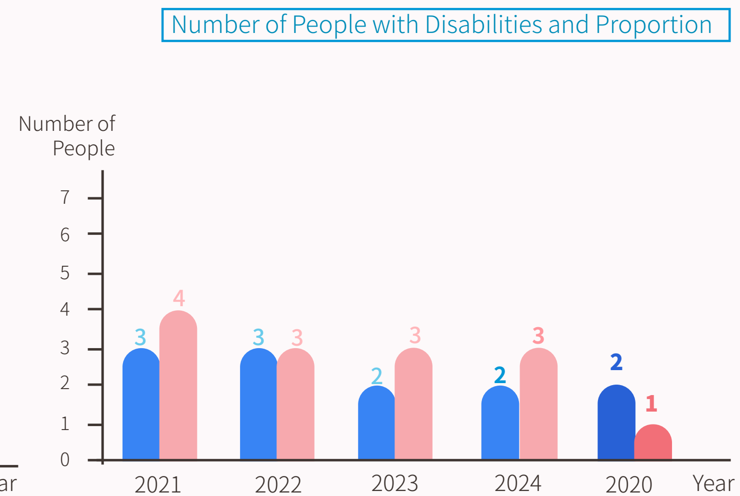
Employment of Persons with Disabilities

For people with physical and mental disabilities, we provide equal employment opportunities, and in accordance with Article 38 of the Persons with Disabilities Rights Protection Act, we employ individuals with employment capabilities who have disabilities; Topview Corporation hopes to take care of the employment opportunities for people with disabilities and arrange a suitable working environment, fulfilling our corporate social responsibility.

By gender	2021		2022		2023		2024		2025	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Total number of employees	181	256	163	249	142	210	128	208	102	191
Number of people with disabilities	3	4	3	3	2	3	2	3	2	1

Male Female





Robust Human Resource Structure

Topview Corporation's organizational operations have entered a stable phase. In an employment environment where there is a general shortage of labor, the company hires foreign employees and employs a diverse workforce. However, Topview Corporation still places great importance on deepening its roots in Taiwan and the significance of employing local talent, continuously increasing employment opportunities in Taiwan. Fortunately, in the post-pandemic era, with the joint efforts of the company's colleagues, it has achieved even more explosive operational growth. As of the end of 2025, the total number of employees at Topview Corporation is nearly 293, and the analysis of the human resource structure is as follows:

Composition of Human Resource Structure

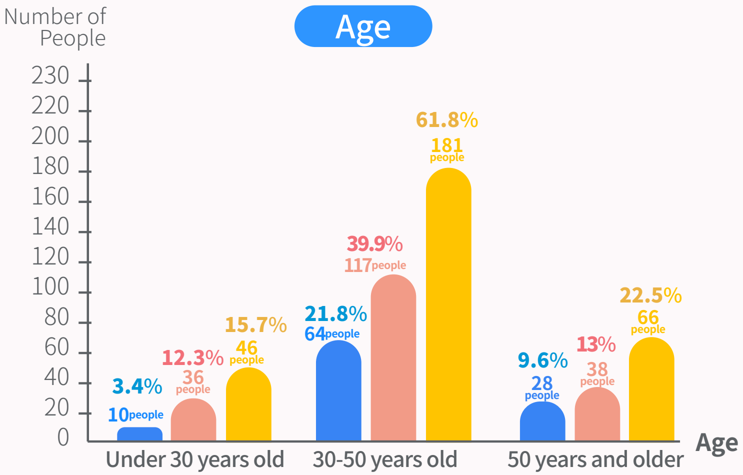
As of the end of 2025, the total number of employees at Topview Corporation is 293. From the composition of the workforce in 2025, it can be seen that female employees account for 65. 2% of the total workforce, while male employees account for 34.8%. The production unit has a higher proportion of female employees due to the nature of direct employment. Direct and indirect personnel account for 51.5% and 48.5% of the total workforce, respectively. In recent years, the company has not only strengthened its R&D capabilities but also emphasized product quality, resulting in a balanced distribution of indirect and direct personnel. In management, supervisors account for 21.8% of the total workforce, and the management span is aimed at rationalization to achieve optimal organizational management efficiency. The company's human resources are mainly concentrated in the 30-50 age group, which represents the core of productivity and development potential. The employment status of indirect personnel is relatively stable, so the distribution of seniority remains balanced. The quality of the workforce is also gradually improving, with university and graduate school personnel currently accounting for about 42.3%. To attract local talent, the regional distribution is centered around the Taoyuan plant and the offices in Taipei and Taichung.

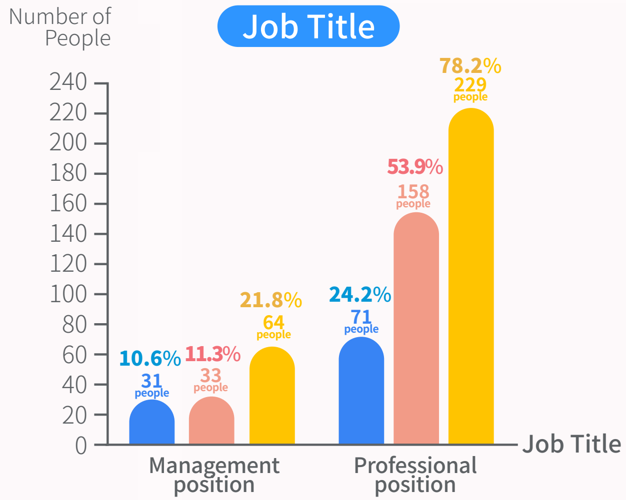
2025 Human Resource Structure Composition

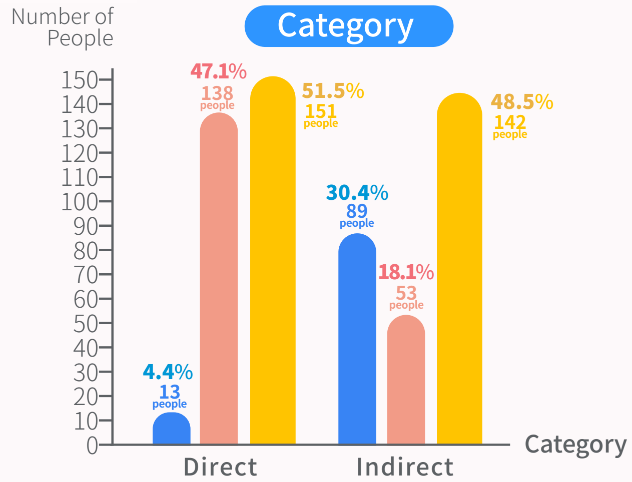
Employee Distribution		Male		Female		Number of People Total	Percentage
		Number of People	Percentage	Number of People	Percentage		
Age	Under 30 Years Old	10	3.4%	36	12.3%	46	15.7%
	30 to 50 Years Old	64	21.8%	117	39.9%	181	61.8%
	Over 50 Years Old	28	9.6%	38	13.0%	66	22.5%
Job Title	Management Position	31	10.6%	33	11.3%	64	21.8%
	Professional Position	71	24.2%	158	53.9%	229	78.2%
Category	Direct	13	4.4%	138	47.1%	151	51.5%
	Indirect	89	30.4%	53	18.1%	142	48.5%
Years of Service	Less than 1	13	4.4%	13	4.4%	26	8.9%
	year 1~3	11	3.8%	25	8.5%	36	12.3%
	years 3~5	13	4.4%	37	12.6%	50	17.1%
	years 5~10	20	6.8%	50	17.1%	70	23.9%
	years More than 10 years	45	15.4%	66	22.5%	111	37.9%
Education Level	Below high school	10	3.4%	128	43.7%	138	47.1%
	Junior college	17	5.8%	14	4.8%	31	10.6%
	University	48	16.4%	40	13.7%	88	30.0%
	Graduate school	27	9.2%	9	3.1%	36	12.3%
Subtotal		102	34.8%	191	65.2%	293	100%

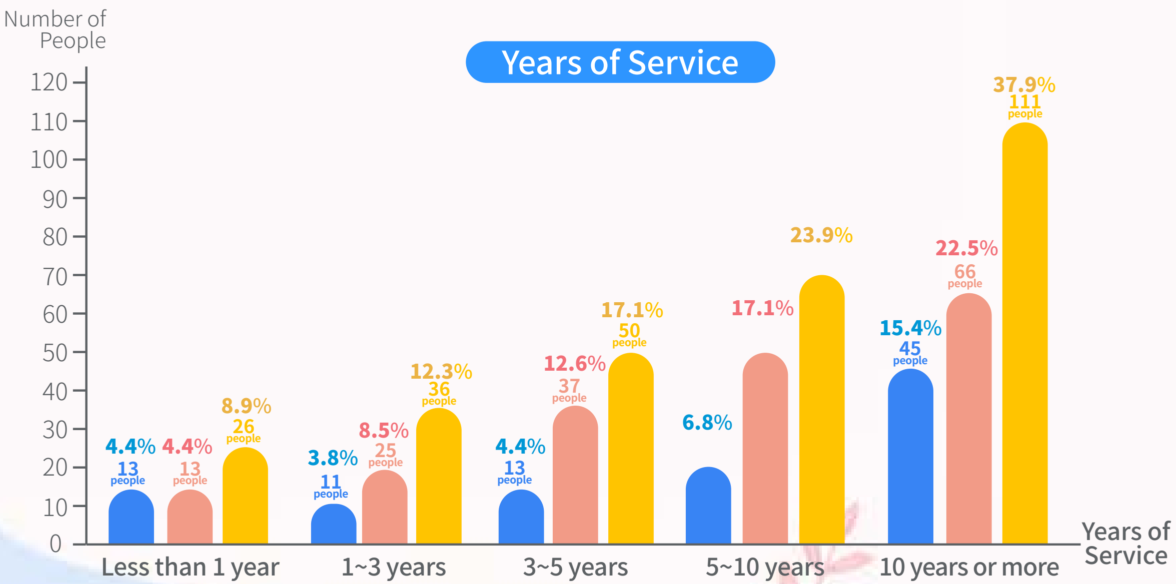
2025 Human Resource Structure Composition Chart

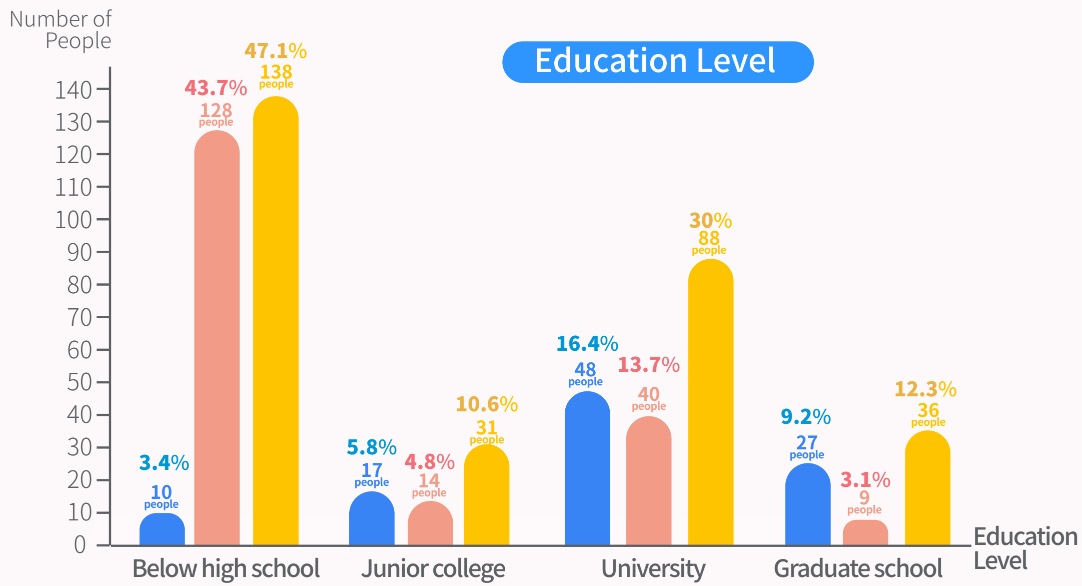
Male Female Total











Human Resources Turnover Status

Topview Corporation continues to strive to create a diverse and inclusive work environment. In addition to meeting business development needs, it actively promotes youth employment and re-employment opportunities. During the process of promoting production automation and product technology upgrades, it simultaneously optimizes the organizational manpower structure.

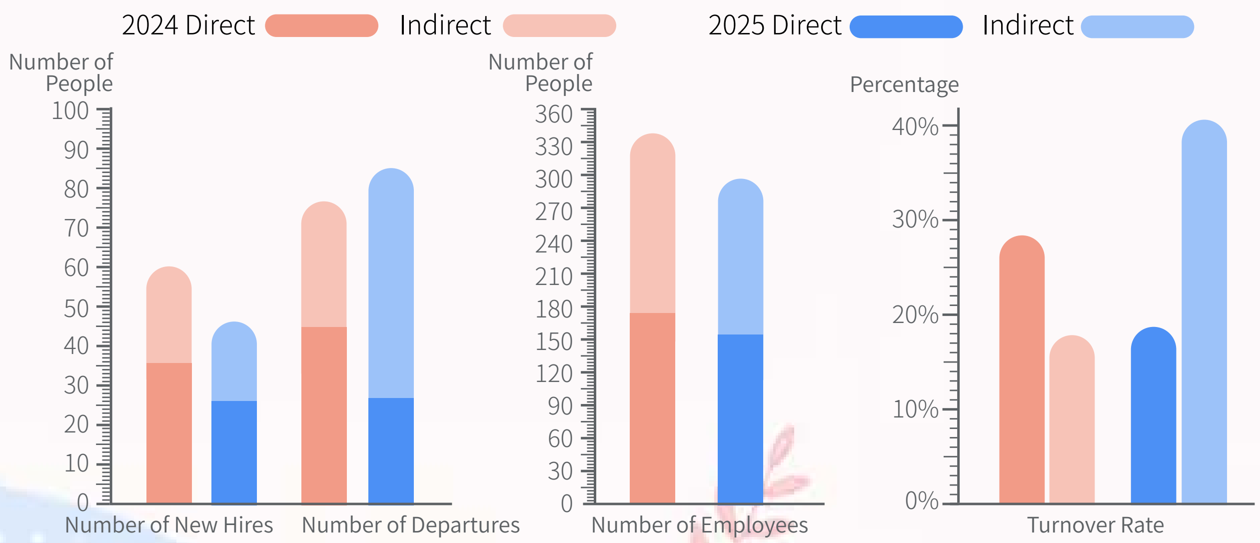
In 2025, Taiwan's average unemployment rate dropped to about 3.35% (a new low in nearly 20 years), making the labor market supply relatively tight and recruitment more challenging than before. The turnover rate in 2025 (29.01%) is higher than that in 2024 (22.92%), while the turnover rate of indirect personnel rose from 17.98% to 40.14%, with those under 30 years old accounting for 32.61%. This is mainly because the workplace has begun full digitalization under the influence of AI and digital transformation, which has created functional transformation pressure on indirect colleagues. Coupled with the new generation's work expectations, which have gradually surpassed mere salary conditions and shifted towards valuing "work meaning," "flexible space," and "personal development space," this is the main reason for the increase in the turnover rate of indirect personnel in 2025.

