達邁科技股份有限公司
TAIMIDE TECH. INC.

2025年度
永續報告書
SUSTAINABILITY REPORT

Contents

About This Report 3
Message from the Chairman 4
Sustainability Performance Highlights 5
Advancing Sustainable Transformation 6
Sustainability Governance 7
Stakeholder Engagement 9
Materiality Assessment 11
1. Integrity and Transparent Governance 16
Short-, Medium-, and Long-term ESG Goals: Integrity and Transparent Governance 17
1.1 Taimide Tech 18
1.1.1 Company Overview 18
1.1.2 Brand Vision 19
1.1.3 Products and Services 20
1.1.4 Operating Performance 21
1.1.5 Tax Policy 24
1.2 Corporate Governance 25
1.2.1 Governance Structure 25
1.2.2 Board Election and Diversity 26
1.2.3 Board Members 27
1.2.4 Board Operations 28
1.2.5 Director Continuing Education 29
1.2.6 Functional Committees 29
1.2.6 Functional Committees 29
1.2.7 Board Performance Evaluation 30
1.2.8 Director and Executive Compensation 31
1.3 Risk Management 32
1.3.1 Risk Management 32
1.3.2 Ethical Business Conduct 36
1.3.3 Information Security 39
1.3.4 Regulatory Compliance 42
2. R&D Innovation and Value Creation 43
Short-, Medium-, and Long-Term ESG Goals: R&D Innovation and Value Creation 44
2.1 Product Innovation 45
2.1.1 Patent Design and Innovation 45
2.1.2 Green Product Innovation 48
2.1.3 Product Safety Management 50
2.2 Customer Relationships 51
2.2.1 Customer Satisfaction Management 51
2.3 Supply Chain Management 53
2.3.1 Taimide Tech Inc. Value Chain 53
2.3.2 Supplier Management 54
Existing Supplier Management 55
2.3.3 Local and Sustainable Procurement 58
3. Green Circularity and Low-Carbon Transformation 59
Short-, Medium-, and Long-term ESG Goals: Green Circularity and Low-carbon Transformation 60
3.1 Climate Resilience 62
3.1.1 Climate Governance 62
3.1.2 Climate Risk Management 63
3.1.3 Climate Strategy 65
3.2 Greenhouse Gas and Energy Management 67
3.2.1 Energy Management 67
3.2.2 Greenhouse Gas Emissions Management 70
3.2.3 Energy Efficiency and Carbon Reduction Initiatives 72
3.3 Water Resource Management 75
3.3.1 Water Management 75
3.3.2 Wastewater Pollution Prevention and Control 76
3.3.3 Water Conservation Measures 77
3.4 Waste Management and Air Pollution Control 80
3.4.1 Waste Management 80
3.4.2 Air Pollution Control 82
3.4.3 Pollution Reduction and Prevention 83
4. Happy Enterprise and Friendly Workplace 85
Short, Medium, and Long Term ESG Goals, Happy Enterprise and Friendly Workplace 86
4.1 Talent Attraction and Retention 88
4.1.1 Talent Recruitment 89
4.1.2 Diverse Workplace 90
4.1.3 Employee Benefits 93
4.1.4 Employee Compensation 96
4.1.5 Human Rights Protection 97
4.1.6 Labor-Management Communication 98
4.1.7 Talent Retention 100
4.2 Talent Development 102
4.2.1 Talent Development and Cultivation 102
4.2.2 Performance Management and Evaluation 105
4.3 Employee Health and Safety 106
4.3.1 Occupational Health and Safety Policy 106
4.3.2 Hazard Reduction 107
4.3.3 Health Promotion 112
5. Social Contribution: Creating Shared Value with Communities 114
5.1 Social Engagement 115
5.1.1 Community Engagement 115
Appendices 117
GRI Content Index 117
Universal Standards 117

About This Report

Taimide Tech Inc. publishes its Sustainability Report annually to communicate its performance, initiatives, and progress in corporate governance, environmental stewardship, and social responsibility with stakeholders. Sustainability Reports from previous years are available for download on the Corporate Social Responsibility > Stakeholders > Sustainability Report.

Reporting Frameworks	● Prepared in accordance with Global Reporting Initiative (GRI) Standards (2021 Edition) ● Task Force on Climate related Financial Disclosures (TCFD) ● United Nations Sustainable Development Goals (SDGs) ● Sustainability Accounting Standards Board (SASB) Standards ● Sustainability Best Practice Principles for TWSE/TPEx Listed Companies
Reporting Period	The information disclosed in this report covers the period from January 1, 2025 through December 31, 2025.
Reporting Boundary	Unless otherwise specified, the sustainability performance presented in this report covers Taimide Tech Inc. and its Tongluo Branch. The following subsidiaries consolidated in the Company's financial statements are excluded from the reporting boundary: Pomiran Metalization Research (PMR), TAIMIDE INTERNATIONAL INC., and KUNSHAN TAIMIDE TECH. INC.
Basis of Preparation	Performance data are presented using internationally recognized metrics. Where data are derived from different reporting scopes, explanatory notes are provided in the relevant sections of the report. Unless otherwise indicated, all financial information is presented in New Taiwan Dollars (NTD).
Data Restatement	To enhance the consistency and comparability of information disclosed, the 2024 Scope 1 greenhouse gas emissions data in Section 3.2.2 Greenhouse Gas Emissions Management have been restated. The previously reported pre verification data have been replaced with post verification data.
External Assurance	This report has been independently assured by BSI Taiwan in accordance with AA1000AS V3 Type I Moderate Assurance. Financial data: Public financial information audited and certified by Deloitte & Touche. Environmental data: Environmental performance data have been verified by SGS Taiwan for ISO 9001, ISO 14001, ISO 45001, QC080000, GHG Protocol, ISO 14067, ISO 46001, and IATF 16949, and by BSI for ISO 50001.
Quality Management	The Company has established the Procedures for the Preparation and Verification of the Sustainability Report to ensure the accuracy and reliability of disclosed information. Under the direction of the Sustainability Development Committee, project specific task forces are formed to collect and provide report data. After each task force leader confirms the accuracy of the submitted information, the Operations Management Department is responsible for consolidating, reviewing, cross checking, and compiling the report. The completed report is then verified by an independent third party, submitted to the General Manager for review through the Company's internal approval process, and finalized for publication upon approval by the Board of Directors.
Publication Schedule Previous Report: August 2025 Current Report: August 2026 Next Report: August 2027	Contact Information Company: Taimide Tech Inc. Address: No. 127, Sec. 3, Wende Rd., Xinpu Township, Hsinchu County 30541, Taiwan Telephone: +886-3-589-6088 Email: pr@taimide.com.tw  Stakeholder

Message from the Chairman

Artificial intelligence continued to transform the global electronics industry in 2025, driving strong demand for advanced semiconductor packaging, next generation wearable devices, and emerging display technologies. These trends have created unprecedented growth opportunities for polyimide film materials. Against this backdrop, Taimide Tech reported consolidated revenue of NT$2.373 billion, an increase of 5.64% from the previous year. Ongoing optimization of our product portfolio also contributed to a significant improvement in gross margin. A major milestone during the year was the successful commercial launch of materials for advanced semiconductor packaging, demonstrating that our long term investment in high value added applications is translating into sustainable business growth and stronger market competitiveness.

Environmental sustainability remains a key focus of our operations. In 2025, Taimide continued to advance energy efficiency, carbon reduction, and low carbon manufacturing. Greenhouse gas emissions intensity declined to 23.38 tons of CO_2e per ton of product, a substantial improvement from 43.35 tons of CO_2e recorded in 2023, reflecting ongoing enhancements in production efficiency and energy management. Our organic solvent recovery system consistently maintained a recovery rate exceeding 90%, reducing resource consumption and greenhouse gas emissions while improving raw material utilization through circular resource management. Electricity consumption was reduced by 2.72%, and natural gas efficiency at the Tongluo Plant continued to improve, further strengthening the energy performance of our manufacturing processes. Looking forward, we remain firmly committed to achieving our target of reducing Scope 1 and Scope 2 greenhouse gas emissions by 35% from the baseline year by 2030, while continuously enhancing our carbon management framework and accelerating our transition toward low carbon manufacturing.

Strong corporate governance and ethical business conduct remain fundamental to Taimide's long term development. In 2025, we formally incorporated sustainability objectives into the variable compensation program for all employees and integrated energy saving and carbon reduction indicators into our performance evaluation system. These initiatives further reinforce our culture of sustainability and responsible management. Women continue to represent 44% of our Board of Directors, reflecting our commitment to board diversity and balanced governance. During the year, we filed 22 patent applications in Taiwan, the United States, Japan, and China, further strengthening our technological capabilities and reinforcing our long term competitive advantage.

People are at the heart of everything we do. During 2025, 47 employees received promotions, our employee awareness survey recorded an overall score of 4.05, and employees completed more than 11,000 hours of training. We also launched AI enabled digital transformation training programs to equip our workforce with the skills needed to thrive in a rapidly evolving technological landscape. Comprehensive occupational safety and health training was provided to contractors, enabling us to achieve zero workplace accidents throughout the year, a clear reflection of our commitment to maintaining a safe and healthy working environment.

Looking ahead, Taimide is preparing to expand its T6 production line to meet the growing demand for advanced materials. We will continue strengthening our presence in high growth applications, including advanced semiconductor packaging, polyimide materials, and AR smart glasses, while further enhancing our low carbon manufacturing capabilities. Guided by our core values of Integrity, Openness and Humility, Industry Leadership, and Sustainable Heritage, we will continue creating greater value for customers worldwide while working closely with our supply chain partners, employees, customers, and the broader community to build a sustainable future together.



Chairman of TAIMIDE TECH.



Sustainability Performance Highlights

Integrity, Ethical Management, and Innovation		
Revenue Up 5.6%, Consolidated Revenue Reached NT$2.373 Billion	Women Hold 44% of Board Seats	Customer Satisfaction Score Reached 90
Guided by its vision of serving as a Value Chain Provider, Taimide continues to strengthen its presence across five strategic application areas: Micro LED, smartphone camera VCM optical image stabilization modules, AR smart glasses, medical devices, and advanced IC packaging. These investments are expected to support sustainable business growth in the years ahead.	Taimide is committed to fostering board diversity and gender equality. Women currently account for 44% of the Board of Directors, significantly exceeding the average representation found across both domestic and international industries.	A total of 20 customers participated in the annual customer satisfaction survey, achieving a 100% response rate. During the year, the Company also conducted more than 90 technical exchange meetings and completed six customer audits. Continuous service improvement and responsive customer support have further strengthened customer trust and long term partnerships.
Climate Strategy and Environmental Sustainability		
More Than 90% Solvent Recovery, Avoiding 29,623 Tons of CO_2e Emissions	Circular Economy Created NT$3.9 Million in Economic Value	More Than 10,000 Tons of Water Saved
By leveraging its organic solvent recovery and wastewater concentration and drying systems, Taimide maintained a solvent recovery rate of over 90%. In 2025, the Company recovered 10,393 tons of solvent, preventing an estimated 29,623 tons of CO_2e greenhouse gas emissions.	Recovered process solvents are purified through distillation technology and reused in manufacturing, reducing raw material consumption and generating annual cost savings of several million dollars. The process also produces acetic acid and solid sodium salts as reusable byproducts, creating NT$3.9 million in additional economic value.	The Tongluo Plant reduced water consumption by 10,234 tons, achieving a 9.1% reduction. Meanwhile, the Xinpu Plant recycled 278 tons of rainwater, resulting in an actual water saving rate of 1.13% and reinforcing the Company's commitment to sustainable water resource management.
A People Centric Workplace and Social Impact		
Zero Contractor Accidents	100% Return to Work After Parental Leave	Employee Awareness Survey Score of 4.05
Taimide provided occupational safety and health training to 102 contractors, achieving zero contractor accidents throughout the year. The Occupational Safety and Health Committee met quarterly, company nurses completed health consultations with 100% of identified high risk employees, and three workplace health promotion seminars were conducted to foster a safer and healthier work environment.	The Company hired 85 new employees in 2025, representing a 21.5% hiring rate. The return to work rate following parental leave remained at 100%, reflecting the effectiveness of Taimide's family friendly workplace practices. During the year, job redesign initiatives were completed for middle aged and senior employees, with appropriate assistive equipment provided to promote an inclusive and diverse workplace.	The employee awareness survey score increased from 4.03 in the previous year to 4.05 in 2025, reflecting employees' strong recognition of the Company's policies, corporate culture, and working environment.

Advancing Sustainable Transformation

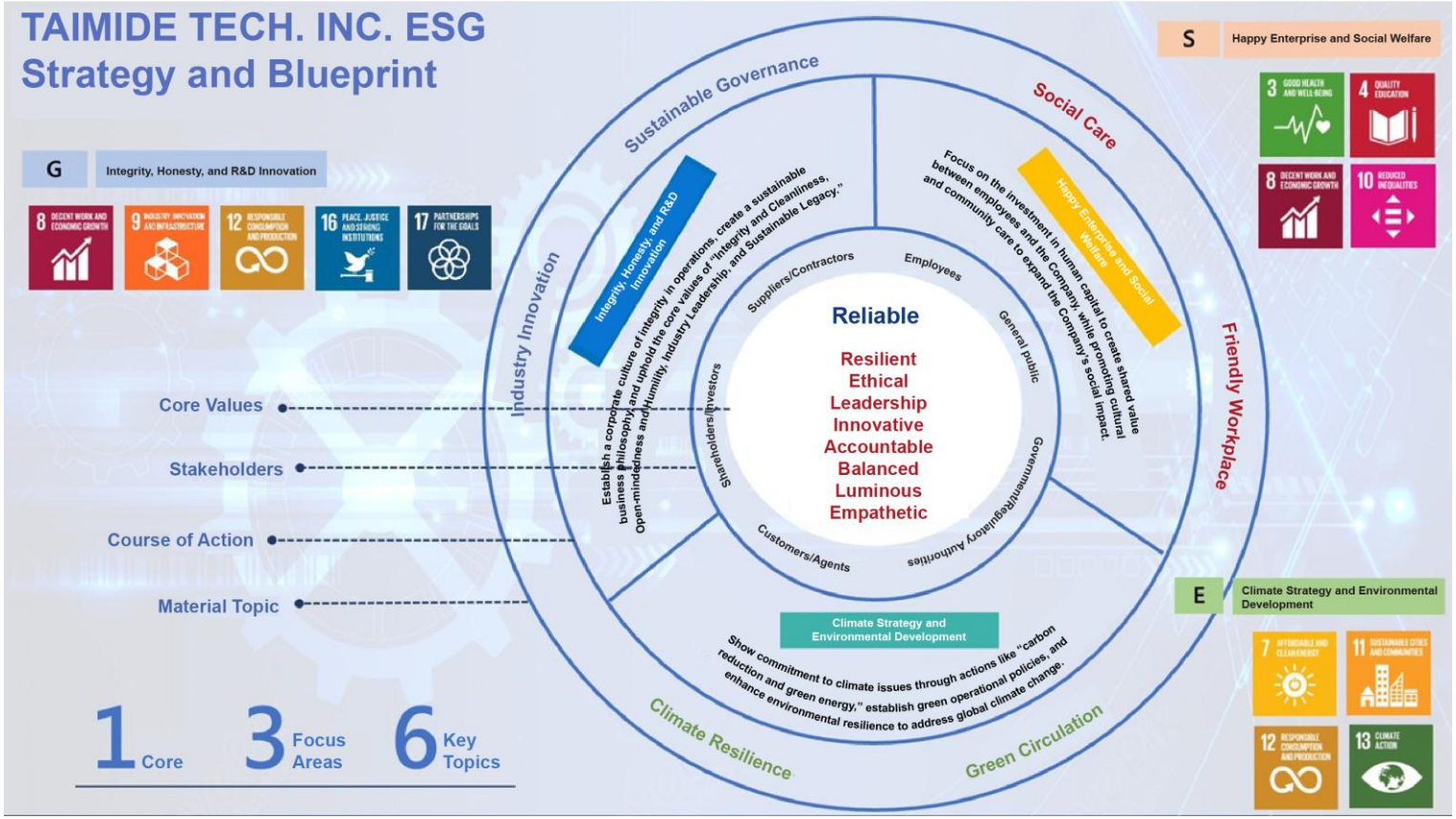


Advancing Sustainable Transformation
Sustainability Governance
Stakeholder Engagement
Materiality Assessment

Sustainability Governance

Sustainability Vision and Strategy

As a trusted partner in the global flexible printed circuit (FPC) industry, Taimide Tech places Reliability You Can Trust at the heart of its business philosophy. Building on this commitment, the Company drives sustainable development through three strategic pillars: Integrity and Innovation, Climate Strategy and Environmental Sustainability, and People and Social Impact. These pillars are supported by six key sustainability priorities: Sustainability Governance, Industrial Innovation, Climate Resilience, Green Circularity, Inclusive Workplace, and Social Engagement. For each priority, Taimide has established short, medium, and long term goals to guide implementation and advance its long term sustainability mission.



Sustainability Governance Framework

Sustainability Development Policy

Taimide has adopted the Sustainability Development Best Practice Principles, which were approved by the Board of Directors to provide the foundation for the Company's sustainability governance. The Principles guide the Company's commitment to responsible business practices across four key areas: sound corporate governance, environmental sustainability, social engagement, and transparent sustainability disclosure. They also incorporate the shared value principle of occupational accident prevention. Taimide is committed to operating in an environmentally responsible manner by preventing and reducing pollution, improving energy and resource efficiency, and strengthening risk management mechanisms to enhance workplace safety and preventive management.

Sustainability Development Committee

To strengthen corporate sustainability governance, Taimide established the Sustainability Development Committee in March 2023 as the Company's highest level decision making body for sustainability matters. Chaired by the Chairman of the Board, the Committee also includes a Chief Secretary elected by its members, a Secretary General appointed by the Chairman, and senior executives representing multiple business functions. Together, they evaluate the Company's core operational capabilities, formulate short, medium, and long term sustainability strategies, and oversee the planning, coordination, implementation, and execution of sustainability initiatives. The Committee meets at least once annually and reports its progress to the Board of Directors on a regular basis. In 2025, one report was presented to the Board, covering the results of stakeholder engagement activities and the preparation of the Sustainability Report.

Sustainability Development Task Force

Supporting the Committee is the Sustainability Development Task Force, which is responsible for executing sustainability initiatives across three key dimensions: environmental sustainability, social responsibility, and corporate governance. Dedicated project teams are formed according to the needs of individual initiatives, with meetings convened as required to monitor implementation progress. Within the Environmental Sustainability Team, the Energy and Resource Management Working Group meets quarterly to review environmental performance. In 2025, the working group convened four meetings to track and evaluate environmental performance.

Sustainability Development Committee



Stakeholder Engagement

Taimide Tech conducts stakeholder engagement in accordance with the AA1000 Stakeholder Engagement Standard (AA1000 SES 2015). Applying the Standard's five stakeholder identification principles of dependency, responsibility, tension, influence, and diverse perspectives, the Company has identified six primary stakeholder groups. Taimide maintains ongoing dialogue with its key stakeholders to understand the issues that matter most to them and responds proactively through a variety of communication channels. The results of stakeholder engagement activities are reported to the Board of Directors annually. In 2025, the Board received one report summarizing stakeholder engagement outcomes.

Stakeholder Engagement Summary

Stakeholder	Importance to Taimide	Topics of Interest	Report Reference	Communication Channels	Frequency	2025 Engagement Results
Customers / Distributors	Customers and distributors are strategic partners that drive product innovation, market expansion, and the Company's long term sustainable growth.	Product Quality and Safety, Customer Relationship Management, Risk Management, Sustainable Supply Chain Management	2.1.3 Product Safety Management 2.2 Customer Relationships 1.3 Risk Management 2.3 Supply Chain Management	Participation in the TPCA Show Customer satisfaction survey HSF satisfaction survey Customer meetings Telephone and email communications ESG material topic survey	As needed Annually Annually As needed As needed Every two years	Customer satisfaction score: 90.3 HSF satisfaction score: 97 Completed 6 customer audits (on site and virtual), with 45 improvement items identified Conducted more than 90 technical exchange meetings (in person and online)
Shareholders / Investors	Shareholders and investors provide capital, strategic insights, and constructive feedback that support the Company's long term, stable development.	Information Security, Talent Development, Employee Health and Safety, Product Quality and Safety	1.3.3 Information Security 4.2 Talent Development 4.3 Employee Health and Safety 2.1.3 Product Safety Management	Stakeholder hotline and email Quarterly financial disclosures Annual General Shareholders' Meeting Investor conference ESG material topic survey Investor Relations section on the corporate website Participation in domestic and international investor forums	As needed Quarterly Annually Annually Every two years As needed As needed	Held one Annual General Shareholders' Meeting and one investor conference to communicate the Company's operating performance Issued 38 material information announcements and 27 public announcements (excluding routine disclosures) Responded to approximately 10 investor inquiries by telephone Published English versions of the Shareholders' Meeting Handbook, Annual Report, and Meeting Minutes for investor reference
Government Agencies / Regulatory Authorities	Government agencies and regulatory authorities promote the Company's sustainable development and technological innovation through regulatory oversight, policy guidance, and public sector support.	Ethical Business Conduct, Employee Health and Safety, Diversity, Equity, and Inclusion	1.3.2 Ethical Business Conduct 4.3 Employee Health and Safety 4.1.2 Diverse Workplace	Official correspondence Telephone communications Corporate website disclosures Public information reporting system filings Participation in regulatory seminars, workshops, and briefings Regulatory filings and on site inspections ESG material topic survey	As needed As needed As needed As needed One to two times per month Approximately once annually Every two years	Participated in seven regulatory briefings Completed five government inspections during 2025

Stakeholder	Importance to Taimide	Topics of Interest	Report Reference	Communication Channels	Frequency	2025 Engagement Results
Employees	Employees are the cornerstone of Taimide's long term success. Their expertise, engagement, and continuous growth drive technological innovation and help advance the Company's sustainability objectives.	Employee Health and Safety, Talent Attraction and Retention, Talent Development	4.3 Employee Health and Safety 4.1 Talent Attraction and Retention 4.2 Talent Development	Employee feedback mailbox Employee awareness survey Labor-management meetings, Employee Welfare Committee, and Occupational Safety and Health Committee meetings ESG material topic survey	As needed Annually Monthly / Quarterly Every two years	The voluntary response rate for the employee awareness survey reached 57.6%, with an average score of 4.05 out of 5. Held four labor-management meetings. Held four Occupational Safety and Health Committee meetings.
Suppliers / Contractors	Suppliers and contractors provide essential raw materials and specialized services, making them key partners in maintaining operational excellence and building a resilient, sustainable supply chain.	Ethical Business Conduct, Product Quality and Safety, Customer Relationship Management, Operating Performance	1.3.2 Ethical Business Conduct 2.1.3 Product Safety Management 2.2 Customer Relationships 1.1.4 Operating Performance	Telephone Email Face to face meetings Messaging platforms (LINE and WeChat) Annual supplier evaluations and on site audits Business ethics reporting mailbox ESG material topic survey	As needed As needed As needed As needed In accordance with the audit plan As needed Every two years	13 suppliers had signed the Declaration of Non Use of Environmentally Hazardous Substances, with two additional suppliers joining in 2025, bringing the total to 15. Conducted nine raw material supplier audits in 2025.
General Public	The general public, including media organizations, academic and research institutions, and local communities, plays an important role in encouraging Taimide to balance business growth with social value creation and serves as a key external partner in the Company's sustainability journey.	Innovation, Research and Patents, Operating Performance, Ethical Business Conduct, Product Quality and Safety	2.1 Product Innovation 1.1.4 Operating Performance 1.3.2 Ethical Business Conduct 2.1.3 Product Safety Management	Investor conferences; Press releases; Technical seminars; Collaborative research with academic institutions; Community engagement activities; ESG material topic survey	Annually As needed As needed As needed As needed Every two years	Donated a total of NT$285,700 to local community activities and charitable organizations. Continued collaborating with National Tsing Hua University on the development of PFAS-free products.

Materiality Assessment

Materiality Assessment Process

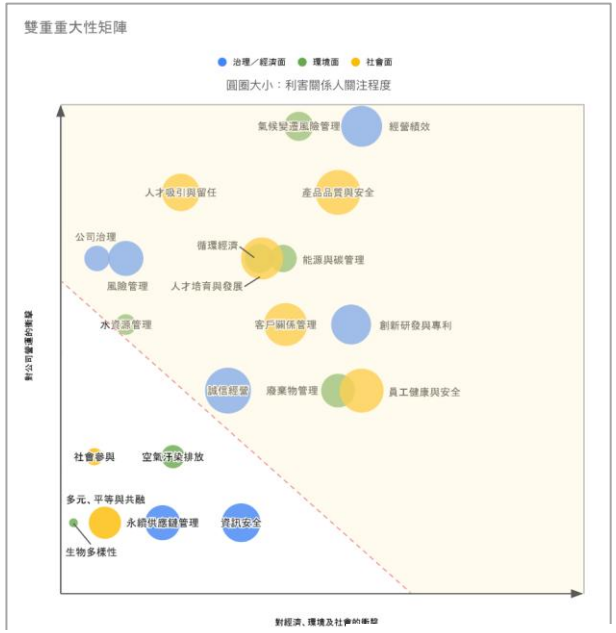
Taimide conducts a comprehensive materiality assessment every two years to identify the sustainability issues most relevant to its business and stakeholders. The assessment is carried out in accordance with the GRI Standards and incorporates the double materiality principle of the European Sustainability Reporting Standards (ESRS). In addition to understanding stakeholder concerns, the Company evaluates both its impacts on the economy, environment, and society, and the potential impacts that external sustainability issues may have on its business operations. Through this process, 15 material topics were identified for management and disclosure.

Materiality Assessment Process

1	Stakeholder Identification	In accordance with the AA1000 Stakeholder Engagement Standard (AA1000 SES 2015), Taimide applied the five stakeholder identification principles of dependency, responsibility, tension, influence, and diverse perspectives. Stakeholder identification questionnaires were distributed to members of the Sustainability Development Committee, and statistical analysis of the responses resulted in the identification of six key stakeholder groups: Government Agencies and Regulatory Authorities, Customers and Distributors, Employees, Shareholders and Investors, Suppliers and Contractors, and the General Public.	6 Key Stakeholder Groups
2	Identification of Potential Sustainability Topics	Taimide reviewed leading international sustainability frameworks and reporting standards, including the GRI Standards, SASB Standards, the TWSE Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE/TPEx Listed Companies, as well as peer benchmarking. Based on this review, 21 potential sustainability topics were identified.	21 Potential Sustainability Topics
3	Stakeholder Impact Survey	External stakeholders were invited to assess the significance of each sustainability topic to them. The survey received 253 completed questionnaires, providing valuable input for the materiality assessment.	253 Stakeholder Questionnaires
4	Assessment of Sustainability and Business Impacts	Impact on the Economy, Environment, and Society The identified topics were categorized into Governance and Economic, Environmental, and Social dimensions. The Sustainability Development Task Force evaluated the likelihood and magnitude of each topic's positive and negative impacts, collecting 28 assessment questionnaires. Impact on Business Operations Senior management assessed the potential influence of each sustainability topic on financial performance, operating costs, customer satisfaction, employee engagement, and corporate reputation, resulting in 7 assessment questionnaires.	35 Impact Assessment Questionnaires
5	Determination of Material Topics	The results from the stakeholder impact survey and impact assessments were consolidated into a materiality matrix. After establishing materiality thresholds and considering recommendations from an external sustainability consultant, Taimide identified 15 material topics, which were formally approved by the General Manager. The Sustainability Development Task Force subsequently established management approaches for each material topic, and the corresponding disclosures are presented throughout this report.	15 Material Topics

Materiality Matrix

Based on the results of the materiality assessment questionnaires, the Company developed a double materiality matrix and identified 15 material topics.



