01. CONNECTING SUSTAINABILITY

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01. Connecting Sustainability

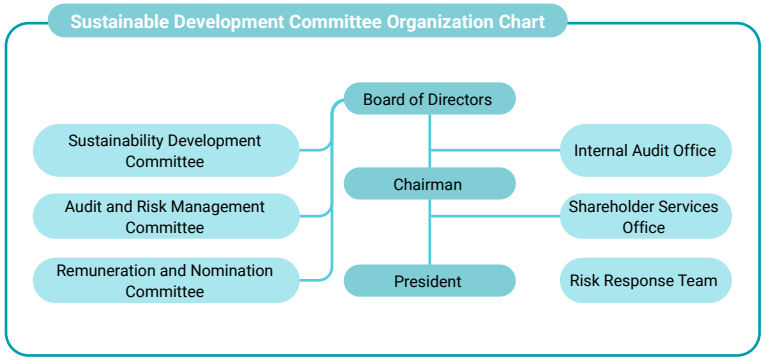
1.1 Sustainable Management and Practice

To demonstrate its commitment to sustainable development, EOI strengthens its environmental, social, and governance (ESG) practices and conducts risk assessments relating to environmental protection, social responsibility, and corporate governance to support sustainable operations. On December 26, 2024, the Board of Directors approved the establishment of the "Sustainability Development Committee," comprising three independent directors and one director. The Committee meets at least twice a year to assist the Board in overseeing the implementation of sustainability goals and strengthening sustainability governance.Further information is available on EOI's official website under Corporate Governance / Functional Committees.

The company has established the "Sustainability Development Committee Organizational Regulations," whose main responsibilities include: formulating, promoting, and strengthening the company's sustainability policies, annual plans, and strategies; reviewing, tracking, and revising the implementation status and effectiveness of sustainable development; supervising the disclosure of sustainability information and reviewing the "Corporate Sustainability Report"; and overseeing the execution of the company's Sustainability Code of Conduct or other sustainability-related tasks resolved by the Board of Directors.

EOI's Board of Directors is responsible for overseeing ESG progress. The ESG lead and the President report regularly to the Board on ESG planning and implementation, and the directors provide guidance accordingly.

The chart below shows the organizational structure of EOI's Sustainability Development Committee.



To ensure transparent disclosure of sustainability information, EOI's Board approved and implemented the "Sustainability Report Preparation and Verification Management Measures" in March 2022. The Measures govern the preparation and verification of sustainability reports. Each year, EOI prepares its sustainability report for the preceding year with reference to the Global Reporting Initiative (GRI) Standards, industry disclosures, and other applicable criteria, taking account of industry characteristics. The report discloses EOI's material economic, environmental, and social topics, management approaches, disclosures, and reporting requirements, and complies with the GRI Standards.

◆Communication of major issues

Since May 2021, ESG initiatives have been led concurrently by EOI's ESG head, the Special Assistant to the President, who reports progress at each Board meeting. Following the Board's guidance and recommendations, EOI makes further improvements and implements corresponding measures. In 2025, six ESG-related reports were presented, covering the following matters:

Report date	Report content
March 6, 2025	• Assessment and appointment of the independence and competence of certified public accountants. • EOI 2024 "Internal Control System Declaration." • Distribution of employee and director compensation for EOI in 2024. • Draft the relevant matters for the 2025 EOI shareholders' meeting.
April 11, 2025	• Draft the relevant matters for the 2025 EOI shareholders' meeting.
May 8, 2025	• Our company's 2024 Sustainability Report.
May 29, 2025	• EOI Founders' Meeting. • Approved the establishment of EOI by share swap on August 15, 2025.
October 14, 2025	• EOI approved the establishment of the "Audit and Risk Management Committee," the "Compensation and Nomination Committee," and the "Sustainability Committee."
December 30, 2025	• EOI approved the 2026 operational plan and annual budget

1.2 Stakeholder Agreement

In 2025, EOI applied the AA1000 Stakeholder Engagement Standard (AA1000 SES) and its five principles of dependency, responsibility, tension, influence, and diverse perspectives. To ensure the completeness of stakeholder identification, EOI also referred to the GRI Standards and considered potential stakeholders, including customers, suppliers and contractors, shareholders and other investors, employees and workers, financial institutions, business partners, government agencies, consumers, the media, labor unions, academic institutions, local communities, vulnerable groups, NGOs, civil-society organizations, and stakeholders identified in industry reports. External experts then assessed EOI's actual and potential negative and positive impacts on these groups, with reference to the AA1000 SES identification results. Groups receiving an overall score above 10 were provisionally identified as EOI's key stakeholders for 2025.