Workforce Movement from 2024 to 2025

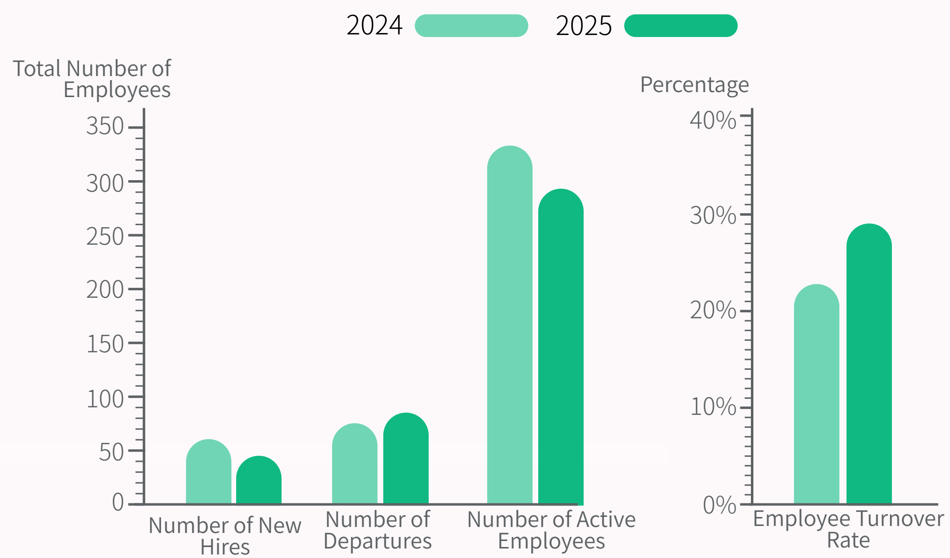
Year	2024				2025			
Employee Attributes	Number of New Hires	Number of Departures	Number of Active Employees	Employee Turnover Rate	Number of New Hires	Number of Departures	Number of Active Employees	Employee Turnover Rate
Direct	36	45	158	28.48%	26	28	151	18.54%
Indirect	24	32	178	17.98%	20	57	142	40.14%
Total	60	77	336	22.92%	46	85	293	29.01%

* Turnover Rate = Total Number of Departures for the Year / Number of Employees at Year-End (December 31)

Human Resources Turnover Status Chart



Total Number of Human Resources Turnover



To further optimize human resource management, we conducted an in-depth analysis combining personnel attributes and nationality structure:

Observation of Personnel Attribute Mobility:

In terms of direct personnel, the turnover rate for 2025 significantly decreased from 28.48% to 18.54%, indicating that the retention mechanisms in production units have begun to show effectiveness after the introduction of automation. In contrast, the turnover rate for indirect personnel has shown an upward trend due to the competency challenges brought about by digital transformation.

Diverse Talent Structure Analysis:

In terms of nationality composition, our company continues to emphasize diversity and inclusion. In 2025, among the total number of employees, localemployees accounted for the vast majority, while foreign employees mainly served in specific production roles. Observing the turnover data, the turnover rate for local employees in 2025 was 30.16%, while the turnover rate for foreign employees was 21.95%. The relatively stable retention performance of foreign colleagues demonstrates the company's efforts in cross-national workplace communication and cultural adaptation.

Intergenerational Retention Challenges:

From the age distribution observation, the turnover rate for colleagues under 30 years old in 2025 was 32.61%, while the turnover rate for the core group aged 30 to 50 was 31.49%. This data indicates that all age groups within the organization are facing talent mobility pressure. In the future, we will strengthen career development plans targeting different generations and enhance the overall organizational resilience through optimized recruitment and training systems.

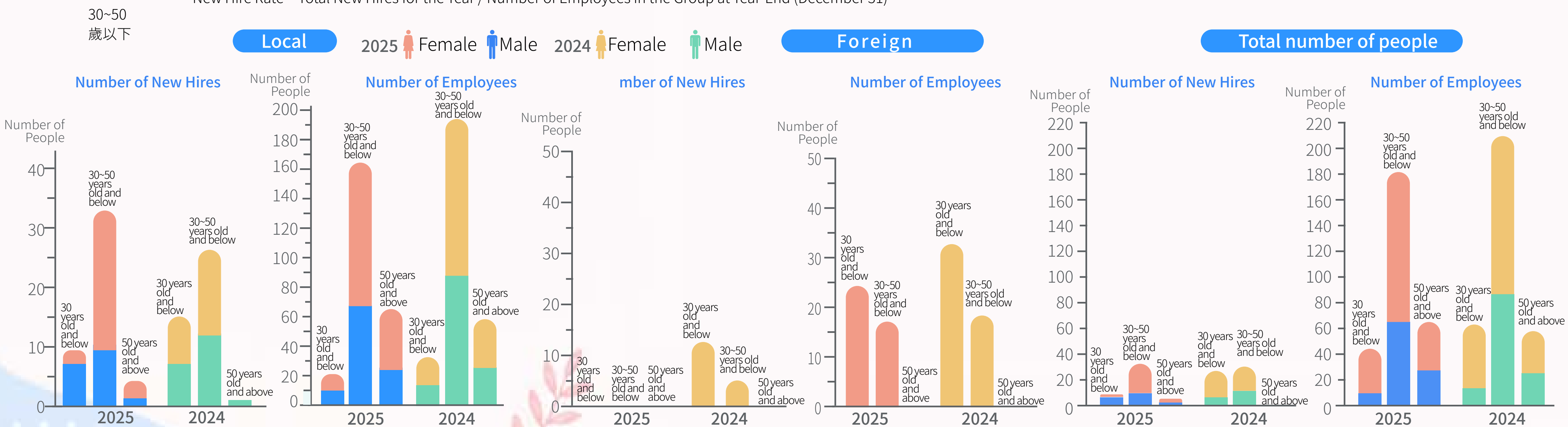
Overall, the increase in the company's turnover rate is mainly concentrated among local male employees, particularly evident in the groups aged 30 to 50 and under 30. The primary reasons are related to competition in the talent market within the manufacturing industry, increased salary development, and career choices. In the future, we will continue to strengthen new employee retention, management capabilities of supervisors, salary competitiveness, and career development mechanisms to enhance talent retention and organizational stability.

Personnel Overview for 2024-2025 - New Hires

New Hire Status in the Past Two Years

Year		2025									2024								
Nationality		Local			Foreign			Total number of people			Local			Foreign			Total number of people		
Age	Gender	Newcomer	Employed	New Hire Rate	Newcomer	Employed	New Hire Rate	Newcomer	Employed	New Hire Rate	Newcomer	Employed	New Hire Rate	Newcomer	Employed	New Hire Rate	Newcomer	Employed	New Hire Rate
30 years old and below	Male	7	10	70%	0	0	0.00%	7	10	70%	7	14	50%	0	0	0.00%	7	14	50.00%
	Female	2	12	16.67%	0	24	0.00%	2	36	5.56%	8	19	42.11%	13	32	40.63%	21	51	41.18%
	Subtotal	9	22	40.91%	0	24	0.00%	9	46	19.57%	15	33	45.45%	13	32	40.63%	28	65	43.08%
30~50 years old and below	Male	10	64	15.63%	0	0	0.00%	10	64	15.63%	12	88	13.64%	0	0	0.00%	12	88	13.64%
	Female	23	100	23%	0	17	0.00%	23	117	19.66%	14	106	13.21%	5	18	27.78%	19	124	15.32%
	Subtotal	33	164	20.12%	0	17	0.00%	33	181	18.23%	26	194	13.40%	5	18	27.78%	31	212	14.62%
50 years old and above	Male	1	28	3.57%	0	0	0.00%	1	28	3.57%	1	26	3.85%	0	0	0.00%	1	26	3.85%
	Female	3	38	7.89%	0	0	0.00%	3	38	7.89%	0	33	0.00%	0	0	0.00%	0	33	0.00%
	Subtotal	4	66	6.06%	0	0	0.00%	4	66	6.06%	1	59	1.69%	0	0	0.00%	1	59	1.69%
Total		46	252	18.25%	0	41	0.00%	46	293	15.70%	42	286	14.69%	18	50	36.00%	60	336	17.86%

* New Hire Rate = Total New Hires for the Year / Number of Employees in the Group at Year-End (December 31)

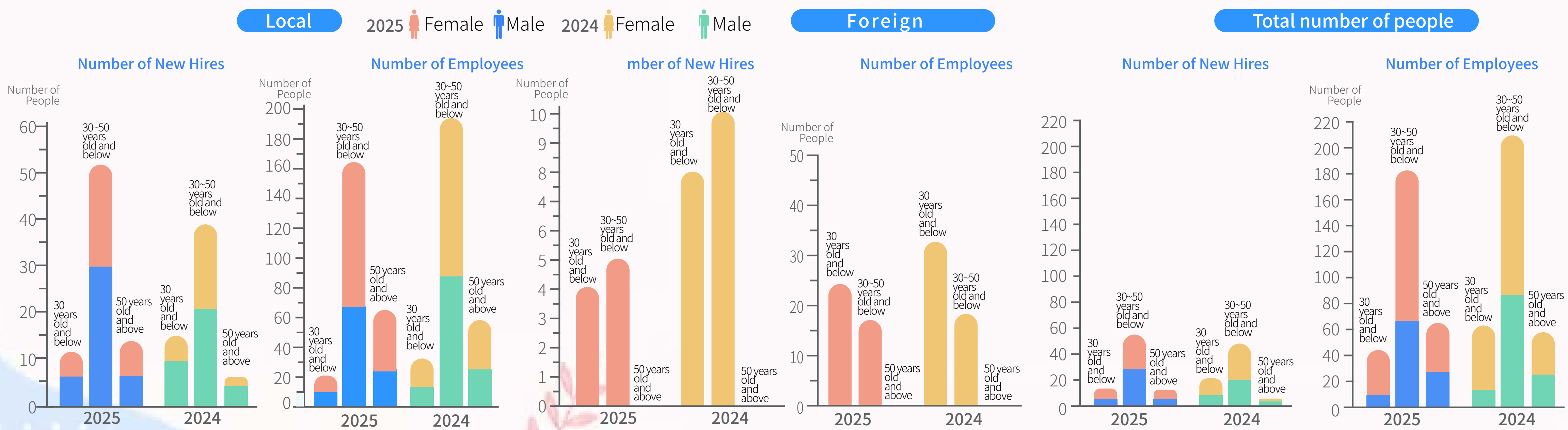


New Hire Status in the Past Two Years

2024-2025 Personnel Overview - Departed Employees

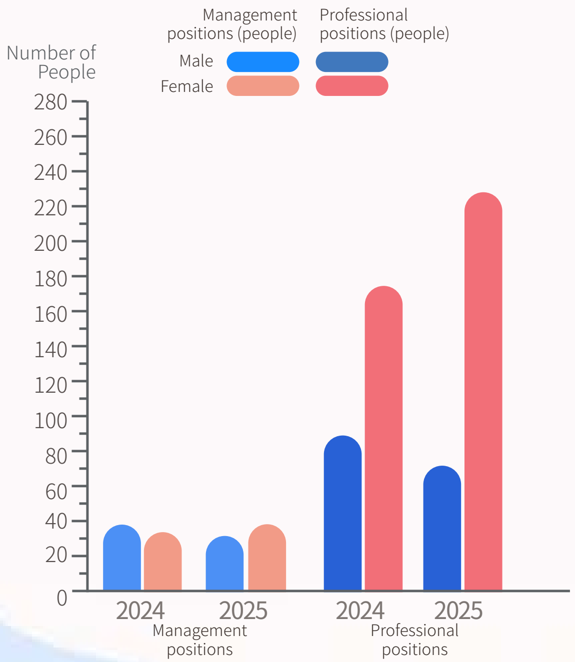
Year		2025									2024								
Nationality		Local			Foreign			Total number of people			Local			Foreign			Total number of people		
Age	Gender	Departure	Employed	Turnover Rate	Departure	Employed	Turnover Rate	Departure	Employed	Turnover Rate	Departure	Employed	Turnover Rate	Departure	Employed	Turnover Rate	Departure	Employed	Turnover Rate
30 years old and below	Male	6	10	60%	0	0	0.00%	6	10	60.00%	9	14	64.29%	0	0	0.00%	9	14	64.29%
	Female	5	12	41.67%	4	24	16.67%	9	36	25.00%	5	19	26.32%	8	32	25.00%	13	51	25.49%
	Subtotal	11	22	50%	4	24	16.67%	15	46	32.61%	14	33	42.42%	8	32	25.00%	22	65	33.85%
30~50 years old and below	Male	30	64	46.88%	0	0	0.00%	30	64	46.88%	21	88	23.86%	0	0	0.00%	21	88	23.86%
	Female	22	100	22%	5	17	29.41%	27	117	23.08%	18	106	16.98%	10	18	55.56%	28	124	22.58%
	Subtotal	52	164	31.71%	5	17	29.41%	57	181	31.49%	39	194	20.10%	10	18	55.56%	49	212	23.11%
50 years old and above	Male	6	28	21.43%	0	0	0.00%	6	28	21.43%	4	26	15.38%	0	0	0.00%	4	26	15.38%
	Female	7	38	18.42%	0	0	0.00%	7	38	18.42%	2	33	6.06%	0	0	0.00%	2	33	6.06%
	Subtotal	13	66	19.70%	0	0	0.00%	13	66	19.70%	6	59	10.17%	0	0	0.00%	6	59	10.17%
Total		76	252	30.16%	9	41	21.95%	85	293	29.01%	59	286	20.63%	18	50	36.00%	77	336	22.92%

* Turnover Rate = Total Number of Departures for the Year / Number of Employees in the Group at Year-End (December 31)

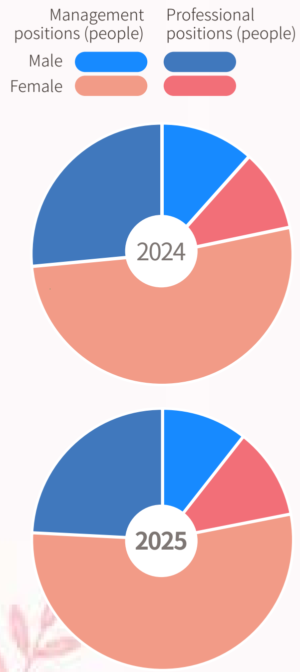


Year		2024						2025					
Employee Distribution		Male		Female		Number of People Statistics	%	Male		Female		Number of People Statistics	%
		Number	%	Number	%			Number	%	Number	%		
Job Title	Management Position	39	11.6%	34	10.1%	73	21.7%	31	10.6%	33	11.3%	64	21.8%
	Professional position	89	26.5%	174	51.8%	263	78.3%	71	24.2%	158	53.9%	229	78.2%
Total		128	38.1%	208	61.9%	336	100%	102	34.8%	191	65.2%	293	100%

Annual distribution of employee job categories



Annual proportion of employee job categories



Talent recruitment and industry-academia collaboration

In line with operational development employment needs, the company has established operational bases in Taoyuan, Taipei, and Taichung to recruit the necessary talent for positions, aiming to increase local youth employment opportunities, while also encouraging women returning to the workforce and social individuals to apply for suitable job opportunities.

Taiwan is already facing a severe labor shortage challenge, and for companies to achieve sustainable development, "inheritance" is a very important task. In order to cultivate local technical talent in Taiwan, Topview Corporation continues to engage in industry-academia collaboration projects with Ming Chi University of Technology through human resource planning. Collaborating with university departments to lead students in visiting the company After the formal selection interview process Process, arranged in manufacturing, product verification, human resources, environmental safety and general affairs, research and development.... etc. Position learning, guided by specialized counselors to allow interns to learn in departments of interest, gaining an early understanding of the company's operations. Starting workplace exposure during student years, accumulating solid practical experience, will facilitate smoother integration with society in the future. It is hoped that students can combine what they have learned in school with their work in this year of internship at Topview Corporation, growing and thriving.