圖字:
雙重重大性矩陣 Double Materiality Matrix
●治理/經濟面 Governance / Economic
●環境面 Environmental
●社會面 Socia
圓圈大小：利害關係人關注程度 Bubble Size: Stakeholder Concern Level
對公司營運的衝擊 Impact on Company Operations
對經濟,環境及社會的衝擊 Impact on Economy, Environment & Society
生物多樣性 Biodiversity
多元,平等與共融 Diversity, Equity & Inclusion
永續供應鏈管理 Sustainable Supply Chain Management
資訊安全 Information Security
社會參與 Social Engagement
空氣污染排放 Air Pollution Emissions
誠信經營 Integrity & Ethics
廢棄物管理 Waste Management
員工健康與安全 Employee Health & Safety
客戶關係管理 Customer Relationship Management
創新研發與專利 Innovation R&D & Patents
公司治理 Corporate Governance
風險管理 Risk Management
水資源管理 Water Resource Management
人材培育與發展 Talent Cultivation & Development & Development
能源與碳管理 Energy & Carbon Management

循環經濟 Circular Economy
產品品質與安全 Product Quality & Safety
人材吸引與留任 Talent Attraction & Retention
氣候變遷風險管理 Climate Change Risk Management
經營績效 Business Performance

Material Topics and Key Changes

Aspect	Material Topics	Key Changes from the Previous Assessment
Governance and Economic	Operating Performance Innovation, Research and Patents Ethical Business Conduct Corporate Governance Risk Management	Innovation, Research and Patents was newly identified as a material topic, reflecting its growing strategic importance. Responsible Procurement, renamed Sustainable Supply Chain Management, was not selected as a material topic because its overall impact was assessed to be lower than that of the other governance and economic topics.
Environmental	Climate Change Risk Management Energy and Carbon Management Circular Economy Waste Management Water Resource Management	Water Resource Management was newly included as a material topic in recognition of the Company's continued emphasis on water conservation, recycling, and sustainable water resource management as core operational priorities.
Social	Product Quality and Safety Customer Relationship Management Talent Development and Development Employee Health and Safety Talent Attraction and Retention	Product Quality and Safety and Customer Relationship Management were newly added as material topics. Social Engagement was excluded because its overall level of impact was evaluated to be lower than that of the other social issues.

Impact Boundaries of Material Topics

● Direct impact resulting from business relationships
▲ Impact directly associated through business relationships

Aspect	Material Topic	Materiality Description		Value Chain Impact Boundary			Relevant Chapter	Applicable GRI Standards
		Impact on External Economy, Environment, Society	Impact on Company Operations	Taimide	Suppliers	Customers		
Governance / Economic	Operating Performance	[Actual Positive Impact] Revenue growth contributes to the sustainable development of the broader industry ecosystem and supply chain partners.	Operating performance significantly influences the Company's financial results, cost structure, and external reputation.	●	▲	▲	1.1.4 Operating Performance	GRI 201 Economic Performance
	Innovation, Research and Patents	[Actual Positive Impact] Continuous investment in research and development and innovative products contributes to technological advancement throughout the electronics industry.	Innovation capabilities and R&D strength represent key competitive advantages, supporting revenue growth and fostering long term customer partnerships.	●	▲	▲	1.3.4 Regulatory Compliance 2.1.1 Patent Design and Innovation	Custom Material Topic
	Ethical Business Conduct	[Potential Positive Impact] Continuous promotion of ethical business practices strengthens integrity awareness and embeds ethical values into the Company's corporate culture.	Maintaining ethical operations helps prevent misconduct, protect corporate reputation, and preserve employee trust and organizational commitment.	●	▲	●	1.3.2 Ethical Business Conduct	GRI 205 Anti-corruption GRI 206 Anti-competitive Behavior
	Corporate Governance	[Potential Positive Impact] The Company prioritizes sound corporate governance, continuously enhances its corporate governance evaluation performance, and maintains transparent disclosure practices.	Strengthening internal control mechanisms helps prevent operational disruptions and performance deterioration arising from ineffective governance practices.	●	▲	▲	1.2 Corporate Governance	Custom Material Topic
	Risk Management	[Potential Negative Impact] Strengthening the management of economic, environmental, and human rights risks helps prevent adverse impacts on stakeholder interests arising from potential risks.	Enhancing risk identification, assessment, and mitigation mechanisms reduces the likelihood of operational disruptions caused by unforeseen risks.	●	▲	▲	1.3.1 Risk Management	Custom Material Topic
Environmental	Climate Change Risk Management	[Potential Negative Impact] Strengthening climate governance and risk management practices to mitigate potential impacts associated with increasing extreme weather events.	Enhancing the identification, assessment, and management of climate-related risks and opportunities helps prevent operational disruptions while enabling the Company to capture emerging market opportunities.	●	▲	▲	3.1 Climate Resilience	GRI 201 Economic Performance

Aspect	Material Topic	Materiality Description		Value Chain Impact Boundary			Relevant Chapter	Applicable GRI Standards
		Impact on External Economy, Environment, Society	Impact on Company Operations	Taimide	Suppliers	Customers		
	Energy and Carbon Management	[Potential Negative Impact] Reducing energy consumption and greenhouse gas emissions over time to minimize environmental impacts.	Developing and implementing greenhouse gas reduction strategies helps mitigate carbon-related costs, including potential carbon fee impacts.	●	▲	●	3.2 Greenhouse Gas and Energy Management	GRI 305 Emissions GRI 302 Energy
	Circular Economy	[Actual Positive Impact] Continuously advancing product design and resource recovery initiatives to promote reuse and reduce reliance on natural resources.	Enhancing resource circulation and reuse can reduce raw material procurement costs while improving resource efficiency throughout the value chain.	●	▲	●	2.1.2 Green Product Innovation	Custom Material Topic
Environmental	Waste Management	[Actual Positive Impact] Continuously improving waste management through waste analysis, process optimization, and collaboration with customers on raw material reuse to reduce waste generation.	Maintaining awareness of regulatory developments and industry trends helps prevent compliance violations, regulatory penalties, and potential damage to corporate reputation.	●	▲	●	3.4.1 Waste Management	GRI 306 Waste
	Water Resource Management	[Actual Positive Impact] Implementing ISO 46001 water efficiency management practices and enhancing water reuse initiatives to achieve the goal of zero wastewater discharge.	Circular water resource management significantly reduces dependence on external water sources. Developing a zero wastewater discharge facility demonstrates industry leadership and strengthens the Company's sustainability reputation.	●	▲	▲	3.3 Water Resource Management	GRI 303 Water and Effluents
Social	Product Quality and Safety	[Actual Positive Impact] All products undergo third-party hazardous substance testing to ensure compliance with safety requirements and provide customers with reliable, high-quality products.	Maintaining consistent and safe product quality requires continued investment in internal quality management and inspection processes, which enhances customer satisfaction and trust.	●	●	●	2.1.3 Product Safety Management	GRI 416 Customer Health and Safety
	Customer Relationship Management	[Actual Positive Impact] Continuously improving service quality and customer engagement practices to strengthen customer satisfaction.	Building long term partnerships with customers supports stable business development and strengthens the Company's competitiveness.	●	▲	●	2.2 Customer Relationships	GRI 418 Customer Privacy
	Talent Development	[Potential Negative Impact] Insufficient talent development programs may negatively affect employees' career development opportunities and rights.	Investing in employee training and development enables employees to maximize their capabilities, reduces employee turnover risks, and supports sustainable business growth.	●	-	-	4.2 Talent Development	GRI 404 Training and Education
	Employee Health and Safety	[Actual Positive Impact] Establishing and continuously enhancing occupational health and safety management systems to create a safe, healthy, and supportive workplace.	Reducing workplace accidents and promoting employee health initiatives strengthen employee engagement and contribute to a positive workplace reputation.	●	-	-	4.3 Employee Health and Safety	GRI 403 Occupational Health and Safety

Aspect	Material Topic	Materiality Description		Value Chain Impact Boundary			Relevant Chapter	Applicable GRI Standards
		Impact on External Economy, Environment, Society	Impact on Company Operations	Taimide	Suppliers	Customers		
	Talent Attraction and Retention	[Potential Negative Impact] Failure to continuously enhance compensation and benefits may negatively affect employee rights and retention.	A competitive compensation and benefits framework supports talent attraction and retention while strengthening the Company's reputation as a preferred employer.	●	-	-	4.1 Talent Attraction and Retention	GRI 202 Market Presence GRI 401 Employment GRI 402 Labor/Management Relations GRI 405 Diversity and Equal Opportunity

1. Integrity and Transparent Governance



1. Integrity and Transparent Governance
1.1 Taimide Tech
1.2 Corporate Governance
1.3 Risk Management

Short-, Medium-, and Long-term ESG Goals: Integrity and Transparent Governance

Category	Operating Performance	Ethical Business Conduct	Corporate Governance	Risk Management
Policies and Commitments	Taimide continuously advances the development of high value-added products to create shared growth opportunities for customers and shareholders. The Company strives to become a trusted partner and innovative solution provider in the global flexible printed circuit industry.	Guided by the core value of "Integrity and Clean Operations," Taimide is committed to maintaining honest, ethical, and consistent business practices with customers, suppliers, shareholders and investors, employees, and all stakeholders.	Taimide complies with the Board Election Regulations and Corporate Governance Best Practice Principles, continuously enhances governance practices based on corporate governance evaluation indicators, and promotes transparent corporate governance.	Taimide strengthens internal control mechanisms, performs regular monthly internal audits, enhances information security management, and safeguards confidential stakeholder information.
2025 ESG Goals	Conduct regular supplier meetings to strengthen supplier relationships and exchange market intelligence. Continue expanding strategic applications across five key areas: Micro LED, mobile phone Camera VCM optical image stabilization modules, AR glasses, medical equipment, and IC packaging.	Conduct training and awareness programs related to anti-corruption, anti-bribery, ethical business conduct, and prevention of insider trading. Report sustainability initiatives to the Sustainability Development Committee. Disclose violations of laws and regulations through the Sustainability Report, Annual Report, and corporate website.	Achieve a corporate governance evaluation ranking within the 36%-50% range.	Conduct regular social engineering simulations and information security awareness training. Maintain the validity of ISO 27001 certification.
2025 ESG Performance	Consolidated operating revenue reached NT$2,373,234 thousand, representing a 5.6% increase compared with the previous year.	In 2025, 211 employees participated in a total of 113 training hours. Relevant training results were disclosed on the Company's website.	Achieved a corporate governance evaluation ranking within the 21%-35% range.	Successfully maintained certification under the ISO 27001 Information Security Management System.
2026 ESG Goals	Continue regular supplier engagement meetings to strengthen partnerships and exchange market information. Pursue sustainable revenue growth, increase global market presence, enhance operational resilience, and maintain long-term profitability.	Implement ethical business conduct and anti-corruption training programs to ensure employees understand applicable codes of conduct. Training effectiveness will be evaluated through post-training assessments. The Risk Management Committee will be overseen by the Audit Committee and will regularly report risk management matters to the Board of Directors.	Achieve a corporate governance evaluation ranking within the 36%-50% range.	Continue conducting social engineering simulations and information security awareness programs. Maintain ISO 27001 certification validity.
2030 ESG Goals	Introduce AI-enabled smart manufacturing to enhance automation, improve operational efficiency, and reduce human error. Establish overseas manufacturing sites and expand global service capabilities.	Promote ethical business practices through diverse communication channels, including employee training, policy promotion, and corporate activities, embedding integrity values throughout the organization from management to all employees.	Achieve a corporate governance evaluation ranking within the 36%-50% range. Establish ESG-related KPIs for the Board of Directors. Implement digital management systems to monitor and track sustainability performance.	Establish a Risk Management Committee and develop comprehensive risk management policies. Strengthen information security governance and establish a resilient, low-risk operating environment.
Management Approach	The Planning Department organizes monthly management meetings chaired by the Chairman, with participation from senior executives across departments, to review and monitor operating performance.	The Human Resources Department and Audit Department periodically assess potential ethical risks and integrity-related issues. The Human Resources Department reports implementation progress and results to the Board of Directors at least once annually.	Conduct annual performance evaluations of the Board of Directors and functional committees, with an independent external evaluation conducted every three years.	The Audit Office conducts internal audits, develops future audit plans based on audit findings, and submits plans to the Board of Directors for approval. The Information Technology Department regularly performs vulnerability assessments, penetration testing, and social engineering simulations.

1.1 Taimide Tech

1.1.1 Company Overview



Founded in 2000, Taimide Tech Inc. is one of the world's leading manufacturers of Polyimide (PI) films, specializing in the design, manufacturing, and research and development of high-performance PI film products. In recent years, continued growth in semiconductor, electronics, and communication applications has driven increasing demand for advanced electronic materials, further strengthening the strategic importance of PI films within the electronic materials industry.

Under the corporate philosophy of "Made in Taiwan, Global Presence," Taimide operates two primary manufacturing facilities located in Sinpu Township, Hsinchu County, and Tongluo Township, Miaoli County, Taiwan. To support its global market expansion strategy, the Company established a subsidiary in China, with operations based in Kunshan City, Jiangsu Province.

Looking toward the future, Taimide Tech remains committed to its core values of "Integrity and Clean Operations, Open-mindedness and Humility, Industrial Pioneer, and Sustainable Legacy." Leveraging its established technological capabilities, the Company will continue advancing the development of high value-added products, creating sustainable value and mutual growth opportunities for customers and shareholders. At the same time, Taimide will continue adapting its business strategies in response to evolving industry trends, pursuing its vision of becoming the "globally unrivaled hidden champion in the flexible printed circuit material supply chain."

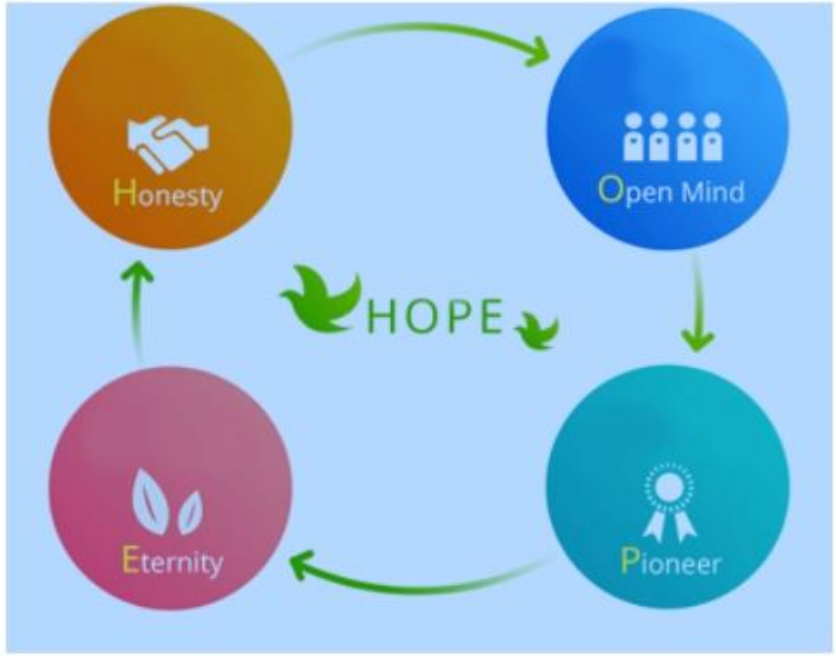
One of the world's top four leading PI film manufacturers	
Established in 2000	**2025 Consolidated Revenue: NT$2.373 billion**

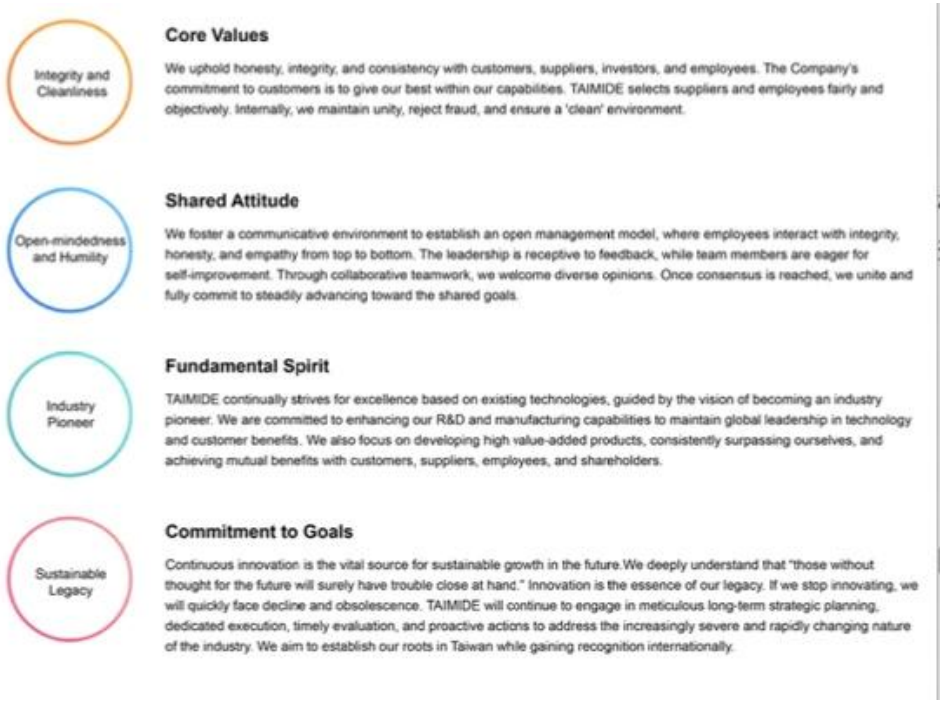
Company Name	Taimide Tech Inc.
Established	June 22, 2000
Stock Exchange Listing / Stock Code	Publicly listed on the Taiwan Stock Exchange in 2011 (Stock Code: 3645)
Industry	Electronic Components Industry
Core Products	Manufacturing and sales of Polyimide films
Primary Customers	Customers across the flexible printed circuit (FPC) supply chain and industrial insulation materials industry
Capital	NT$1.368 billion
Consolidated Revenue	NT$2.373 billion
Global Operations	Corporate Headquarters (Main Manufacturing Facility): No. 127, Section 3, Wende Road, Sinpu Township, Hsinchu County 305, Taiwan Taimide Tongluo Branch: No. 6, Tongke 2nd Road, Tongluo Science Park, Tongluo Township, Miaoli County 366, Taiwan Kunshan Taimide: Rooms 1607 and 1608, Building 1, New Life Commercial Center, No. 1529 Zhonghua Park Road, Kunshan Economic and Technological Development Zone, Jiangsu Province, China
Subsidiaries and Affiliates Included in Consolidated Financial Statements	Subsidiaries: 1. Pomiran Metalization Research 2. TAIMIDE INTERNATIONAL INC. 3. Kunshan Taimide Inc. Affiliate: Pomiran Technology Co., Ltd.
Shareholding Structure	Individual shareholders: 73.82%; Financial institutions: 0.14%; Other corporate entities: 10.30%; Foreign institutional and individual investors: 15.74%

1.1.2 Brand Vision

Corporate Vision	Guided by the principles of "Integrity and Clean Operations, Open-mindedness and Humility, Industrial Pioneer, and Sustainable Legacy," Taimide Tech has remained dedicated to the flexible printed circuit material industry over the long term. We believe that cultivating professional expertise and technical talent is essential to strengthening our core competitiveness and consistently delivering high-quality products and services to customers. With a people-centered approach, we are committed to fostering an inclusive and supportive workplace, understanding and responding to customer needs, fulfilling our corporate sustainability responsibilities, and becoming a benchmark company within the industry.
Corporate Mission	Taimide Tech is committed to becoming a "trusted partner and innovative product provider for the global flexible printed circuit industry." To protect the interests of all stakeholders, the Company places significant emphasis on managing and reducing the environmental impacts associated with its operations. As part of our ongoing business development, we are progressively implementing low-carbon technologies, energy management initiatives, and circular economy-based waste management practices. At the same time, we continue attracting and developing sustainability-minded talent to collectively address challenges arising from a rapidly changing external environment.

Core Business Philosophy

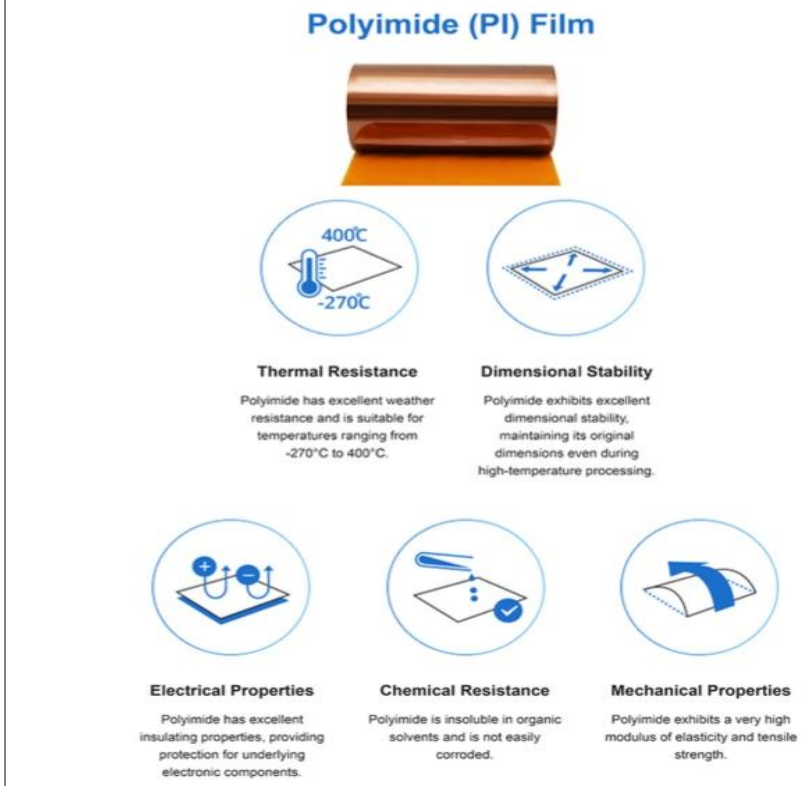




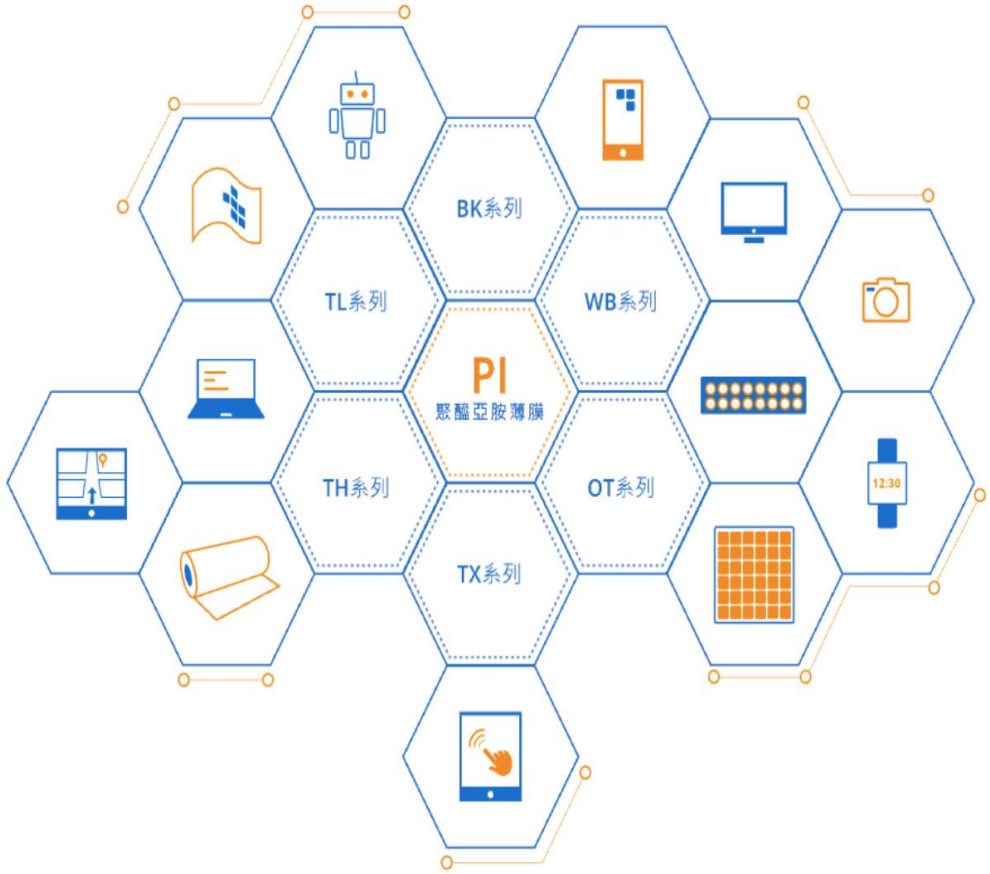
1.1.3 Products and Services

Taimide Tech's core product is Polyimide film (PI film), an advanced organic polymer material with outstanding thermal resistance, electrical insulation performance, and other superior properties. PI film serves as one of the key materials for flexible printed circuit boards (FPCs) and is an essential high-performance material supporting the development of lightweight, thin, compact, and advanced electronic products. PI films are widely used in electrical and electronic applications, including displays, touch panels, solar cell modules, LED light strips, robotics, automotive electronics, and other emerging technologies. Beyond the manufacturing and development of PI films with diverse performance characteristics, Taimide Tech provides customized PI film solutions tailored to customer requirements. Through its flexible production capabilities and material expertise, the Company delivers multifunctional film materials that support a broad range of product applications.

Product Characteristics



Product Applications



1.1.4 Operating Performance

In 2025, demand for PI films continued to benefit from the ongoing expansion of the electric vehicle market and the growing adoption of AI technologies, which accelerated demand for advanced thermal management solutions in high-performance devices. However, global economic conditions remained challenging due to geopolitical uncertainties, policy changes among major economies, and volatility in international markets, creating operational challenges across the industry. Despite these external pressures, Taimide continued to strengthen its presence in key application markets, resulting in steady year-over-year revenue growth.