EOI formed a task force comprising senior executives, representatives from relevant departments, and external expert consultants to conduct in-depth reviews and practical discussions of the 15 stakeholder groups identified in 2024. After discussions with senior management on communication performance and operational relevance, the following seven stakeholder groups were confirmed as key stakeholders for 2025:



01. Connecting Sustainability

◆Stakeholder communication and topics of concern



Employees and other workers

Employees are the foundation of operations, the cornerstone of sustainable management, and the driving force behind our ongoing growth.

Focus on issues	Communication channels	Communication frequency	Communication channels
• Labor relations • Labor-management relations • Training and education • Occupational safety and health • Recruit and manage global professionals • Corporate governance and integrity in business operations • Economic performance • Intellectual property protection • Customer health and safety • Financial impacts of climate change and related risk management • Innovative research and development	• Performance interview • Employee satisfaction surveys • On-site communication • Labor-management meetings, welfare committee meetings • Employee feedback mailbox • Internal information announcement • Occupational Safety and Health - Contractor Annual Performance Evaluation • Occupational Safety and Health Committee meeting • Occupational safety and health education and training audit • Occupational Safety Promotion - Occupational Accident Cases • Occupational safety promotion – contractor operations, procurement, and change management • Occupational Safety Promotion - Traffic Safety • Safety and health information promotion • Health checkups, corporate sustainability charity blood donation • On-site service • Regular testing of occupational disease hazard factors in the workplace • A major safety inspection	• Every year • Every year • Every day • Every 3 months • Anytime • Anytime • Every year • Every quarter • Every quarter • Every quarter • Every quarter • Monthly or irregularly • Every year • Every year • Monthly • Anytime • Monthly	**EOI Headquarters** • Contact number: +886-37-539000 • Contact Person: staff@eoi.com.tw • Contact Email:right@eoi.com.tw **Dongguan EOI** • Contact number: +0769-89236999-53102 • Contact Person: WuYoujin@eoi-dg.com • Contact email: WuYoujin@eoi-dg.com

Communicate results

1. **New employee probationary assessment**
   - EOI Headquarters: New employee probationary assessment (3 months after reporting).
   - Dongguan EOI: New employee probation assessment (4-6 months after reporting).
   - Shenzhen Lianxinfeng: New employee probation assessment (4-6 months after reporting).
2. **Performance interview results**
   - EOI Headquarters: Annual employee evaluation (the 2025 assessment was completed in January 2026).
   - Dongguan EOI: In 2025, affected by changes in tariff policies and external business uncertainties, management's careful assessment and actual operating conditions have led the company not to implement a unified annual performance evaluation. However, to ensure on-site management aligns with objectives, all departments will still conduct monthly performance evaluations to continuously track work effectiveness and ensure orderly operation of core businesses.
   - Shenzhen Lianxinfeng: Shenzhen Lianxinfeng has not yet introduced an annual performance assessment and plans to implement it in the future.
3. **Results of the employee satisfaction survey**
   - EOI Headquarters: The 2025 employee satisfaction survey was completed in October, with a satisfaction rate of 82.7% (original target of ≧ 80%)
   - Dongguan EOI: The 2025 employee satisfaction survey was completed in December, with a satisfaction rate of 77%, a 5% increase over last year (the original target was ≧ 75%)
   - Shenzhen Lianxinfeng: The 2025 employee satisfaction survey was completed in December, with a satisfaction rate of 73.6% (original target of ≧ 75%)

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Communicate results

4. Status of the establishment of the Occupational Safety and Health Committee

EOI Headquarters: Established an Occupational Safety and Health Committee and obtained ISO 45001 occupational safety management system certification. A total of four occupational safety and health conferences will be held in 2025.

Dongguan EOI: Established a Safety Management Committee and obtained ISO 45001 Occupational Health and Safety Management System certification. By January 2025, all employees have signed safety production responsibility agreements. (Signed annually).

Shenzhen Lianxinfeng: A Safety Management Committee has been established, and two occupational safety and health meetings will be held in 2025.

5. 2025 Health Promotion - Health Checkup Implementation Status

EOI Headquarters: The 2025 health checkup will be conducted in November, with 528 people examined, achieving a 97.5% completion rate.

Dongguan EOI: In March 2025, occupational disease health checkups will be conducted, with 26 people examined, a 100% examination rate, and no suspected occupational disease patients found.

Shenzhen Lianxinfeng: In October 2025, special occupational health checks will be conducted, with a total of 6 people and no occupational disease patients found. In June 2025 (updated annually), the company will invite testing institutions for three wastes testing and workshop environmental testing. The test reports are qualified, with no abnormal exceedances found, ensuring that employees minimize physical injuries during operations.