Industry-Academia Cooperation Situation		
School	Number of People	Internship Contract Period
Ming Chi University of Technology	3	2023/09/12-2024/09/06
	2	2024/09/09-2025/09/05
	2	2025/09/08-2026/09/04

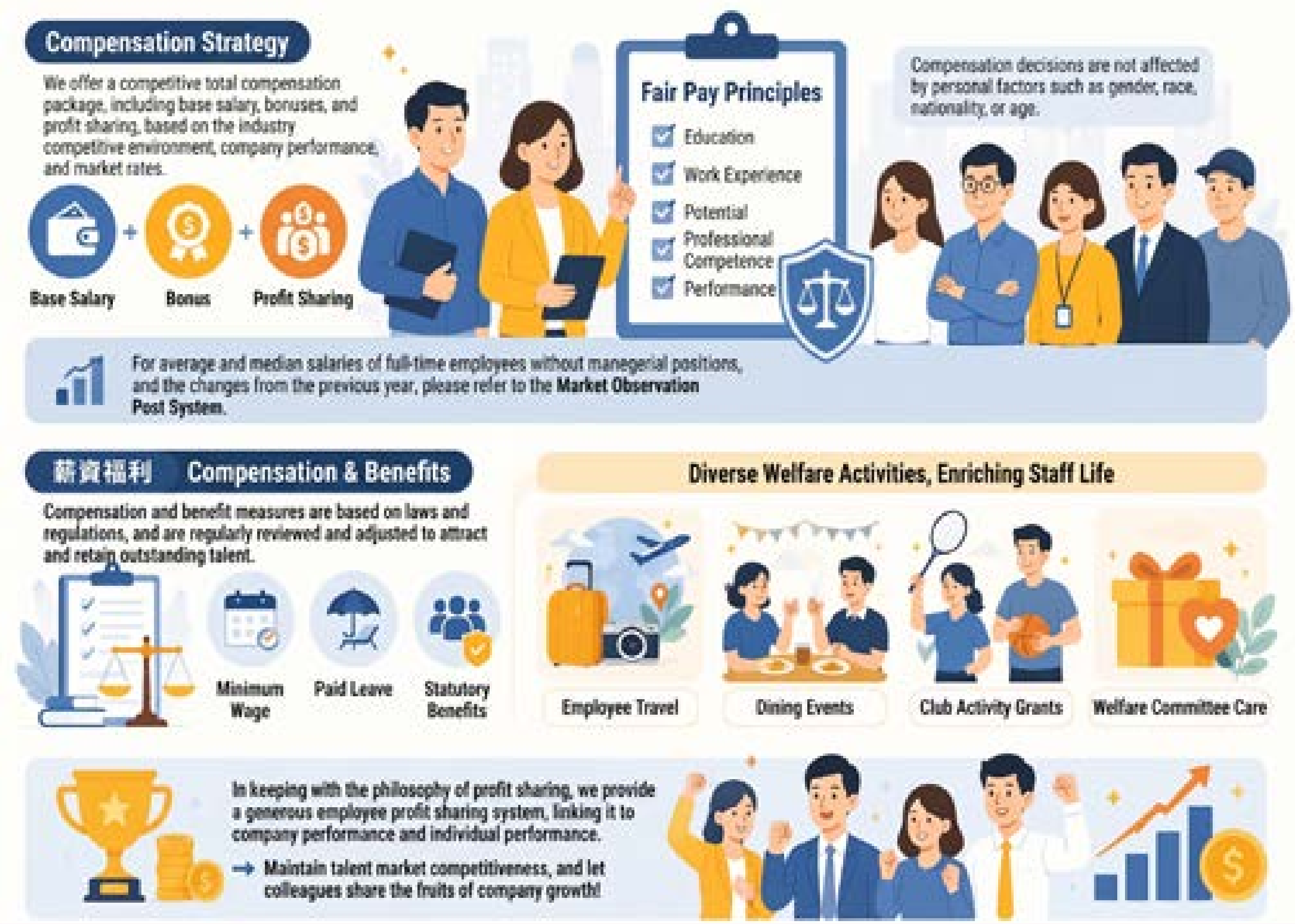
4.3 Salary

Topview Corporation's compensation strategy is based on the competitive environment of the industry, company operational performance, and market conditions, providing a competitive overall compensation package that includes base salary, bonuses, and profit sharing. Salary adjustments are made based on the position system and salary standards, taking into account education, work experience, personal development potential, professional capabilities, and performance, without being influenced by personal factors such as gender, race, nationality, or age. The average and median salaries of full-time employees not in managerial positions, as well as the changes in these figures compared to the previous year, can be found in the public information observation station.

Salary and Benefits

Topview Corporation's salary and benefits measures are based on legal regulations, including minimum wage, paid leave, and legally mandated benefits, and are regularly reviewed and adjusted to attract and retain outstanding talent. In terms of benefits, group insurance planning is provided, and the welfare committee organizes travel, dining, and club activity subsidies... To enrich leisure life through connections with colleagues.

Topview Corporation adheres to the concept of profit sharing with employees, values talent assets, and provides a generous employee bonus system that combines employee bonuses with company operational performance and individual performance. This not only maintains competitiveness in the talent market but also allows colleagues to feel Topview Corporation's sincerity in valuing and cherishing talent.



Performance Management

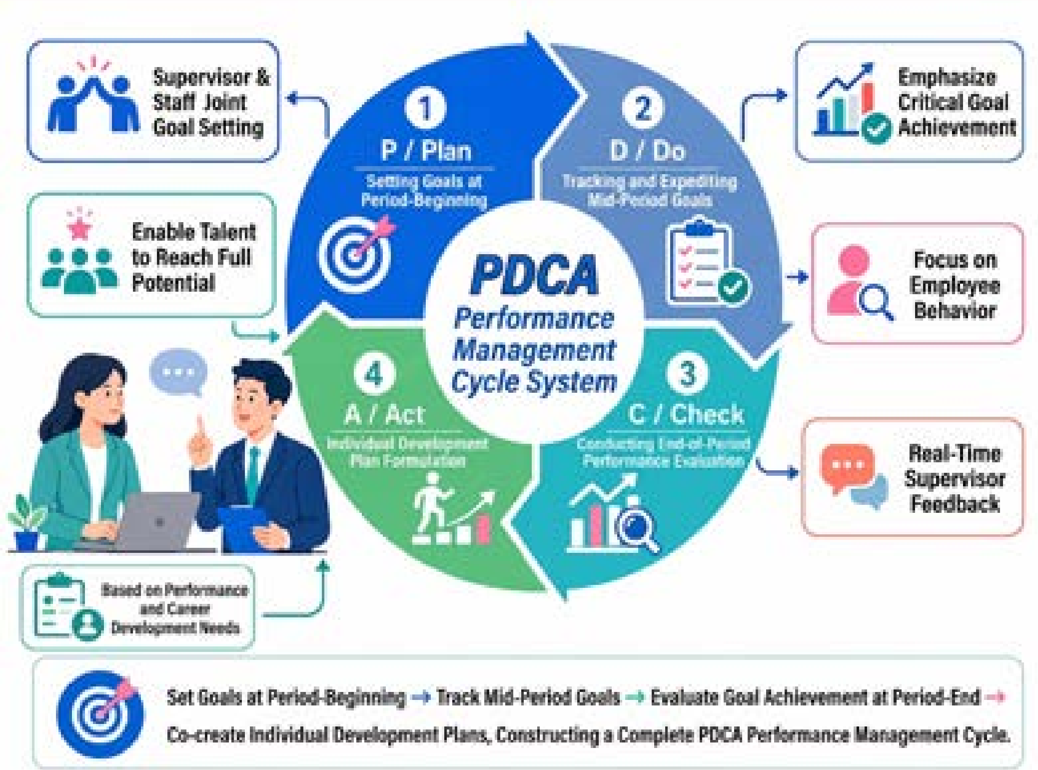
The company conducts regular annual performance evaluations. The performance evaluation process is based on work objectives, performance, work ability, and work attitude, among others, and is assessed fairly and reasonably according to the standards of the performance evaluation form. Based on the organization's key performance indicators, each department sets and executes individual performance goals with colleagues. Every six months, performance evaluations are conducted based on the achievement of work objectives and work behavior to understand if colleagues face any bottlenecks that require guidance, thereby improving work efficiency. If the company's operational profits and performance are sufficiently linked, appropriate feedback is given to colleagues, and those with outstanding work performance may receive salary adjustments or promotions.

Performance assessment management is a management system that connects strategy, rewards, talent, and competency development. It begins with setting KPI goals aligned with the company's strategy, followed by the implementation of work plans. During the process of achieving goals, regular and irregular work reviews are conducted to ensure that work progress and direction are consistent with the company's strategy.

The semi-annual performance assessments evaluate colleagues' achievements and behavioral displays in reaching their goals, providing feedback through performance discussions to review whether the work content aligns with initial expectations. It also considers both the results of work objectives and the process of achieving those objectives. Performance evaluations for the entire year's goal achievement are conducted. The assessment results are discussed in performance meetings between supervisors and colleagues, where not only the work achievements are reviewed,but also consensus is reached on new work objectives for the coming year.

We value the status of key goal achievements and pay attention to employee behavior and immediate feedback from supervisors. Each year, based on performance evaluation results and the career development needs of employees, supervisors and colleagues jointly establish a "Personal Development Plan" to allow talents to showcase their abilities and contribute their best. Therefore, the structure of the performance management system is: setting goals at the beginning, following up on goals in the middle, and conducting performance evaluations based on goal achievement at the end, constructing a complete PDCA performance management cycle system.

Topview Optronics values its employees’ job performance and career development and adheres to the principles of fairness, impartiality, and transparency, without discrimination based on nationality or gender.



Parental Leave

In order to enhance the country's future competitiveness, our company regards the issues of childcare and breastfeeding as an essential corporate responsibility and social obligation. In accordance with Taiwanese regulations, we provide parental leave, and employees can apply for parental leave without pay according to the "Gender Equality in Employment Act" and the "Implementation Measures for Parental Leave Without Pay."

Applications for parental leave are open to both men and women, and we encourage employees to return to the company after their parental leave ends. For those returning to work, the company will assist in arranging matters to help employees quickly transition back to their roles and smoothly return to the workplace. In 2025, no one applied for parental leave, and the number of employees expected to return to work is 1, resulting in a return-to-work rate of 100%. The retention rate for those who returned from parental leave the previous year and continued to work for a full year is also 100%.

Parental Leave Data Chart

Observing the implementation of the system and the results of talent care based on the application, reinstatement, and retention status from 2023 to 2025

The parental leave system is not just a benefit, but a stress test for corporate resilience and talent retention.

0	100%	100%
2025 Add Application	2025 Reinstatement Rate	2025 Retention Rate

Friendly workplace environment and measures for marriage, childbirth, or family care

I. Policies and Commitments.

Our company values the balance between employees' work and family life, follows the "Gender Equality in Employment Act," the "Labor Standards Act," and related laws, and establishes a friendly workplace environment for marriage, childbirth, and family care. We provide diverse leave options, childcare support, and family care measures to assist employees in balancing work and family responsibilities, thereby enhancing employee retention and engagement.

II. Main Measures

Category	Specific measures
Marriage and Childbirth Support	Provide statutory leave such as marriage leave, maternity leave, paternity leave, and childcare leave without pay.
Family Care	Provide family care leave, menstrual leave, maternity rest, and other leaves as stipulated by law.
Flexible Working Hours	Offer flexible working hours and leave systems based on the nature of the work to accommodat family care needs.
Welfare Measures	The welfare committee provides benefits such as marriage, childbirth, childcare subsidies, and emergency assistance.
Health Care / Employee Care	Provide employee assistance programs, occupational medical, and occupational health consultation services.
Working Environment	Establish a system for preventing sexual harassment and workplace bullying to create a friendly and safe working environment.

III. Implementation Status

Our company provides various types of marriage, childbirth, and family care-related leave in accordance with the law and respects employees' applications based on their personal needs.

The implementation status for the year 2025 is as follows:

Indicator	2025
Number of users of family care leave	1 person
Number of users of paternity check-ups and paternity leave	7 person
Number of users of marriage leave	7 person
Number of recipients of childbirth subsidies	2 person
Number of menstrual leave	91 person

IV. Implementation Effectiveness

The company continues to create an environment that supports employees in balancing work and family through friendly marriage, childbirth, and family care measures.

Specific outcomes include:

- Providing a complete statutory system for marriage, childbirth, and care leave.
- Employees on parental leave can apply for reinstatement in accordance with the law.
- Establishing a health care and psychological support mechanism for employees.
- Strengthening work-life balance and increasing employee retention willingness.
- Continuously reduce the risk of turnover caused by family factors.
- Establish a diverse, equal, and inclusive (DEI) workplace culture.

Childcare leave status	2023			2024			2025		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of employees applying for parental leave in the current year	0	4	4	1	1	2	0	0	0
Number of employees eligible for reinstatement in the current year (a)	2	3	5	0	2	2	1	0	1
Number of employees reinstated in the current year (b)	1	2	3	0	2	2	1	0	1
Return-to-work rate b/a	50%	67%	60%	-	100%	100%	100%	-	100%
Number of employees reinstated from parental leave in the previous year (c)	0	1	1	1	2	3	0	3	3
Number of employees reinstated from parental leave in the previous year and continued working for one year (d)	0	1	1	1	1	2	0	3	3
Parental leave retention rate d/c	-	100%	100%	100%	50%	67%	-	100%	100%

Retirement System

Topview Corporation establishes the retirement system in accordance with legal regulations to ensure employees' future pension rights. This includes those subject to the "Labor Standards Act" retirement system, where retirement reserves are actuarially estimated and allocated to the old system retirement reserve account. For those subject to the "Labor Pension Act" retirement system, 6% is contributed monthly to each eligible employee's individual pension account according to their labor pension tier under the new system.

Working Conditions

Topview Corporation values employees' work-life balance to maximize the company's productivity. Therefore, it is committed to providing a quality working environment, including healthy and safe workplace facilities. It also regularly reviews all labor conditions in accordance with regulations to ensure compliance and manages with a humane approach, making flexible adjustments as appropriate.

Overtime and Working Hours Management

Establish a working hours, leave, and overtime management mechanism compliant with labor laws. For work requiring labor services outside regular working hours, overtime pay or compensatory leave is provided according to legal regulations. Working hours are regularly reviewed and controlled. Except for emergencies or special operational circumstances, there is at least one day off every seven working days. In 2025, there were no violations of labor laws.

4.4 Talent Development and Training

Topview Corporation values employee cultivation and development, believing that only by continuously nurturing outstanding talent can it strengthen its competitive foundation and create high-quality human resources. The company invests considerable resources to provide comprehensive training courses aligned with the company's manpower needs and the professional requirements of various functional units. This effectively develops human resource training to improve employees' work quality and achieve business goals. The company has also passed the Talent Quality-management System (TTQS) assessment by the Workforce Development Agency, Ministry of Labor.

Training Content

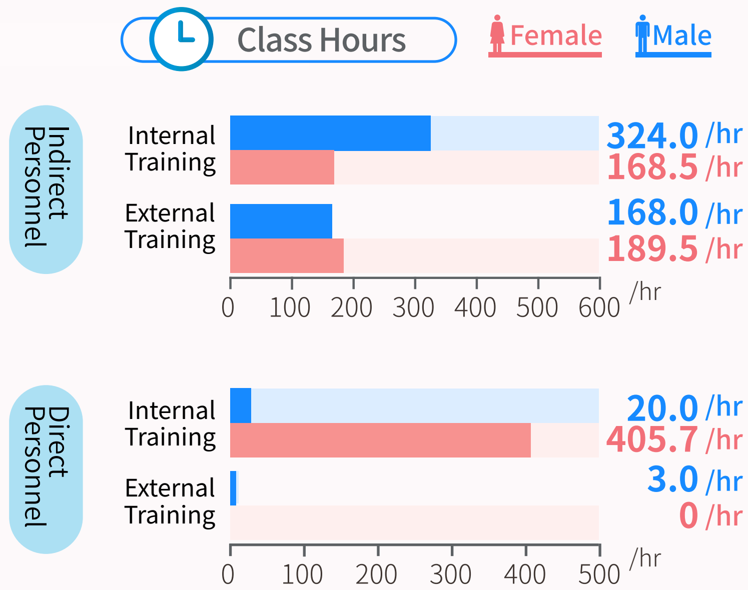
Topview's education and training are divided into five main areas: new employee training, professional/functional training, general education training, direct personnel training, and self-development training. Emphasis is placed on the training system for new employees to help them quickly integrate into the organizational team. New employee education training is implemented upon their arrival, followed by a three-month work learning and training program conducted by the hiring unit, allowing new employees to quickly understand the company's operational environment and get up to speed with their work, thus shortening the adaptation period. Courses based on professional skills are provided to ensure that each colleague possesses the necessary professional skills and knowledge for their position, and that they can apply them in their work. At the same time, every colleague is encouraged to actively share knowledge to achieve the goals of learning and experience transfer.

In 2025, the focus of education and training will be on improving new employee training, labor safety, emergency response, and policy advocacy (such as occupational safety and health, environment, quality, human rights, integrity, etc.). Additionally, in response to corporate sustainability issues, relevant seed trainee training has been conducted to facilitate internal implementation within the company. In 2025, there will be a total of 67 classes for on-the-job and new employee training, with a total training duration of 1278.7 hours and a total participation of 713 individuals.

The average training hours received by each colleague in 2025 is 4.36 hours.