Three-Year Individual Company Financial Performance (Unit: NT$ thousand)

Item / Year	2023	2024	2025
Operating Revenue	1,555,903	2,211,753	2,297,291
Operating Costs	1,278,509	1,575,194	1,585,835
Gross Profit	277,394	636,560	711,456
Operating Income (Loss)	-36,695	330,060	383,913
Earnings (Loss) Per Share	-1.06	1.78	1.54
Employee Compensation and Benefits	323,197	388,473	405,947
Dividends Paid to Shareholders	39,662	163,411	164,015
Payments to Government Note 1	19,900	15,406	7,020
Community Investment Note 2	13	60	286
Retained Economic Value Note3	-105,378	69,209	134,098

Note 1: Payments to government include all taxes and penalties paid by the organization in accordance with international, national, and local requirements, including business tax, income tax, property tax, stamp tax, and other applicable taxes. Deferred taxes are excluded.
Note 2: Community investment refers to expenditures related to corporate social responsibility initiatives, including charitable donations, sponsorships for community activities, and neighborhood support funds.
Note 3: Retained economic value = Direct economic value generated (operating revenue) – Economic value distributed (including operating costs, employee compensation and benefits, payments to government, community investment, and dividends paid to shareholders).

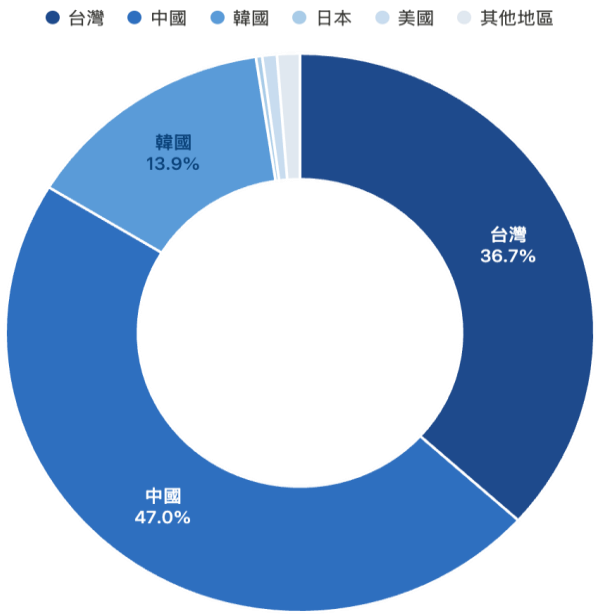
Looking ahead, Taimide will continue advancing product technology development and providing advanced material solutions for emerging applications, including mobile devices, automotive electronics, and flexible displays. The Company is committed to delivering high-quality, high value-added solutions that enhance customer competitiveness and enable new application opportunities. The Company's research and development focuses primarily on the following four major directions: PI films for FPC applications, PI films for optoelectronic applications, high heat flux thick PI graphite film sintering, high thermal conductivity PI films, and PI materials for AI applications. Guided by the Group's "Value Chain Provider" strategy, Taimide continues to expand its development across five strategic application fields: Micro LED, Camera VCM optical image stabilization modules for mobile phones, AR glasses, medical equipment, and IC packaging. Meanwhile, the Company continues monitoring global sustainability standards and investing in the development of PFAS-free technologies to deliver more environmentally responsible solutions and create sustainable value for customers.

Three-Year Sales by Geographic Region (Unit: NT$ thousand)

Geographic Region	2023		2024		2025	
	Sales	% of Sales	Sales	% of Sales	Sales	% of Sales
Taiwan	652,269	41.9%	850,417	38.4%	843,268	36.71%
China	591,341	38.0%	1,085,356	49.1%	1,080,238	47.02%
South Korea	267,965	17.2%	239,534	10.8%	318,640	13.87%
Japan	12,000	0.8%	8,647	0.4%	7,887	0.34%
United States	25,409	1.6%	22,700	1.0%	18,483	0.80%
Other Regions	6,919	0.5%	5,099	0.2%	28,775	1.26%
Total	1,555,903	100%	2,211,753	100%	2,297,291	100%

Three-Year Sales by Product Category (Unit: NT$ thousand)

Product Category	2023	2024	2025	2025 Sales Contribution
Polyimide Film	1,555,903	2,211,753	2,297,291	100%
Other Revenue	0	0	0	0%
Total	1,555,903	2,211,753	2,297,291	100%



台灣 Taiwan
中國 China
韓國 South Korea
日本 Japan
美國 United States
其他地區 Other Regions

Government Subsidies

Taimide Tech is committed to advancing technology development and fostering research and innovation. The Company has actively applied for various government subsidy programs to enhance its technological capabilities, strengthen market competitiveness, and support its long-term sustainability goals.

Government Subsidies Received in the Past Three Years (Unit: NT$ thousand)

Year Received	Subsidy Program	Subsidy Amount
2023	Investment Tax Credits (including R&D investment tax credits, smart machinery investment tax credits, and retained earnings reinvestment tax credits)	6,993.11
	Occupational Safety and Health Administration Subsidy for Hazardous Chemical Workplace Environmental Monitoring	4.54
	2022 Energy-Saving Performance Guarantee Demonstration and Promotion Subsidy Program	6,085.95
	Industry Upgrade and Innovation Platform Guidance Program (Thematic Program) Subsidy	30,429.0
2024	Investment Tax Credits (including R&D investment tax credits, smart machinery investment tax credits, and retained earnings reinvestment tax credits)	4,701.68
	Industry Upgrade and Innovation Platform Guidance Program (Thematic Program) Subsidy	9,571
2025	Investment Tax Credits (including R&D investment tax credits, smart machinery investment tax credits, and retained earnings reinvestment tax credits)	11,766.52
	Energy-Saving Performance Guarantee Demonstration and Promotion Subsidy Program	1,181
	Job Redesign Service Promotion Program and Employment Subsidies for Middle-aged and Senior Employees	256

1.1.5 Tax Policy

Taimide Tech conducts its tax affairs in compliance with applicable tax regulations and the legislative principles of each jurisdiction in which it operates, taking into consideration global developments and local tax requirements. The Company fulfills its tax filing and payment obligations in accordance with applicable laws. To minimize domestic and international tax risks for the Company and its subsidiaries, and to prevent inconsistencies arising from differences in tax interpretations or planning practices, the Finance and Administration Department proactively manages significant tax-related matters. Where necessary, the Company engages or consults external professional advisors to strengthen tax risk management and assess appropriate response measures. In 2025, the Company received total tax incentives and exemptions amounting to NT$2,579 thousand and had no instances of non-compliance with applicable tax laws and regulations.

Tax Policy

(1) Comply with local tax laws and regulations, accurately complete tax filings and payments, and fulfill the Company's social responsibility as a responsible taxpayer.
(2) Disclose tax-related information in accordance with applicable requirements through financial reports to enhance transparency.
(3) Maintain constructive communication and cooperative relationships with tax authorities.
(4) Evaluate tax implications as part of the decision-making process for significant corporate transactions and business decisions.

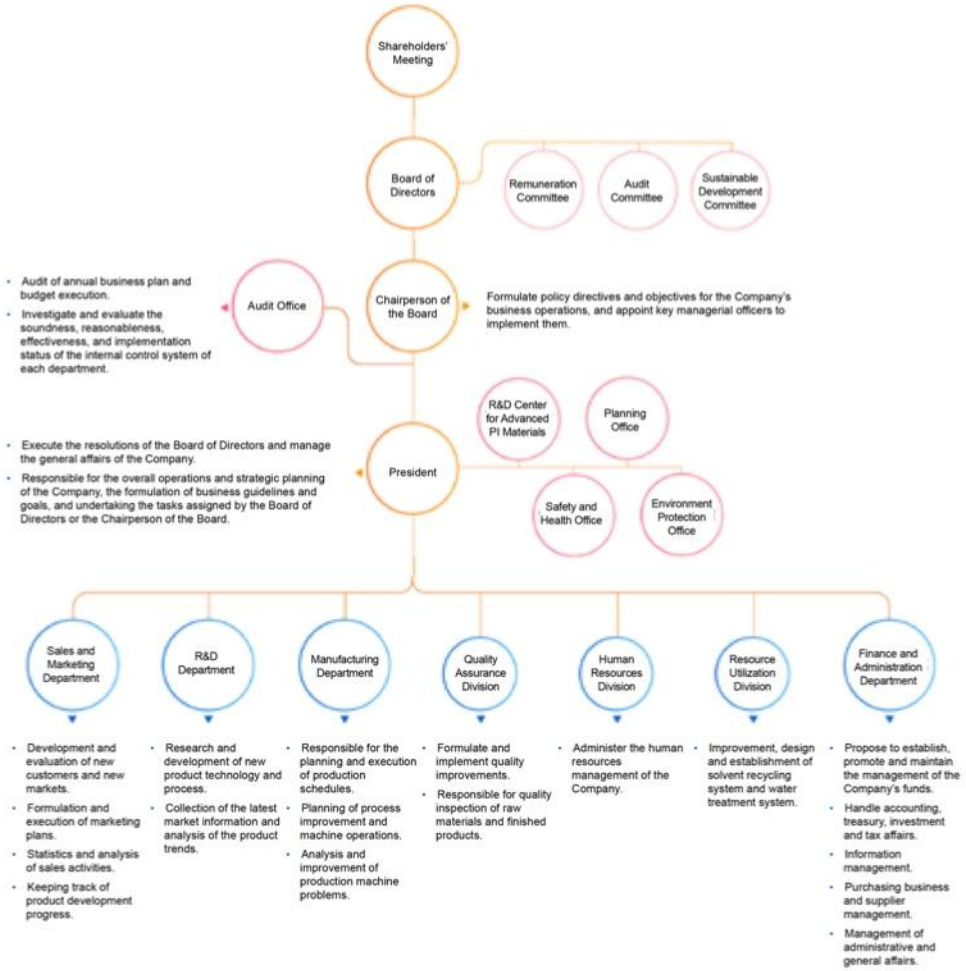
Tax Information (Unit: NT$ thousand)

Category	Description	Amount
2025 Corporate Income Tax	Income tax expense disclosed in the 2025 standalone financial statements	44,541
2024 Tax on Unappropriated Retained Earnings	NT$51,579 thousand of unappropriated retained earnings offset through investment tax credits for retained earnings; tax payable amount was NT$0	0
Other Taxes	Stamp tax, house tax, and land value tax	4,769
Total Taxes Paid		49,310
Percentage of Revenue		2.15%
Note: The amounts disclosed above represent the amounts applied for. The final approved amounts remain subject to confirmation.		

1.2 Corporate Governance

1.2.1 Governance Structure

The Board of Directors serves as Taimide Tech's highest governing body and is composed of nine directors, including three independent directors. The nomination and election of directors are conducted under a candidate nomination system in accordance with the Company's Articles of Incorporation. In assessing potential candidates, the Company considers their academic background, professional qualifications, and relevant experience, while also taking into account stakeholder perspectives. The Company follows the "Director Election Procedures" and the "Corporate Governance Best Practice Principles" to ensure the diversity, independence, and balanced composition of the Board.



1.2.2 Board Election and Diversity

The Company has established the "Director Election Procedures" and considers diverse factors, including gender, age, professional expertise, and technical capabilities, when selecting directors. Specific management objectives have been established to promote Board diversity, and the Company periodically reviews progress toward achieving these objectives. Taimide Tech's Board of Directors consists of nine directors, including six non-independent directors and three independent directors, with independent directors accounting for 33.33% of the Board. Among the nine Board members, four are female directors, representing 44.44% of the Board composition. All Board members possess the knowledge, skills, and experience necessary to fulfill their responsibilities. The age distribution of Board members includes four members aged 51 to 60, four members aged 61 to 70, and one member aged above 70.

Furthermore, the Company has not had any circumstance in which directors with a spousal relationship or a relationship of kinship within two degrees collectively represent more than half of the Board seats. The Company's performance in implementing its Board diversity policy has exceeded its originally established diversity objectives. Details regarding the implementation of the Board diversity policy are disclosed on page 9 of Taimide Tech's 2025 Annual Report to Shareholders.

Board Diversity Objectives	Achievement Status	Implementation Results
Appoint at least two independent directors, with independent directors comprising no less than one-third of the Board.	✔	Three independent directors have been appointed, representing 33.33% of the Board.
Include at least one female director on the Board.	✔	Four female directors have been appointed, representing 44.44% of the Board.
Ensure that more than half of the Board members do not have a spousal relationship or a relationship of kinship within two degrees.	✔	The Company has no such circumstance.

Board Competencies

Legal Knowledge	**Industry Experience**	**Professional Expertise**
R&D and Manufacturing	**Board Competencies**	**International Market Perspective**
Leadership and Decision-Making	**Marketing and Business Development**	**Accounting and Financial Analysis**

1.2.3 Board Members

The composition of the Board of Directors is determined based on the Company's operational needs, business model, and strategic objectives. Board members collectively possess the knowledge, skills, and professional expertise required to effectively fulfill their fiduciary duties and responsibilities. The term of office of the Company's eighth Board of Directors expired on July 29, 2024. In accordance with the Company's Director Election Procedures, the shareholders' meeting elected nine directors, including three independent directors, for a three-year term. The newly elected Board members assumed office following the shareholders' meeting, serving from June 25, 2024, through June 24, 2027. The average tenure of the Board members is 9.5 years. For further details, please refer to page 9 of Taimide Tech's 2025 Annual Report to Shareholders.

Board Composition of Taimide Tech

Position	Name	Gender	Term	Areas of Expertise
Chairman	Sheng-Chang Wu	Male	3	Industry Expertise / Technical Expertise / Research and Development / International Market Perspective / Leadership and Strategic Decision-Making
Director	Chih-Hung Yen	Male	3	International Market Perspective / Leadership and Strategic Decision-Making / Accounting and Financial Analysis
Director	Feng Rong Industrial Co., Ltd. Representative: Chi- Teng Hsieh	Male	3	International Market Perspective / Leadership and Strategic Decision-Making / Marketing / Accounting and Financial Analysis
Director	Chan Fun Investment Co., Ltd. Representative: Fang- Chu Hsieh	Female	3	Leadership and Strategic Decision-Making / Accounting and Financial Analysis
Director	Hsin Mu Energy Co., Ltd. Representative: Chao-Chin Li	Male	3	International Market Perspective / Leadership and Strategic Decision-Making / Marketing / Accounting and Financial Analysis
Director	Mei-Ling Tseng	Female	3	Industry Expertise / Technical Expertise / Research and Development / International Market Perspective / Leadership and Strategic Decision-Making
Independent Director	Shih-Mei Lin	Female	3	Legal Expertise / Leadership and Strategic Decision-Making
Independent Director	Chien-Min Wang	Male	3	Industry Expertise / Technical Expertise / Leadership and Strategic Decision-Making
Independent Director	Chien-Ju Lin	Female	3	Leadership and Strategic Decision-Making / Accounting and Financial Analysis

1.2.4 Board Operations

In 2025, Taimide Tech held four meetings of the Board of Directors, with an average attendance rate of 97.22% among Board members. The Company communicated key matters to the Board in accordance with the "Board Meeting Rules of Procedure." No material disputes or significant contentious matters occurred during the year. Should any such matters arise, Taimide Tech will disclose material information in accordance with applicable requirements and announce relevant information through the Market Observation Post System. Detailed information regarding Board operations is available on Taimide Tech's official website under "Board Operations."

Board Attendance Rate in 2025

Position	Name	Attendance Rate
Chairman	Sheng-Chang Wu	**100%**
Director	Chih-Hung Yen	**100%**
Director	Chi- Teng Hsieh	**75%**
Director	Fang- Chu Hsieh	**100%**
Director	Chao-Chin Li	**100%**
Director	Mei-Ling Tseng	**100%**
Independent Director	Shih-Mei Lin	**100%**
Independent Director	Chien-Min Wang	**100%**
Independent Director	Chien-Ju Lin	**100%**

Key Sustainability-Related Board Resolutions in 2025

Date	Key Resolution
2025.03.07	Approved the Company's participation in the public restroom adoption program organized by Xinpu Township Office through a donation to support community development and neighborhood engagement.
2025.08.12	Approved the Company's 2024 Sustainability Report.

Note: The above key resolutions represent selected highlights only. For further details, please refer to pages 62-63 of Taimide Tech's Annual Report to Shareholders.

Conflict of Interest Management

Board meetings and agenda discussions are conducted in accordance with conflict-of-interest avoidance principles. Where a director has a personal interest in a matter under discussion, the Company handles such matters in accordance with the Board Meeting Rules of Procedure and relevant corporate governance requirements. If a director or the legal entity represented by such director has a conflict of interest that may adversely affect the interests of the Company, the director shall proactively disclose such conflict upon receipt of the Board meeting notice and comply with applicable recusal procedures. The director may provide explanations and respond to questions but shall not participate in discussions or voting. During discussions and voting, such director shall recuse himself or herself and shall not represent or exercise voting rights on behalf of any other director. Taimide Tech did not encounter any conflicts of interest among Board members in 2025. For further details regarding conflict-of-interest avoidance procedures, please refer to page 15 of Taimide Tech's Annual Report to Shareholders.

1.2.5 Director Continuing Education

The Company provides continuing education opportunities for directors on an annual basis to strengthen their expertise in sustainable development, corporate governance responsibilities, and professional competencies. The training programs cover ESG, net-zero transition, climate change, and other sustainability-related topics. In 2025, all directors fulfilled the continuing education requirements stipulated in the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies." Directors completed a total of 69 training hours during the year, including 15 hours of sustainability-related education.

Directors' ESG Training and Continuing Education in 2025

Organizer	Course name	Director Participating	Training hour
The Chinese National Association of Industry and Commerce	2025 TS Holdings Net Zero Summit	Chien-Ju Lin	3
Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	Chien-Min Wang	6
Securities and Futures Institute	Sustainability Information Disclosure Trends - Issuance, Impacts, and Responses to the IFRS S1 and S2 Sustainability Disclosure Standards	Fang- Chu Hsieh	3
Taipei Foundation of Finance	Corporate Governance – Sustainable Finance	Fang- Chu Hsieh	3

1.2.6 Functional Committees

Audit Committee

The Company has established an Audit Committee consisting of three independent directors, with one financially literate independent director serving as the chairperson and convener. The Audit Committee assists the Board of Directors in fulfilling its oversight responsibilities regarding the quality and integrity of the Company's accounting practices, internal audit operations, financial reporting processes, and financial control systems, thereby strengthening the effectiveness of corporate governance. The Audit Committee maintains necessary communication with certified public accountants and internal audit personnel regarding significant matters related to the Company's financial position and business operations. To effectively perform its duties, the Audit Committee may, pursuant to its charter, conduct appropriate audits and investigations and convene separate meetings with the Company's internal audit personnel and external auditors.

Audit Committee Attendance in 2025

Position	Name	No. of Meetings Attended	Attendance Rate
Convenor	Chien-Ju Lin	4	100%
Member	Shih-Mei Lin	4	100%
Member	Chien-Min Wang	4	100%

Remuneration Committee

Taimide Tech has established a Remuneration Committee consisting of three independent directors. The Remuneration Committee establishes and periodically reviews policies, systems, standards, and structures relating to the performance evaluation and compensation of directors and managerial officers. The Committee evaluates each director's level of participation in the Company's operations and their contributions, while taking into consideration the Company's operating performance and prevailing industry compensation standards. Based on such evaluation, the Committee submits recommendations to the Board of Directors for approval.

Remuneration Committee Attendance in 2025

Position	Name	No. of Meetings Attended	Attendance Rate
Convenor	Shih-Mei Lin	4	100%
Member	Chien-Min Wang	3	75%
Member	Chien-Ju Lin	4	100%

1.2.7 Board Performance Evaluation

The Company conducts Board performance evaluations in accordance with the "Board Performance Evaluation Procedures" to enhance Board effectiveness and fulfill the fiduciary duty of care expected of directors. The Company conducts annual self-assessments of the Board of Directors, individual directors, and functional committees. The evaluation results are reported to the Board in the first quarter of the following year. Furthermore, an external evaluation is performed once every three years. In 2025, the Company completed both internal self-assessments and an external Board performance evaluation.

In 2025, all evaluation indicators received scores ranging from 4.95 to 5.00 (on a five-point scale), demonstrating that the Board operated effectively and continued to improve its ability to support the Company's long-term strategic development. Following presentation to and review by the Board of Directors, the evaluation results are used as a reference for future director selection and nomination processes.

Board Performance Evaluation

Evaluation Scope	Evaluation Frequency	Evaluation Period	Evaluation Method	Evaluation Criteria	Overall Score	Improvement Actions
Board of Directors as a Whole	Annually	2025/01/01-2025/12/31	Internal self-assessment conducted by the Board	1. Board members' participation in Company operations 2. Improvement of Board decision-making quality 3. Board composition and structure 4. Director election and continuing education 5. Internal control	4.95	Among all evaluation dimensions, "Board members' participation in Company operations" received a relatively lower score. Improvement Actions: Based on the evaluation results, the Company identified opportunities to further enhance certain directors' engagement in Company operations. The Company will strengthen strategic discussions, provide more comprehensive materials prior to meetings, arrange operational visits, and enhance director education and training programs. These initiatives aim to improve directors' understanding of business operations and their participation in strategic decision-making, thereby continuously strengthening corporate governance effectiveness.
Individual Directors	Annually	2025/01/01-2025/12/31	Internal self-assessment conducted by individual directors	1. Understanding of Company objectives and responsibilities 2. Awareness of directors' duties and responsibilities 3. Participation in Company operations 4. Relationship management and communication 5. Directors' professional expertise and continuing education 6. Internal control	4.97	
Functional Committee - Audit Committee	Annually	2025/01/01-2025/12/31	Self-assessment conducted by Audit Committee members	1. Participation in Company operations 2. Understanding of Audit Committee responsibilities 3. Enhancement of Audit Committee decision-making quality 4. Committee composition and member selection 5. Internal control	5.00	
Functional Committee - Remuneration Committee	Annually	2025/01/01-2025/12/31	Self-assessment conducted by Remuneration Committee members	1. Participation in Company operations 2. Understanding of Remuneration Committee responsibilities 3. Enhancement of Remuneration Committee decision-making quality 4. Committee composition and member selection	4.96	

1.2.8 Director and Executive Compensation

Director Compensation

The Company has established the "Director Compensation Management Regulations." In addition to fixed compensation, directors may receive profit-sharing compensation based on the Company's annual operating performance. In accordance with the Company's Articles of Incorporation, where the Company records annual profits, an amount not exceeding 3% of such profits may be allocated as directors' compensation. The allocation shall be approved by the Board of Directors and subsequently reported to the Shareholders' Meeting.

Independent directors receive fixed monthly compensation and are not eligible to participate in the distribution of directors' remuneration. Compensation levels are determined with reference to prevailing market compensation practices among industry peers and the Company's operating performance. The Remuneration Committee submits compensation recommendations to the Board of Directors for approval. Members of the Remuneration Committee shall abstain from participating in discussions and voting on matters concerning their own individual compensation, and such matters shall be reviewed and determined by the Board of Directors.

Executive Compensation

The compensation policy for senior executives is established based on achievement of operational objectives, the Company's salary administration policies, promotion and transfer management policies, and prevailing industry compensation standards. Executive compensation primarily consists of fixed salary components, with variable compensation awards granted based on achievement of performance targets.

Linkage Between Sustainability Performance and Compensation

To promote sustainable development and ensure the achievement of sustainability objectives, Taimide Tech incorporated sustainability performance targets into its compensation framework beginning in 2025 by linking corporate sustainability goals with the performance evaluation of the President, senior executives, and all employees.

For the President and senior executives, achievement of sustainability-related objectives and key performance indicators is linked to variable compensation, representing 10% of their variable compensation. Performance against these sustainability objectives is reviewed and determined annually.

Sustainability Performance and Compensation Linkage for the General Manager and Senior Executives

Sustainability Dimension	Linked Sustainability Indicators
Economic	Achieve a ranking within the top 36%-50% in the 2025 Corporate Governance Evaluation.
Environmental	Reduce electricity consumption by 5% and achieve a carbon reduction target of 2,000 tons in 2025.
Social	Achieve an employee awareness survey score of 4.05 points in 2025 (out of a maximum score of 5 points).
Sustainability Performance Weighting in Variable Compensation: 10%	

Compensation Ratios in 2025

Annual Total Compensation Ratio	7.42
Annual Compensation Change Ratio	1.92

Notes:

1. The Annual Total Compensation Ratio represents the ratio of the highest-paid individual's annual total compensation to the median annual total compensation of all other employees of the Company.
2. The Annual Compensation Change Ratio represents the ratio of the percentage increase in the highest-paid individual's annual total compensation to the percentage increase in the median annual total compensation of all other employees of the Company.

1.3 Risk Management

1.3.1 Risk Management

Internal Control System

Taimide Tech establishes and maintains its “Internal Control System” and “Internal Audit Implementation Rules” on an annual basis in accordance with the Financial Supervisory Commission’s “Regulations Governing Establishment of Internal Control Systems by Public Companies.” The Internal Audit Office performs risk assessments covering nine major transaction cycles and operational activities, including sales and collection, procurement and payment, production, payroll, financing, property, plant and equipment, investments, research and development, electronic operations, and other related processes. Based on audit findings, the Internal Audit Office develops annual audit plans for subsequent periods and submits such plans to the Board of Directors for approval. No material deficiencies or irregularities were identified during the 2025 internal audit process.

The Internal Audit Office is responsible for implementing and enhancing the internal control system, conducting monthly internal audit activities, and overseeing relevant departments and subsidiaries. Audit findings are reported to the Board of Directors at least once a year. Furthermore, each internal audit personnel member completes at least 12 hours of professional audit training annually to strengthen audit expertise and professional competency. In 2024, in response to the Financial Supervisory Commission’s requirement that public companies establish internal control procedures for “Management of Sustainability Information” and incorporate such procedures into internal audit plans, the Company conducted relevant training programs and completed the establishment of sustainability information management processes.