6. Other matters

- In 2025, the corporate sustainability and charity initiative will continue blood donation activities, increasing donation volume to 22,750 c.c. through strategic alliances, with 91 blood bags donated, a 19.7% increase over the previous year.
- Three rounds of anthropogenic hazard prevention questionnaire surveys will be completed in January, May, and September 2025, totaling 767 participants.
- In December 2025, the survey on abnormal workloads will be completed, totaling 748 respondents.
- In June 2025, a workplace unlawful infringement questionnaire survey was completed, totaling 56 responses; On September 19, a workplace unlawful infringement prevention seminar was held, with 44 participants.
- The 2025 Occupational Safety and Health Committee will be held in March, June, September, and December, with a total of four meetings.
- Occupational specialists are hired to provide on-site services, comprehensive occupational disease prevention assessments, and three recombination worker projects are conducted, enabling employees to effectively complete their tasks after returning to work.
- The 2025 labor-management meetings will be held six times on March 19, June 18, July 24, September 15, October 9, and December 10
- The 2025 Welfare Committee meetings will be held four times on March 24, June 11, September 18, and December 18
- Conduct quarterly occupational safety and health education and training audits to ensure all employees receive relevant education and training in accordance with the law. In 2025, the training will be held in January, April, July, and October
- To effectively prevent occupational accidents at work, in addition to providing good equipment, facilities, and protective measures, we will also conduct regular case publicity on occupational accidents through occupational safety and health bulletin boards, production line bulletin boards, and portals to reduce the risk of similar accidents. In 2025, awareness campaigns will be conducted in March, June, September, and December respectively
- Establish management regulations for contractors, changes, and procurement in accordance with regulations. Remind employees via portal and email to proactively apply if they meet the relevant requirements to avoid violations and occupational accidents. In 2025, awareness campaigns will be conducted in January, April, July, and October
- Since most accidents occur during commuting hours, to effectively reduce the incidence of traffic accidents, traffic safety awareness is conducted through occupational safety and health bulletin boards, production line bulletin boards, and portals to deepen employees' traffic safety awareness.
- Collect safety and health-related information, post and publish it on physical bulletin boards and company intranet bulletin boards.
- Information on occupational safety and health regulations identification and audit results, workplace environment monitoring plans and results, disaster prevention campaigns, human-induced hazard prevention campaigns, abnormal workload prevention campaigns, maternal health protection education promotions, and workplace unlawful infringement prevention campaigns. Promotion will be conducted from February to December 2025. Dongguan EOI: In 2025, all employees will implement a safety production responsibility system, clarifying safety production responsibilities for each position and promoting the fulfillment of these responsibilities.

Dongguan EOI

- In January 2025, the entire factory will carry out the "Strengthen Safety Defense Line" to jointly build a safe "Jia" Garden safety theme.
- By 2025, a total of 11 major safety inspections will be conducted, identifying 47 safety hazards and achieving a 100% improvement rate.
- In 2025, six environmental safety training courses will be held: training on the use of firefighting equipment, safety awareness, solid waste management, chemical use safety, traffic safety, and occupational health management.
- In June 2025, fire safety month posters will be posted at employees' clock-in and clock-out areas, with the theme "Fire Safety for All, Life First—Safe Use of Fire and Electricity" to raise employees' awareness of fire and fire safety.
- Collect and organize safety information published on government public accounts (such as storms, typhoons, high temperatures, etc.) and post awareness in the company employee WeChat group.
- In December 2025, the company will conduct one regular occupational disease hazard detection at its workplace.
- In 2025, together with Dongguan Evergreen Charity, a public welfare event themed "Everyone learns first aid, first aid for everyone" was launched. This event aims to enhance employees' first aid awareness and skills through professional training, enabling every employee to become a guardian of life in emergencies. A total of 30 employees actively participated in learning and demonstration.

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Communicate results

Shenzhen Lianxinfeng

- By 2025, all employees will implement a signed safety production responsibility system, clarifying the safety production responsibilities for each position and promoting the implementation of these responsibilities.
- By 2025, a total of 12 major safety inspections will be conducted, identifying 61 safety hazards with a 100% improvement rate.
- In 2025, seven occupational health and safety training courses will be held, covering hazardous chemical safety management knowledge, environmental pollution and environmental protection knowledge, occupational health and safety management, occupational injury prevention knowledge, security and fire protection system duty management, first aid knowledge, and fire safety knowledge.
- In June 2025, occupational disease awareness posters will be posted at employees' clock-in and clock-in points to raise awareness of occupational health rights and to prevent and protect workers' health rights.
- In June 2025, fire safety month posters will be posted at employees' clock-in/clock-out check-in points to enhance employees' fire safety awareness and emergency response capabilities.
- From January to December 2025, collect safety information published by government public accounts and promote it through employee WeChat groups.
- By 2025, complete one regular inspection of occupational disease hazard factors at workplaces.