2025 Annual Training

Items	Category		Internal Training (Number of People)	External Training (Number of People)	Total (Number of People)
Class Hours	Indirect	Male	324.0	168.0	492
		Female	168.5	189.5	358
	Direct	Male	20.0	3.0	23
		Female	405.7	0.0	405.8
	Subtotal		918.2	360.5	1278.7
Class Participation	Indirect	Male	215	15	230
		Female	108	11	119
	Direct	Male	18	1	19
		Female	345	0	345
	Subtotal		686	27	713

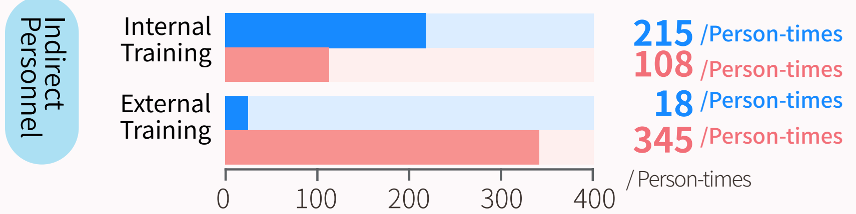


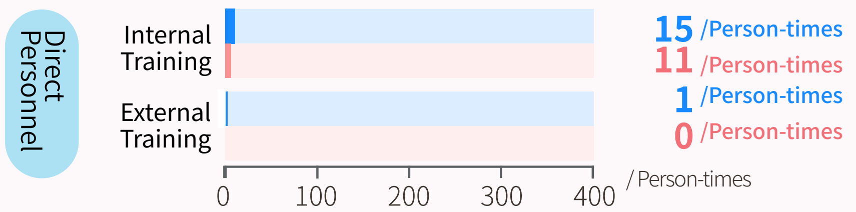
Internal Training
Total Class Hours Subtotal
918.2/hr

External Training
Total Class Hours Subtotal
360.5/hr

Sum of Internal and External Training Hours
Total Class Participation
1278.7/person times

Class Participation





Internal Training

Total class attendance subtota

686/ Person-times

External Training

Total class attendance subtotal

27 / Person-times

Sum of Internal and External Training Hours

Total Class Participation

713 / Person-times

Item	Total training hours	Number of Employees	Average training hours / person
Average training hours per employee	1278.7	293	4.36
Average training hours per female	763.7	191	4.00
Average training hours per male	515.0	102	5.05
Average training hours per indirect personnel	849.9	142	5.99
Average training hours per direct personnel	428.7	151	2.84

Average hours

Average training hours per employee / person
4.36

Average training hours pe **female** / person
4

Average training hours pe **male** / person
5.05

Average training hours per **indirect** employee / person
5.99

Average training hours per direct employee / perso
2.84

Education and training related to environment, safety, and health

To enhance employees' knowledge of work safety and health, Topview Corporation conducts safety and health education training. Each year, training sessions are held for new and current employees, including occupational safety and health education training, fire safety training, and external specialized training, to ensure personnel safety and reduce disaster losses. The statistics for environmental, safety, and health education training are as follows: a total of 18 sessions were held, with 177 participants, and a total training time of 238.66 hours.

Course Name	Number of courses	Number of Participants	Training Hours	Category
1 Occupational Safety and Health Education Training (New Employees)	6	26	18	Internal Training
2 Fire Safety Education Training	3	98	8.16	Internal Training
3 Dormitory Fire Safety Promotion	1	45	0.5	Internal Training
4 Occupational Safety and Health Administrator On-the-Job Education Training	1	1	12	External Training
5 Occupational Safety and Health Administrator Safety and Health Education Training	1	1	115	External Training
6 Type A Occupational Safety and Health Business Supervisor Safety and Health Education Training	1	1	42	External Training
7 Type A Occupational Safety and Health Business Supervisor Safety and Health On-the-Job Education Training	1	1	6	External Training
8 First Aid Personnel	2	2	19	External Training
9 Fire Prevention Manager	2	2	18	External Training
	18	177	238.66	

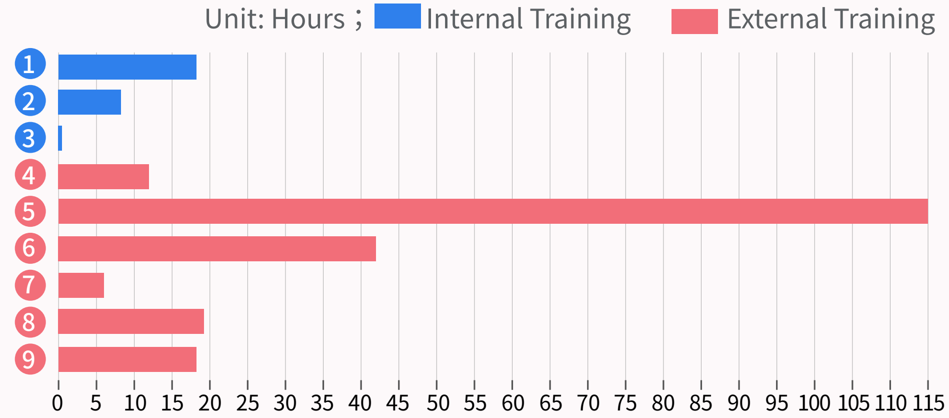
18
Number of courses

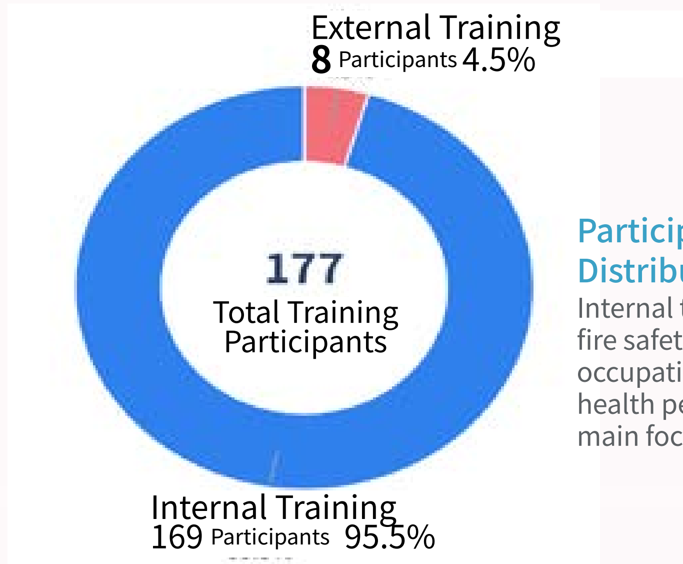
177
Number of Trainees

238.66
Total Hours

95.5%
Proportion of Internal Training Participants

Hours for Each Course





Participant Distribution

Internal training for fire safety and new occupational safety and health personnel as the main focus

4.5 Employee Benefits

Topview Corporation adheres to the concept of creating a happy workplace, planning diverse employee benefits to allow all colleagues to experience a high-quality work environment and a healthy and happy corporate culture.

Topview Employee Benefits 5 Major Aspects

Health Care

- Labor and Health Insurance Group
- Insurance Doctors
- On-site Care

Family Care

- Childbirth Subsidy
- Childcare Allowance
- Education Subsidy for Children
- Wedding Gift Money
- Funeral Allowance
- Employee Continuing Education
- Scholarship

Holiday Bonuses

- Birthday Coupons
- Labor Day Coupons
- Dragon Boat Festival Coupons
- Mid-Autumn Festival Coupons

Welfare Facilities

- Table Tennis Room
- Nursing Room
- Basketball Court
- Free Motorcycle and Car Parking

Diverse Activities

- Gathering
- Club Activities
- Spring Banquet / Year-End Lottery

2025 Spring Banquet Feast / Lottery Event

Every year, the Welfare Committee organizes a spring banquet and lottery event for the entire company to promote emotional exchanges between departments and colleagues, energizing everyone for the upcoming year.














Club Activities

It can establish communication channels among colleagues across departments, beyond work-related language, and facilitate exchanges between different generations, igniting the passion of partners for their colleagues and the company. Topview Corporation has established various clubs of different natures, such as: jogging club, board game club, badminton club, softball club, etc., and provides funding and activity venues to support employee-initiated clubs. This allows employees to enjoy a balanced, healthy, and happy life.

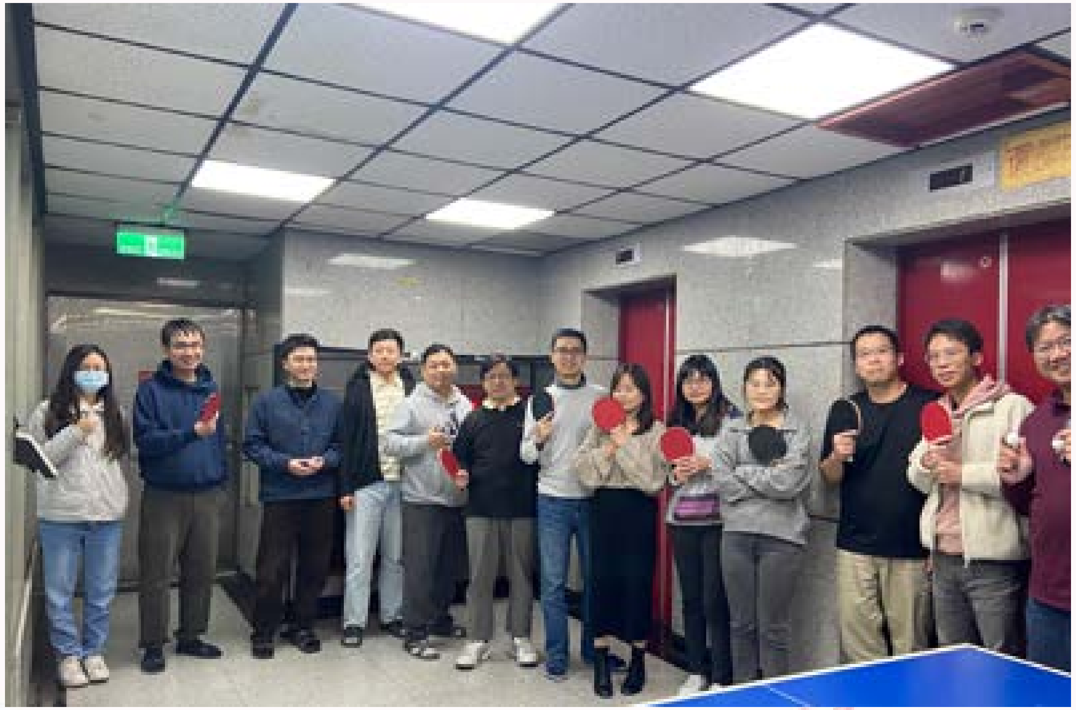
◆ Taichung Badminton Club




◆ Taoyuan Badminton Club



◆ Taichung Table Tennis Club - Regular Practice / Internal Competitions



Taoyuan Table Tennis Club - Annual Competitions and Social Events






4.6 Occupational Health and Safety

Topview Corporation is committed to 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, employee consultation and participation, and commit to continuous improvement.』

To promote the above policies, Topview Corporation established an Occupational Safety and Health Committee based on the "Occupational Safety and Health Management Regulations," composed of labor-management representatives, and holds regular labor safety and health meetings quarterly.

In 2025, a total of 4 meetings were held, addressing significant resolutions related to health and safety issues, including the promotion of on-site medical care, management of epidemic prevention for contractors, environmental hygiene inside and outside the factory, transportation guidance for commuting, electricity management, and safety management for contractors... and other requirements have been announced to all employees. In 2025, Topview Corporation achieved the goal of "zero workplace accidents," with no employees or contractors experiencing any occupational accident or occupational disease; there were also no violations of labor laws or safety regulations that resulted in penalties.

Zero workplace accidents, per month 0 cases

Major Topic Management Approach

Significant topics	Main stakeholders	2025 Management Goals	Status of Achieving 2025 Goals	Management goals for 2026
Occupational accident management	Employees	Reduce the number of occupational accidents per month **0** cases	**0** Items, meet standards	**0** Cases
	Responsibility	**Resources**	**Action**	**Assessment**
	Environmental Health and Safety General Affairs	1. Cross-departmental collaboration to execute projects. 2. External audit units conduct verification.	1. Maintain the validity of the Occupational Safety and Health System ISO 45001:2018) certification annually. 2. Implement relevant training.	1. The labor safety and health meeting is held every quarter, and related matters are announced. 2. Regularly arrange for factory maintenance and doctors to conduct employee interviews and pay attention to employees' physical and mental states.

Topview Corporation has implemented the ISO 45001 Occupational Health and Safety Management System, conducting risk management through disaster prevention, operational environment monitoring, and self-audits, as well as reducing potential safety and health risks for employees and contractors through education and training. The related activities are as follows:

1.Occupational health and safety-related activities

1-1Occupational health and safety education and training

To enhance employees' knowledge of work safety and health, Topview Corporation conducts safety and health education and training, offering various training sessions each year. In addition to complying with safety and health regulations, we will continue to instill the concept of safety in employees, aiming to minimize risks related to occupational accidents and move towards the goal of zero work injuries.

1-2 Fire emergency response

The Environmental Safety and General Affairs unit holds annual fire drills mobilizing the entire factory. Before the drill, members of each functional group on the fire self-defense team are gathered for education and training, ensuring that team members clearly understand the key tasks and enhancing their alertness during disasters to reduce safety risks and disaster losses. After the fire drill, the Environmental Safety and General Affairs unit will review and improve based on the results of the drill.

1-3 Safety and health training for new employees

To help new employees develop correct safety and health concepts, the Human Resources and Environmental Safety and General Affairs units arrange for colleagues to undergo education and training related to occupational safety and health, cultivating relevant knowledge and skills to assist the company in promoting its occupational safety and health management plan.

1-4 Non-Ionizing Radiation Training

In order to strengthen the safety awareness of personnel operating non-ionizing radiation, regular retraining isscheduled as required by law, and safety and protection concepts are enhanced through ISO 45001 audits, along with conducting relevant health checks as mandated by regulations.

2.2. Safe Working Environment

2-1 Hazard Identification and Risk Assessment

To prevent occupational accidents, Topview Corporation requires personnel to correctly use protective equipment to ensure safe operations. Fully; and regularly conduct hazard identification and risk assessment of operational processes, controlling unacceptable hazard risks. Continuously strengthen operational management and preventive mechanisms, through safety assessments before the purchase of machinery and equipment, and increasing safety protective measures. To ensure the safe operation of electrical equipment at the work site, warning devices are installed on machines as a second line of safety defense.

2-2 Chemical Management

Our company does not use highly toxic chemicals; we only use alcohol in the manufacturing process. The chemicals used on-site are managed, labeled, and stored according to the chemical management procedures established by the GHS (Globally Harmonized System of Classification and Labelling of Chemicals).

2-3 Operational Environment Testing

According to the actual operational hazard conditions and regulatory requirements, monitoring agencies are regularly commissioned to implement operational environment monitoring to control the status of hazardous factors in the work environment, and improvementsare made on-site based on monitoring results to reduce the occurrence of occupational diseases. In 2025, the test results for noise, illuminance, and carbon dioxide all comply with legal requirements.

3. Occupational Safety and Health Education and Training

To ensure the safety of employees and the factory area, and to avoid personal injury and property loss, each factory must comply with government regulations and company operating standards, conduct automatic inspections and self-inspections, and the factory's safety and health management personnel also conduct routine safety audits.

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

In 2025, there were no major workplace accidents, with the main reported occupational accidents being traffic accidents during commuting. Therefore, the HR department conducted special traffic safety promotions, providing traffic safety materials in the EIP-HR section to help employees establish correct and safe driving concepts. In 2025, employee working hours approached 600,000 hours, with the number of occupational injury deaths, deaths caused by severe occupational diseases, recordable occupational diseases, and near-miss incidents all being 0, achieving a recordable occupational injury rate of 0, meeting the target for the recordable occupational injury rate in 2025.

Year	Total Working Hours	Number of Minor Injury	Number of Disabilities Severe	Severe Occupational Injury Rate	Recordable Occupational Injury Rate
2022	832,384	1	0	0	1.20
2023	759,232	1	0	0	1.32
2024	689,736	0	0	0	0.00
2025	598296	1	0	0	0.00

3-2 Accident Investigation Process

Our company has established accident investigation procedures for all operational activities within the plant that result in disabling injuries, non-disabling injuries, and near-miss incidents, to record, investigate, and analyze events, preventing the recurrence of accidents or near-miss incidents, and ensuring employee safety and health.

Accident Investigation Handling Review: The supervisor of the unit where the accident occurred is responsible for overseeing all related handlingmatters and must conduct an analysis of the accident investigation and assign responsibility.