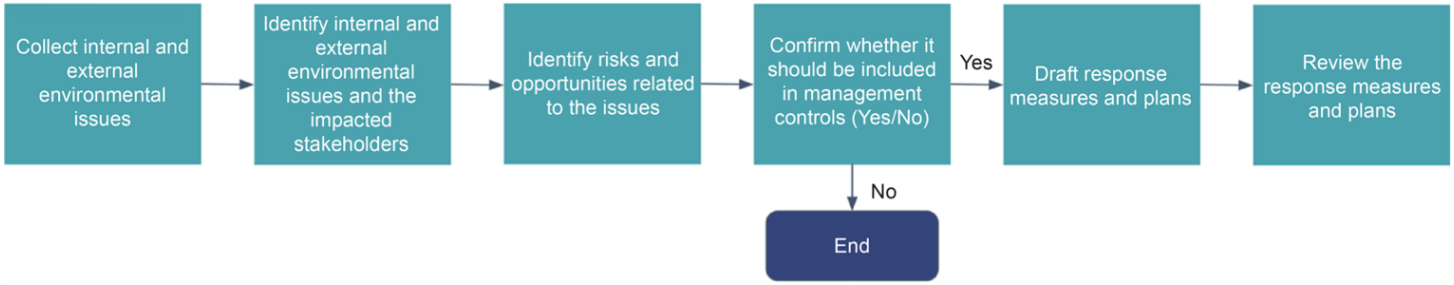
Internal Audit Personnel Training in 2025

Organizer	Training Program	No. of Participants	Total Training Hours
The Institute of Internal Auditors	"Generative AI" and "AI Data Protection" Every Internal Auditor Must Know	1	6
The Institute of Internal Auditors	The Era of Intelligent Auditing: AI System Audits and AI-Assisted Auditing	1	6
The Institute of Internal Auditors	Analysis of Sustainability Reports and Auditing Practices for Sustainability Information	1	6
The Institute of Internal Auditors	Analysis of Regulations and Practices Governing Loans of Funds, Endorsements and Guarantees, and Acquisition or Disposal of Assets	1	6

Risk Management

The Board of Directors of Taimide Tech serves as the highest decision-making authority for the risk management mechanism. The Company regularly conducts risk and opportunity identification activities, with each department responsible for identifying and managing potential risks and opportunities. In particular, the Company has established the "Energy and Water Resource Issue Identification and Risk and Opportunity Management Procedure" to identify high-risk issues and formulate corresponding response measures, thereby preventing risks from occurring and mitigating impacts on the Company's operations and external stakeholders.

Risk and Opportunity Identification and Management Process



Description of Potential Risks and Response Measures

Risk Item	Risk Description	Response Measures	Responsible Department	Report to the Board of Directors
Market Risk	The Company holds both fixed-rate and floating-rate assets and liabilities. When market interest rates fluctuate by 0.1%, assuming all other variables remain unchanged, Taimide Tech's profit before tax will increase by NT$809 thousand.	To mitigate the impact of interest rate fluctuations, the Company continuously monitors market interest rate trends and adjusts borrowing portfolios denominated in various currencies to reduce interest rate risk exposure caused by interest rate changes. The Company also manages overall profitability, inventory turnover, and fixed asset turnover to enhance operating benefits and minimize the impact of rising interest rates on the Company.	Finance Department	Weekly finance department meetings; quarterly reports to the Board of Directors
Foreign Exchange Rate Fluctuation	The Company and its subsidiaries primarily engage in export sales and procurement activities, and fluctuations in exchange rates may affect changes in the international operating environment.	Local procurement in China is primarily denominated in Renminbi to ensure that gross profit margins are not significantly affected by exchange rate fluctuations. The Company and its subsidiaries continuously monitor trends in the U.S. dollar and Renminbi exchange rates, as well as potential future cash flows, and may adopt hedging measures such as entering into forward foreign exchange contracts or directly purchasing and selling U.S. dollars and Renminbi to reduce the impact of exchange rate fluctuations. The consolidated foreign exchange gain in 2025 amounted to NT$2.315 million.	Finance Department	Weekly finance department meetings; quarterly reports to the Board of Directors
Inflation Risk	Inflation may increase costs associated with raw materials, labor, transportation, and logistics.	Taimide Tech has not experienced any material impact on its profit or loss due to inflation factors. Going forward, the Company will continue to monitor changes in supplier and customer pricing, maintain sound relationships with suppliers and customers, and closely observe market price trends to maintain prices and profit margins within a reasonable range.	Procurement Department and Operations Department	Monthly operating meetings; quarterly reports to the Board of Directors
Investment Risk	Taimide Tech does not engage in high-risk or highly leveraged investment activities. All investment decisions are made following prudent assessment and approval procedures. Transactions involving loans of funds to other parties, endorsements and guarantees, and derivative financial instruments are conducted in accordance with the Company's "Procedures for Acquisition or Disposal of Assets," "Procedures for Lending Funds to Others," and "Procedures for Endorsements and Guarantees."		Finance Department	Discussed at weekly finance department meetings and reported to the Board of Directors on a quarterly basis

Risk Item	Risk Description	Response Measures	Responsible Department	Report to the Board of Directors
International Policy and Regulatory Change Risk	Approximately 60% of Taimide Tech's products are exported to overseas markets, including Mainland China, Europe, Japan, and the United States. Changes in regional trade policies, economic conditions, environmental requirements, product safety regulations, and other regulatory requirements may affect product sales and market operations.	Each department and business unit conducts impact assessments and develops mitigation measures for significant policy developments, regulatory changes, and technological trends based on their respective functions and responsibilities, thereby reducing potential operational risks. Where necessary, the Company may engage external legal advisors to assess the impact of regulatory issues, significant domestic and overseas transactions, and legal changes on the Company's financial condition and business operations.	Business Units	Applicable standards and regulatory updates are introduced during quarterly Board of Directors meetings and accountant audit meetings; matters are also discussed during routine departmental meetings
Technology and Industry Change Risk	Given the rapid evolution of technology and industrial environments, emerging technologies may affect the Company's competitive position and market share.	In response to evolving market conditions, Taimide Tech actively collaborates with manufacturers in relevant countries to develop new functional products and services for emerging application markets. The Company also engages in technology collaboration and exchanges with domestic and international research institutions to continuously strengthen technological innovation capabilities and expand application technologies.	Business Units	Applicable standards and regulatory updates are introduced during quarterly Board of Directors meetings and accountant audit meetings; matters are also discussed during routine departmental meetings
Corporate Image and Reputation Risk	Corporate reputation reflects stakeholders' overall perception of the Company, including the general public, customers, business partners, and employees. Any adverse event may negatively affect brand reputation and result in a loss of stakeholder trust.	Taimide Tech establishes crisis management mechanisms to mitigate potential risks and maintains corporate reputation and stakeholder relationships through effective internal and external communication channels and information disclosure mechanisms.	General Manager's Office	Reported to the Board of Directors on a quarterly basis; information disclosed through management meetings in accordance with applicable laws and regulations
Procurement and Sales Concentration Risk	Procurement Concentration Risk: Dependence on a limited number of key suppliers for raw materials may expose the Company to supply chain disruptions. Supplier production constraints, raw material shortages, or other unexpected events may adversely affect production planning and delivery capabilities.	Considering supplier qualification lead time, procurement cost, risk factors, economies of scale, and long-term cooperation relationships, the Company maintains stable partnerships with qualified major suppliers possessing reliable delivery performance and supply capabilities, thereby reducing supply chain risks.	Procurement Department	Discussed at weekly procurement management meetings and reported to the Board of Directors on a quarterly basis
Procurement and Sales Concentration Risk	Sales Concentration Risk: 1. Reduced bargaining power: Major customers may request price concessions, resulting in pressure on the Company's gross profit margins. 2. Customer order reduction or transfer risk: Customers may reduce or cancel orders unexpectedly due to changes in business strategies or shifts to competing suppliers, which may adversely affect revenue performance.	1. Implement automation initiatives and optimize manufacturing processes to reduce production costs and improve profitability. 2. Optimize the sales portfolio by increasing the proportion of high-value niche products, developing differentiated products with market competitiveness, and strengthening competitive advantages. 3. Strengthen strategic partnerships and participate in joint development of customers' new products. 4. Continuously update demand forecasts and require customers to provide quarterly rolling forecasts to improve demand visibility. 5. Actively expand emerging application markets to diversify customer and market concentration risks.	Sales and Marketing Department Manufacturing Department Research and Development Department	Discussed during monthly operating meetings and sales meetings; reported to the Board of Directors on a quarterly basis

Potential Sustainability Risks

Category	Sustainability Risk	Risk Description	Mitigation Measures	Responsible Department	Reporting Frequency to the Board of Directors
Environmental	Energy Regulatory Compliance Risk	• Pursuant to Article 8 of the "Energy Management Act" promulgated by the Energy Administration of the Ministry of Economic Affairs and the "Regulations Governing Energy Conservation Targets and Implementation Plans for Energy Users," major energy users with contracted electricity capacity exceeding 800 kW are required to achieve an average annual electricity reduction rate of at least 1% during the period from 2015 to 2025. • Pursuant to the "Climate Change Response Act," carbon fees are imposed on major carbon emitters with annual greenhouse gas emissions of 25,000 tons of CO_2e or more.	• Install smart electricity meters to enable real-time monitoring of electricity consumption efficiency for air-conditioning systems, process water and cooling systems, and compressed air systems. Implement the ISO 50001 Energy Management System, conduct regular energy audits, establish quarterly energy-saving and carbon-reduction initiatives, and monitor progress toward reduction targets. • Apply for energy efficiency improvement subsidies from the Ministry of Economic Affairs and reduce electricity costs through contracted electricity capacity adjustments.	Engineering Department	Regular reporting to the Sustainability Development Committee and annual reporting to the Board of Directors
Environmental	Electricity Cost Increase Risk	Rising electricity prices may increase manufacturing and operating costs associated with energy consumption.			
Environmental	Dry Season Water Shortage Risk	Limited water availability during dry seasons may affect production continuity if sufficient water resources cannot be secured.	Develop water conservation initiatives and increase water recycling rates. The Tongluo Plant has achieved zero wastewater discharge and 100% recycled water utilization, thereby reducing dependence on external water resources.	Environmental Protection Department	
Environmental	Waste Regulation Compliance Risk	Changes in waste management regulations may result in regulatory penalties, increased compliance costs, or adverse impacts on corporate reputation.	Continuously monitor changes in waste-related regulations and ensure that environmental protection documentation, permits, and applications comply with applicable regulatory requirements.	Environmental Safety and Health Department	
Social	Occupational Health and Safety Risk	Occupational accidents may adversely affect employee health and safety. Significant occupational safety incidents may result in regulatory sanctions, including suspension of operations, thereby affecting business continuity.	• Implement the ISO 45001 Occupational Health and Safety Management System to establish and maintain a safe and healthy workplace. • Conduct regular occupational hazard identification and risk assessments and establish preventive measures for high-risk activities. • Conduct annual emergency response drills, fire safety exercises, and occupational safety training programs to strengthen employees' emergency preparedness and safety awareness.	Environmental Safety and Health Department / Safety Management Office	
Social	Product Responsibility - Hazardous Substance Management Risk	The presence of hazardous substances in products may affect customer health and safety and may create potential health risks for employees during manufacturing processes.	During new product development and introduction, the Company confirms compliance with hazardous substance restrictions at the initial design stage. Suppliers are required to provide relevant test reports or Hazardous Substance Free (HSF) declarations. Products are required to comply with EU RoHS Directive requirements. In addition, products undergo third-party testing for hazardous substances, including REACH, RoHS, and SVHC requirements, to ensure the delivery of safe and compliant products to customers.	Research and Development Department / Quality Assurance Department	

1.3.2 Ethical Business Conduct

The Company has established the "Code of Ethical Conduct," "Ethical Corporate Management Best Practice Principles," and "Procedures for Ethical Corporate Management and Guidelines for Conduct" to govern ethical business practices. These policies expressly prohibit bribery, acceptance of improper benefits, unlawful political contributions, improper charitable donations or sponsorships, and any form of improper exchange of benefits. The Company is also committed to safeguarding intellectual property rights and preventing unfair competition. All employees are required to comply with applicable ethical standards and codes of conduct in order to promote sustainable and sound corporate development.

Taimide Tech's Core Value — Integrity and Cleanliness

Taimide Tech embraces "Integrity and Cleanliness" as a core corporate value. The Company strives to uphold honesty, integrity, and consistency in all interactions with customers, suppliers, shareholders, investors, and employees. The Company is committed to fulfilling customer commitments after prudent assessment of its capabilities and resources. Supplier and employee selection processes are conducted in a fair, impartial, and objective manner. Internally, the Company maintains a zero-tolerance policy toward fraud, conflicts of improper interests, and factionalism, fostering a culture of integrity and transparency throughout the organization. >> Taimide Tech Ethical Corporate Management Policy

The Company conducts its business activities based on the principles of fairness, honesty, trustworthiness, and transparency. With "Integrity and Cleanliness" as its fundamental business philosophy, the Company has established comprehensive corporate governance policies and risk management mechanisms to support long-term sustainable growth. To ensure effective implementation of ethical corporate management, the Company periodically assesses potential risks associated with unethical conduct and performs annual reviews through its Internal Audit Department. Such assessments cover the Company's two operating sites, namely the Xinpu Plant and Tongluo Plant. In 2025, one hundred percent (100%) of Taimide Tech's operating sites completed corruption risk assessments, and no material corruption or integrity-related risks were identified. The Company conducts ethical corporate management training and awareness programs on an ongoing basis. The Human Resources Department is responsible for establishing ethical corporate management policies, developing preventive measures, and overseeing implementation. The Company reports the status of ethical corporate management implementation to the Board of Directors at least once each year. In 2025, such implementation status was reported to the Board of Directors once.

Ethical Corporate Management Practices

Management Subject	Management Measures	2025 Performance
Board of Directors and Executives	• The Company has adopted the "Corporate Governance Best Practice Principles" and the "Procedures for Handling Internal Material Information." These regulations prohibit directors, managers, and employees from disclosing any internal material information of the Company obtained in the course of their duties to any third party. They are also prohibited from requesting or collecting undisclosed internal material information unrelated to their responsibilities from persons who possess such information. Any undisclosed material information obtained outside the scope of business duties shall likewise not be disclosed to others. • Annual insider trading compliance training is provided to directors and above, reminding directors that trading of Company shares is prohibited during blackout periods, including the thirty-day period preceding the announcement of annual financial reports and the fifteen-day period preceding the announcement of quarterly financial reports.	•Prior to each Board meeting in 2025, the Company notified directors via email of scheduled Board meeting dates and applicable blackout periods before quarterly financial report announcements to prevent inadvertent regulatory violations. • No incidents involving violations of ethical corporate management requirements occurred.
All Employees	Employee employment agreements incorporate employee codes of conduct and work rules, requiring employees to comply with applicable Company policies and regulations. Annual ethical corporate management training is provided to all employees and newly hired employees to ensure effective implementation of ethical standards.	No incidents involving violations of ethical corporate management requirements occurred.
Customers and Suppliers	The Company has established customer and supplier due diligence and review mechanisms. Contracts entered into with customers and suppliers specify the respective rights and obligations of both parties and contain confidentiality provisions. Suppliers are also required to execute Supplier Social Responsibility Commitment Letters.	No incidents involving violations of ethical corporate management requirements occurred.

Ethical Corporate Management Training

To foster a corporate culture centered on integrity and ethical conduct, Taimide Tech provides annual ethical corporate management training to personnel at all organizational levels. In addition, the Company utilizes its internal online learning platform to deliver training courses and regulatory awareness programs that reinforce the importance of ethical business conduct and the Company's unwavering commitment to conducting business with integrity. During 2025, the Company recorded 211 training participant attendances, totaling 113 training hours.

Training Participants	Training Approach	Training Topic	Training Content	Participants	Total Training Hours
Directors and Management	• Incumbent directors receive annual training on the Regulations Governing the Prevention of Insider Trading and other applicable laws and regulations. • Newly appointed directors and managers are provided, upon assuming office, with the Director Regulatory Guidance Manual, Guidelines on Shareholding Changes and Related Regulatory Requirements, and other relevant compliance materials, together with orientation training.	Prevention of Insider Trading	Covers reporting obligations relating to changes in insider shareholdings, applicable legal requirements, common compliance violations, and measures for preventing insider trading.	3	9
Employees (including Senior Management)	• Managers and employees receive annual training on insider trading prevention and applicable regulations. • Employee work rules are periodically reinforced during monthly employee meetings. • Mandatory compliance training is delivered through the Company's Training Management System (TMS), covering insider trading regulations, the definition and scope of material non-public information, how such information arises, and the associated compliance risks.	Ethical Corporate Management and Insider Trading Prevention	Reinforces the importance of insider trading compliance, explains common violations and the requirements of the Company's Ethical Corporate Management Best Practice Principles, and promotes the Company's internal whistleblowing and grievance mechanisms to encourage timely reporting of suspected misconduct.	121	60.5
New Employees	• Upon commencement of employment, new employees receive orientation covering insider trading compliance, integrity standards, and the Company's Ethical Corporate Management Best Practice Principles. Training materials are maintained on the Company's internal learning platform for continuous reference.	Ethical Corporate Management and Insider Trading Prevention	Introduces the Company's ethical corporate management policies, whistleblowing and grievance procedures, and emphasizes the Company's commitment to integrity, ethical conduct, and consistency as fundamental corporate values.	87	43.5

Whistleblowing Mechanism

Taimide Tech has established a whistleblowing system that operates in coordination with its internal audit function. The Company accepts anonymous reports and maintains strict confidentiality throughout the investigation process. Individuals submitting reports in good faith are protected against retaliation and shall not be subject to any adverse disciplinary action. Independent grievance channels and dedicated reporting hotlines are available through both the Company's official website and internal intranet, providing stakeholders with multiple avenues for reporting concerns or suspected misconduct. Compliance-related matters received through these channels are handled by the Legal Affairs function. Where appropriate, the Company may establish a cross-functional task force to coordinate investigations and facilitate cooperation among relevant departments.

The responsible functions report a consolidated summary of investigation results to the Board of Directors at least once each year. In 2025, one such report was submitted to the Board. During the reporting year, no incidents involving corruption, bribery, violations of ethical corporate management regulations, or whistleblower cases were identified.

Complaint / Whistleblowing Channels Over the Past Three Years

Taimide Tech operates a whistleblowing mechanism that works in conjunction with its internal audit system to ensure the effective handling of misconduct reports. The Company accepts anonymous reports and is committed to protecting the confidentiality and rights of whistleblowers throughout the investigation process. Individuals who report concerns in good faith are protected from disciplinary action, retaliation, or any other unfavorable treatment.

To facilitate reporting, Taimide Tech has established independent reporting channels and dedicated hotlines on both its corporate website and internal intranet, providing stakeholders with multiple avenues to raise concerns or report suspected misconduct. Legal compliance matters submitted through these channels are handled by the Legal Department. When necessary, the Company establishes cross functional task forces to coordinate investigations and ensure appropriate follow up actions across relevant departments.

The responsible departments present a consolidated report of investigation results to the Board of Directors at least once annually. In 2025, one report was presented to the Board. During the reporting year, Taimide Tech recorded no incidents of corruption or bribery, and there were no violations of ethical business conduct laws or regulations, nor were any whistleblowing cases received.

Reporting Category	2023	2024	2025
Ethical Business Conduct	0	0	0
Labor and Human Rights	0	0	0
Environmental Protection	0	0	0
Customer Service	0	0	0

Stakeholder Complaint and Whistleblowing Channels

Stakeholder	Contact Information	Responsible Department
Employees	Ms. Ti-Hua Wan 03-5896088 #1802 E-mail： tihua_wan@taimide.com.tw	Human Resources Department
Shareholders / Investors	Corporate Spokesperson: Vice President Tai-Tsun Chen 03-5896088 #1862 E-mail： pr@taimide.com.tw Ms. Chia-Hui Chung 03-5896088 #1862 E-mail： ir@taimide.com.tw	Finance and Administration Department
Customers / Distribution Partners / Distributors	Ms. Hsiao-Ching Tseng 03-5896088#1211、1216 E-mail： marketing@taimide.com.tw	Sales and Marketing Department
Suppliers / Contractors	Mr. Chi-Hsiang Liu 03-5896088 #1851 E-mail： purchase@taimide.com.tw	Finance and Administration Department
Government Agencies / Regulatory Authorities	Mr. Hung-Ta Shih 03-5896088 #1502 E-mail： csr@taimide.com.tw	Human Resources Department
General Public	Corporate Spokesperson: Vice President Tai-Tsun Chen 03-5896088 #1862 E-mail： pr@taimide.com.tw Mr. Hung-Ta Shih 03-5896088 #1502 (Xinpu Plant) Ms. Shih-Ting Huang 037-987656 #2815 (Tongluo Plant) E-mail： csr@taimide.com.tw	Finance and Administration Department / Human Resources Department

1.3.3 Information Security

Taimide Tech implements the ISO 27001 Information Security Management System (ISMS) and has established comprehensive Information Security Management Regulations to govern the planning, implementation, and continuous improvement of its information security program. The Company also enforces its Information Management Operating Procedures to regulate the use of information assets and equipment while strengthening overall cybersecurity governance and information security controls.



bsi.

Certificate of Registration

INFORMATION SECURITY MANAGEMENT SYSTEM - ISO/IEC 27001:2022

This is to certify that: TAIMIDE TECHNOLOGY INCORPORATION
No. 127, Sec. 3, Wender Rd.
Shinpu Jen
Hsinchu County
305041
Taiwan

Holds Certificate No: IS 815296

and operates an Information Security Management System which complies with the requirements of ISO/IEC 27001:2022 for the following scope:

The provision of development, operation, maintenance and management for ERP(Enterprise Resource Platform) system and BPM(Business Process Management) system, management of server rooms, network infrastructure, and related supporting activities within Finance and Administration Division.
This is in accordance with the Statement of Applicability, TMT-ISM-02, version 1.1 dated 12 December 2024.

For and on behalf of BSI:

Michael Lam, Senior Vice President, APAC Assurance

Original Registration Date: 2025-01-13
Latest Revision Date: 2025-01-13

Effective Date: 2025-01-13
Expiry Date: 2028-01-12

Page: 1 of 2

...making excellence a habit.

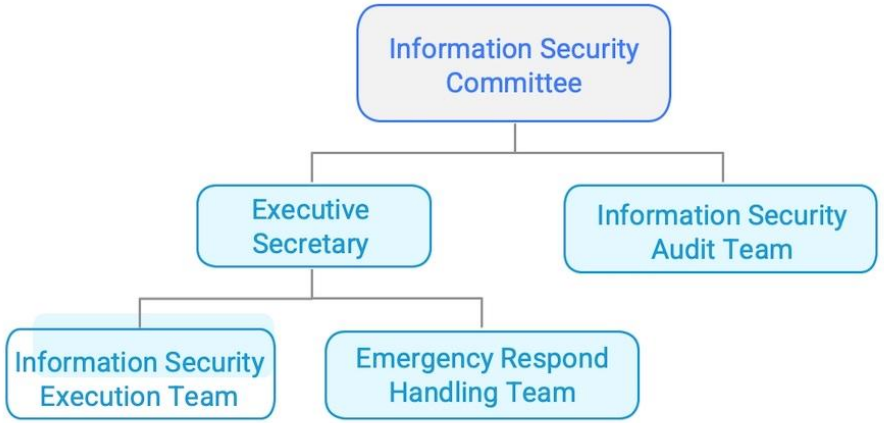
Information Security Management Structure

Taimide has established an Information Security Committee to oversee the Company's information security management framework. The Committee holds a management review meeting annually, with one meeting convened in 2025.

The Company has also appointed a dedicated Information Security Officer. Day to day information security management is carried out by the Information Technology Department, which reports to the Information Security Officer. As the Information Technology Department operates under the Administration and Finance Department, it submits weekly and monthly reports to the department head covering information security activities, operational status, and related management matters.

The Company's internal control system is audited annually by the Internal Audit Office, while external audits are conducted by an independent certified public accounting firm.

Taimide obtained ISO 27001 certification for its Information Security Management System in 2024. BSI conducts annual surveillance audits to verify the continued effectiveness of the system. The Company successfully passed the 2025 surveillance audit on October 31, 2025, and its ISO 27001 certification is valid from January 13, 2025 through January 12, 2028.



Information Security Management Measures

Equipment Management	Computer hosts, application servers, and other critical information equipment are housed in dedicated server rooms. Access to these facilities is controlled, and entry and exit records are retained for monitoring and audit purposes.
Network Security	The Company regularly updates software and antivirus programs on servers and employee computers to defend against malware and cyber threats. Hardware firewalls are deployed at network gateways, with firewall policies configured to monitor and control all inbound and outbound network traffic. A comprehensive email security gateway is also implemented to mitigate risks associated with spam, phishing, email spoofing, malware, and malicious attachments.
Access Control	User access privileges are centrally administered by the Information Technology Department. Employees are granted system access only after submitting an authorization request and obtaining approval from the appropriate supervisor. User accounts are promptly disabled and removed when employees leave the Company.
Risk Management	The Company conducts regular information security risk assessments to identify cybersecurity risks and implement appropriate mitigation measures. Periodic vulnerability scanning and penetration testing are performed to strengthen system security. Critical data is backed up daily, and annual disaster recovery exercises are conducted to enhance operational resilience. Server rooms are equipped with uninterruptible power supply and voltage regulation systems to prevent service disruptions caused by unexpected power outages and to ensure the continued operation of critical business systems during temporary power interruptions.
Information Security Awareness	Taimide regularly provides information security awareness training and conducts social engineering simulation exercises to strengthen employees' cybersecurity awareness. The Company continuously enhances its information security management framework in response to evolving cyber threats and regulatory developments. Taimide is also a member of the Science Park Information Sharing and Analysis Center (SP ISAC), enabling it to stay informed of the latest cybersecurity intelligence while providing ongoing professional training opportunities for its information technology personnel.

Taimide Tech Information Security Policy

Taimide Tech is committed to the continual improvement of its information security management framework to safeguard the confidentiality, integrity, and availability of all information assets. By complying with applicable laws, regulations, and contractual obligations, the Company maintains a secure, reliable, and resilient information environment that supports uninterrupted business operations. Through systematic risk management and continuous improvement, Taimide protects its information assets against both intentional and accidental internal and external threats while ensuring the long term security and reliability of its information systems.

Information Security Objectives

- Ensure that all information management activities comply with applicable laws, regulations, and regulatory requirements.
- Ensure that every employee understands and fulfills their information security responsibilities, protects the Company's information assets, and minimizes the likelihood of information security incidents.
- Protect the confidentiality of information assets by enforcing strict access controls so that information is accessible only to authorized personnel.
- Maintain the integrity of information operations and the availability of data by preventing unauthorized access, alteration, or modification.
- Ensure the continuous availability of information systems and services to support business continuity and meet operational service level requirements.

Information Security Awareness Enhancement

Taimide Tech conducted four social engineering simulation exercises in 2025 as part of its ongoing cybersecurity awareness program. Through regular phishing simulations and awareness initiatives, the Company continuously strengthened employees' ability to recognize cybersecurity threats and enhanced their awareness of information security risks.

Among the four exercises, the second simulation recorded the highest phishing email click rate at 11.33%. The higher click rate was primarily attributable to the highly realistic simulation scenario, which closely reflected employees' daily work and personal experiences. The results effectively identified potential vulnerabilities to social engineering attacks. Following the exercise, the Company immediately provided targeted information security training to reinforce employees' awareness and improve their ability to identify suspicious emails.