Shareholders and other investors

Investors/ shareholders are the ultimate beneficiaries of EOI' operational performance and are also responsible parties for the company

Focus on issues	Communication channels	Communication frequency	Contact Window
• Corporate governance and integrity in business operations • Economic performance • Financial impacts of climate change and related risk management • Innovative research and development	• Held the annual shareholders' meeting • Hold a board meeting • Provide financial statements • Update information on the Market Observation Post System • Update the company website • The senior management team holds regular meetings • Investor mailbox and phone consultation	• Every year • Every quarter • Real-time • Real-time • Real-time • Periodically • Real-time	**Corporate information** • Spokesperson: Ader Wu,Vice President • Acting Spokesperson: Tony Lin, Chief Financial Officer • Second acting spokesperson: James Hsiao,Special Assistant to the President • Contact number: +886-37-539000 • Contact email: ir@eoi.com.tw **KGI Securities Co., Ltd. Stock Affairs Agency Department** • Contact number: +886-2-25288988 • Fax: +886-2- 27641999 • Contact address: (105411) 15F, No. 188, Section 5, Nanjing East Road, Songshan District, Taipei City **Stock Affairs Office** • Contact person: Alix Liu • Contact number: +886-37-539000 • Contact email: ir@eoi.com.tw

Communicate results

- In accordance with the Company Act and the articles of association, shareholders' meetings are held regularly every year. The company will hold its shareholders' meeting on May 29, 2025; EOI will hold its first extraordinary shareholders' meeting on October 14, 2025
- Board meetings are held regularly each quarter, with additional board meetings being held as needed. In 2025, the company will hold 11 board meetings on March 6, April 14, May 8, May 29, June 19, July 24, August 12, August 15, September 24, November 13, and December 30; In 2025, Lian Chia Investment Holdings held seven board meetings on June 12, 8/15, August 26, October 14, November 13, and December 30
- In accordance with the regulations of the competent authority, information such as timely or material information may be provided to investors for decision-making purposes.
- In accordance with various regulations of the Financial Supervisory Commission, relevant operational announcements will be made at the observation station.
- Relevant public information is updated promptly according to the needs of various stakeholders.

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Client

EOI Holdings is a primary client and also serves as a source of market demand information, helping the company invest more accurately and efficiently in industry design and development

Focus on issues	Communication channels	Communication frequency	Contact Window
• Intellectual property protection • Customer health and safety • Innovative research and development	• Telephone, email, video conference • Visiting clients • Initial video communication and on-site audit for clients, • Automotive customer scorecard • Satisfaction survey, feedback and improvement response • Abnormal event meeting • Exhibition activities	• Anytime • Real-time • Real-time • Monthly or quarterly • Every year • Real-time • Anytime	• Contact number: +886-37-539000 • Contact Points: Each marketing location • Contact email: service@eoi.com.tw

Communicate results

Performance

- By 2025, the on-time response rate for customer request documents will be 100%.
- In 2025, EOI headquarters will conduct 14 audits of potential customer suppliers and 14 annual VDA 6.3 process audits or IATF 16949 quality system audits. All customer audits will pass in 2025, with a 100% pass rate.
- The overall average customer satisfaction rate for EOI in 2025 is 93.73%, achieving the company's annual customer satisfaction performance target of ≧ 85%.

Communication process

- Engage in real-time messaging with customers to provide immediate customer service.
- Conduct irregular customer visits to communicate customer expectations and new product requirements.
- Providing efficient and high-quality responses to unexpected events during operations.

Region	Asia	Europe and America	America
Satisfaction survey results	95.59%	87.5%	90.42%
Compared to 2024	Up 2.64%	Down 7.8%	Down 8.6%

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Suppliers/contractors

Suppliers and contractors are the main providers of the resources we need for our operations and our key operational partners, providing us with a vast supply chain of products and services. A stable supply chain is crucial for the company's sustainable operations.

Focus on issues	Communication channels	Communication frequency	Contact Window
• Energy • Water and Runaway • Emissions • Waste • Labor relations • Labor-management relations • Training and education • Occupational safety and health • Corporate governance and integrity in business operations • Economic performance • Customer health and safety • Financial impacts of climate change and related risk management	• New supplier evaluation • Supplier annual audits • Environmental safety risk assessments for suppliers and outsourcing companies • Social Responsibility and Ethics Questionnaire • Supplier conference	• Real-time • Every year • Real-time • Every year	• Contact number: +886-37-539000 • Contact Points: Each marketing location • Contact email: service@eoi.com.tw