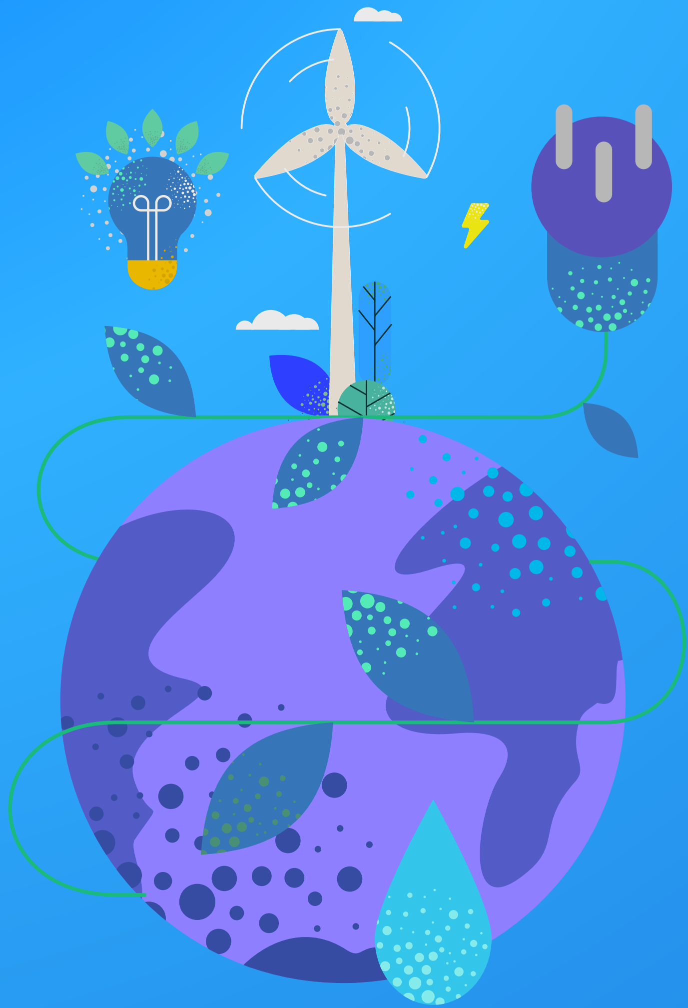
Improvement Tracking: After approval by the general manager: the accident investigation report will be announced, and improvement items will be tracked.

4. Employee Health Care

Topview Corporation's health check for the year 2025 is organized by the Administrative Department's Environmental Safety and General Affairs Division, conducted every two years, exceeding the regulatory check interval. Medical institutions that meet labor health check qualifications are commissioned to perform checks at the factory, with all check items exceeding regulations. Annual health checks are conducted by contracted medical personnel, and evaluations are made based on the proportion of employee abnormalities, annual trends, and group trends to identify items needing improvement. The urgency of items needing improvement is prioritized, understanding individual needs of colleagues and conducting irregular health care follow-ups to provide comprehensive health care. For employees at high risk during special operations health checks, one-on-one consultations with doctors are arranged to understand the individual's health check results, and detailed explanations are provided regarding their dietary habits and daily routines.

Topview Corporation collaborates with qualified medical institutions to arrange for factory doctors and nurses to provide regular services at the factory. For employees in the early, middle, and late stages of pregnancy, regular health management interviews and work suitability assessments are arranged to provide health education concepts and care follow-ups.

Monitoring is conducted based on the results of the previous health check, especially for employees who may work in hazardous environments, as well as regarding occupational health protection measures for daily work. In addition to the prevention of common repetitive tasks that trigger musculoskeletal diseases, prevention of diseases caused by abnormal work loads, prevention of illegal harm during duty execution, and maternal health protection, factory nurses also conduct preliminary assessments based on health check reports, screening high-risk groups, establishing health tracking systems, and providing improvement suggestions or measures for identified issues, ensuring comprehensive health care.



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Chapter 5 SUSTAINABILITY AND CARBON MANAGEMENT

5 Environmental Sustainability and Carbon Management

Smart Factory and Carbon Management

5.1 Environmental Sustainability Management

Topview Corporation's operational activities involve the research and development, assembly, and EMS outsourcing of monitoring equipment. As society increasingly emphasizes corporate social responsibility, the introduction of smart factory technology makes it easier for the manufacturing industry to track product quality monitoring. By standardizing processes, unnecessary actions and waste in the production process are eliminated, while also improving production efficiency. Increasing production capacity has always been a goal for the manufacturing department. While ensuring quality, simplifying operational processes allows for a rapid increase in overall production efficiency. Topview Corporation has launched a series of transformation actions:

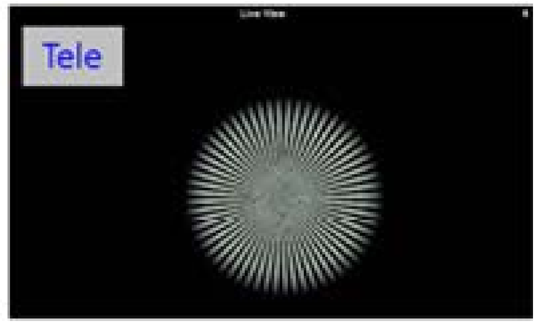
Establishment of Smart Factory Production Blueprint

Topview Corporation continues to plan a three-year smart production blueprint. By reviewing current processes and standardizing, modularizing, automating, and digitizing operations, various aspects of improvement are being graduallyimplemented, including: logistics, warehousing, and transportation improvements, automated pallet packaging planning, testing process automation, and human-machine collaboration projects, continuously refining and optimizing the overall production process, reducing additional work on the production line, and minimizing ineffective handling during operations, effectively enhancing the utilization of factory space and production capacity. Through more effective space utilization and the introduction of automated processes, overall efficiency is continuously improved, indirectly reducing the utilization of factory space, air conditioning, and electricity consumption, thereby effectively lowering and controlling greenhouse gas emissions, while meeting the requirements for corporate sustainability development.

By adopting an automated production model, energy and raw material waste are reduced, and errors and waste in production are minimized. At the same time, in product design, considerations for shared molds and structures are made, using universal carriers and fixtures during the production process, and employing reusable trays, static boxes, and pallets for raw material transportation, continuously considering the impact of production processes on the environment and society to achieve responsible consumption and production.

Automated testing program

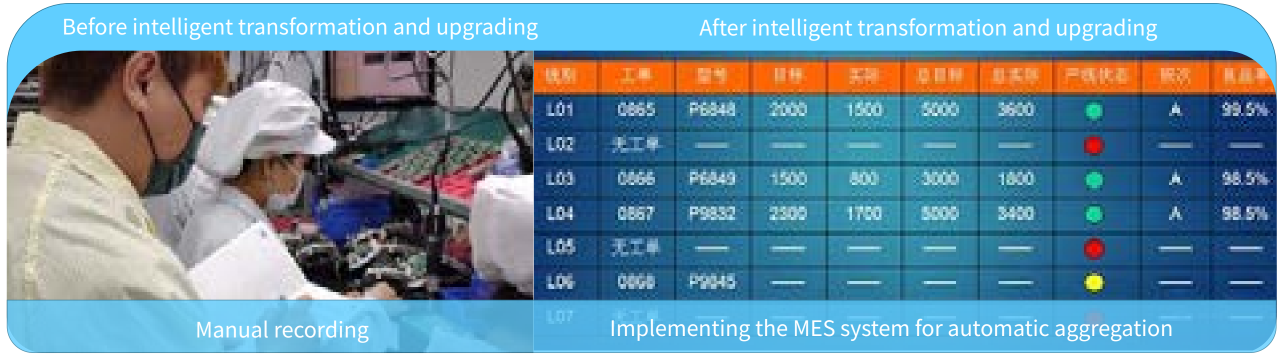
As the functions of lenses become increasingly complex and resolution specifications continue to rise, the operation of testing image quality has shifted from manual judgment to algorithmic software determination. This not only significantly reduces operational errors or misjudgments by personnel but also allows for immediate uploading of test yields and results to the system, providing R&D units with sources for improvement in new product development trials, while also serving as a basis for continuous improvement for process engineers after mass production.

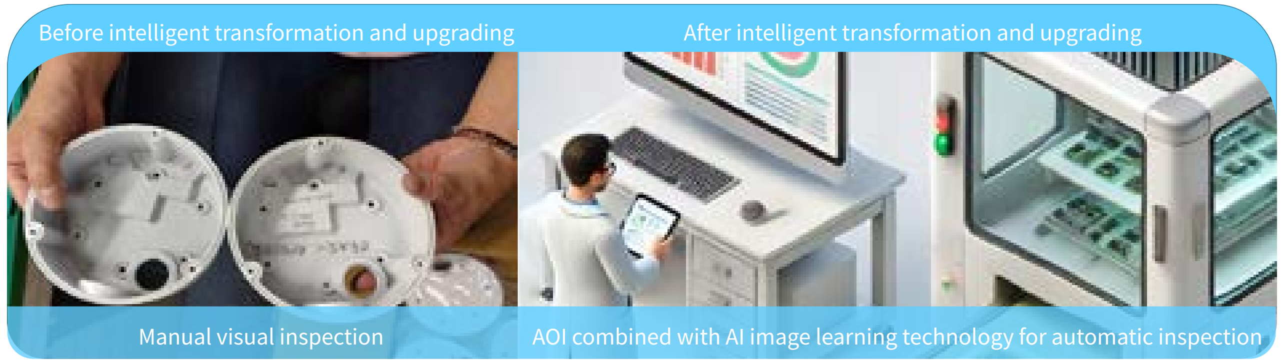


Intelligent Promotion of Sustainable Industrial Development

In line with the Ministry of Economic Affairs' Industrial Development Bureau's promotion of low-carbon transformation in industries, in addition to assisting supply chain manufacturers to accelerate their transition towards low-carbon and intelligent upgrades (see CH 3.3 Supply Chain Management), factories continue to invest in improvement plans for intelligent production, aiming to enhance equipment utilization efficiency and reduce labor costs. The process has evolved from manually filling out relevant quality and production reports to gathering information from terminal devices and linking it to the current ERP system. After integrating the terminal system into the standard production line process, production quantity information and quality inspection information are input into the MES system via terminal devices, and displayed in real-time on dashboards in different functional data presentation formats, enabling information sharing among on-site personnel and management to achieve efficiency improvements.

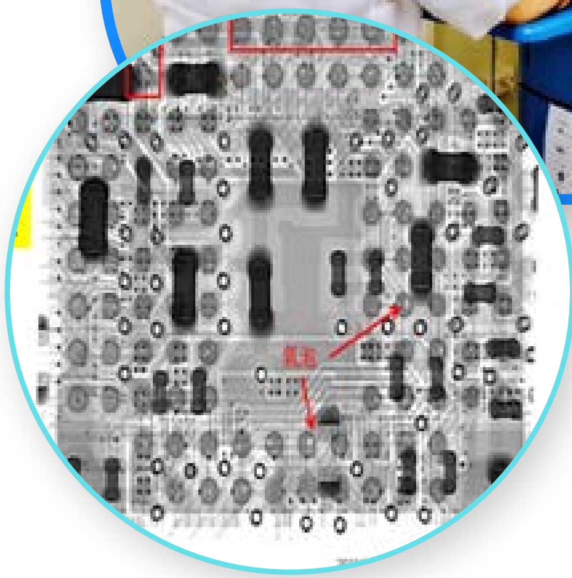
By collaborating with suppliers and adopting AOI combined with optical inspection technology, we reduce the time spent on manual visual inspections and report filling. Through automatic detection and data organization linked to the Topview material system, we simultaneously ensure production efficiency and accuracy of judgments. This not only allows the factory to maintain flexible production capacity and precision production technology but also enhances the competitiveness of local suppliers in the international market.





X-Ray equipment

In the quality control process of the SMT manufacturing process, the most troublesome issues are the BGA short circuits and open/cold solder problems on the substrates. Relying on traditional methods of disassembling components one by one (stratification method) or repeatedly trying and failing (trial and error method) is not only time-consuming but also inefficient. The X-Ray equipment is a non-destructive testing method that quickly identifies the root causes of production anomalies through penetrating inspection and automatic analysis, allowing engineers to promptly adjust relevant process parameters and countermeasures with related units, effectively improving the quality yield of the SMT process.



SMT error-proof material system

The production at Topview Corporation is characterized by high-mix, low-volume (HMLV), resulting in frequent line changes and material replenishment operations. The original SMT operations were based on paper documents for confirmation, with most processes relying on manual verification. As SMT is the frontline of current factory production, errors caused by personnel fatigue can lead to increased rework costs and reduced capacity, and in severe cases, customer complaints and claims, affecting the company's reputation. Therefore, establishing an error-proof material system in SMT is particularly important. Through the implementation of the SMT error-proof material system, we upgraded to scanning and reading SMD material roll barcode information, preemptively comparing material operations offline and integrating error-proof reminders at material stations, effectively reducing the time and mental pressure on personnel during material change and replenishment operations. Additionally, information displayed in the system reports from various stations provides production line supervisorswith management data on delivery rates, utilization rates, and labor hours lost, among other relevant metrics.

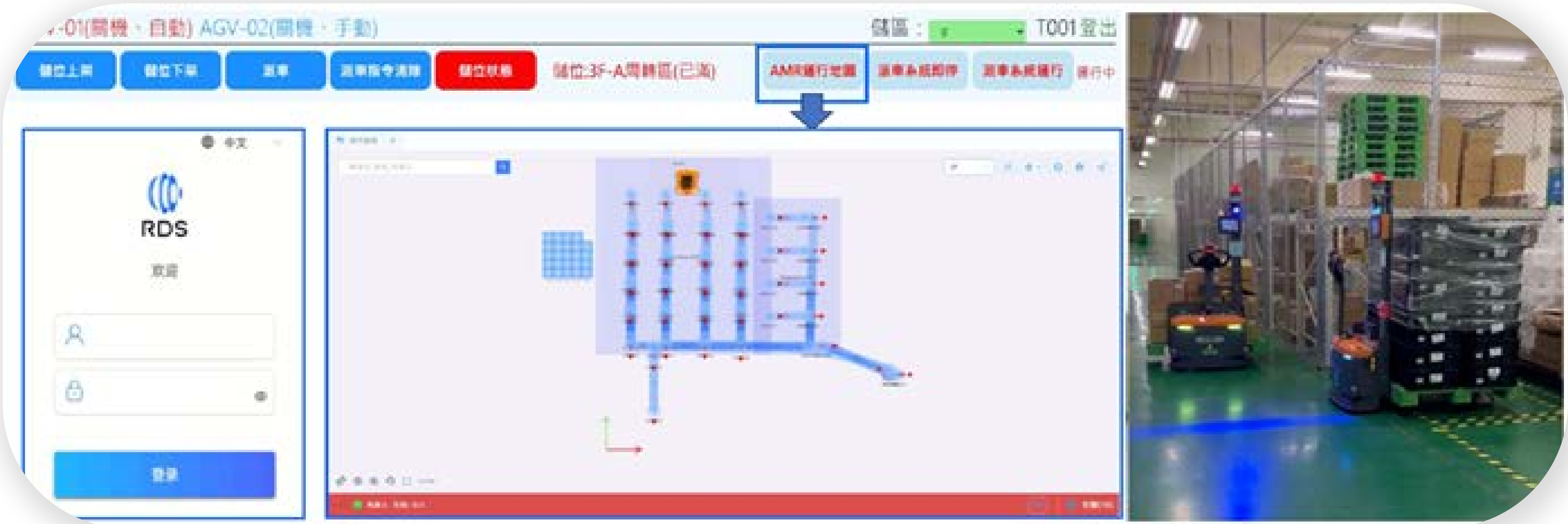
Automated palletizing packaging equipment

In response to the traditional packaging line's heavy reliance on manual operations and the issue of missing components, the company has introduced "automated palletizing packaging equipment," integrating AI monitoring technology with automated palletizing equipment. This initiative effectively reduces customer complaint rates through precise AI visual inspection, fulfilling quality responsibilities; at the same time, it successfully replaces high-repetition, physically demanding packaging operations, significantly lowering the risk of employees being exposed to musculoskeletal occupational injuries, thereby realizing the commitment to a friendly workplace and achieving a dual upgrade in production efficiency and employee health.

Logistics transportation AGV transformation (unmanned transport vehicle)

The intelligent transformation of factory logistics upgrades the traditional logistics model, which heavily relies on material handlers for transporting and delivering goods, to a fully upgraded intelligent management system centered around AGV (unmanned transport vehicles). Through system dispatching, it effectively addresses operational pain points such as labor shortages, untimely cross-floor transportation, and lack of real-time tracking mechanisms. In the future, through deep integration of AGV with upper-level systems (ERP/WMS), a resilient foundation for automated delivery and digital monitoring can be constructed.