2025 Social Engineering Simulation Results

Simulation Period	Phishing Email Click Rate	Participation Rate	Remedial Training Provided	Number of Participants	Total Training Hours
2025/01/13 ~ 2025/01/17	3.1%	75.71%	Yes	5	5 hours
2025/04/08 ~ 2025/04/15	11.33%	75.57%	Yes	19	19 hours
2025/07/08 ~ 2025/07/15	3.33%	76.73%	Yes	4	4 hours
2025/10/02 ~ 2025/10/11	0.33%	77.61%	No	0	0 hours

2025 Information Security Training Programs

Target Participants	Training Program	Training Content	Participants	Total Training Hours
All Employees	Information Security Awareness Program (Session 1)	Information Security Awareness	200	200 hours
All Employees	Information Security Awareness Program (Session 2)	Information Security Awareness	53	53 hours
All Employees	Information Security Awareness Program (Session 3)	Information Security Awareness	42	42 hours
All Employees	New Employee Information Security Orientation	Information Security Awareness	87	43.5 hours

Information Security Incident Management

When a suspected information security incident is identified, the employee discovering the incident is required to immediately report it through the designated information security reporting channel. In accordance with the Company's Information Security Incident Reporting and Response Procedures, the reporting contact notifies the responsible department and its supervisor within 30 minutes, based on the nature and classification of the incident.

Information security incidents are escalated through a defined reporting hierarchy to the Information Security Officer, the head of the Administration and Finance Department, the General Manager, and ultimately the Chairman. The Company conducts a root cause analysis, implements immediate corrective actions to mitigate the incident, and establishes preventive measures following resolution to reduce the likelihood of recurrence. No information security incidents were reported during 2025.

1.3.4 Regulatory Compliance

Taimide Tech has established its Regulatory Identification and Management Procedures to systematically identify, assess, and manage regulatory compliance risks. The Legal Affairs function regularly supports each department in conducting compliance risk assessments and ensures the Company's internal control system remains effective and is continuously implemented.

To assess the materiality of compliance events, the Company has defined a material penalty affecting business operations as an aggregate monetary fine of NT$1 million or more resulting from a single incident. This criterion serves as the Company's threshold for determining material regulatory violations.

In 2025, Taimide Tech recorded no material violations of applicable laws or regulations. The Company was not involved in any legal actions related to anti competitive conduct, antitrust, or monopoly practices. Furthermore, neither the Company nor any of its domestic or overseas operating locations made any direct or indirect political contributions in the form of cash or in kind. The Company also incurred no regulatory fines during 2025, including fines arising from violations occurring within the reporting year or payments made during the reporting year for violations that occurred in prior reporting periods. Accordingly, the amount paid in both categories was zero.

Patent Litigation

Taimide Tech is committed to conducting business in accordance with the principles of fair competition. To safeguard intellectual property rights and promote ethical business practices, the Company's Code of Ethical Conduct and Integrity Management Guidelines explicitly prohibit any acts that infringe upon the intellectual property rights of others.

2. R&D Innovation and Value Creation



2. R&D Innovation and Value Creation
2.1 Product Innovation
2.2 Customer Relationships
2.3 Supply Chain Management

Short-, Medium-, and Long-Term ESG Goals: R&D Innovation and Value Creation

Material Topics	Innovation, Research and Development, and Patents	Circular Economy	Product Quality and Safety	Customer Relationship Management
Policies and Commitments	Leverage government and academic research resources to advance technological innovation and R&D capabilities. Through global patent strategies and rigorous intellectual property management, protect technological achievements while strengthening market competitiveness.	Apply life cycle thinking in product design to enhance material recycling and reuse, while minimizing environmental impacts throughout product life cycles.	Ensure hazardous substance-free products from raw materials through finished goods. Strengthen operational systems and management practices, and regularly obtain third-party product safety certifications to maintain consistent product quality and safety.	Guided by the Value Chain Provider philosophy, create customer value through superior services, prompt responses, and continuous improvement initiatives.
2025 ESG Goals	File at least 18 patent applications.	Achieve an ABS pipe recycling and storage rate of at least 91.5%. Establish a sodium sulfate resource recovery system to transform waste into reusable resources.	Achieve a hazardous substance-free declaration return rate of more than 90% from raw material suppliers. Achieve a 95% or higher attainment rate for product inspection stability indicators (Cpk ≥1.33).	Achieve an average customer satisfaction score of 90 or above.
2025 Performance Results	Filed 22 patent applications.	Achieved an ABS pipe recycling and storage rate of 85.3%.	Achieved a 100% return rate for hazardous substance-free declarations from raw material suppliers.	Achieved an average customer satisfaction score of 90.3 points.
Achievement Status	In 2025, the Company submitted 22 patent applications, including 8 Taiwan patent applications, 8 China patent applications, 2 Japan patent applications, and 4 U.S. patent applications.	The ABS pipe recycling and storage achievement rate was 85.3%. The target was not achieved primarily because increased production utilization limited available manpower for recycling and cleaning activities.	A total of 31 high-risk raw materials were identified in 2025. The response rate for supplier inspection reports and declarations reached 100%.	A total of 20 customers participated in the survey, with a 100% questionnaire response rate.
2026 ESG Goals	File at least 18 patent applications.	Achieve an ABS pipe recycling and storage rate of at least 80%.	Achieve a hazardous substance-free declaration return rate of more than 90% from raw material suppliers.	Achieve an average customer satisfaction score of 90 or above.
2030 ESG Goals	Conduct patent analyses for new and existing products to strengthen technological capabilities. Regularly issue TTF technical reports to promote advancement of PI industry technologies. Implement AI-enabled smart manufacturing to enhance automation and minimize human error. Develop specialty PI films and PI-based derivative products for emerging applications.	Promote green manufacturing initiatives by developing environmentally friendly PI films, recyclable product designs, and sustainable materials.	Reduce internal and external quality failure costs through comprehensive production process monitoring and management. Implement supplier quality performance evaluation mechanisms to enhance overall supply chain quality. Establish a product life cycle quality management system covering design, testing, manufacturing, and shipment processes. Develop an intelligent quality monitoring system integrating sensors and AI algorithms for real-time quality monitoring and predictive alerts.	Establish an integrated omni-channel customer engagement platform to consolidate online and offline service information, thereby enhancing customer satisfaction and loyalty.
Management Mechanisms	The R&D Center is responsible for patent development, filing, and maintenance.	The R&D Department evaluates raw materials and identifies opportunities for technological improvements.	The Procurement Department annually monitors supplier declaration return rates. The R&D Department regularly arranges third-party product testing. Production and quality inspection indicators are continuously monitored. The Quality Assurance Department regularly conducts third-party product quality system assessments and establishes annual review plans to strengthen coordination between internal and external audits.	The Marketing Department conducts annual customer satisfaction surveys and implements continuous improvement initiatives based on survey results.

2.1 Product Innovation

As the world faces increasing climate challenges, the circular economy provides an effective pathway to improve resource efficiency and support sustainable development. Taimide Tech is committed to advancing material recycling and reuse while incorporating life cycle considerations into product development to reduce environmental impacts. Under the "Value Chain Provider" strategy, the Company continues to enhance customer value through advanced technologies and integrated services. Taimide Tech is expanding its development efforts in five strategic application areas: Micro LED, Camera VCM anti-shake modules, AR smart glasses, medical devices, and IC packaging. In addition, the Company closely monitors global sustainability standards and invests in PFAS-free technology development to deliver safer and more environmentally responsible solutions. Meanwhile, Taimide Tech works closely with supply chain partners to promote sustainability transformation initiatives, encouraging the broader industry ecosystem to move toward a more sustainable and resilient future.

2.1.1 Patent Design and Innovation

Facing the severe challenges of global warming, the circular economy has become a core strategy for reducing environmental impacts. Taimide Tech adopts a product life cycle thinking approach as the foundation of product design and actively promotes material recycling and reuse to reduce the environmental burden throughout the entire product life cycle.

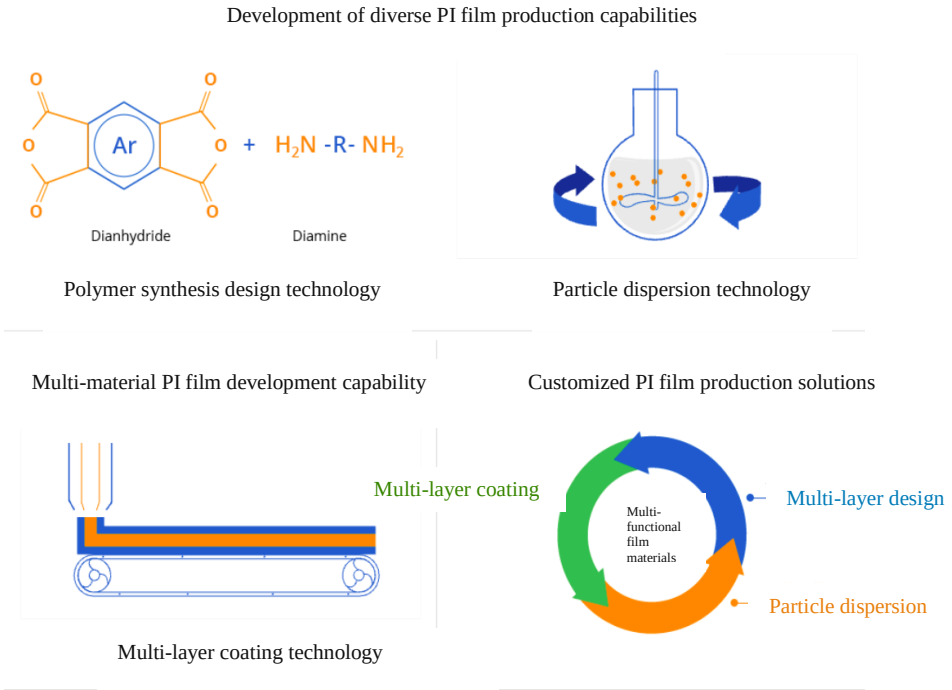
The Company adheres to the business philosophy of being a "Value Chain Provider," creating value for customers through innovative technologies and professional services, while continuing to develop five major application areas, including Micro LED, Camera Voice Coil Motor (VCM) anti-shake modules for mobile phones, AR smart glasses, medical equipment, and IC packaging.

Product innovation is a key factor enabling Taimide Tech to maintain its market competitiveness. The Company continuously invests financial resources, talent, and technological capabilities into R&D activities to precisely respond to customers' diverse application requirements. According to the Company's operational strategy, R&D investment reached NT$196,932 thousand in 2025, accounting for 8.3% of annual revenue. The Company also achieved significant patent accomplishments domestically and internationally. As of the end of 2025, Taimide Tech held 161 valid patents, including 148 invention patents and 13 utility model patents, demonstrating the Company's R&D capabilities and innovation strength in material technologies.

R&D Expenditure as a Percentage of Operating Revenue (Unit: NT$ thousand)

Item	2023	2024	2025
R&D Expenditure	164,902	223,205	196,932
Net Operating Revenue	1,593,021	2,246,579	2,373,234
Percentage of Revenue	10.35%	9.94%	8.30%

Technology Blueprint



Intellectual Property Rights Management

As a technology-driven enterprise, Taimide Tech considers intellectual property protection and strategic portfolio planning essential to sustaining competitiveness in the global marketplace. Patent filings not only protect the Company's products and technologies but also represent key indicators of technological capabilities and the Company's ability to safeguard its intellectual assets. To strengthen intellectual property governance, Taimide Tech has established comprehensive management policies for patents and trade secrets to protect the Company's intellectual property rights. The Company reviews and reports implementation results to the Board of Directors at least annually. In 2025, the Company reported its intellectual property management performance to the Board of Directors once.

Patent Management Strategy	
1 Patent Filing	R&D achievements are evaluated and submitted for patent applications in accordance with the Company's internal patent application procedures, ensuring that innovative technologies are appropriately protected.
2 Patent Maintenance	The Company regularly reviews patent status and conducts necessary maintenance activities to preserve the effectiveness and value of its intellectual property portfolio.
3 Patent Analysis and Portfolio Planning	Through systematic patent searches and analyses, the Company monitors market development and technological trends while tracking competitor activities to support strategic technology planning.
Trade Secret Management System	
R&D-related technical documents are generated and controlled in accordance with established product development and design procedures. Confidential information is managed according to the R&D data management procedures to ensure secure retention of sensitive documents and prevent unauthorized access or improper disclosure.	

Patent Incentive Program

To encourage continuous innovation and technological advancement among employees, Taimide Tech has established a patent incentive program that provides rewards for employees who contribute to patent development, including patent drafting and successful patent acquisition.

Patent Drafting Incentive	Employees receive incentives after completing patent proposals, passing internal review procedures, and obtaining patent rights.
Patent Grant Incentive	Employees who obtain patents approved by competent patent authorities are rewarded according to the sequence of patent approval.

R&D Achievements

Taimide Tech remains committed to continuous technological innovation through the establishment of its R&D Center and R&D Department. The R&D Center focuses on the development of new technologies, innovative products, and strategic R&D projects. The Company actively collaborates with academic institutions and research organizations through technology development programs and conducts joint research with internationally recognized companies, including Japan's Arakawa Chemical Industries, to develop advanced products and emerging applications. The R&D Department focuses on enhancing product performance, improving manufacturing technologies and equipment, and evaluating raw materials. Through continuous investment in innovation, the Company aims to establish proprietary core technology platforms and independently develop advanced PI material formulations and manufacturing processes.

Number of Patents Granted Over the Past Three Years

	2023	2024	2025
Taiwan	5	6	8
Overseas	8	5	1
Total	13	11	9

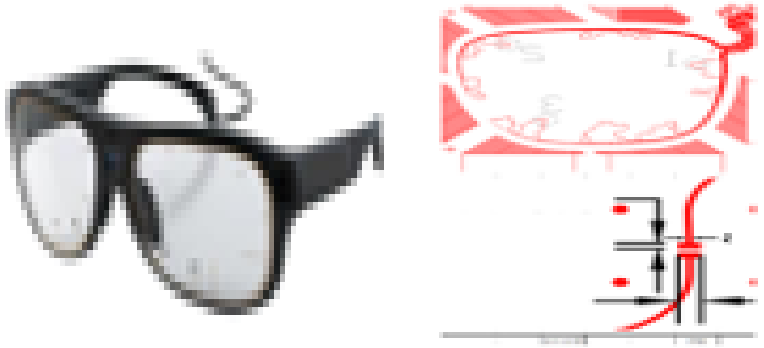
Patent Portfolio as of the End of 2025

	Taiwan	China	United States	Korea	Japan	Total
Invention Patents	71	38	23	9	7	148
Utility Model Patents	7	6	0	0	0	13
Total	78	44	23	9	7	161

Advancing the Future of AR Glasses through Innovative PI Film Technologies

Taimide Tech is dedicated to delivering customized, high-performance polyimide (PI) films that address evolving customer needs and enable the development of next-generation technology applications. Through collaboration with its subsidiary, Pomiran Metalization Research , Taimide Tech has successfully supported customers in the development and production of AR glasses, contributing to immersive user experiences and more intuitive human-machine interactions.

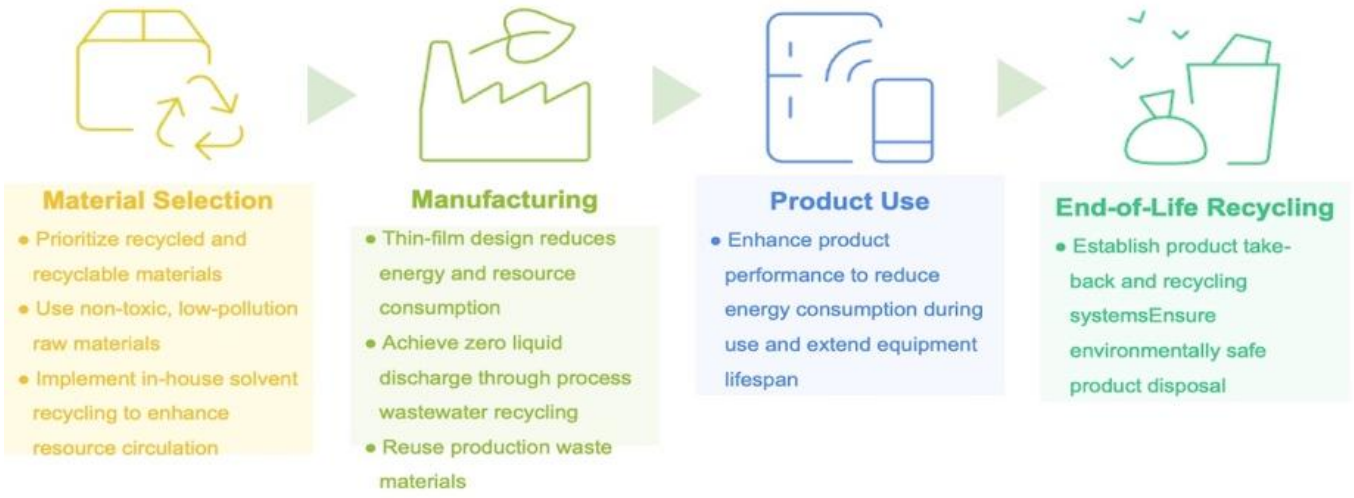
Taimide Tech provides transparent optical-grade PI films, ultra-thin substrates, and thermal release adhesive solutions to maintain dimensional stability and superior optical performance throughout the PI film transfer process for AR glass applications. Meanwhile, its subsidiary specializes in the manufacturing of ultra-fine circuitry, providing critical technological support for advanced eye-tracking applications.



2.1.2 Green Product Innovation

To minimize the environmental impacts associated with its products, Taimide Tech incorporates product life cycle assessment into the research and development process. Referencing the 12 Principles of Green Chemistry, the Company integrates sustainability considerations into every stage of the product life cycle, from raw material selection and manufacturing to product use and end-of-life recycling, with the goal of maximizing resource circularity and reducing environmental impacts.

Taimide Tech Product Life Cycle Assessment



Raw Material Selection

Prioritizing Recycled and Recyclable Packaging Materials

Taimide Tech continuously explores sustainable product design approaches and strives to enhance the circular utilization of packaging materials in support of circular economy principles. For product packaging and logistics materials, the Company prioritizes renewable paper-based and wood-based materials. In addition, through initiatives such as the recycling and reuse of ABS tubes and end plugs, as well as the reuse of previously used wooden pallets, Taimide Tech reduces material consumption, minimizes waste generation, and lowers the environmental footprint associated with its operations.

Recycled Material	Recycling Process	Reuse Application	Total Recycled Weight in 2025
ABS Tubes	Used ABS tubes from domestic customers are collected and stored, followed by transportation arranged by Taimide Tech for recycling.	Cleaning and sorting → IQC inspection → Qualified materials are returned to production for reuse	6.47 tons
End Plugs	Used end plugs from domestic customers are collected and stored, followed by transportation arranged by Taimide Tech for recycling.	Cleaned and processed before being returned to production for reuse	1.20 tons

Use of Safer, Low-Impact Raw Materials

Taimide Tech is committed to reducing the environmental impact of its products by minimizing the use of hazardous substances during the product development and design stages and actively identifying suitable alternatives. When alternative materials are not yet available, the Company follows its "Hazardous Substance Free (HSF) Management Procedure" to conduct risk assessments and classify raw materials into high, medium, and low risk categories. For high-risk raw materials, suppliers are required to comply with international restricted substance regulations and submit annual inspection reports and HSF-free declarations to verify compliance. In 2025, Taimide Tech identified 31 high-risk raw materials, with a 100% completion rate for supplier inspection reports and HSF-free declarations.

Green Patent: Biodegradable Materials to Reduce Environmental Impact

Taimide Tech has developed a metal adhesion-enhancing primer for PI films by utilizing bio-derived soluble polyimide resin. The technology can be applied to flexible printed circuit boards and enables the material to naturally biodegrade after product disposal, reducing the environmental impact associated with raw material usage.

Energy Efficiency Improvement: High-Performance PI Film Enables Graphite Sheets with Over 12% Enhanced Performance and Extended Service Life

Through the development and application of advanced high-performance materials, Taimide Tech improves product performance while reducing energy consumption and extending product service life. These improvements reduce the frequency of product replacement and help minimize overall environmental impacts.

Graphite sheets manufactured from Taimide's high-performance PI films achieve more than 12% higher thermal conductivity compared with conventional polyimide materials. This advancement significantly enhances heat dissipation efficiency in electronic products, reduces energy consumption, and extends equipment operating life. The technology is particularly suitable for high-end electronic devices and emerging applications in the new energy sector. Beyond strengthening market competitiveness and advancing technological innovation, this solution demonstrates the value created by combining environmental sustainability with high-performance material technologies. In 2025, the technology contributed approximately NT$245 million in revenue.

Circular Economy: Solvent Recycling System Enhances Resource Utilization, Achieving Organic Solvent Recovery Rate of Over 90%

The primary environmental impact associated with PI film manufacturing arises from the use of organic solvents. Waste liquids and emissions generated during the process may contribute to air and environmental pollution. Therefore, reducing volatile organic compound (VOC) emissions and wastewater generation remains a key sustainability priority for Taimide Tech.

The Company has successfully implemented an in-house organic solvent recycling system and wastewater concentration and drying system, achieving a solvent recovery rate exceeding 90%. In 2025, Taimide Tech recycled a total of 10,393 tons of organic solvents, reducing approximately 29,623 tons of CO_2 emissions. This reduction is equivalent to the annual carbon sequestration capacity of approximately 76 Da'an Forest Parks.

Note: According to the Council of Agriculture's estimation that one hectare of forest absorbs approximately 15 tons of carbon annually, Da'an Forest Park, with an area of 25.9 hectares, absorbs approximately 388.5 tons of carbon annually.

2.1.3 Product Safety Management

Taimide Tech Inc. is committed to managing the environmental and stakeholder impacts associated with its products. To deliver safe, high-quality, and reliable products, the Company incorporates hazardous substance assessments into its raw material procurement process to minimize potential environmental impacts throughout the product lifecycle. Taimide has implemented and obtained certification under the IECQ QC080000 Hazardous Substance Process Management System, enabling effective identification, monitoring, and control of hazardous substances. Furthermore, all products undergo hazardous substance testing conducted by qualified independent third-party organizations, covering requirements such as REACH, RoHS, and SVHC. These measures ensure product safety and compliance while providing customers with reliable and environmentally responsible solutions. In 2025, the Company recorded no incidents of non-compliance related to health and safety requirements or product information labeling regulations.
As part of its raw material procurement management process, Taimide requires suppliers to provide Safety Data Sheets (SDS), which are reviewed and maintained by the Occupational Safety and Health Department. In accordance with the HSF (Hazardous Substance Free) management procedures and applicable regulatory requirements, suppliers must provide relevant test reports or HSF-free declarations. All materials are required to comply with the requirements of the European Union RoHS Directive.

Quality Management

Taimide Tech Inc. operates under the ISO 9001 Quality Management System and the IATF 16949 Automotive Quality Management System. The Company has established an internal laboratory within the Quality Assurance Department to perform inspections covering raw materials, semi-finished products, and finished products. All inspection methodologies and procedures are implemented in accordance with the Company's "Raw Material Inspection Procedures" and "Finished Product Inspection Procedures."

Laboratory Testing Items

Raw Materials	Appearance, purity, and other specified characteristics
Semi-finished Products	Solid content, rheological properties, and other specified characteristics
Finished Products	Testing items defined in product specifications

Taimide Tech Inc. Quality Management Systems	IECQ QC080000 Hazardous Substance Process Management System	IATF 16949 Automotive Quality Management System ISO 9001 Quality Management System
		

2.2 Customer Relationships

Positioned as a Value Chain Provider, Taimide Tech Inc. is dedicated to moving beyond the traditional role of a PI film manufacturer by delivering value-added solutions through superior products, advanced technologies, and professional customer services. Guided by a customer-centric philosophy, Taimide applies its strong R&D capabilities and advanced manufacturing expertise to develop tailored material solutions that address customers' specific application requirements. To further strengthen strategic customer partnerships, Taimide has established a dedicated sales and service team that serves as a key communication channel between the Company and customers. By providing integrated support throughout the customer journey, including initial specification consultation, application validation, and post-sales technical assistance, Taimide ensures timely and professional support during each stage of product introduction. These efforts enable the Company to continuously enhance customer satisfaction, strengthen customer relationships, and build long-term partnerships based on trust.

2.2.1 Customer Satisfaction Management

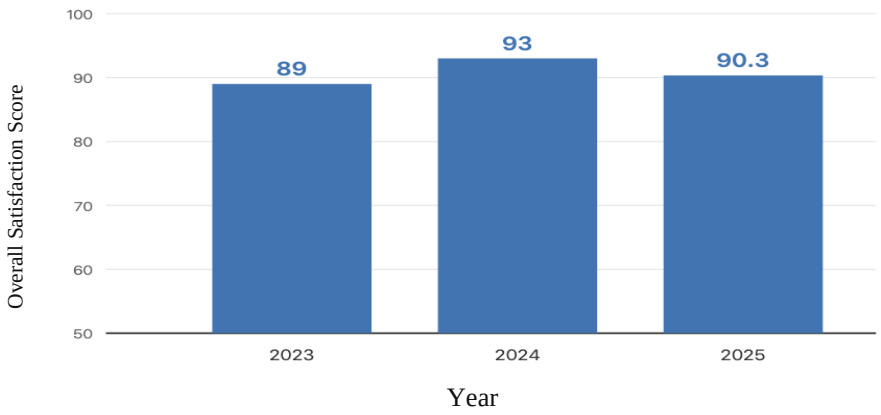
To continuously enhance product quality and customer services, Taimide conducts annual customer satisfaction surveys to better understand customer expectations and ensure that customer needs are effectively addressed. The Company believes that improved customer satisfaction is essential to strengthening customer loyalty and supporting sustainable business growth.

Each year, Taimide conducts customer satisfaction surveys among its top ten customers by sales revenue, automotive product customers, and customers identified by the Sales and Marketing Department. In 2025, the Company collected 20 completed customer satisfaction questionnaires, achieving an average satisfaction score of 90.3 points. Although this result was lower than the previous year's score of 93 points, Taimide actively reviewed feedback from customers with lower scores, conducted follow-up discussions to identify improvement opportunities, and collaborated with the Quality Assurance and Manufacturing Departments to establish corrective and improvement measures. Through these continuous improvement efforts, the Company remains committed to delivering higher-quality products and services to customers.

2025 Customer Satisfaction Survey Results

Survey Category	Maximum Score	2025 Average Score
Delivery Service Satisfaction	10	8.5
Sales Service Satisfaction	40	37.1
Technical Support Satisfaction	30	26.8
Product Satisfaction	20	17.9
Overall Customer Satisfaction	Overall Customer Satisfaction	90.3

Customer Satisfaction Survey Results Over the Past Three Years



Customer Communication

To ensure timely responses to customer needs and effectively resolve customer concerns, Taimide has established the "Customer Complaint Handling Procedure" to standardize complaint management processes, responsibilities, and response mechanisms. Through a systematic approach, the Company aims to address customer complaints efficiently, implement corrective actions, and prevent the recurrence of similar issues.