Communicate results

- The 2025 annual audit will be completed on-site by the end of December 2025, and the audit plan for the following year will be submitted by the end of 2025.
- The Quality Assurance Unit selects key suppliers for the following year before the end of the previous year and conducts an annual on-site audit plan based on the top three manufacturers by transaction value or the quality status of deliveries for that year.
- EOI headquarters held the annual ESG Supplier Conference on 2025/11/27, with 41 companies and 57 guests; Dongguan EOI held the conference on 2025/12/08, with 37 companies and 66 guests, totaling 78 companies and 123 guests.
- Annual QBR evaluations are conducted for the top five suppliers by transaction value among key material suppliers.
- When developing new suppliers for key materials, the evaluation team determines the audit method.
- New suppliers must submit a social responsibility and ethics questionnaire with a score of 80 or above.
- Annual performance evaluations of contractors must be conducted before December 31 each year to assess their competence.
- 2025 Supplier Assessment:

Number of suppliers to evaluate	Questionnaire survey on social responsibility and ethical standards	Conflict-Free Metal Declaration / Mineral Survey
• EOI has a total of 19 headquarters • Dongguan EOI has 35 companies, with 26 annual assessments and 9 new suppliers developed • Shenzhen Lianxinfeng has a total of 9 branches.	• EOI headquarters has 33 locations • Dongguan EOI has 18 stores • Shenzhen Lianxinfeng has 1 room.	• EOI headquarters renovated 155 + supplementary declarations for 24 stores, totaling 179 stores • Dongguan EOI 73 rooms • Shenzhen Lianxinfeng has 13 locations.

01. Connecting Sustainability



Financial institutions

Banking institutions are an important source of operating capital for EOI and are also key institutions with which we have significant interactions

Focus on issues	Communication channels	Communication frequency	Contact Window
• Energy • Water and Runaway • Emissions • Waste • Economic performance • Financial impacts of climate change and related risk management • Innovative research and development	• Telephone, email, and visits	• Anytime	• Contact number: +886-37-539000 • Contact Person: EOI General Reception • Contact email: service@eoi.com.tw

Communicate results

- Regularly meet with your bank and provide necessary information to protect the rights and interests of both parties involved in fund transactions.
- In 2025, a total of four corporate investor briefings will be held.
- In 2025, invest in green bonds issued by Republic of Chile (bond code: F17301), valued at USD 147,900. These bonds have been recognized as green bonds by the Taipei Exchange (OTC).



Business partners
(including agents, distributors, agents, and affiliated companies)

Suppliers are the main providers of the resources we need for operations and our key operational partners, provide us with a vast supply chain and a stable supply chain that is crucial for the company's sustainable operations.

Focus on issues	Communication channels	Communication frequency	Contact Window
• Economic performance • Customer health and safety • Supply chain management	• Order system • Supplier audits • Quality Anomaly Tracking Meeting • Meetings, mailboxes, phone calls • Supplier annual QBR evaluation	• Anytime • Every year • Every week • Anytime • Every year	• Contact number: +886-37-539000 • Contact Points: Each marketing location • Contact email: service@eoi.com.tw

Communicate results

- In cooperation with DALab Solutions x Associates Co., Ltd., we introduced more systematic scheduling information to reduce manual computational work. (Headquarters PMC).
- The supplier's annual QBR rating is based on the results each year and is notified via email.
- Track improvement progress for quality anomaly events.
- Lead time updates, confirmation of delivery dates, risk investigations, etc.

01. Connecting Sustainability



Government agencies

The competent authority is the main subject of regulatory compliance for EOI, and safety, health, and environmental protection matters are subject to inspection and supervision by the competent authority

Focus on issues		Communication channels	Communication frequency	Contact Window
• Energy • Water and Runaway • Emissions • Waste • Labor relations • Labor-management relations • Training and education • Occupational safety and health	• Corporate governance and integrity in business operations • Taxation • Economic performance • Intellectual property protection • Customer health and safety • Financial impacts of climate change and related risk management	• Government agencies organize forums and seminars • Official document • Phone, email, messaging apps	• Real-time • Real-time • Real-time	• Contact number: +886-37-539000 • Contact Person: EOI General Reception • Contact email: service@eoi.com.tw

Communicate results

EOI Headquarters

- 16 people participated in government agency training, with a total training duration of 83.5 hours.
- Attended the 2025 Guidance and Inspection Promotion Meeting for Chemical Substance Suppliers with Food Safety Risks, held by the Miaoli County Environmental Protection Bureau on March 27, 2025.
- On January 20, 2025, the Park Management Bureau visited the factory to re-examine the workplace unlawful infringement prevention management measures. There were no deficiencies, only verbal suggestions, and they requested that the bureau and five dispatch companies jointly provide explanations to the Science Park Administration

Dongguan EOI

- In June 2025, participated in the "Safety Production Month" consultation day event held in Chang'an Town, Dongguan City
- In August 2025, the Chang'an Branch of Dongguan Emergency Management will conduct a "Safety Academy" enterprise promotion at the company, lasting 2 hours
- In August 2025, participated in the safety production education and training for principal enterprise leaders held in Chang'an Town, Dongguan City, lasting 2 hours.
- In October 2025, participated in the hazardous chemicals training course for industrial and trade enterprises held in Chang'an Town, Dongguan City, with a training duration of 3 hours.