In terms of environmental sustainability, precise task scheduling by the system can optimize transportation routes and reduce ineffective energy consumption. Coupled with a paperless reconciliation process, it implements low-carbon production performance. In the aspect of socialresponsibility, through automation technology replacing labor-intensive gravity handling operations, it significantly reduces potential occupational injury risks from the source, striving to create a safe and friendly smart workplace. This transformation not only strengthens the authenticity of material flow data but also embodies the company's commitment to deeply integrate digital governance, energy conservation, carbon reduction, and employee well-being into sustainable operations, laying a solid foundation for advancing towards Industry 4.0 and long-term green manufacturing goals.



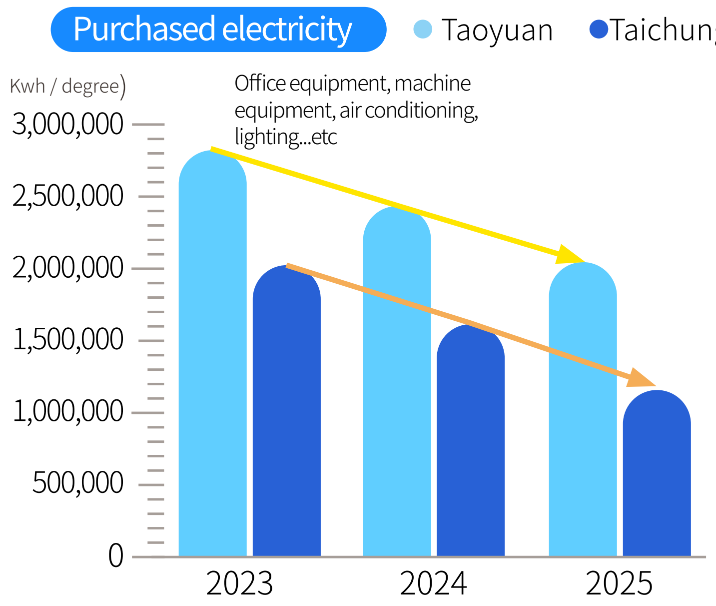
5.2 Energy Management

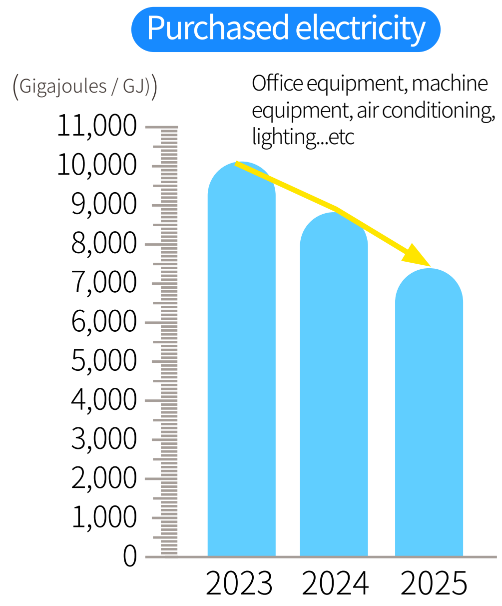
Topview Corporation's energy consumption includes factory office electricity, gasoline, and diesel; the usage of various energy sources from 2023 to 2025 is shown in the table below, with recent analysis results indicating that purchased electricity remains the primary energy usage item.

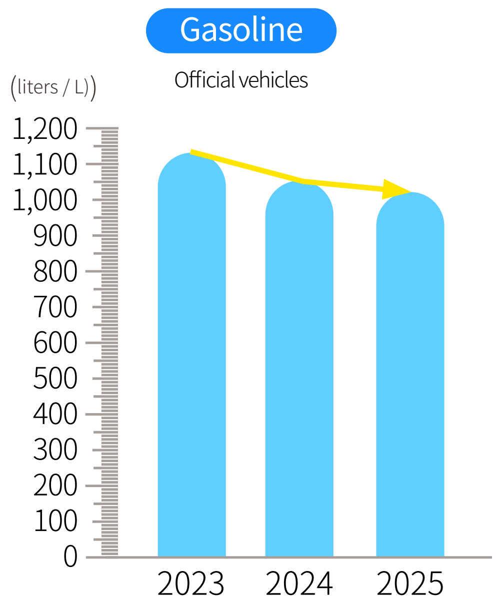
Energy usage records from 2023 to 2025

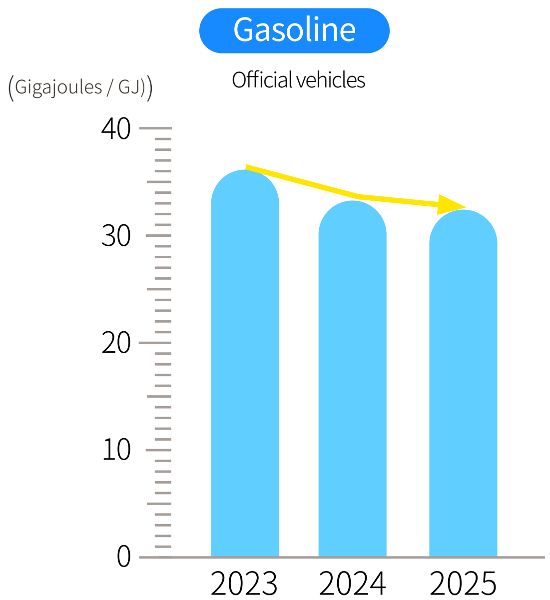
Energy items	Scope of Use	2023		2024		2025	
		Taoyuan	Taichung	Taoyuan	Taichung	Taoyuan	Taichung
Purchased electricity (Kwh / degree)	Office equipment, machine equipment, air conditioning, lighting...etc	2,812,800	203,234	2,4492,200	162,633.46	2,072,400	118533.91
Purchased electricity (Gigajoules / GJ)	Office equipment, machine equipment, air conditioning, lighting...etc	10121.129	0.731	8812.809	0.585	7,460.64	0.0036
Gasoline (liters / L)	Official vehicles	1,136.16		1,055.19		1,021.132	
Gasoline (Gigajoules / GJ)	Official vehicles	36.171		33.593		32.422	
Diesel (liters / L)	Emergency generator	50		246.354		213.496	
Diesel (Gigajoules / GJ)	Emergency generator	1.808		8.908		7.713	

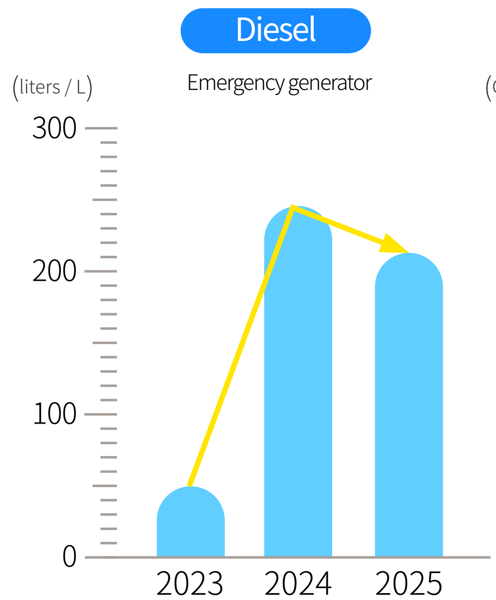
Note: 1 kilocalorie (kcal) = 4.1868×10-9 terajoules (TJ), citing the greenhouse gas emission coefficients announced by the Environmental Protection Administration on February 5, 2024.
Note: 1 kilowatt-hour = 860 kilocalories (kcal), citing the energy product unit calorific value table announced by the Ministry of Economic Affairs Energy Administration.
Note: The lower heating value of automotive gasoline is 7,586 kcal/L, citing the Environmental Protection Administration's announcement of the heating values for automotive gasoline and diesel for the year 2024.
Note: The lower heating value of automotive diesel is 8,636 kcal/L, citing the Environmental Protection Administration's announcement of the heating values for automotive gasoline and diesel for the year 2024.
Note: Calorific calculation method: unit usage * lower heating value (Kcal) * conversion factor (GJ/Kcal)

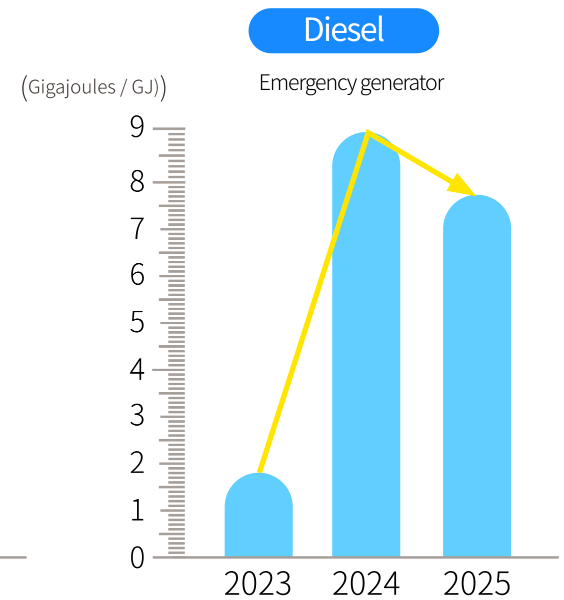

Purchased electricity
Taoyuan
Taichung
Kwh / degree)
Office equipment, machine equipment, air conditioning, lighting...etc
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
2023
2024
2025


Purchased electricity
(Gigajoules / GJ))
Office equipment, machine equipment, air conditioning, lighting...etc
11,000
10,000
9,000
8,000
7,000
6,000
5,000
4,000
3,000
2,000
1,000
0
2023
2024
2025


Gasoline
(liters / L))
Official vehicles
1,200
1,100
1,000
900
800
700
600
500
400
300
200
100
0
2023
2024
2025


Gasoline
(Gigajoules / GJ))
Official vehicles
40
30
20
10
0
2023
2024
2025


Diesel
(liters / L)
Emergency generator
300
200
100
0
2023
2024
2025


Diesel
(Gigajoules / GJ))
Emergency generator
9
8
7
6
5
4
3
2
1
0
2023
2024
2025

Energy-saving management

Topview Corporation is aware of the sustainable challenges that future energy issues will face, so in addition to daily energy-saving promotions, it is also establishing an energy management monitoring system in phases.

Intelligent electricity management

Major Topic Management Approach

Significant topics	Main stakeholders	2025 Management Goals	Status of Achieving 2025 Goals	Management goals for 2026
Energy Saving and Carbon Reduction	Government Customers Shareholders	Electricity usage controlled within targets	**Met the standards**	Control electricity consumption within the target
	Responsibility	**Resources**	**Action**	**Assessment**
	Environmental Health and Safety	Cross-departmental collaboration Execute projects.	1. Continuously replace T8 lamp sets with LED lamp sets. 2. Energy management monitoring system: When the electricity demand is less than the set parameters, only partial compressors or air conditioning units are activated to achieve energy-saving effects. 3. Promote employees to turn off lights during lunch breaks and after work. 4. Regular maintenance of air conditioning equipment to maintain operational efficiency.	1. Monthly electricity consumption statistics. 2. Report results at management review meetings.

5.3 Greenhouse gas management

The era of carbon pricing has arrived

The issues related to greenhouse gases have always been one of the sustainability topics that Topview Corporation focuses on. In recent years, due to global climate anomalies, the issue of climate change has continued to escalate, and the era of carbon pricing has arrived. From the government to private enterprises, there has been increasing attention to carbon emission-related issues. In light of the global net-zero emission trend and the carbon border adjustment mechanism trends in Europe and the United States, the transition to net-zero is no longer just an environmental issue but also an economic issue related to the international competitiveness of industries. Companies are beginning to engage in energy-saving and carbon-reduction activities, as reducing carbon emissions not only contributes to society but can also lower operational costs through improved energy efficiency.

Greenhouse Gas Inventory

In accordance with the requirements of the "Sustainability Development Roadmap for Listed Companies," Topview Corporation will promote the greenhouse gas inventory disclosure and verification timeline for listed companies in four phases starting in 2023, reporting progress quarterly to the board of directors. To accurately grasp the company's greenhouse gas emissions status, we will conduct greenhouse gas inventories in Taoyuan and Taichung following the ISO 14064-1: 2018 organizational greenhouse gas inventory system. This will serve as a reasonable basis for setting greenhouse gas reduction targets. Through the collection, consolidation, and calculation of activity data, we will examine the direct or indirect greenhouse gas emissions and the distribution hotspots of emission sources in our operational processes. After confirming the main emission hotspots, we can further plan reduction methods targeting high-emission hotspots and promote related reduction strategies.

The results of the greenhouse gas inventory for 2025 are shown in the table below, with the verification scope focusing on direct emissions (Scope 1) and indirect emissions (Scope 2) as the main inventory targets. The inventory results indicate that emissions from purchased electricity account for over 90% of the company's total emissions.

The results of the greenhouse gas inventory for 2025 are shown in the table below, with the verification scope focusing on directemissions (Scope 1) and indirect emissions (Scope 2) as the main inventory targets. The inventory results indicate that emissions from purchased electricity account for more than 90% of the company's total emissions.

Greenhouse Gas Emissions from 2023 to 2025

Factory Area			2023 Greenhouse Gas Emissions (metric tons CO2e)		2024 Greenhouse Gas Emissions (metric tons CO2e)		2025 Greenhouse Gas Emissions (metric tons CO2e)	
Emission Source			Taoyuan	Taichung	Taoyuan	Taichung	Taoyuan	Taichung
Scope 1	Direct Emissions	Diesel	0.13	N/A	1.1852	N/A	0.5739	N/A
		Gasolinel	2.67	N/A	2.4264	N/A	2.3410	N/A
		Refrigerant Charging	7.56	N/A	N/A	5.0744 (See Note 5)	81.8473	5.0744
		septic tank	51.98	9.63	81.8481 (See Note 6))	2.2677	N/A	1.6008
		fire extinguisher	N/A	N/A	N/A	N/A	N/A	N/A
Total			62.34	9.63	85.4597	7.3422	84.6720	6.6750
Scope2	Indirect Emissions	Purchased electricity	1392.33	100.60	1160.9208	64.4258	982.3176	66.4666
Total			1454.67	110.23	1246.3805	71.7680	1067.087	73.142

Note 1: Carbon emission calculation method: using the operational control approach, the information for Scope 1 and 2 covers: Taoyuan (headquarters/factory) and Taichung office. The subsidiary, Taisheng Electronics Co., Ltd., is located within the Taoyuan headquarters, and its electricity consumption is low, borne by the parent company.

Note 2: The scope two electricity emission factor is based on the electricity emission factor published by the Ministry of Economic Affairs Energy Bureau for the year 2025 (Year 114) 0.474 kilograms of carbon dioxide equivalent;

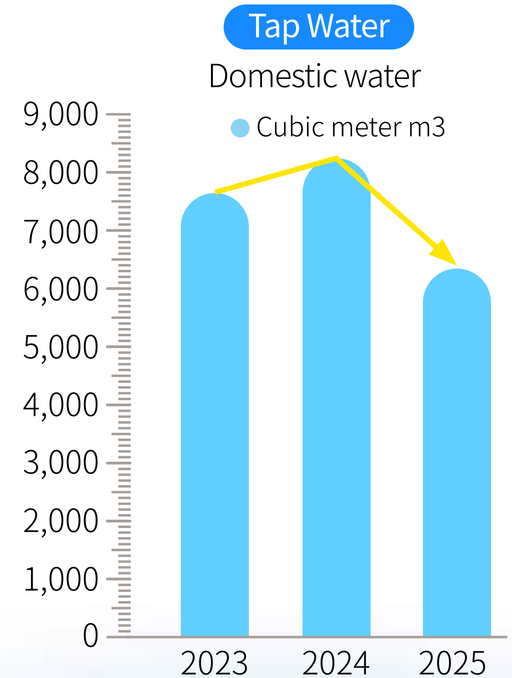
Note 3: The Global Warming Potential (GWP) refers to the global warming potential values from the IPCC 2021 Sixth Assessment Report (AR6).