In 2025, customer complaints primarily related to product appearance, personnel management, product specifications and characteristics, and manufacturing operations. All reported cases were successfully resolved and closed. The Company also implemented corrective actions and preventive measures to strengthen operational improvements and avoid recurrence.

Customer Complaint Handling Process



Customer Privacy Management

Protecting customer confidential information is a key component of Taimide's information security management. The Company follows the ISO 27001 Information Security Management System framework to continuously enhance information security policies and strengthen protection against external cyber threats. Internally, Taimide implements strict access control mechanisms for employee system permissions. Employees requiring access to application systems must submit authorization requests in accordance with internal procedures. Following approval by the responsible supervisor, the Information Department creates system accounts, and system administrators assign access rights based on approved functional requirements.

In addition, file access permissions are managed according to departmental responsibilities and job requirements. Sensitive and critical files are protected through password controls to prevent unauthorized access. Upon employee departure, all relevant system accounts are immediately deactivated and removed to reduce the risk of customer confidential information leakage. In 2025, Taimide recorded no incidents involving customer privacy breaches.

Compliance with Product Service-Related Regulations

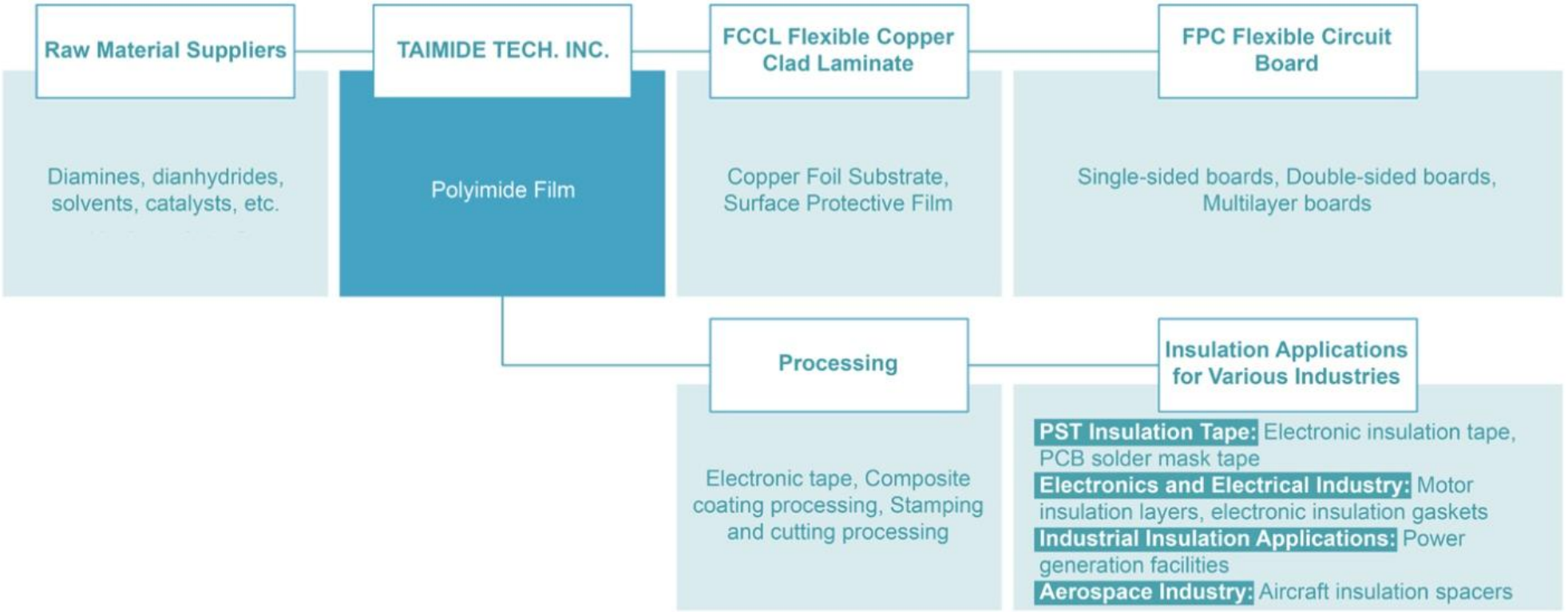
Taimide places strong emphasis on compliance with product-related laws and regulations. The Company has established comprehensive regulatory identification processes, internal control mechanisms, and employee training programs to ensure compliance with applicable domestic and international requirements in areas including marketing communications, product health and safety, and product information disclosure. In 2025, Taimide recorded no violations related to marketing regulations, product health and safety regulations, or product labeling requirements. The Company also received no regulatory penalties or sanctions related to these areas.

2.3 Supply Chain Management

2.3.1 Taimide Tech Inc. Value Chain

Taimide Tech Inc.'s PI films primarily serve the flexible printed circuit (FPC), insulation materials, and artificial graphite industries. As downstream markets continue to shift toward more advanced and high value-added applications, Taimide leverages advanced material technologies to manufacture high-performance PI films using key raw materials such as diamines, dianhydrides, solvents, and catalysts. These PI films are widely used in the electronics industry, particularly in (FPCs, semiconductor packaging, liquid crystal display applications, and communication-related products. With outstanding characteristics including high thermal resistance, dimensional stability, excellent mechanical strength, and superior electrical insulation properties, Taimide's PI films support a broad range of applications across industries. These include motor insulation materials and electronic insulating components in the electronics and electrical sectors, insulation materials for industrial power generation equipment, and insulation spacer layers for aerospace applications.

Taimide Tech Inc. Industry Value Chain



Note: The structure of Taimide's industry value chain in 2025 remained largely consistent with the previous year, with no significant fluctuations observed.

2.3.2 Supplier Management

Taimide Tech Inc. continuously monitors global sustainability expectations and requirements related to supply chain responsibility and actively encourages supply chain partners to participate in sustainability initiatives. By strengthening suppliers' capabilities in sustainable transformation, the Company aims to build a resilient and responsible supply chain. Taimide has established five key supply chain development strategies to effectively manage and oversee overall supply chain performance.

>> Taimide Tech Inc. Supplier Relationships



Number of Suppliers in 2025

The primary raw materials and consumables procured by Taimide include chemicals, cartons, paper cores, ABS tubes, pallets, and other production-related materials. In 2025, the Company maintained 45 qualified suppliers across all operating sites, consisting of 28 raw material suppliers and 17 material suppliers.

Supplier Category	Number of Suppliers
Raw Material Suppliers	28
Material Suppliers	17
Total	45

Supplier Evaluation

Taimide has established the "Supplier Management Procedure" to conduct comprehensive supplier assessments through collaboration among procurement, environmental health and safety, quality assurance, and other relevant functions. Supplier ESG performance is evaluated through methods including on-site audits and ESG self-assessments. Key evaluation criteria include environmental management systems, RoHS compliance, hazardous substance-free management, anti-discrimination practices, prohibition of child labor, anti-corruption practices, ethical business conduct, and intellectual property protection. Through these mechanisms, Taimide works with suppliers to continuously improve sustainability performance throughout the supply chain.

New Supplier Management	
Management Mechanisms All new suppliers are required to sign the "Supplier Corporate Social Responsibility Commitment Letter." Suppliers that fail to complete the required commitment process will not be approved as qualified suppliers. In addition, new suppliers must complete the Supplier ESG Evaluation Form, assessing their performance across five key areas: corporate governance, environmental protection, labor rights, occupational health and safety, and supply chain management.	2025 Implementation Results In 2025, Taimide added two new suppliers, and both suppliers completed the signing of the "Supplier Corporate Social Responsibility Commitment Letter," achieving a 100% signing rate.

Existing Supplier Management

Following supplier qualification approval, Taimide requires raw material suppliers to sign the "Supplier Corporate Social Responsibility Commitment Letter." The commitment remains effective throughout the cooperation period and does not require repeated signing unless revisions are made to the content.

Supplier Corporate Social Responsibility Code of Conduct Signing Status in 2025

Existing suppliers that have signed the Corporate Social Responsibility Code of Conduct	43
Total number of suppliers	45
New suppliers added in 2025 that have signed the Corporate Social Responsibility Code of Conduct	2
Total number of new suppliers added in 2025	2

Supplier Management Mechanisms Applicable to All Suppliers

Taimide conducts quarterly supplier evaluations covering quality, cost, delivery performance, and cooperation. For suppliers that fail to meet evaluation requirements, the Quality Assurance Department requires suppliers to implement structured corrective actions and continuous improvement plans. Suppliers that fail to achieve effective improvement after repeated corrective actions may have their supplier qualifications revoked.

Supplier Evaluation Criteria

Evaluation Category	Weight	Description
Quality	50%	Product and delivery quality performance
Cost	20%	Cost competitiveness
Delivery	10%	On-time delivery performance and quantity accuracy
Cooperation	20%	Problem-solving capability, provision of environmental and hazardous substance information, and technical support capabilities

2025 Supplier Assessment Results

In 2025, Taimide Tech Inc. conducted supplier assessments for 35 suppliers, achieving an overall average score of 93.4 points. No risks associated with forced or compulsory labor, child labor, freedom of association and collective bargaining, or operations located in high water stress areas were identified among the Company's operating sites or suppliers.

Supplier Assessment Results in 2025

Supplier Category	No. of Suppliers Assessed	Average Score
Raw Material Suppliers	20	91.1
Material Suppliers	14	94.1
Outsourced Suppliers	1	95
Total	35	93.4

Supplier Management Practices

- To mitigate supply chain disruption risks, Taimide Tech Inc. conducts annual on-site audits for selected suppliers, evaluating key processes including raw material incoming inspection, production and process controls, packaging, warehousing and storage management, shipment controls, and related operational procedures.
- To strengthen ESG performance across the raw material supply chain and enhance supply chain resilience, Taimide Tech Inc. has implemented a Supplier ESG Assessment Form since 2024. The assessment is conducted every two years, with the next assessment planned for 2026. Suppliers are evaluated across five key dimensions: corporate governance, environmental protection, labor rights, occupational health and safety, and supply chain management. Suppliers receiving scores below 70% are required to implement improvement plans and corrective actions. Through this process, Taimide Tech Inc. continuously enhances ESG performance management, ensures that products are developed and delivered in accordance with sustainable development principles throughout their life cycles, and works with supply chain partners to advance sustainability across the entire value chain.

2025 Raw Material Supplier Audit

Taimide Tech Inc. conducted on-site audits of nine major raw material suppliers. The results showed that three suppliers achieved Grade A, four suppliers achieved Grade B, and two suppliers achieved Grade C. No supplier qualifications were terminated, and the overall average score was 88 points.

2025 Supplier On-site Audit Results

Rating	Score Range	No. of Suppliers	Status	Management Actions	Percentage
Grade A	≥90 points	3	Approved	Prioritized business engagement	33%
Grade B	90 > Score ≥80	4	Approved	Maintain business cooperation	45%
Grade C	80 > Score ≥70	2	Approved	Reduce transaction volume	22%
Grade D	70 > Score ≥60	0	Not approved	Remove supplier qualification	0
Grade E	<60 points	0	Not approved	Remove supplier qualification	0

Note: Two suppliers received a Grade C rating in the 2025 evaluation. One supplier was identified as requiring further improvement in quality management, and Taimide Tech Inc. continues to monitor its corrective actions. The other supplier submitted improvement measures and a corrective action plan in accordance with the Company's requirements and has completed the required improvements. Taimide Tech Inc. will continue follow-up monitoring and management to ensure sustained performance improvement.

Corrective Action and Improvement Support

For suppliers identified with deficiencies during the audit process, Taimide Tech Inc. implements structured improvement and support programs. Through on-site assessments, remote meetings, and document-based reviews, the Company works collaboratively with suppliers to develop Corrective Action Plans (CAPs) and implement improvement measures, ensuring continuous enhancement of supply chain management capabilities and performance.
To verify the effectiveness of corrective actions, Taimide Tech Inc. has established a clear timeline-based improvement process and a tiered response mechanism:

1. Corrective Action Timeline and Verification Process
Suppliers are required to complete corrective actions within one month after receiving deficiency notifications. If corrective actions cannot be completed within the required timeframe, Taimide Tech Inc. will conduct follow-up audits or verification reviews to evaluate the implementation progress and effectiveness of the improvement plans.

2. Supplier Exit Mechanism for Continued Non-conformance
For suppliers that fail to achieve required improvements for two consecutive years, Taimide Tech Inc. will initiate a supplier phase-out process. The Company may gradually reduce procurement volume and order allocation and, when necessary, terminate business cooperation or revoke qualified supplier status to safeguard supply chain quality, resilience, and sustainable management standards.
No risks related to forced or compulsory labor, child labor, freedom of association and collective bargaining, or suppliers located in high water stress areas were identified among Taimide Tech Inc.'s operating sites or suppliers.

To further strengthen supplier ESG performance, Taimide Tech Inc. has established short-, medium-, and long-term objectives and continues to track implementation progress to advance its sustainable supply chain vision.

- 2025 to 2026 Goals: Achieve ISO 14001 Environmental Management System certification among more than 80% of raw material suppliers. In addition, conduct ESG (Environmental, Social, and Governance) on-site assessments for raw material suppliers to ensure alignment with sustainable development requirements.
- 2027 to 2028 Goals: Conduct wastewater discharge assessments for raw material suppliers to further enhance environmental responsibility and improve supply chain sustainability management.

2025 Progress: As of the end of 2025, Taimide Tech Inc. had 35 raw material suppliers, of which 29 suppliers had obtained ISO 14001 certification, achieving an 83% certification rate and successfully meeting the phased target established for 2025 to 2026. The Company will continue supporting suppliers that have not yet obtained certification in establishing relevant environmental management systems. In accordance with annual sustainability plans, Taimide Tech Inc. will progressively expand ESG on-site audit coverage and continue strengthening sustainability management across the entire supply chain.

2.3.3 Local and Sustainable Procurement

Eight Principles of Green Procurement Management

1. Environmental Impact Consideration: Evaluate the environmental impacts of purchased products and services throughout the procurement process, including energy efficiency, resource consumption, emissions, and waste management.
2. Carbon Reduction and Circular Economy Promotion: Prioritize products that minimize waste generation and enable reuse or recycling, thereby supporting circular economy practices.
3. Energy Efficiency and Carbon Reduction: Prioritize products with lower energy consumption and greenhouse gas emissions to support energy efficiency improvements and carbon reduction objectives.
4. Supplier Social Responsibility: Evaluate suppliers' social responsibility performance, including labor rights protection, human rights practices, and fair trade principles.
5. Environmental Certifications and Labels: Prioritize products with recognized environmental certifications or labels, including energy efficiency certifications and other environmental credentials.
6. Supply Chain Transparency: Require suppliers to disclose relevant information regarding product origins, material composition, and manufacturing processes to enhance supply chain sustainability and traceability.
7. Innovation and Technology Advancement: Encourage the adoption of innovative technologies and solutions that contribute to environmental sustainability and green development.
8. Employee Education and Training: Provide internal training and awareness programs to enhance employees' understanding and capabilities related to green procurement, fostering a sustainable procurement culture.

Green Procurement Practices

To establish long-term and sustainable supplier partnerships, reduce unnecessary costs, and minimize environmental impacts, Taimide Tech Inc. has implemented the Eight Principles of Green Procurement Management. Through collaboration with supply chain partners, the Company aims to create a sustainable value chain. The Company also actively promotes the procurement of environmentally certified products. In 2025, green procurement expenditures totaled approximately NT$10.75 million, primarily from FSC-certified paper cartons and paper tubes, representing 1.5% of total procurement expenditures.

Green Procurement Category	Environmental Certification	2025 Procurement Amount (NT$)
Paper Tubes	FSC Forest Certification	5.5 million
Paper Cartons	FSC Forest Certification	4.5 million
Computer Equipment	Energy Efficiency Label	0.6 million
LED Lighting	Energy Efficiency Label	0.14 million
Washing Machines	Energy Efficiency Label	18 thousand

Local Procurement

To promote local economic development and sustainable growth, Taimide Tech Inc. actively encourages local procurement initiatives to support regional employment opportunities and reduce carbon emissions throughout the supply chain. In 2025, domestic procurement accounted for 43.45% of total procurement expenditures. Compared with 2024, the proportion of domestic procurement decreased by 0.65 percentage points. The decrease was primarily attributable to lower overseas raw material prices, which resulted in the Company strategically increasing overseas raw material procurement.

Procurement Location	Supplier Category	2023	2024	2025
Domestic	Raw Materials	13.6%	12.7%	11.02%
	Other	37.7%	31.4%	32.43%
	Total	51.3%	44.1%	43.45%
Overseas	Raw Materials	47.4%	55.2%	55.31%
	Other	1.3%	0.7%	1.24%
	Total	48.70%	55.90%	56.55%

3. Green Circularity and Low-Carbon Transformation



3. Green Circularity and Low-Carbon Transformation
3.1 Climate Resilience
3.2 Greenhouse Gas and Energy Management
3.3 Water Resource Management
3.4 Waste Management and Air Pollution Control

Short-, Medium-, and Long-term ESG Goals: Green Circularity and Low-carbon Transformation

Material Topics	Climate Change Risk Management	Energy and Carbon Management	Waste Management	Water Resource Management
Policies and Commitments	By referencing the TCFD framework for climate-related financial disclosures, we establish climate action strategies to strengthen resilience and mitigate the potential impacts of climate change.	In response to Taiwan's 2050 Net-Zero Transition Pathway and Strategy, we promote low-carbon transformation through process optimization, equipment upgrades, energy management, and circular economy initiatives, contributing to Taiwan's transition toward a net-zero future.	We are committed to reducing waste generation, enhancing waste recovery and reuse practices, and continuously minimizing environmental impacts throughout our operations.	We plan to implement the ISO 46001 Water Efficiency Management System, establish effective water management programs, improve resource efficiency, and achieve zero wastewater discharge at our manufacturing facilities.
2025 Annual Targets	Develop standard operating procedures (SOPs) for extreme weather events and natural disasters to ensure operational continuity.	Achieve a total carbon reduction of 2,000 tons. Reduce natural gas consumption at the Tongluo Plant by 6.5%. Achieve a 1.5% electricity reduction target in accordance with the Ministry of Economic Affairs' requirements for major electricity users.	Conduct evaluations of waste disposal contractors to strengthen waste flow tracking and management. Accelerate digital transformation by replacing paper-based forms with electronic systems, including automated inspection records and construction application forms.	Xinpu Plant: Reduce water consumption by 0.5%. Tongluo Plant: Reduce tap water withdrawal by 0.5%.
2025 Performance Results	The Company resolved to establish a Risk Management Committee in 2026, with oversight provided by the Audit Committee, and periodic reporting submitted to the Board of Directors.	Achieved a total carbon reduction of 1,469.43 tons. Natural gas consumption at the Tongluo Plant increased compared with the target. Achieved an actual electricity reduction rate of 2.7% in 2025.	Completed evaluations of five qualified waste management contractors.	Xinpu Plant: 1. Collected 278 tons of rainwater. 2. Reduced tap water usage by 394 tons. Tongluo Plant: Reduced water consumption by 10,234 tons.
Achievement Assessment	Improved risk identification and response capabilities to strengthen regulatory compliance and business continuity management.	The electricity-saving target was achieved. However, the overall carbon reduction target and natural gas reduction target at the Tongluo Plant were not achieved. The Company has conducted further reviews of the contributing factors and developed additional energy-saving initiatives.	Enhanced monitoring and evaluation of waste treatment service providers to ensure compliant and responsible waste management practices.	Xinpu Plant: Achieved an actual water-saving rate of 1.13%. Tongluo Plant: Achieved an actual water-saving rate of 9.1%.
2026 Targets	Establish a Risk Management Committee under the supervision of the Audit Committee and regularly report risk management progress to the Board of Directors.	Reduce carbon emissions by 1,500 tons. Achieve a total energy reduction rate of 4.0%.	Establish annual waste generation statistics and continuously monitor waste recycling performance.	Xinpu Plant: Achieve a 0.5% water-saving rate. Tongluo Plant: Maintain full wastewater recovery and zero discharge operations.
2030 Targers	Continue assessing the Company's impact on natural ecosystems. The Company plans to adopt the TNFD framework to identify and mitigate nature-related financial risks.	Advance low-carbon manufacturing through the adoption of best available technologies, optimization of existing systems and equipment, reduction of electricity and steam consumption, and increased utilization of renewable energy. Achieve a 35% reduction in Scope 1 and Scope 2 greenhouse gas emissions by 2030.	Enhance waste reduction through system optimization and the introduction of advanced equipment to minimize waste generation.	Continue improving water management practices, reducing water consumption, and maintaining zero wastewater discharge performance.
Management Mechanisms	The Sustainability Team regularly reviews risk management initiatives across departments and monitors progress toward established objectives.	Annual greenhouse gas emissions are verified by independent third-party verification organizations. The Environmental Sustainability Team conducts annual greenhouse gas inventories and establishes phased carbon reduction targets. The Energy and Resource Management Team holds quarterly meetings to review progress and improvement measures. The Engineering Department consolidates annual energy consumption data and develops energy efficiency improvement projects.	The Environmental, Safety and Health Department regularly tracks and reports waste generation volumes.	The Environmental Protection Department periodically verifies certificate validity and conducts annual monitoring of water consumption performance.

Green Circularity and Low-carbon Transformation

As climate change continues to reshape the global business environment, Taimide Tech has made environmental sustainability a core element of its operational strategy. The Company has established comprehensive Energy and Water Resources Policies while actively addressing key environmental issues through internationally recognized management systems, including ISO 14001 Environmental Management, ISO 46001 Water Efficiency Management, ISO 50001 Energy Management, and IECQ QC080000 Hazardous Substance Process Management. Taimide has also obtained third-party verification for ISO 14064-1 Greenhouse Gas Inventory and ISO 14067 Product Carbon Footprint, laying a solid foundation for its long-term sustainability and low-carbon transformation.

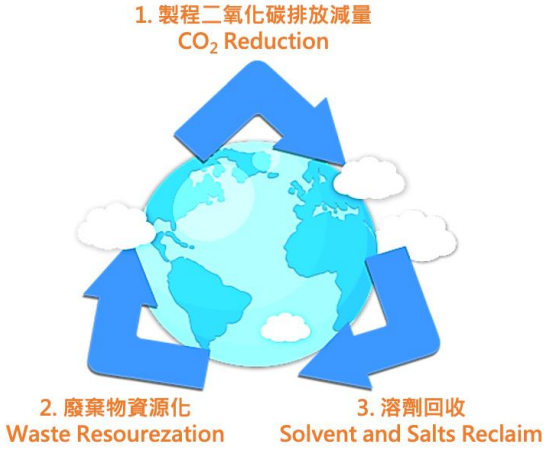
Energy and Water Resources Policy

As a world-class developer and manufacturer of polyimide films, Taimide Tech is committed to continuously improving energy and water resource efficiency. We believe that every employee plays an essential role in responsible resource management and environmental stewardship, making sustainability an integral part of our daily operations. The Company complies with all applicable national and local energy regulations and is committed to meeting the requirements of ISO 50001 and ISO 46001. Our policy is built upon six key commitments:

A. Energy and Water Conservation: Implement effective management programs to achieve established energy management objectives.
B. Improving Efficiency: Maximize energy efficiency while reducing operating costs.
C. Green Procurement: Prioritize the procurement of energy-efficient and water-saving equipment through sustainable purchasing practices.
D. Regulatory Compliance: Comply with all applicable energy and water resource regulations to support sustainable business operations.
E. Continuous Improvement: Regularly review significant energy uses and continuously enhance energy performance.
F. Company-wide Engagement: Strengthen employee awareness and participation through comprehensive education and training programs.

Advancing Environmental Sustainability Through the 3R Strategy

Taimide Tech drives its environmental sustainability initiatives through its 3R Strategy: Reduction, Resourceization, and Reclaim. By reducing resource consumption, maximizing the reuse of valuable materials, and expanding recycling practices, the Company minimizes rel[illegible]te generation and environmental emis



Engaging Employees in Environmental Sustainability

Environmental sustainability begins with people. Taimide encourages every employee to actively participate in environmental initiatives and integrate sustainable practices into daily operations. To build organizational capability, the Company provides both internal and external training programs covering topics such as net zero transition, low-carbon energy, water conservation, air pollution prevention, circular economy, and digital transformation for decarbonization. During 2025, internal environmental training recorded 118 participant attendances, totaling 273 training hours, while external professional training involved 10 participant attendances and 274.5 training hours. By the end of 2025, a cumulative total of 146 participant attendances had earned environmental management-related professional certifications, further strengthening the Company's environmental expertise.

No Environmental Regulatory Violations in 3 Years

Taimide Tech strictly complies with applicable environmental laws and regulations across all operating locations and continuously monitors regulatory developments. To reinforce environmental compliance and management effectiveness, the Company conducts both internal and external audits annually. Audit findings are incorporated into management improvements and operational planning to continuously enhance environmental, occupational health, and safety performance. From 2022 through 2025, Taimide Tech recorded zero environmental regulatory violations, demonstrating its long-standing commitment to environmental compliance and responsible operations.

3.1 Climate Resilience

Climate change has become one of the most significant challenges facing businesses worldwide. According to the IPCC Sixth Assessment Report (AR6), the global average surface temperature during 2011 to 2020 was approximately 1.09°C higher than during the pre-industrial period (1850 to 1900), creating far-reaching impacts on ecosystems, economies, and society. To limit global warming to 1.5°C, governments and industries around the world are accelerating the transition toward net zero emissions and carbon neutrality, while strengthening climate adaptation and energy transition efforts.

Recognizing these challenges, Taimide Tech continues to enhance the quality and transparency of its climate-related disclosures. Guided by the four pillars of the Task Force on Climate-related Financial Disclosures (TCFD), Governance, Strategy, Risk Management, and Metrics and Targets, the Company systematically evaluates the potential impacts of climate-related risks and opportunities on its operations and financial performance. These assessments form the foundation of our climate governance framework, enabling us to strengthen organizational resilience and support sustainable long-term growth.

3.1.1 Climate Governance

Sustainability Development Committee Leads Climate Governance

Taimide Tech has established the Sustainability Development Committee as the Company's highest-level sustainability governance body to oversee sustainability policies and climate-related strategies. The Committee is chaired by the Chairman of the Board and supported by a Secretary General and an Executive Secretary, positions held by the Vice President and the Corporate Governance Officer, respectively. Together with senior executives from across the organization, the Committee evaluates emerging sustainability trends and business priorities while establishing short-, medium-, and long-term sustainability strategies. Key initiatives include greenhouse gas inventory management, carbon reduction planning, and climate risk mitigation to strengthen the Company's resilience to climate change. To ensure effective execution of these strategies, the Committee is supported by a cross-functional Sustainability Implementation Task Force. The task force coordinates sustainability initiatives across environmental, social, and governance functions through structured management processes and implementation plans, driving the Company's transition toward low-carbon and sustainable operations.