Shenzhen Lianxinfeng

- In 2025, government departments such as the Longhua District Subdistrict Office, Fire Brigade, and Environmental Protection Bureau will conduct irregular safety inspections at the company. Inspections will find minor issues and issue rectification reports. The company will complete improvements on time without any fines.
- In 2025, government departments in Longhua District will irregularly invite company personnel to participate in safety production training, hazardous chemical management training, occupational health and safety training, etc. The training content will be communicated to company employees, actively promoting daily work safety production and wearing protective equipment.
- On February 7, 2025, attended a two-hour safety production training for enterprise leaders held by the Longhua District Safety Supervision Emergency Office.
- On October 21, 2025, attended an 8-hour occupational injury prevention and occupational health training organized by the Longhua District Occupational Health Bureau.
- On October 27, 2025, attended a 2-hour hazardous chemical safety training held by the Longhua District Safety Supervision and Emergency Office.

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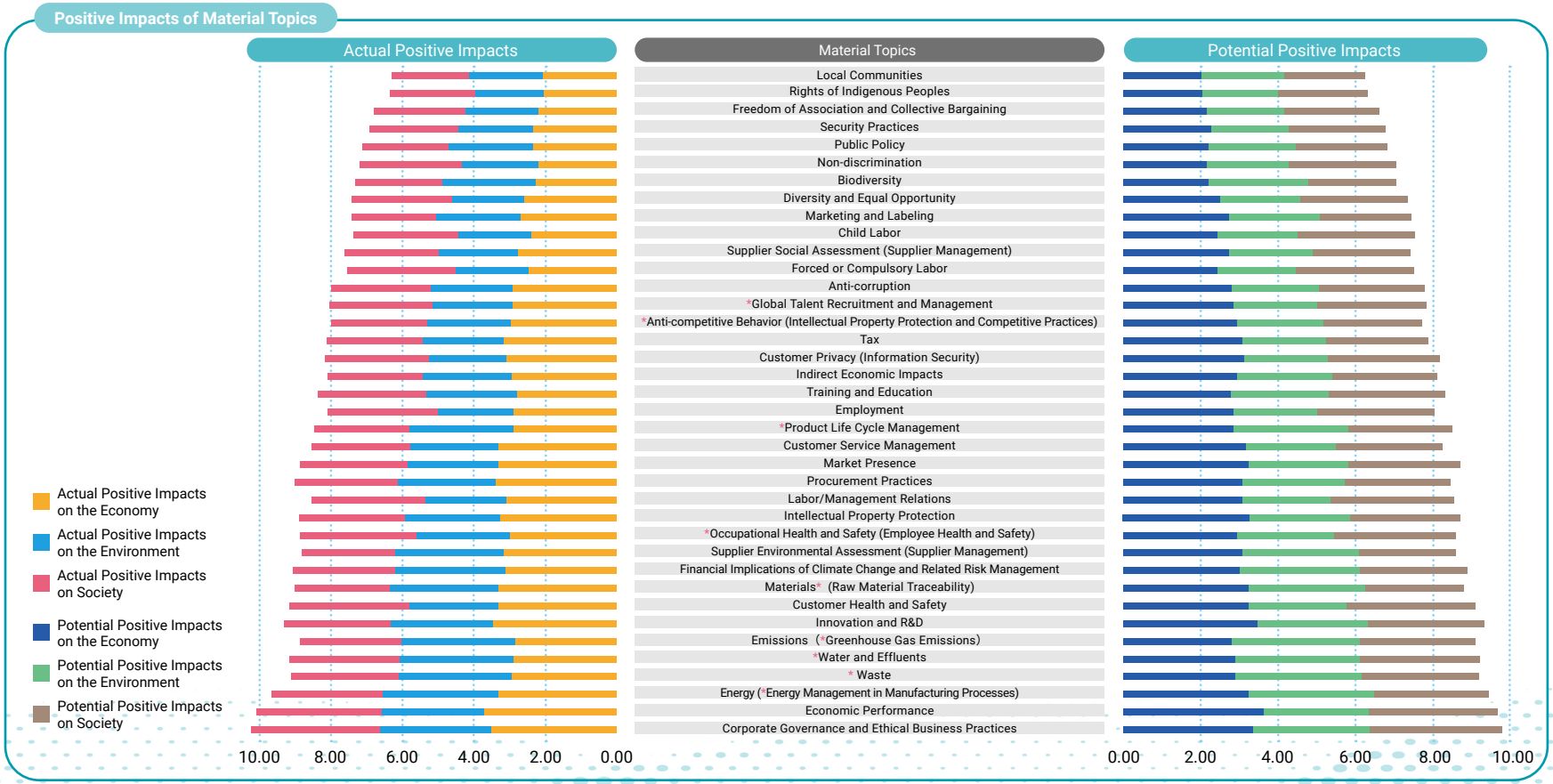
1.3 Sustainability issues