5.4 Water Resources Management

Water resources from low to medium risk areas

Topview Corporation currently uses water resources provided by the Taiwan Water Corporation. The WWF Global Water Risk Assessment Tool evaluates that the factory is located in areas with low to medium water resource stress risk. WWF Global Water Risk Assessment Tool link: https://waterriskfilter.org/explore/countryprofiles

The products produced by Topview Corporation do not require water during the manufacturing process; the use of water resources is mainly for domestic use. Currently, all the water used is tap water, with no extraction of groundwater. Although the acquisition and use of water resources are very convenient, the company still reminds employees to value the preciousness of water resources. In addition to small slogans for daily life reminders, employees are encouraged to develop good habits of water conservation through unintentional actions in their daily lives, making it a part of their lifestyle.



2023~2025 Water Resource Usage Record - Taoyuan Plant

Water resource items	Scope of Use	2023	2024	2025
Tap Water (Cubic meter m3)	Domestic water	7,678	8,238.142	6,385.43
Groundwater (Cubic meter m3)	No usage	No usage	No usage	No usage
Total water intake (million liters)		7.678	8.238	6.385

Note: The Taichung office is a general commercial building, and the water resources are used for domestic water. The water usage statistics are managed uniformly by the building management office, so they are not included in the calculation.

Water-saving plan

To reduce water resource usage, Topview Corporation will replace the toilets and faucets in the factory with water-saving toilets and faucets that have received the water-saving label from the Ministry of Economic Affairs' Water Resources Agency, effectively reducing water resource usage.

Wastewater Management

Topview Corporation generates no wastewater during the product manufacturing process, only domestic sewage. The domestic sewage complies with the regulations of the Taoyuan Guishan Industrial Park and is piped to the wastewater treatment center for processing, thus preventing secondary pollution to rivers and other water sources and land. Personnel at the wastewater treatment center conduct unannounced sampling of domestic sewage for testing every year, and the test results meet the required standards.

Domestic Sewage Test Result Table

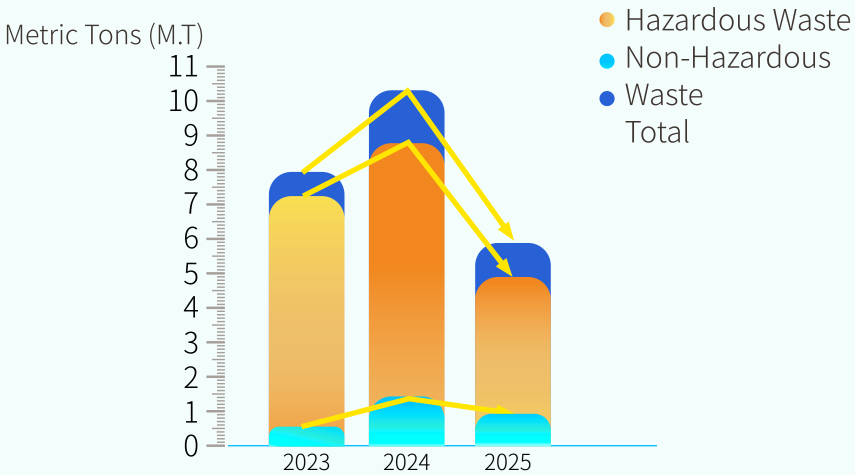
Operational Locations	Wastewater Discharge According to Standards	Testing Standards
Taoyuan Plant	Guishan Industrial Park Wastewater Treatment Plant Effluent Water Quality Standards	Water Temperature, pH, BOD, COD, SS, Boron Fluoride Salts, Copper, Zinc, Nickel

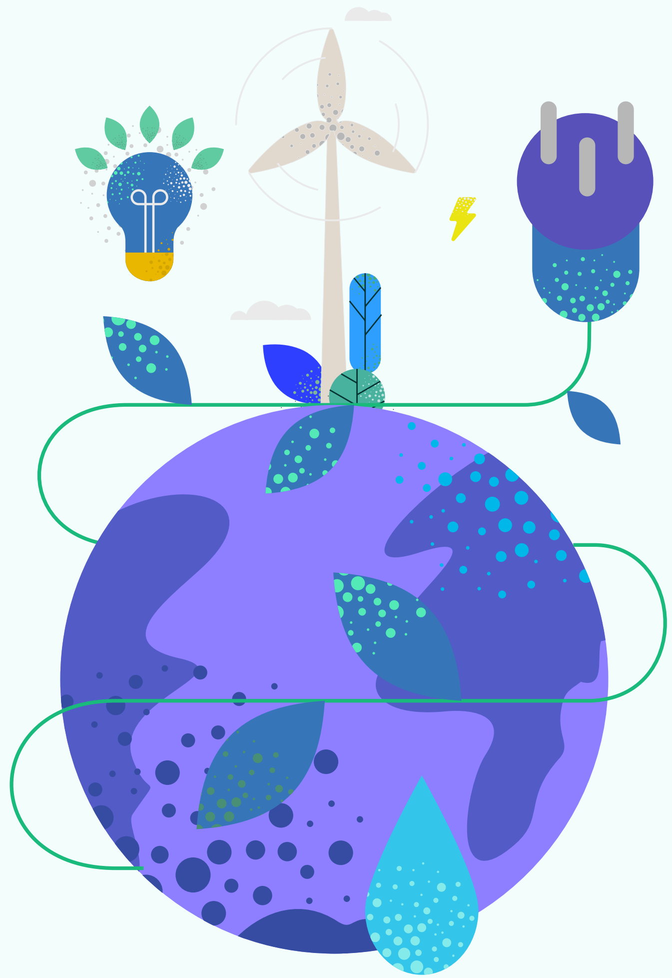
5.5Waste Management

The waste generated by Topview Corporation is categorized into general waste, industrial waste, and resource waste. All business waste is handled by qualified outsourced vendors without any breach of contract. The total amount of waste is as follows:

Business Waste	2023	2024	2025
Hazardous Waste (Metric Tons)	7.285	8.824	4.947
Non-Hazardous Waste (Metric Tons)	0.621	1.494	0.998
Total (Metric Tons)	7.906	10.318	5.945

Note: The business waste generated by the Taoyuan plant is classified and placed according to regulations for recycling.





Waste Transportation Management

All types of waste generated by Topview Corporation are entrusted to professional and qualified vendors for recycling or disposal. The validity of their waste disposal permits is confirmed annually at the time of contract signing. Topview Corporation also conducts irregular inspections to ensure that all waste is properly handled.

- **General waste: Collected by professional and qualified disposal contractors. Transported from the Taoyuan headquarters/factory to the Jiayi Luchao incineration plant for incineration treatment.**
- **Industrial waste: Uniformly recycled and reused by professional and qualified disposal contractors.**

Waste reduction

Topview Corporation continues to promote waste reduction activities and implements resource recycling and classification from the source, such as training cleaning staff on correct resource classification methods and advocating for colleagues to sort garbage. In recent years, the company has continuously promoted "source reduction and resource recycling" as the main direction, in line with the perspective of resource sustainability, and has continuously advocated for colleagues to do correct garbage classification. The proportion of waste in resource recycling has been decreasing year by year, indicating that environmental awareness has gradually integrated into colleagues' daily habits.

- **Continuously advocating for recycling within the production line, entering Tray recycling**
- **Decomposing waste to the smallest unit for recycling**
- **Collaborating with qualified recycling contractors for the recycling of plastics and metals**

5.6 Climate Change Risks and Opportunities

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

5.6.1 Management structure of Topview Corporation's TCFD

According to the report published by the "Task Force on Climate-related Financial Disclosures (TCFD)," disclosures are made from the aspects of governance, strategy, risk management, indicators, and targets. The main strategies and actions are as follows:

Strategies and Actions

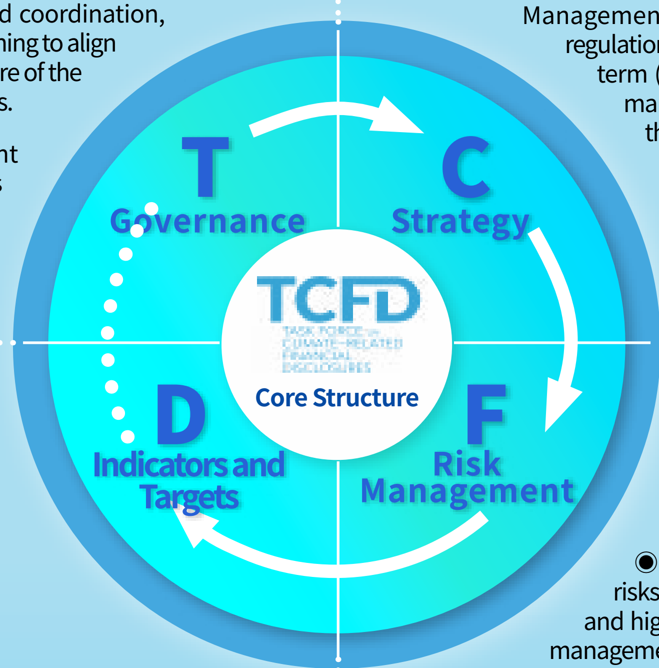
◉ "Sustainable Management": Responsible for formulating sustainable development policies and strategies, conducting cross-departmental communication and coordination, grasping changes in regulations and standards, arranging courses and training to align with international and regulatory trends, ensuring that management is aware of the latest trends, and reporting relevant execution results to the board of directors.

◉ "Board of Directors": Review the results of sustainable management strategies, major action plans, risk management policies, greenhouse gas inventories, and other execution results.

Strategies and Actions

◉ Risks: Each unit defines risk assessment and identification based on the "Risk Management Operating Procedures," grasping the risk factors of policies and regulations, technology, market, reputation, and extreme climate,conducting short-term (within 3 years), medium-term (3-5 years), and long-term (5-10 years) risk management, andintegrating it into the operational management framework of the unit.

◉ Opportunities: Each business unit and company unit assesses the niches of potential opportunities, seeking chances in the market, products/services, resource efficiency, etc., to develop new businesses and services, conducting short-term (within 3 years), medium-term (3-5 years), and long-term (5-10 years) opportunity management, and integrating it into the company's operational processes.



◉ Set relevant management indicators, including:

◆ Greenhouse Gas Inventory Indicator: Disclose greenhouse gas carbon emissions (Scope 1 and 2), fordetails, please refer to 5.3 Greenhouse Gas Management.

◆ Energy-saving targets: Set short, medium, and long-term targets with 2024 as the base year.

◉ The sustainability risk management team is responsible for consolidating the results of risk identification and opportunity assessment and management conducted by each functional unit based on their functional characteristics and operational processes, and regularly reporting to the board of directors and the audit committee as the final decision-makers for risk assessment

◉ Based on the probability and severity (impact level) of physical and transitional risks occurring in the short,medium, and long term, items with high frequency and high severity will be discussed across departments to formulate relevant management measures. For details, please refer to 5.6.2 Climate-related Risk and Opportunity Identification.

5.6.2 Identification of Climate Risks and Opportunities

Topview Corporation refers to TCFD reports and sustainability-related reports published by advanced domestic and foreign companies, and assesses the likelihood and impact of risks occurring in the short, medium, and long term to determine four major risk issues.

1. Cost of carbon emission disclosure calculation and third-party verification and assurance.
2. Uncertainty of new regulations such as international carbon trading, carbon tax, etc.
3. Domestic greenhouse gas emission pricing (carbon fee), increase in carbon tax.
4. Products being replaced by advanced low-carbon technologies.
5. Increased demand for renewable energy
6. internationally. Rising awareness of sustainable consumption.
7. Increased costs of sustainable procurement.
8. Increased attention from stakeholders.
9. Changes in rainfall patterns and severe climate changes (extreme weather such as typhoons, heavy rain, floods, etc.).
10. Rising average temperatures (heat waves, water shortages, increased electricity usage), rising sea levels (flooding).

Climate Change Risk Matrix

5.6.3 Climate Scenario Analysis and Management

Topview Corporation, while assessing the risks and financial impacts that climate change may pose to its operations, formulates relevant management measures through cross-departmental discussions based on items with high frequency and severity of impact from climate change.

Identify items that may pose risks

Category			Identification of significant risk issues	Impact on future finances	Management response
Transition Risks	Short-term	Policy	1. In line with the Financial Supervisory Commission's promotion of the "Sustainable Development Pathway for Listed Companies Map," disclose greenhouse gas inventory and assurance information. 2. Domestic carbon fees and carbon tax revenue increase requirements. 3. Customer demands for carbon disclosure are increasing year by year.	1.Verification/Assurance cost increase. 2.Operating costs increase.	Confirm the accuracy of greenhouse gas inventory data and identify carbon emission hotspots as a direction for setting future carbon reduction targets.
Physical risks	Medium-term	Technology	Changes in consumer awareness have led to an increase in demand for green products, with market demand for products being replaced by low-carbon advanced technologies.	1. Invest in the development of low-carbon products to avoid being replaced by advanced technologies. 2. In response to low-carbon trends, it is necessary to timely replace with more energy-efficient equipment.	Start from the design source to reduce environmental harm. Align with market trends to increase performance and improve revenue and gross profit margin.
	Long-term	Market	**International regulations require:** 1. European Union Carbon Border Adjustment Mechanism (CBAM). 2. U.S. Carbon Tariff System (CCA).	The carbon tax leads to an increase in operating costs.	Continuously track the dynamics of international carbon tariff regulations and gradually plan for internal carbon pricing in the future.

Identify items that may pose risks

Category			Identification of significant risk issues	Impact on future finances			Management response
				RCP 2.6	RCP 4.5-6.0	RCP 8.5	
Physical risks	Long-term	Extreme weather	1. Changes in rainfall patterns and severe climate variations. (Extreme weather such as typhoons, heavy rain, floods) 2.Rising average temperatures (heatwaves, water shortages, increased electricity usage), rising sea levels (flooding).	1. Carbon tax leading to increased costs 2. Increased insurance liability due to climate-related impacts.	1. Carbon tax leading to increased costs 2. Increased insurance liability due to climate-related impacts.	• Extreme weather causing damage to facilities and interruptions in operations. • Extreme weather leads to supply chain disruptions.	• Implement disaster emergency response plans annually as planned to reduce the potential impacts of climate change. • Conduct risk assessment and management of the supply chain to ensure continuous production activities and smooth shipments. • Assess the potential impact of extreme weather on the plant, plan mitigation/adaptation measures to reduce the impact and effects of extreme weather on infrastructure.

Note 1: Physical risk: The Representative Concentration Pathways (RCP) are used as scenario assumptions for different levels of anthropogenic greenhouse gas emissions. Transition risk: Mainly based on stakeholder requirements, product sales area regulatory requirements, etc., as scenario simulations.

Note 2: RCP2.6 represents a scenario with relatively low greenhouse gas increases, assuming that countries strictly control warming and actively reduce greenhouse gas emissions.

Note 3: RCP4.5-6.0 represents a scenario where radiative forcing reaches a stable state by the end of the 21st century, indicating that countries are attempting to achieve greenhouse gas reduction targets, while greenhouse gas emissions remain at a medium to high level.

Note 4: RCP8.5 represents a scenario where radiative forcing continues to increase to greater than 8.5 Wm-2, indicating that countries around the world are taking no action to reduce emissions, maintaining the worst-case scenario of high greenhouse gas emissions.

Identify items that may generate opportunities

Opportunities	Opportunity items	Opportunities for revenue growth in the future	Management response
Products / Services	Develop low-carbon net-zero products.	Meet market mainstream standards, increase sales to boost revenue and operating profit margins.	• Continuously improve product energy efficiency through R&D design. • Product recycling rate exceeds WEEE regulations; packaging material recycling rate meets customer sustainability procurement standards. • Connect with the concept of a circular economy, strengthen cooperation with the value chain, develop net-zero new generation products, and select low-carbon, low-energy consumption, and low-toxicity products.
Resource Efficiency	◉ Promote energy-saving measures ◉ Enhance energy use efficiency	Reduce production operating costs and increase customer procurement rates.	Continuously promote energy-saving, carbon-reduction, water-saving, and waste management programs within the factory to reduce resource consumption levels.