Board Oversight

The Board of Directors maintains active oversight of the Company's sustainability performance through regular reporting mechanisms. The Sustainability Development Committee provides the Board with quarterly updates on greenhouse gas inventory progress and third-party verification activities. In addition, the Committee presents an annual summary of ESG performance and implementation results. The Board reviews these reports and provides strategic guidance, enabling the Company to refine sustainability objectives and continuously strengthen its governance framework while maintaining alignment with overall corporate strategy.

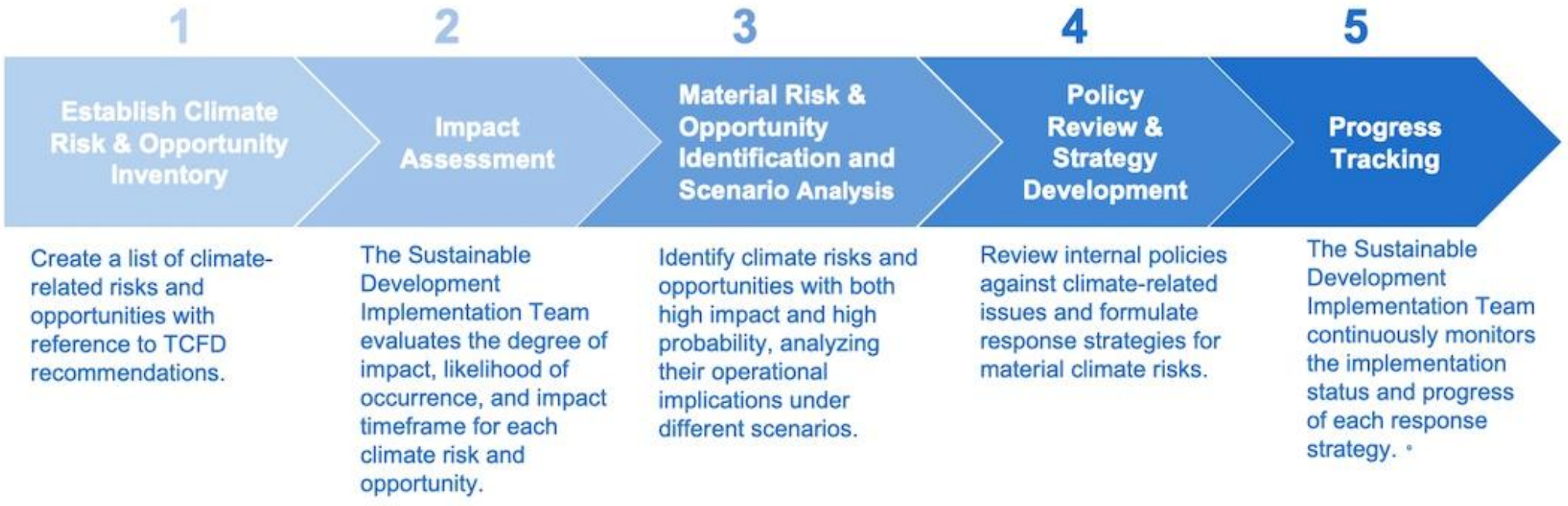
Building Climate Competencies Across Leadership

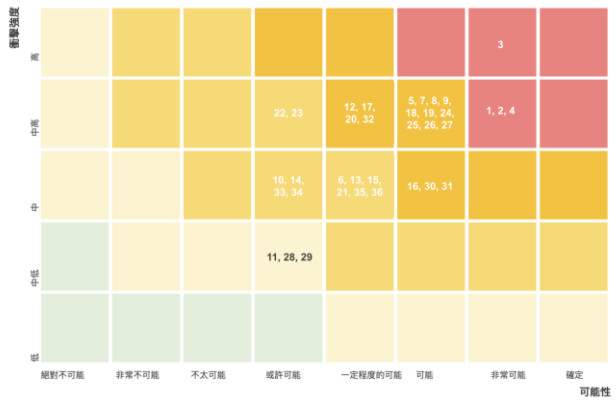
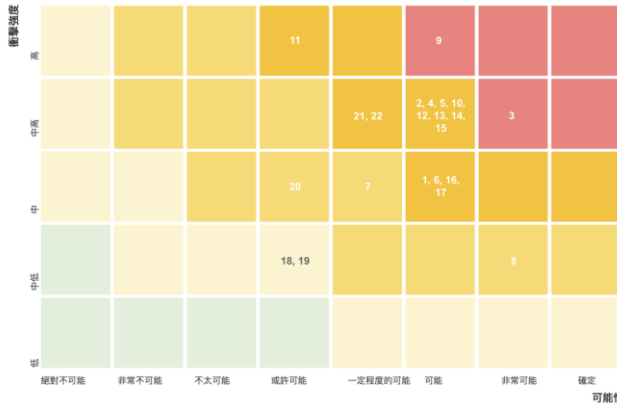
Developing climate expertise among leadership is a key component of Taimide Tech's climate governance strategy. During 2025, Directors completed 21 hours of professional training focused on climate change and the net zero transition. The Corporate Governance Officer completed an additional 12 hours of external professional education. To further strengthen organizational capabilities, the Company invited external specialists to deliver training on topics including the TCFD framework and internal carbon pricing to members of the Sustainability Development Committee. The program attracted 36 participant attendances and accumulated 108 training hours, enhancing the Company's ability to advance its low-carbon transformation and effectively respond to climate-related challenges.

3.1.2 Climate Risk Management

Taimide Tech manages climate related risks and opportunities in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). The Company conducts comprehensive assessments across three key categories: transition risks, including policy and regulatory, technology, market, and reputational risks; physical risks, including both acute and chronic climate impacts; and climate related opportunities, including resource efficiency, energy sources, products and services, markets, and organizational resilience. Each identified risk and opportunity is evaluated based on its potential impact and likelihood of occurrence to determine its possible effects on the Company's business model, operating costs, regulatory compliance, and supply chain resilience. Based on these assessments, Taimide Tech has established a climate risk and opportunity matrix to identify material climate related issues and develop appropriate mitigation and adaptation strategies, thereby strengthening the Company's long term climate resilience and sustainable business development.

Climate Risk and Opportunity Management Process



Climate Risk Matrix 	衝擊強度 Impact Intensity 低 Low, 中低 Medium-Low, 中 Medium, 中高 Medium-High, 高 High 可能性 Probability 絕對不可能 Absolutely Impossible, 非常不可能 Very Unlikely, 不太可能 Unlikely 或許可能 Possibly Likely 一定程度的可能 Somewhat Likely 可能 Likely 非常可能 Very Likely, 確定 Certain	**1 Carbon tax** **2 Fuel/energy tax** **3 Cap-and-trade system** **4 Mandatory reporting** 5 Product efficiency regulations and standards 6 Product labeling regulations and standards 7 Renewable energy regulations 8 Air pollution control 9 General environmental regulations 10 Uncertainty of new regulations 11 Lack of regulations or compliance 12 International conventions or agreements	13 Voluntary agreements 14 Legal litigation 15 Demand for low-carbon products and services 16 New technology investments 17 Low-carbon technology transition 18 Customer behavior changes 19 Market information uncertainty 20 Causing natural resource changes 21 Customer preference changes 22 Bad reputation 23 Causing negative feedback 24 Tropical cyclones	25 Extreme temperature changes 26 Rainfall pattern and distribution changes 27 Extreme rainfall and drought 28 Ice and snow 29 Sea level rises 30 Average temperature changes 31 Average rainfall changes 32 Physical risk uncertainty 33 Changes to human and cultural environments 34 Socioeconomic fluctuations 35 Humanitarian improvements 36 Social uncertainty
Climate Opportunity Matrix 	衝擊強度 Impact Intensity 低 Low, 中低 Medium-Low, 中 Medium, 中高 Medium-High, 高 High 可能性 Probability 絕對不可能 Absolutely Impossible, 非常不可能 Very Unlikely, 不太可能 Unlikely 或許可能 Possibly Likely 一定程度的可能 Somewhat Likely 可能 Likely 非常可能 Very Likely,	1 Transportation modes 2 Production processes **3 Recycled materials** 4 R&D innovation 5 Operational diversification 6 Customer behavior changes 7 Green buildings 8 Water resource usage **9 Low-carbon energy** 10 Policy incentives 11 New technology adoption 12 Participation in carbon markets	13 Regional microgrids 14 Low-carbon products or services 15 Adaptation solutions 16 Finding new business opportunities 17 Obtaining government cooperation 18 Participation in public infrastructure 19 Developing funding sources 20 Participating in renewable energy projects 21 Energy efficiency improvements 22 Alternative or diversified resources	

3.1.3 Climate Strategy

Climate Risk Response

Risk Category	Material Risk	Impact Level	Likelihood	Time Horizon	Impact Scope	Potential Financial Impact	Response Strategy
Transition Risk: Policy and Regulatory	Cap and Trade / Emissions Trading	High	Very Likely	Short term	Direct Operations	Under Taiwan's Climate Change Response Act, manufacturing companies emitting 25,000 tons CO2e or more annually are subject to carbon fees, increasing operating costs.	Taimide continuously evaluates carbon pricing mechanisms and has established short, medium, and long term carbon reduction targets and implementation plans to reduce emissions and future carbon fee liabilities. The Company invested NT$26.56 million in carbon reduction initiatives during 2025.
	Carbon Tax	Medium to High	Very Likely	Short term	Direct Operations		
	Fuel Tax / Energy Tax	Medium to High	Very Likely	Medium term	Direct Operations	Taiwan's Ministry of Economic Affairs requires major electricity consumers to achieve an annual electricity saving target of 1.5%, resulting in additional energy saving expenditures.	Annual energy saving targets are established and supported by energy efficiency projects. In 2025, Taimide achieved a 2.72% electricity reduction rate, surpassing the Ministry of Economic Affairs' required target of 1.5% for major electricity consumers.
	Mandatory Disclosure	Medium to High	Very Likely	Short term	Direct Operations	Increasing customer expectations and regulatory disclosure requirements raise the costs of greenhouse gas inventories, verification, and certification.	The Company publishes an annual Sustainability Report and maintains certifications including ISO 14064-1, GHG Protocol, and ISO 50001. During 2025, NT$2.72 million was invested in audits and professional consulting to strengthen environmental management and ensure regulatory compliance. Taimide also provides ISO standards training to develop internal environmental management capabilities and reduce dependence on external consultants.

Climate Opportunity Strategy

Opportunity Category	Material Opportunity	Impact Scope	Impact Level	Likelihood	Time Horizon	Potential Financial Impact	Response Strategy
Resource Efficiency	Recycled Materials	Direct Operations, Upstream Operations, and Supply Chain	Medium to High	Very Likely	Short term	Expanding circular resource utilization reduces waste treatment costs, lowers raw material expenses, decreases carbon emissions, and improves overall operating efficiency.	Taimide continues to invest in R&D, talent development, and advanced technologies to support sustainable product innovation. The Company recovers VOC containing process waste through upgraded distillation systems, achieving an overall solvent recovery rate exceeding 90%. Recovered solvents are returned to the manufacturing process, generating annual cost savings of approximately NT$110 million to NT$180 million. The recovered VOC waste stream is further converted into acetic acid and solid sodium salts, creating additional annual economic value of approximately NT$0.8 million to NT$3.2 million.
Energy Sources	Low Carbon Energy	Direct Operations	High	Likely	Medium term	Transitioning to low carbon energy sources can reduce carbon related costs while enhancing product competitiveness in the low carbon market.	Increase the recovery and utilization of waste heat to replace conventional energy sources and expand the use of renewable energy to reduce greenhouse gas emissions and support the Company's low carbon transition.

Scenario Analysis

To strengthen the Company's ability to identify and manage climate related risks and opportunities, Taimide Tech conducts climate scenario analysis in line with the recommendations of the TCFD. By modeling multiple global warming pathways, the Company evaluates the potential operational and financial impacts of climate change under different future conditions. The results serve as an important input for medium and long term business planning and strategic decision making.

- **Transition Risks**

To better understand the potential effects of future climate policies and carbon pricing, Taimide Tech applies climate scenarios developed by the Network for Greening the Financial System (NGFS), a global network of central banks and financial supervisors. The Company evaluates potential carbon costs under three internationally recognized policy pathways: Net Zero 2050, Below 2°C, and Nationally Determined Contributions (NDCs). The assessment estimates the potential financial impact assuming comprehensive carbon fees or carbon taxes are fully implemented and no additional carbon reduction actions are taken.

Scenario	Net Zero 2050	Below 2°C	Nationally Determined Contributions (NDCs)
Description	Assumes the world achieves net zero greenhouse gas emissions by 2050, reflecting the most ambitious global climate policy pathway currently envisioned.	Assumes effective implementation of climate policies worldwide to achieve the Paris Agreement objective of limiting global warming to well below 2°C.	Assumes countries fulfill their 2030 Nationally Determined Contributions under the Paris Agreement but do not introduce more stringent climate policies thereafter.
Projected Warming (by the end of the century)	≈ 1.4°C	≈ 1.8°C	≈ 2.3°C
Estimated Annual Carbon Cost	2030: NT$198 million per year 2040: NT$642 million per year	2030: NT$126 million per year 2040: NT$361 million per year	2030: NT$18 million per year 2040: NT$85 million per year
Estimated Revenue Impact	2030: 8.80% 2040: 28.56%	2030: 5.59% 2040: 16.07%	2030: 0.79% 2040: 3.76%
Note: Carbon cost estimates assume full implementation of carbon fees or carbon taxes and exclude any exemptions, allowances, or preferential treatment.			

3.1.4 Metrics and Targets

To effectively monitor climate related risks and opportunities, Taimide Tech has established a comprehensive set of climate related key performance indicators and measurable decarbonization targets. Performance against these targets is reviewed regularly to strengthen climate resilience and support the Company's long term sustainability strategy.

Short, Medium, and Long Term Targets

Climate Risk	Performance Indicator	2026	2030	2050
Cap and Trade / Emissions Trading Carbon Tax Fuel Tax / Energy Tax	Scope 1 and Scope 2 Greenhouse Gas Emissions (2023 Baseline Year)	10% reduction	35% reduction	Net Zero Emissions
	Renewable Energy as a Percentage of Total Electricity Consumption	Continue evaluating implementation opportunities	2%	100%

3.2 Greenhouse Gas and Energy Management

As climate change continues to intensify, greenhouse gas emissions have become one of the most significant environmental challenges facing businesses worldwide. Governments and international organizations are introducing increasingly stringent regulations and standards, creating new operational and compliance requirements for companies. In response to Taiwan's 2050 Net Zero Emissions Pathway and Strategy and the manufacturing sector's industrial transformation roadmap, Taimide Tech has adopted a comprehensive approach to decarbonization by focusing on process optimization, equipment modernization, energy management, and circular economy initiatives. Through these efforts, the Company seeks to reduce greenhouse gas emissions, mitigate future carbon related risks, improve operational efficiency, lower operating costs, and contribute to Taiwan's transition toward a net zero economy.

3.2.1 Energy Management

Taimide Tech has established a systematic energy management framework by implementing and obtaining certification for the ISO 50001 Energy Management System. Through continuous monitoring, analysis, and optimization of energy consumption, the Company improves energy efficiency across its operations while reducing greenhouse gas emissions. To further diversify its energy sources and decrease dependence on conventional electricity, Taimide has also installed on site solar photovoltaic systems to supply renewable electricity for its manufacturing processes.

In compliance with the requirements of Taiwan's Energy Management Act, the Company reports its annual energy consumption and maintains an energy baseline using historical operating data. This baseline serves as the foundation for implementing energy conservation measures and achieving the Company's annual electricity saving target of at least 1%.

Energy performance is continuously monitored at the Company's two manufacturing facilities in Xinpu and Tongluo, where a variety of energy efficiency projects have been implemented to optimize manufacturing operations and minimize environmental impacts. A summary of energy consumption at both facilities from 2023 through 2025 is presented in the following tables:



bsi.

Certificate of Registration

ENERGY MANAGEMENT SYSTEM - ISO 50001:2018

This is to certify that: TAIMIDE TECHNOLOGY INCORPORATION
No. 127, Sec. 3, Wender Rd.
Shinpu Jen
Hsinchu County
305041
Taiwan

達邁科技股份有限公司
臺灣
新竹縣
新埔鎮
文德路3段127號
305041

Holds Certificate No: **ENMS 797140**

and operates an Energy Management System which complies with the requirements of ISO 50001:2018 for the following scope:

The design and manufacture of polyimide films and coated aromatic polymer films.
The main energy uses include:
- electricity for lighting, air conditioning and production
- liquefied natural gas for boiler
- diesel for generator.

For and on behalf of BSI:

Michael Lam - Managing Director Assurance, APAC

Original Registration Date: 2023-12-06
Latest Revision Date: 2023-12-06

Effective Date: 2023-12-06
Expiry Date: 2026-12-05

Page: 1 of 2

...making excellence a habit.

ISO 50001 Certificate (Certificate Validity: December 6, 2023 through December 5, 2026)

Three Year Energy Consumption by Manufacturing Site

Category	Item	Unit	2023	2024	2025
Xinpu Plant					
Electricity	Purchased non renewable electricity	kWh	13,937,891.00	18,707,927.00	22,150,800.00
		GJ	50,185.44	67,360.66	79,757.23
Non renewable fuels	Natural gas	m^3	485,846.00	665,125.00	517,198.00
		GJ	18,307.26	25,062.71	19,408.52
	Diesel	L	3,845.35	4,205.16	5,409.40
		GJ	139.13	152.15	195.59
	Subtotal	GJ	18,446.39	25,214.86	19,604.11
Total Energy Consumption		GJ	68,631.83	92,575.52	99,361.34
Tongluo Plant					
Electricity	Purchased non renewable electricity	kWh	40,340,800.00	45,238,400.00	45,915,200
		GJ	145,253.02	162,887.55	165,324.47
	Self generated renewable electricity for on site consumption	kWh	822,000.00	806,000.00	806,723.00
		GJ	2,959.73	2,902.12	2,904.73
Non renewable fuels	Natural gas	m^3	5,651,613.00	6,734,876.00	6,750,165.00
		GJ	212,959.56	253,778.21	253,308.64
	Diesel	L	2,000.00	3,200.00	1,600.00
		GJ	72.36	115.78	57.85
	Subtotal	GJ	213,031.92	253,893.99	253,366.49
Total Energy Consumption		GJ	361,244.67	419,683.66	421,595.69

Notes:

- Purchased electricity and natural gas consumption were compiled by aggregating the monthly utility bills for each manufacturing site. Natural gas figures are based on actual consumption, while diesel figures represent annual procurement volumes.
- Energy conversion factors are based on Version 6.0.4 of the Greenhouse Gas Emission Factor Management Table published by Taiwan's Ministry of Environment. The calorific values applied are 860 kcal/kWh for electricity, 8,636 kcal/L for diesel, and 8,067 kcal/m³ for natural gas. One kcal equals 4.1868 kJ.
- Annual production volumes are based on the principal product output disclosed in the Company's Annual Report for each reporting year.
- Taimide Tech Inc. did not sell energy or renewable fuels during the reporting period.

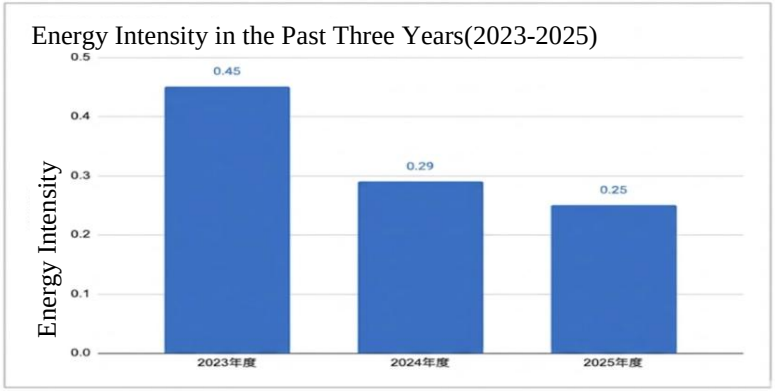
Overall Energy Consumption

Purchased electricity and natural gas are the Company's primary energy sources, with natural gas mainly used as boiler fuel and purchased electricity accounting for the largest portion of overall energy consumption. Total energy consumption reached 520,957.04 GJ in 2025, an increase of 1.70% from 2024, primarily driven by higher production output. To continuously improve energy performance, Taimide has implemented a range of energy management initiatives and equipment optimization projects. As a result, energy intensity declined to 0.25 GJ per kilogram of product in 2025, representing a 13.79% improvement from the previous year and reflecting continued gains in energy efficiency.

Total Energy Consumption Over the Past Three Years

Item		Unit	2023	2024	2025
Electricity	Purchased non renewable electricity	kWh	54,278,691	63,937,327	68,066,000
		GJ	195,438.46	230,248.21	245,081.71
	Self generated renewable electricity for on site consumption	kWh	822,000	806,000	806,723
		GJ	2,959.73	2,902.12	2,904.73
Non renewable fuels	Natural gas	m^3	6,137,459	7,400,001	7,267,363
		GJ	231,266.82	278,840.92	272,717.16
	Diesel	L	5,845.35	7,405.16	7,009.40
		GJ	211.5	267.94	253.44
	Subtotal	GJ	231,478.32	279,108.86	272,970.6
Total Energy Consumption		GJ	429,876.51	512,259.19	520,957.04
Total Production		Kg	965,300	1,772,366	2,071,347
Energy Intensity		GJ/Kg	0.45	0.29	0.25

1. Purchased electricity and natural gas consumption were compiled by aggregating the monthly utility bills for each manufacturing site. Natural gas figures are based on actual consumption, while diesel figures represent annual procurement volumes.
2. Energy conversion factors are based on Version 6.0.4 of the Greenhouse Gas Emission Factor Management Table published by Taiwan's Ministry of Environment. The calorific values applied are 860 kcal/kWh for electricity, 8,636 kcal/L for diesel, and 8,067 kcal/m³ for natural gas. One kcal equals 4.1868 kJ.
3. Annual production volumes are based on the principal product output disclosed in the Company's Annual Report for each reporting year.
4. Taimide Tech Inc. did not sell energy or renewable fuels during the reporting period.



Renewable Energy Use

Taimide Tech Inc. installed a 650.08 kW rooftop solar photovoltaic system for on site self consumption at its Tongluo Plant in 2022. The system generated 806,723 kWh of renewable electricity in 2025, accounting for 1.17% of the Company's total electricity consumption. During the year, the Company also obtained 807 Taiwan Renewable Energy Certificates.

Renewable Electricity Usage Ratio Over the Past Three Years

Item	2023	2024	2025
Renewable electricity usage (kWh)	822,000.00	806,000.00	806,723.00
Total electricity consumption (kWh)	55,100,691.00	64,752,327.00	68,872,723.00
Renewable electricity usage ratio	1.49%	1.24%	1.17%

Note 1: Total electricity consumption = Purchased electricity + Renewable electricity usage.
Note 2: Renewable electricity usage ratio = Renewable electricity usage ÷ (Purchased electricity + Renewable electricity usage).

3.2.2 Greenhouse Gas Emissions Management

The Environmental Sustainability Task Force under the Sustainable Development Committee oversees greenhouse gas emissions management. Following the requirements of the Greenhouse Gas Protocol (GHG Protocol), the Company conducts greenhouse gas inventory assessments and establishes emission baselines. The Company has completed Scope 1 and Scope 2 greenhouse gas inventories for its Xinpu and Tongluo manufacturing sites and obtained third party verification. With 2023 designated as the base year, the Sustainability Task Force will develop carbon reduction targets and implement annual reduction initiatives based on inventory results.

In 2025, Scope 1 greenhouse gas emissions amounted to 16,163.04 tons CO_2e, while Scope 2 emissions totaled 32,263.28 tons CO_2e, resulting in total Scope 1 and Scope 2 emissions of 48,426.32 tons CO_2e. Driven by continued growth in consumer electronics market demand, Taimide experienced increased customer orders and expanded production capacity. Total production volume increased approximately 16.87% year over year in 2025, leading to a moderate 3.72% increase in total greenhouse gas emissions compared with 2024. Despite the increase in production scale, the Company continued to advance energy efficiency improvements, carbon reduction initiatives, and energy management programs. As a result, greenhouse gas emission intensity decreased to 23.38 tons CO_2e per ton of product in 2025, representing an approximately 11.24% reduction compared with 2024. This improvement reflects enhanced production efficiency and continued progress in greenhouse gas reduction management.

Total Greenhouse Gas Emissions Over the Past Three Years (Scope 1 and Scope 2) Unit: tons CO_2e

Item		2023	2024	2025
Scope 1 emissions		15,027.47	16,376.83	16,163.04
Scope 2 emissions	Location-based Method	26,813.68	30,310.56	32,263.28
	Market-based Method	26,813.68	30,310.56	32,263.28
Scope 3 emissions		0.00	52,952.31	39,308.29
Total Scope 1 + Scope 2 Emissions		41,841.15	46,687.39	48,426.32
Total Production Output (tons)		965.3	1,772.37	2,071.35
GHG Emission Intensity (Scope 1 + Scope 2 / ton of product)		43.35	26.34	23.38

Scope 3 Greenhouse Gas Emissions– Past Two Years Unit: Tons CO_2e

Category	Description	2024	2025
Category 3: Indirect Greenhouse Gas Emissions from Transportation	Upstream transportation and distribution, downstream transportation and distribution, employee commuting, business travel, transportation of customers and visitors, and fuel- and energy-related activities not included in Scope 1 or Scope 2	10,383.51	11,934.64
Category 4: Indirect Greenhouse Gas Emissions from Products Used	Purchased products and services, capital goods, operational waste treatment, and upstream leased assets	14,143.91	13,521.66
Category 5: Indirect Greenhouse Gas Emissions Associated with Products Sold	Processing of sold products, use of sold products, end-of-life treatment of sold products, downstream leased assets, and emissions from franchises/investment targets	28,424.90	13,851.99
Category 6: Other Sources of Indirect Greenhouse Gas Emissions		0.00	0.00
Total		52,952.32	39,308.29

1. Taimide Tech Inc. calculates greenhouse gas emissions using the operational control approach.
2. In 2023, Taimide Tech Inc. only completed verification activities for the Tongluo Plant. In 2024 and 2025, both the Xinpu Plant and Tongluo Plant completed verification activities.
3. The types of greenhouse gases included in the inventory are carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), and sulfur hexafluoride (SF_6).
4. The Xinpu Plant has consistently adopted the Global Warming Potential (GWP) values from the IPCC Fifth Assessment Report (AR5) published in 2013. The Tongluo Plant adopted the IPCC Fifth Assessment Report (AR5) published in 2013 for 2023. In 2024, both plants primarily adopted the GWP values published in the IPCC Fifth Assessment Report (AR5) in accordance with the reporting requirements of the Ministry of Environment. In 2025, both plants adopted the GWP values published in the IPCC Sixth Assessment Report (AR6) in accordance with the latest reporting requirements of the Ministry of Environment.
5. Electricity greenhouse gas emission factors are based on the latest available factors for each reporting year. The electricity emission factors were 0.494 kg CO_2e/kWh in 2023, 0.474 kg CO_2e/kWh in 2024, and 0.474 kg CO_2e/kWh in 2025.
6. Taimide Tech Inc. officially implemented Scope 3 greenhouse gas inventory procedures beginning in 2024; therefore, Scope 3 emissions were not disclosed for 2023.
7. The Scope 2 greenhouse gas emissions data used for calculating total emissions and greenhouse gas emission intensity were calculated using the market-based method.