◆Identification of major topics

External experts and EOI representatives assessed the actual and potential negative and positive impacts of sustainability issues on the economy, environment, and society, including people and human rights. The scores for each topic were then aggregated and ranked. Topics with a total score above 15 were provisionally identified as EOI's material topics.

A task force comprising representatives from relevant departments and external expert consultants conducted in-depth reviews and practical discussions of the 16 stakeholder categories identified in 2024 and discussed communication performance and operational relevance with senior management. It was confirmed that 16 material topics would continue to be addressed in 2025 and consolidated into 12 core themes.

Overall Review of Corporate Operations and Sustainability Performance	2025 Stakeholder Engagement Performance Review	2025 Material Topic Management Performance Review
Assessment of Impacts and Implications	Assess whether stakeholder concerns identified through engagement align with the Company's established business objectives.	Evaluate whether the short-term targets established for each material topic were achieved in 2025 and identify any challenges encountered in meeting these targets.
Review and Confirmation of Stakeholders and Material Topics	Based on the review and assessment process, reassess the degree of influence each stakeholder has on the Company and determine whether adjustments are necessary.	Based on the review and assessment process, reassess the extent to which each material topic affects the Company's business objectives and sustainability goals, and determine whether adjustments are necessary.
Refinement of Management Approaches and Strategy Development	Adjust management approaches based on the key concerns and expectations identified through stakeholder engagement.	Review progress toward established targets, refine future target-setting directions, and develop strategies for improvement and continuous enhancement.