Appendix

Appendix 1, GRI Content Index

GRI 1

Usage Statement	Published the 2021 Sustainability Report following GRI standards, with data information covering the period from 2025/1/1 to
Version of GRI 1 used Application	2025/12/31 GRI 1: Foundation 2021
of GRI industry standards	None

General standard disclosures

Indicator	Disclosure Requirements	Report Section or Omission Explanation	Page Number
Organization and reporting			
2-1	Organization Details	1. Topview Corporation's Sustainable Operations	P07 See the company's annual report
2-2	Entities included in the organization's sustainability report	1.1 Company Overview	P11
2-3	Reporting period, frequency, and contact person	About this report	P2
2-4	Information Reorganization	No changes in mergers or acquisitions, reporting period, nature of business, and measurement methods	N/A
2-5	External Assurance / Verification	About this report	N/A
Activities and workers			
2-6	Activities, value chain, and other business relationships	2.1 Product Innovation and Service Scope 3.3 Value Chain Management	P25 P60
2-7	Employees	4.2 Employee Overview 4.4 Talent Development and Training	P70 P83
2-8	Non-employee workers	4.6 Occupational Health and Safety	P95
2-9	Governance structure and	2.2 Corporate Governance	P31
2-10	composition Nomination and selection of the highest	2.2 Corporate Governance	P31
2-11	governance unit Chairperson of the highest governance unit	2.2 Corporate Governance	P31
2-12	Role of the highest governance unit in supervising impact management	2.2 Corporate Governance	P31
2-13	Person in charge of impact management	2.2 Corporate Governance	P31
2-14	Role of the highest governance unit in sustainability reporting	2.2 Corporate Governance	P31

Indicator	Disclosure requirements	Report section or omitted explanation	Page number
2-15	Conflict of Interest	2.2 Corporate Governance	P31
2-16	Key Communication Major Events	2.2 Corporate Governance 4.1 Labor-Management Relations	P31 P66
2-17	Collective Intelligence of the Highest Governance Unit	2.2 Corporate Governance	P31
2-18	Performance Evaluation of the Highest Governance Unit	ESG-related management performance has not yet been included in the performance evaluation items of the board of directors.	N/A
2-19	Compensation Policy	2.2 Corporate Governance	See the company's annual report
2-20	Compensation Decision Process	2.2 Corporate Governance	
2-21	Annual Total Compensation Ratio	2.2 Corporate Governance	Salary is a company trade secret and cannot be disclosed.
Strategy, policies and practice			
2-22	Statement of Sustainable Development Strategy	Topview Corporation Sustainability Management 3.3 Value	See the company's annual report P60
2-23	Policy Commitment	Chain Management 2.3 Ethical Operation and Fair Trade 3.3 Value Chain Management 4.6 Occupational Health and Safety	P41 P60 P96
2-24	Incorporation of Policy Commitment	2.2 Corporate Governance 3.3 Value Chain Management 4.6 Occupational Health and Safety	P31 P60 P96
2-25	Procedures for Remedying Negative Impacts	4.1 Labor-Management Relations	P66
2-26	Mechanism for Seeking Advice and Raising Concerns	2.3 Ethical Behavior and Fair Trade	P41
2-27	Regulatory Compliance	2.2 Corporate Governance 4.6 Occupational Health and Safety 5. Environmental Sustainability and Carbon Management	P31 P96 P102
2-28	Membership of the Association	Associations participated in Taiwan include: Taiwan Sustainable Energy Research Foundation International Associations: Open Network Video Interface Forum (ONVIF)	
Stakeholder engagement			
2-29	Stakeholder Engagement Policy	1.2 Stakeholder Engagement and Materiality Analysis No signed	P15
2-30	Collective Agreement	collective agreements	N/A

■ GRI 3 Material Topics

Indicator	Disclosure Requirements	Report Section or Omission Explanation	Page Number
3-1	Process for Determining Material Topics	Identification and Analysis of Significant Topics	P15
3-2	List of Material Topics	Identification and Analysis of Material Topics	P15
3-3	Management of Material Topics	Identification and Analysis of Material Topics	P15

■ Major Topics for 2025

GRI Topic	GRI Standards	Disclosure Requirements	Report Section or Omission Explanation	Page Number
Energy 2016	302-1	Energy consumption within the organization	5.2 Energy Management	P109
	302-4	Energy conservation	5.2 Energy Management	P109
	302-5	Reduced energy demand for products and services	3.1 Green Products and Carbon-Reduction Design	P50
Emissions 2016	305-1	Total direct GHG emissions (Scope 1) Total	5.3 Greenhouse gas management	P112
	305-2	indirect GHG emissions (Scope 2) Plans and	5.3 Greenhouse gas management	P112
	305-5	effectiveness for reducing GHG emissions Newly	5.3 Greenhouse gas management	P112
Labor-Management Relations 2016	401-1	hired and departing employees	4.2 Employee Overview	P70

GRI Topic	GRI Standards	Disclosure Requirements	Report Section or Omission Explanation	Page Number
Occupational Health and Safety 2018	403-1	Occupational Health and Safety Management System	4.6 Occupational Health and Safety	P96
	403-2	Hazard Identification, Risk Assessment, and Incident Investigation	4.6 Occupational Health and Safety	P96
	403-3	Occupational Health Services	4.6 Occupational Health and Safety	P96
	403-4	Worker participation, consultation, and communication regarding occupational safety and health	4.1 Labor-Management Relations	P66
	403-5	Training for workers regarding occupational safety and health	4.6 Occupational Health and Safety	P96
	403-6	Worker health promotion	4.6 Occupational Health and Safety	P96
	403-7	Preventing and mitigating the impacts of occupational safety and health directly related to business relationships	4.6 Occupational Health and Safety	P96
	403-8	Workers covered by the occupational safety and health management system	4.6 Occupational Health and Safety	P96
	403-9	Occupational injuries	4.6 Occupational Health and Safety	P96
	403-10	Occupational diseases	4.6 Occupational Health and Safety	P96
Forced Labor 2016	409-1	Identifying operational patterns and key suppliers with risks of forced or compulsory labor, and measuring contributions to eliminate all forms of forced labor	3.3 Value Chain Management 4.1 Labor-Management Relations	P60 P66

GRI Topic	GRI Standards	Disclosure Requirements	Report Section or Omission Explanation	Page Number
Customer health and safety 2016	416-1	Proportion of impact assessments conducted for important product categories to improve health and safety	3.1 Green Products and Carbon-Reduction Design	P50
	416-2	Total number of incidents violating laws or voluntary standards regarding health and safety impacts during the product lifecycle	3.1 Green Products and Carbon-Reduction Design	P50
Marketing and labeling 2016	417-1	The organizational procedure requirements need to provide product information and the types of labeled products, and the proportion of important products that meet this requirement.	3.1 Green Products and Carbon-Reduction Design	P55
	417-2	Cases of Violations of Product and Service Information and Labeling Regulations	3.1 Green Products and Carbon-Reduction Design	P50
Customer Privacy 2016	418-1	Complaints of Customer Privacy Violations / Data Loss	3.2 Customer Service and Product Quality	P56

Appendix II: SASB Standards Mapping

Theme	Disclosure Item Code	Nature	Indicator Description	Annual Disclosure Status	Response Section	Page Number
Energy Management	RT-EE-130a.1	Quantitative	• Total energy consumption: in billion joules (GJ) • Percentage of purchased electricity (%) • Percentage of renewable energy usage (%)	1. Taoyuan: 7,460.64 (GJ), Taichung: 0.0036 (GJ) 2. 91.98% 3. 0%	1.5.2 Energy Management 2. None 3. None	P110
Water Management	TC-ES-140a.1	Quantitative	• Total water intake: thousand cubic meters (m3) • Total water consumption	1. The product manufacturing process of Topview Corporation does not require water. The use of water resources is mainly for domestic use. Currently, 100% of the water used is tap water. The water intake is 6,385 thousand cubic meters (m3). Our company is also not located in areas with high or extremely high baseline water stress. 2. Total water consumption: The process does not require water, so it is not applicable.	1.5.4 Water Resources Management 2.5.4 Water Resources Management	P115 P115
Waste Management	TC-ES-150a.1	Quantitative	• Total amount of hazardous waste and its recycling percentage	1. Hazardous Waste (Metric Tons): 2.326, Non-Hazardous Waste (Metric Tons): 0.347 2. General Waste Recycling Rate: 10.2%.	5.5 Waste Management	P117
Labor Practices	TC-ES-310a.1	Quantitative	• Number of work stoppages • Total number of days	In 2025, Topview Corporation did not experience any work stoppages or strikes, thus it is not applicable.	N/A	
Labor Conditions	TC-ES-320a.1	Quantitative	Full-time and contracted employees' • Recordable incident rate • Near-miss incident rate	Topview Corporation's occupational accident statistics and analysis show that in 2025, there were no cases of occupational diseases caused by work, nor any accidents resulting in death due to work-related injuries. Accidental incidents remain at 0. • Recordable Incident Rate: 0 • Near Miss Incident Rate: 0	4.6 Occupational Health and Safety	P96
Product Life Cycle Management	TC-ES-410a.1	Discussion and Analysis	Percentage of recycled obsolete products and electronic waste weight	Topview Corporation is an internationally renowned ODM supplier of monitors and adopts a B2B industrial market sales model. Once products are shipped to customers, ownership is transferred to the customers. All product packaging materials are 100% recyclable and comply with RoHS regulations.	3.1 Green Products and Carbon-Reduction Design	P50
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 Corporation has two alternative suppliers for most of its raw material suppliers, all of which have passed customer certification to reduce the risk of material shortages. To avoid shortages of raw materials due to major disasters or other reasons, we also require suppliers to establish safety stock levels and regularly review and control them to ensure a stable supply.	3.3 Value Chain Management	P60

Appendix 3: ISO 26000 Mapping

Topic Issues		Corresponding Sections of the 2025 Report	Page Number	Remarks
Organizational Governance	System for decision-making and implementation when executing objectives	Chairman's Statement Topview Corporation's Sustainable Operations 2.2 Corporate Governance	P4 P6 P31	
Human Rights	Compliance Audit Human	4.1 Labor-Management Relations	P66	
	Rights Risks Addressing	4.1 Labor-Management Relations	P66	
	Complaints Discrimination	4.2 Employee Overview	P70	
	and Vulnerable Groups	4.1 Labor-Management Relations	P66	
	Civil and Political Rights	4.2 Employee Overview	P70	
	Economic, Social, and	4.1 Labor-Management Relations	P66	
	Cultural Rights	5. Environmental Protection	P104	
	Fundamental Labor Rights	4.1 Labor-Management Relations 4.2 Employee Overview	P66 P70	
Labor Practices	Employment and Employment Relationships	3.3 Value Chain Management 4.1 Labor-Management Relations 4.2 Employee Overview	P60 P66 P70	
	Working Conditions and Social Protection	4.2 Employee Overview 4.3 Salary 4.5 Employee Benefits	P70 P79 P88	
	Social Dialogue	About This Report 1.2 Stakeholder Engagement and Materiality Analysis Appendix I: GRI Standards Mapping	P2 P15 P125	
	Occupational Health and Safety	4.6 Occupational Health and Safety	P96	
	Human Resource Development and Training	4.4 Talent Development and Training	P84	
Environment	Pollution Prevention	4.6 Occupational Health and Safety 5.4 Water Resources Management 5.5 Waste Management Appendix 1: GRI Standards	P96 P115 P117 P127	

Topic Issues		Corresponding Sections of the 2025 Report	Page Number	Remarks
	Sustainable Resource Utilization	5.3 Greenhouse gas management 5.4 Water Resources Management	P113 P115	
	Mitigation and Adaptation to Climate Change	5.3 Greenhouse gas management 5.6 Climate Change Risks and Opportunities	P113 P119	
	Protection and Restoration of the Natural Environment	5. Environmental Sustainability and Carbon Management	P104	
Fair Business Practices	Anti-corruption	2.2 Corporate Governance	P31	
	Responsible Political Participation	N/A	N/A	
Fair Business Practices	Fair Competition	N/A	N/A	
	Respect for Intellectual Property Rights	3.2 Customer Service and Product Quality	P46	
Consumer Issues	Fair Marketing, Information, and Contract Practices	3.1 Green Products and Carbon-Reduction Design	P50	
	Protecting Consumer Health and Safety	3.1 Green Products and Carbon-Reduction Design	P50	
	Sustainable Consumption	3.1 Green Products and Carbon-Reduction Design	P50	
	Consumer Services, Support, Complaints, and Dispute Resolution	3.2 Customer Service and Product Quality	P56	
	Consumer Data Protection and Privacy	3.2 Customer Service and Product Quality	P56	
	Education and Cognition	3.1 Green Products and Carbon-Reduction Design	P50	
Community Participation and Development	Job Creation and Technological Development	3.3 Value Chain Management 4.4 Talent Development and Training	P48 P84	
	Technological Development	N/A	N/A	
	Wealth and Income Creation	1.1 Company Overview 3.3 Value Chain Management	P10 P48	
	Health	4.6 Occupational Health and Safety	P96	

Appendix 4: SDGs Mapping

SDGs Goals	Actual Actions in 2025	Response Section
SDGs 3 Good Health and Well-being	Provide employees with a safe working environment and maintain employee health. 1. By 2025, all operational environment inspection results shall meet standards. 2. No major occupational accidents by 2025.	4.6 Occupational Health and Safety
SDGs 4 Quality Education	A comprehensive training and assessment system to ensure talent is well-suited for their roles. In 2025, employees will receive an average of 4.36 hours of education and training.	4.4 Talent Development and Training
SDGs 8 Decent Work and Economic Growth	Enhance corporate governance, continuously improve management and profitability to meet stakeholders' interests.	1.1 Company Overview
SDGs 9 Industry, Innovation, and Infrastructure	Continuous improvement and innovation of technology to maintain competitive advantage.	2.1 Product Innovation and Service Scope 3.1 Green Products and Carbon-Reduction Design
SDGs 11 Sustainable Cities	Comply with environmental regulations, commit to pollution prevention, and meet customer requirements for the environment and quality. By 2025 1. Adopt the TCFD approach to identify transformation risks and physical risks in operational processes, review response measures annually, and establish a resilient climate change culture. 2. Implement various energy-saving measures 3. Achieve zero environmental violations	3.1 Green Products and Carbon-Reduction Design 5.1 Smart Factory 5.2 Energy Management 5.3 Greenhouse Gas Management 5.4 Water Resources 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. Resource recycling and reuse.	3.3 Value Chain Management 5.5 Waste Management
SDGs 13 Climate Action	1. Conduct risk assessments on the supply chain. 2. Implement energy-related management and energy-saving measures, such as: replacing company light bulbs with LED bulbs, smart factories... 3. Introduce greenhouse gas inventory and conduct verification according to the timeline required by listed companies. 4. Implement the TCFD framework to facilitate the company's transition to a low-carbon economy.	3.3 Value Chain Management 5.1 Smart Factory 5.2 Energy Management 5.3 Greenhouse Gas Management 5.6 Climate Change Risks and Opportunities
SDGs 16 Peace, Justice, and Strong Institutions	Comply with local and international regulations while requiring or supporting business partners to comply with regulations.	3.1 Green Products and Carbon-Reduction Design 4.1 Labor-Management Relations
SDGs 17 Global Partnerships	Establish a long-term stable cooperative relationship of mutual assistance and trust with suppliers, coexisting and prospering together. 1. Complete annual audits of suppliers. 2. Achieve a 100% completion rate for conflict mineral investigations.	3.3 Value Chain Management

Appendix Five: Implementation of Climate-related Information

Item	Implementation Status
1 Describe the board of directors and management's oversight and governance of climate-related risks and opportunities.	See the 114th Annual Shareholders' Meeting Report P41-P43
2 Describe how identified climate risks and opportunities affect the company's business, strategy, and finances (short-term, medium-term, long-term).	
3 Describe the impact of extreme weather events and transition actions on finances.	
4 Describe how the identification, assessment, and management processes of climate risks are integrated into the overall risk management system.	
5 If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts used.	
6. If there are transformation plans to manage climate-related risks, please describe the content of the plan, as well as the indicators and targets used to identify and manage physical risks and transition risks.	
7. If internal carbon pricing is used as a planning tool, the basis for price setting should be explained.	
8.8. If climate-related targets have been set, information should be provided on the activities covered, the scope of greenhouse gas emissions, the planning timeline, and the progress made each year; if carbon offsets or Renewable Energy Certificates (RECs) are used to achieve related targets, the source and quantity of the offset carbon reduction and the number of Renewable Energy Certificates (RECs) should be explained.	
9. The situation of greenhouse gas inventory and verification, as well as reduction targets, strategies, and specific action plans (to be filled in 1-1 and 1-2).	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