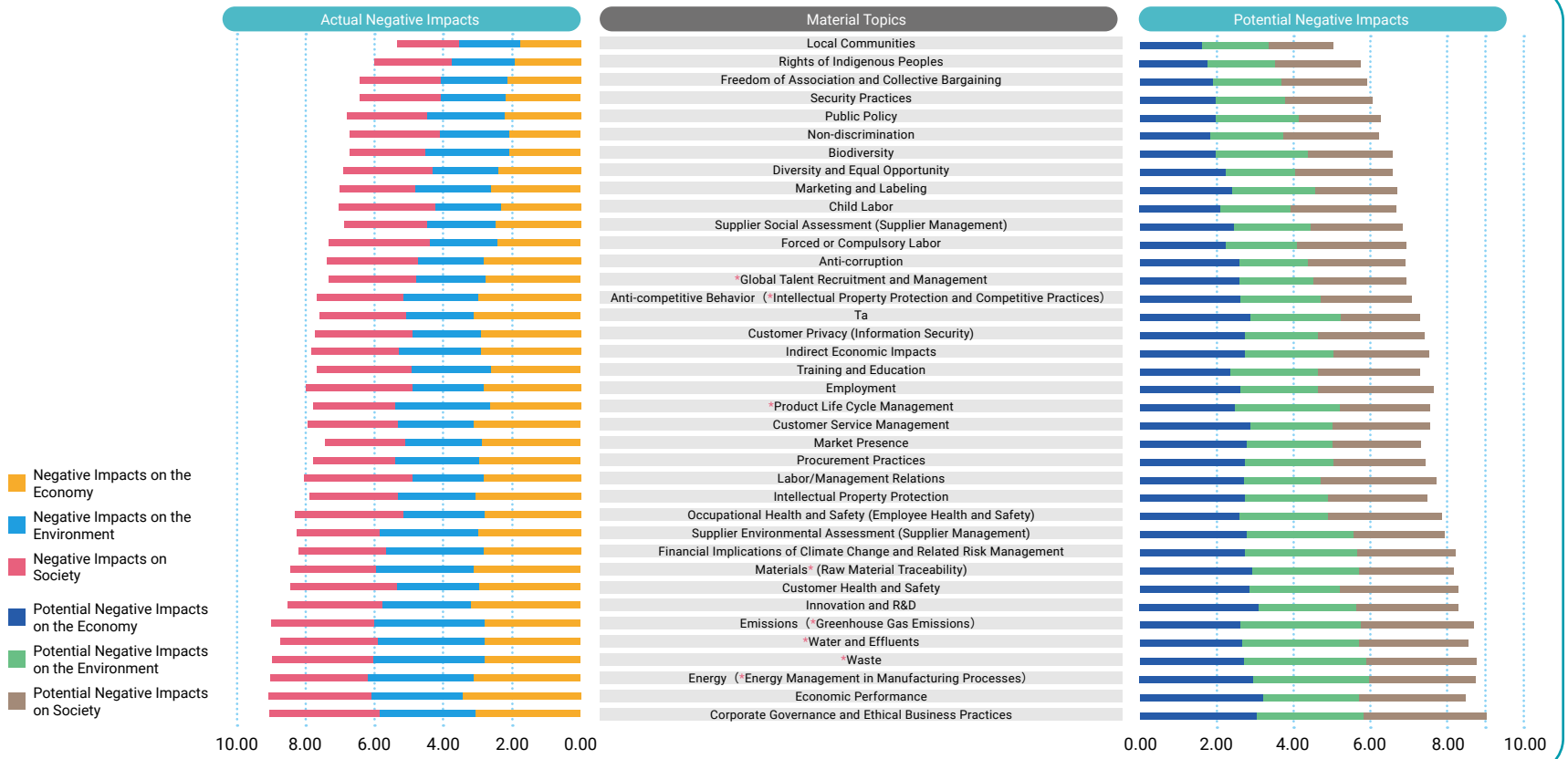


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Major Themes Have Negative Impacts



EOI' 2025 Sustainability Issues		
E. Environment aspect	S. Social side	G. Governance aspect
Emissions	Labor relations	Intellectual property protection
Waste	Training and education	Economic performance
Energy	Labor-management relations	Customer health and safety
Water and Runaway	Occupational safety and health	Corporate governance and integrity in business operations
Financial impacts of climate change and related risk management	Recruit and manage global professionals	Innovative research and development
Supplier environmental management		

01. Connecting Sustainability

◆List of major topics

● Direct impact ▲ Impact generated through commercial relationships ■ Other indirect impacts

Facing aspect	Major topics	It has a significant impact		Impact Face			Value chain impact category							GRI thematic criteria or SASB indicators	Reveal chapter correspondence
		Front	Negative	Economy	environment	Society	Employees and other workers	Shareholders and other investors	Client	Suppliers/contractors	Financial institutions	Government agencies	Business partners		
Corporate governance	Corporate governance and integrity in business operations	●	-	●	-	▲	●	●	▲	▲	▲	■	▲	GRI 205 Anti-Corruption	2.1 Composition and operation of the Board of Directors
	Economic performance	●	-	●	-	▲	●	●	▲	▲	▲	■	▲	GRI 201 Economic Performance	2.2 Operational Overview
	Intellectual property protection	●	-	●	-	●	●	■	●	▲	▲	●	▲	SASB Intellectual Property Protection and Competition Practices	2.3 Operate with integrity
	Customer health and safety	●	-	●	-	●	■	■	●	▲	■	■	▲	GRI 416 Customer Health and Safety	3.3 Customer Relationship Management
	Innovative research and development	●	-	●	▲	■	●	■	▲	▲	■	■	▲	Custom theme	3.1 Green and energy-saving products
Environmental protection	Energy-saving and carbon-reduction management(Energy, emissions).	●	-	●	●	▲	●	■	●	▲	■	●	▲	GRI 302 energy GRI 305 emissions Energy management in the SASB manufacturing process SASB greenhouse gas emissions	4.2 Energy and Greenhouse Gas Emissions
	Water and Runaway	●	-	●	●	▲	●	■	●	▲	■	●	▲	GRI 303 Water and Effluent SASB Water Resource Management	4.3 Environmental pollution control
	Waste	●	-	●	●	▲	●	■	●	▲	■	●	▲	GRI 306 waste SASB waste management	4.3 Environmental pollution control
	Financial impacts of climate change and related risk management	●	-	●	●	▲	●	■	●	▲	■	●	▲	GRI 201-2 Financial impacts and other risks and opportunities arising from climate change	4.1 Climate-related risks and opportunities
	Supplier environmental assessment	●	-	●	●	▲	●	■	■	●	■	■	▲	GRI 308 supplier environmental assessment	3.2 Sustainable supply chains
Social inclusion	Talent sustainability (Labor-management relations, labor-management relations, training and education, recruitment and management of global professionals).	●	-	●	-	●	●	▲	■	■	■	▲	■	GRI 401 Employment Relations GRI 402 Labor Relations GRI 404 Training and Education SASB recruits and manages professionals worldwide	Chapter 5: Co-creating a Happy Workplace
	Occupational safety and health	●	-	●	-	●	●	■	■	▲	■	■	■	GRI 403 Occupational Safety and Health SASB employee health and safety	5.5 Health and Safety Responsibilities