Greenhouse Gas Emissions by Plant Site for the Past Three Years
Unit: Tons CO_2e

Item	2023	2024	2025
Xinpu Plant			
Scope 1 Emissions	1,247.65	1,589.22	1,366.90
Scope 2 Emissions	6,885.32	8,857.55	10,499.48
Total Emissions	8,132.97	10,446.77	11,866.38
Total Production (tons)	262.33	631.02	776.92
GHG Emission Intensity (tons CO_2e/ton)	31.00	16.56	15.27
Tongluo Plant			
Scope 1 Emissions	13,779.82	15,970.22	14,796.14
Scope 2 Emissions	19,928.36	21,443.00	21,763.80
Total Emissions	33,708.18	37,413.22	36,559.95
Total Production (tons)	702.98	1,141.35	1,294.43
GHG Emission Intensity (tons CO_2e/ton)	47.95	32.78	28.24

3.2.3 Energy Efficiency and Carbon Reduction Initiatives

Net Zero Transition Roadmap

To address the global transition toward net zero emissions and the increasing challenges associated with climate change, Taimide Tech Inc. has established phased carbon reduction targets covering the short, medium, and long term. Using 2023 as the baseline year, the Company has developed a carbon reduction roadmap toward 2030, with the ultimate goal of achieving net zero carbon emissions by 2050. Through structured implementation plans and collaboration among departments, Taimide Tech Inc. continues to advance sustainable manufacturing practices and minimize the environmental impact of its operations.

Short-term Target (2026)	Medium-term Target (2027-2029)	Medium-term Target (2030)	Long-term Target (2050)
➢ Reduce total Scope 1 and Scope 2 carbon emissions by 10%	➢ Reduce Scope 1 and Scope 2 emissions by 20% ➢ Renewable energy accounts for more than 2% of electricity consumption	➢ Reduce Scope 1 and Scope 2 carbon emissions by 35% ➢ Establish supply chain carbon management mechanisms	➢ Achieve net zero carbon emissions for Scope 1 and Scope 2 ➢ Fully adopt renewable electricity ➢ Achieve carbon neutrality across the supply chain
Planned Measures: Introduce energy-saving technologies for manufacturing processes Optimize equipment efficiency Improve boiler and air-conditioning systems to reduce natural gas consumption	Planned Measures: Expand renewable energy procurement, including T-REC Implement carbon neutrality initiatives Calculate product carbon footprints	Planned Measures: Evaluate progress toward carbon neutrality. Conduct Scope 3 inventory and implement supply chain carbon management. Gradually transition to renewable electricity.	Planned Measures: Implement offset measures for emission sources, such as natural carbon sinks Achieve net zero carbon emissions

Energy Conservation and Carbon Reduction Performance

Taimide Tech Inc. actively promotes various energy reduction initiatives, selects equipment with high energy efficiency and energy-saving designs, and expands the use of renewable energy to reduce energy consumption during operations and product manufacturing processes, thereby optimizing energy efficiency. In accordance with the regulations of the Energy Administration of the Ministry of Economic Affairs, the Company has established an annual target of reducing electricity consumption by at least 1%. Through process optimization, equipment replacement, and other improvement measures, the Company continuously enhances energy utilization efficiency. To strengthen the foundation of energy management and improve data visualization capabilities, the Company has established a real-time monitoring system to track operational parameters, including energy consumption, flow rate, temperature, and pressure of equipment at each plant. The collected data is analyzed to identify energy-saving opportunities and evaluate carbon reduction effectiveness. In 2025, the Company invested a total of NT$46,275 thousand to implement the following energy conservation measures. These initiatives are expected to reduce annual energy consumption by 11,160.25 GJ across both plants, equivalent to approximately 1,469.43 tons of greenhouse gas emissions reduction.

Plant	Electricity Savings (kWh)	Energy Savings (GJ)	GHG Emission Reduction (Tons CO_2e)
Xinpu Plant	1,337,568	4,815.24	634.01
Tongluo Plant	1,762,504	6,345.01	835.42
Total	3,100,072	11,160.25	1,469.43

2025 Energy Efficiency and Carbon Reduction Initiatives

Initiative Category	Improvement Measures	Annual Energy Savings	GJ/year	tCO_2e/year
Utility Equipment Upgrades	• Replacement of T1 air-conditioning chiller with magnetic bearing centrifugal chiller. Note 3 • Replacement of cooling tower fans with energy-saving fan blades. Note 3 • Replacement of motors for T4 and T5 cleanroom air-conditioning units. Note 4 • Replacement of reciprocating return water pump with screw-type pump for the T5 -15°C system in Phase II process. Note 4 • Replacement of piping for T1 process chilled water system. Note 4 • Adoption of non-heating office equipment models. Note 4	Reduced electricity consumption by 1,545,453 kWh/year	5,563.63	732.54
Electricity Management	• Coordinated operation of the T3 process/air-conditioning chilled water system with production line shutdown and system switching. Note 4 • Reduced IR temperature by 100°C during 6,899 maintenance periods. Note 4 • Managed lighting and air-conditioning operating schedules. Note 4 • Managed air-conditioning temperature settings. Note 4	Reduced electricity consumption by 108,864 kWh/year	391.91	51.60
Equipment Parameter Optimization	• Reduced cooling water temperature settings for T1 and T3 air-conditioning/process chilled water systems. • Implemented energy-saving control for the distillation Phase II cooling tower. Note 4 • Optimized makeup air adjustment for T8-MAU. Note 4 • Optimized operation of cooling towers at the Phase II plant and old Asset Protection Building. Note 4	Reduced electricity consumption by 659,334 kWh/year	2,373.60	312.52
Lighting Improvement	• Replaced stairway lighting fixtures and lighting fixtures in the Phase II 4F air-conditioning machine room and basement with LED lighting. Note 4 • Replaced lighting fixtures in the Phase II 3F and 4F production control warehouse. Note 4	Reduced electricity consumption by 81,850 kWh/year	294.66	38.80

Initiative Category	Improvement Measures	Annual Energy Savings	GJ/year	tCO_2e/year
Process Equipment Improvement	• Enhanced insulation of process equipment. Note 4 • Changed T3 7077 IR control SSR to SCR. Note 4 • Changed T5-6899 static eliminator to a fanless type. Note 4 • Optimized inspection board lighting sources for slitting processes. Note 4	Reduced electricity consumption by 303,402 kWh/year	1,092.25	143.81
Process Parameter Adjustment	• Reduced operating frequency of agitator/fan motors. Note 4 • Shortened mixing time. Note 4 • Lowered electric heating temperature settings. Note 4 • Reduced T1/T3-6899 corona electrical power settings. Note 4 • Increased ATC usage for 1.0 mil products produced on T5 and T7 lines from 0.3% to 0.38%. Note 4	Reduced electricity consumption by 401,170 kWh/year	1,444.21	190.16
Total			11,160.26	1,469.43

Note 1: Electricity carbon emission factors from the Energy Administration of the Ministry of Economic Affairs for 2024 (0.474 $kgCO_2e$/kWh) were used for calculations. Additional natural gas emission factors refer to Version 6.0.4 of the Greenhouse Gas Emission Factor Management Table published by the Ministry of Environment. The boiler system applies internally established emission factors.

Note 2: The above figures represent estimated annual energy savings. Electricity savings reduce Scope 2 emissions, while natural gas reductions reduce Scope 1 emissions.

Note 3: Direct measurement: Actual electricity meter data before improvement minus actual electricity meter data after improvement.

Note 4: Estimated calculation: (Electricity consumption per hour before improvement minus electricity consumption per hour after improvement) × annual operating hours.

3.3 Water Resource Management

Water resources are essential to the Company's manufacturing operations. In recent years, Taiwan has faced increasingly severe water resource challenges, including recurring drought conditions caused by extreme weather events. Accordingly, water resource management has become a key operational priority for the Company. Since the initial planning and construction of its manufacturing facilities, the Company has incorporated water resource considerations into its operational planning, balancing business development needs with the water rights and interests of surrounding communities. The Company has established a comprehensive water management system through daily water meter monitoring to accurately track consumption trends and usage patterns. In addition, regular equipment maintenance and inspections are conducted to optimize water utilization efficiency, supported by a systematic water usage data management mechanism to continuously enhance water resource governance.

3.3.1 Water Management

Based on the water resource risk assessment tool developed by the World Resources Institute (WRI), the Company evaluated the water risks associated with its Xinpu Plant and Tongluo Plant. The assessment confirmed that neither facility is located within ecological conservation areas or areas classified as having high baseline water stress. The Company's primary water sources consist of municipal water and groundwater, which are utilized for manufacturing process cooling systems, air pollution control facilities, employee daily use, and environmental maintenance activities such as perimeter landscaping and water spraying. The Xinpu Plant's water source is supplied by the Fengshan River, while the Tongluo Plant's water source is supplied by the Liyutan Reservoir. The Company's water withdrawal volume does not meet the government's definition of a major water user, and its operations have not resulted in significant adverse impacts on aquatic ecosystems, biodiversity in source areas, or surrounding communities. The Company continuously monitors water withdrawal and discharge through water bills, water meters, and related operational records. Regular wastewater inspections are also conducted to ensure effective implementation of water pollution prevention and control measures.

Water Usage Performance

Water used in PI film production is primarily consumed by cooling tower systems. In 2025, total water withdrawal amounted to 193.64 million liters, representing a 5.5% increase compared with 2024, mainly attributable to increased production capacity. The Xinpu Plant recorded a wastewater discharge ratio of 24.46%. Meanwhile, the Tongluo Plant achieved zero wastewater discharge by recycling 100% of its water resources, resulting in no wastewater discharge from the facility in recent years.

Plant	Xinpu Plant			Tongluo Plant		
Year	2023	2024	2025	2023	2024	2025
Water Withdrawal	47.72	53.64	59.65	110.21	129.98	133.99
Water Discharge	11.05	11.29	14.59	-	-	-
Water Consumption	36.67	42.35	45.06	110.21	129.98	133.99
Water Discharge Ratio	23.16%	21.05%	24.46%	-	-	-

Note 1: Municipal water is primarily supplied to neighboring communities. Water used for Taimide Tech Inc.'s products and manufacturing operations is sourced from groundwater.
Note 2: Water discharge data is based on actual discharge measurements recorded by Taimide Tech Inc. and excludes wastewater discharge from neighboring communities.

Water Withdrawal Sources Over the Past Three Years

(Unit: Million Liters)

Plant		Xinpu Plant			Tongluo Plant		
Water Source (Million Liters) / Year		2023	2024	2025	2023	2024	2025
Municipal Water	Water Withdrawal	10.477	6.391	5.997	97.22	111.90	118.88
	Percentage	21.95%	11.91%	10.05%	88.22%	86.09%	88.73%
Rainwater + OAC + Distillation Recovery	Water Withdrawal	-	-	0.278	8.928	13.135	15.107
	Percentage	-	-	0.47%	8.10%	10.11%	11.27%
Groundwater	Water Withdrawal	37.244	47.252	53.376	0	0	0
	Percentage	78.05%	88.09%	89.48%	-	-	-
Reclaimed Water (External)	Water Withdrawal	-	-	-	4.059	4.947	0
	Percentage	-	-	-	3.68%	3.81%	0.00%
Total Water Withdrawal (Million Liters)		47.721	53.643	59.651	110.21	129.99	133.99

3.3.2 Wastewater Pollution Prevention and Control

The Company implements comprehensive wastewater management practices to ensure effective wastewater treatment and regulatory compliance. Wastewater generated from manufacturing operations is treated through the Company's on-site wastewater treatment facilities using biological treatment systems. The Company conducts daily internal monitoring to verify that pollutant concentrations remain below applicable effluent discharge standards before treated wastewater is discharged through the designated industrial wastewater outlet. At present, only the Xinpu Plant generates and discharges treated wastewater, with the Fengshan River serving as the receiving water body. The Tongluo Plant has achieved zero wastewater discharge by fully recycling wastewater and permanently sealing its discharge outlet, eliminating potential impacts on groundwater resources and ensuring complete internal responsibility for wastewater treatment and management.

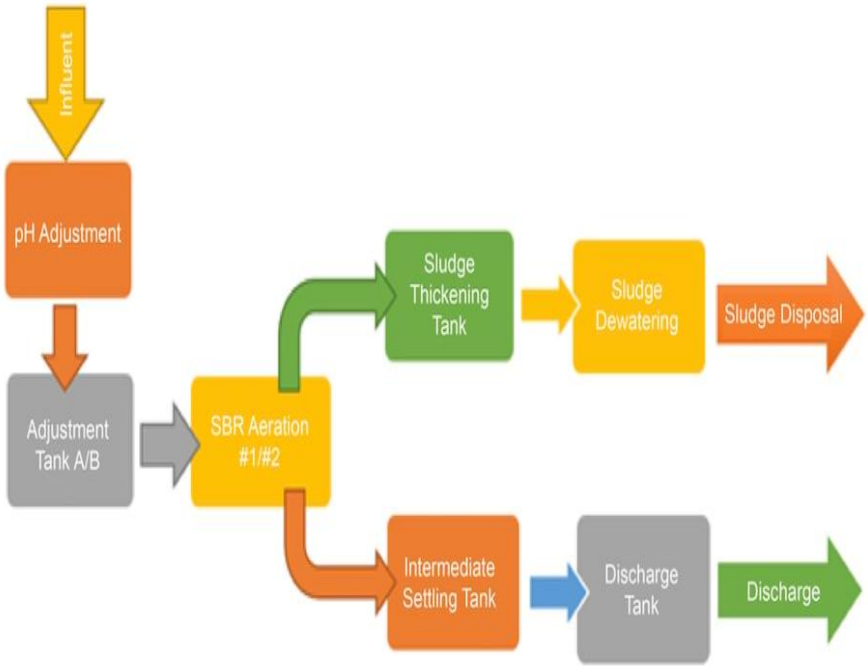
In addition to daily internal monitoring, the Xinpu Plant commissions qualified third-party service providers to conduct wastewater quality inspections every six months. The monitored wastewater quality remains substantially below regulatory discharge limits, demonstrating that the Company's wastewater discharge does not result in significant adverse impacts on aquatic ecosystems, biodiversity in receiving water bodies, or surrounding communities. In 2025, wastewater discharge from the Xinpu Plant totaled 14,598 tons, with an average daily discharge volume of approximately 40 cubic meters per day (CMD) and a maximum daily discharge volume of approximately 145.7 CMD. Both figures remained significantly below the permitted discharge capacity of 300 CMD. All wastewater discharged from the Xinpu Plant in 2025 complied with applicable effluent quality standards.

Wastewater Discharge Performance Over the Past Three Years

Plant	Xinpu Plant			Tongluo Plant		
Item	2023	2024	2025	2023	2024	2025
Wastewater Discharge Volume	11,015	11,295	14,598	No Discharge		
Wastewater Recycling Rate	N/A	N/A	N/A	100%	100%	100%

Parameter	Regulatory Standard	2023 Test Results		2024 Test Results		2025 Test Results	
pH	6~9	7.9	8.1	7.6	8.0	8.1	7.7
Suspended Solids (SS) (mg/L)	<30	9.2	11.4	25.8	2.2	4.4	<2.5
Biochemical Oxygen Demand (BOD) (mg/L)	<30	4.2	2.8	<2.0	<2.0	3.4	5.2
Chemical Oxygen Demand (COD) (mg/L)	<100	39.9	29.7	26.1	N.D.	16.5	19.3
True Color (mg/L)	<400	<25	<25	<25	<25	<25	<25
Free Available Residual Chlorine (mg/L)	<2.0W	N.D.	<0.09	N.D.	N.D.	N.D.	0.09

Xinpu Plant Wastewater Treatment Process

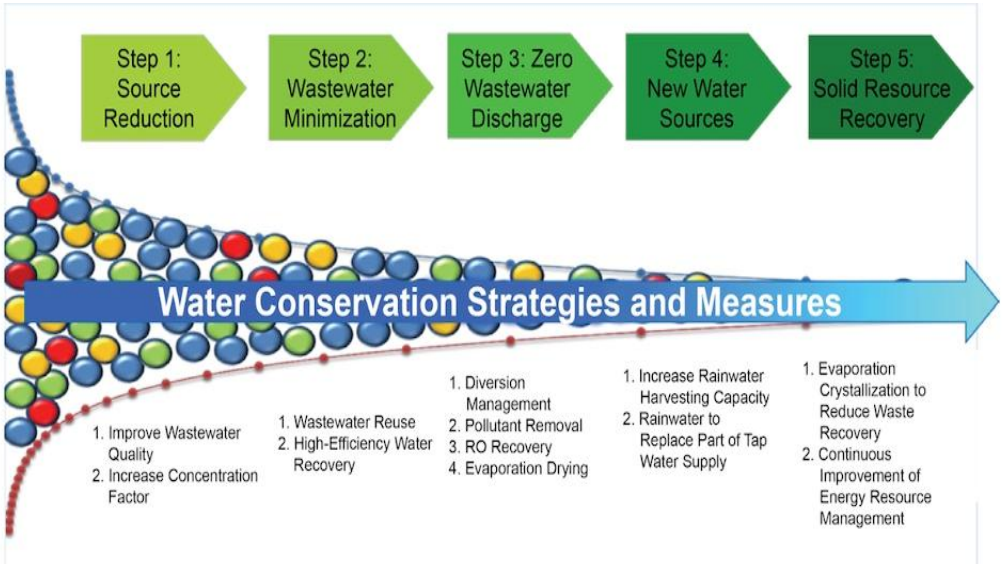
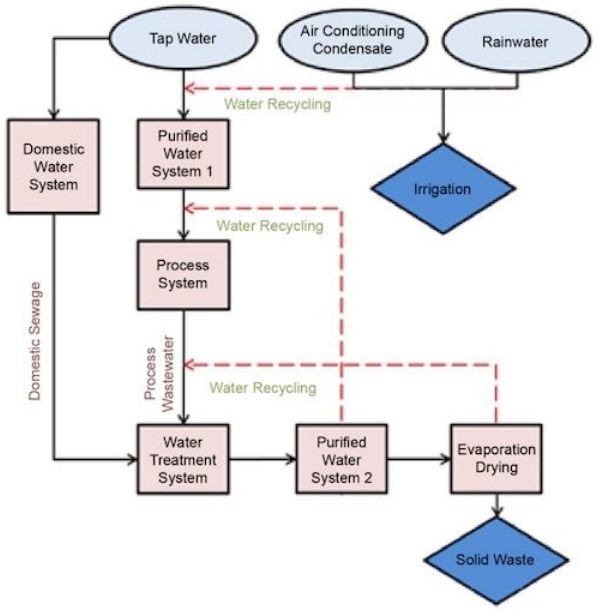


3.3.3 Water Conservation Measures

Water resources are critical to Taimide Tech Inc.'s manufacturing operations. As extreme climate events intensify, increasing occurrences of droughts and water restrictions may pose potential risks to industrial water supply stability. With a dual focus on risk preparedness and sustainable resource management, we continuously enhance our water management practices. Through the adoption of advanced technologies, process optimization, and systematic management approaches, together with the achievement of ISO 46001 Water Efficiency Management System certification, we continue to improve water use efficiency and increase water recycling rates.

Taimide Tech Inc. Tongluo Plant Water Conservation Strategy

To alleviate pressure on local water resources and safeguard the water needs of surrounding communities, Taimide Tech Inc. actively promotes water recycling and reuse based on the 3R principles. Through the implementation of a five-step water conservation strategy, the Tongluo Plant has achieved zero wastewater discharge, resulting in annual savings of approximately NT$3.4 million. Furthermore, we maximize resource utilization by recovering and transforming high-salinity wastewater and VOCs wastewater into reusable resources. Through purification and extraction processes, high-purity salts are recovered, generating economic benefits of several million US dollars. These initiatives have also received recognition through numerous domestic and international awards.

Tongluo Plant Water Conservation Strategy	Tongluo Plant Water Resource Recycling Mechanism
	

Implementation Results of Water Conservation Strategy

Step 1 Source Reduction	Step 2 Wastewater Minimization	Step 3 Zero Wastewater Discharge	Step 4 Additional Water Sources	Step 5 Solid Resource Recovery
Cooling tower operations represent the largest portion of water consumption within our manufacturing facilities. To improve water efficiency, the cooling towers were converted to purified water supply. The use of high-quality purified water significantly increases the concentration cycle ratio of cooling towers, thereby extending water reuse cycles and improving overall efficiency. The cooling tower discharge rate has been reduced from 49.4% to 3.7% by 2025, with all remaining water fully recovered and reused, substantially reducing fresh water consumption.	The purified water system was upgraded from a reverse osmosis (RO) system to a 2B3T system, improving water recovery efficiency and reducing wastewater generation. The solvent recovery system and evaporation drying system utilize boiler-generated steam for heat recovery. Boilers were converted to high-quality purified water supply to improve water utilization efficiency. In addition, a dual condensate pump recovery system was implemented to recover condensed water generated after steam cooling, achieving a recovery rate approaching 100%. This initiative reduced water consumption by 51,457.1 m³ in 2025.	High-concentration process wastewater and domestic wastewater are treated through chemical coagulation, biological nitrogen removal, COD degradation, and multiple membrane filtration processes to produce high-quality reclaimed water, which is returned to production processes for reuse. In collaboration with the Industrial Technology Research Institute (ITRI), the Company uses an evaporation and drying system to treat high-salinity wastewater by converting it into solid powder for disposal, while achieving 100% recovery of all evaporated water. The Tongluo Plant has achieved zero wastewater discharge and reduced water consumption by approximately 32,611 m³ in 2025.	Additional rainwater collection facilities were constructed using available plant space. The rainwater collection system has a total storage capacity of 6,623 m³ and a catchment area of 14,268 m². Collected rainwater is used for basic irrigation, and after treatment, replaces tap water for operational purposes. In 2025, the Tongluo Plant recovered approximately 15,107 m³ of water through rainwater, OAC, and reclaimed water sources, representing 9.1% of total water consumption.	Through an evaporation crystallization system, waste sludge generated from high-salinity wastewater treatment is processed to extract salt content through evaporation, crystallization, and filtration. The recovered solid sodium salts are supplied to the dyeing and finishing industry for reuse, generating economic benefits of several million US dollars. In 2025, the Company produced 398.4 tons of solid sodium salts.

Three-Year Wastewater Recycling Volume (Unit: million liters)

Item	2023	2024	2025
Recycled Water	26.27	30.63	32.61



2025 Water Conservation Initiatives

Item	Water Conservation Initiative	Water Savings
Tongluo Plant	Reuse of flash steam to reduce cooling water consumption	Reduced water consumption by 10,234 tons in 2025
Xinpu Plant	Installation of an additional rainwater harvesting system to recover and reuse rainwater	Reduced water consumption by approximately 219 tons annually

Water Consumption Baseline Analysis

Following the requirements of the ISO 46001 Water Efficiency Management System, Taimide Tech Inc. conducts water consumption baseline analysis by applying linear regression analysis that incorporates climate-related factors, including temperature and humidity, together with manufacturing conditions such as production hours and product types. The analysis results show that actual water consumption in 2025 exceeded the established baseline by 606 tons, representing a 0.5% increase compared with the baseline water consumption level.

2025 Water Consumption Baseline Analysis

Water Consumption Baseline Analysis	Xinpu Plant	Tongluo Plant	Total
Actual Water Consumption (m^3)	53,376	68,886	122,262.0
Baseline Water Consumption (m^3)	52,868	68,788	121,656.0
Total Production Volume (Kg)	776,921	1,294,427	2,071,348
Actual Water Consumption Intensity (m^3/Kg)	0.069	0.053	0.059
Baseline Water Consumption Intensity (m^3/Kg)	0.068	0.053	0.059
Actual Water Consumption Variance from Baseline	1%	0.1%	0.5%

Notes:
1. Actual water consumption variance from baseline = (Actual Water Consumption − Baseline Water Consumption) / Baseline Water Consumption.
2. Actual water consumption refers specifically to water consumption associated with PI film manufacturing processes.

3.4 Waste Management and Air Pollution Control

Waste generated during manufacturing operations must be properly managed to prevent environmental impacts and regulatory risks. Failure to do so may result in legal penalties, operational disruptions, and adverse environmental consequences. Taimide Tech Inc. strictly complies with applicable regulations issued by Taiwan's Ministry of Environment and is committed to maximizing resource efficiency throughout its operations. By systematically tracking waste generation and continuously optimizing resource utilization, we reduce waste while minimizing our environmental impact.

3.4.1 Waste Management

In accordance with Taiwan's Waste Disposal Act, Taimide Tech Inc. classifies waste into general industrial waste and hazardous industrial waste. Total waste generated in 2025 amounted to 17,351.51 tons, of which 99.99% was general industrial waste and 0.01% was hazardous industrial waste. During the reporting period, the Company had no incidents involving the export, treatment, or transboundary movement of hazardous waste as defined under the Basel Convention.

Waste Types, Treatment Methods, and Quantities Generated in 2025 **(Unit: tons)**

Waste Category	Waste Type	Treatment Method	Quantity Generated
General Industrial Waste	Mixed plastic waste, municipal waste, and other solid waste	Incineration, physical treatment	328.869
	Waste liquids (including wastewater)	Thermal treatment, physical treatment, incineration, off-site wastewater treatment	732.96
	Sludge	Thermal treatment, solidification treatment	329.24
	Recyclable materials	Recycling and resource recovery	15,958.071
Hazardous Industrial Waste	B-0339 Glycol Ether Waste	Incineration	0.003
	C-0301 Waste liquids with a flash point below 60°C (excluding alcoholic beverage waste containing less than 24% ethanol by volume)	Incineration, cleaning treatment	2.37
Total			17,351.51

Waste Treatment

Concentrated liquids generated from process VOC capture systems and wastewater collected from scrubbers are transported to the Tongluo Plant for in-house treatment. Through this process, valuable raw materials are recovered and returned to production, reducing reliance on third-party waste treatment services while minimizing environmental impacts. Taimide Tech Inc. maintains stringent waste management practices throughout the entire waste lifecycle, including storage, transportation, and final disposal, to prevent pollution and environmental risks. In accordance with Taiwan's Standards for the Storage, Clearance, Treatment Methods, and Facilities of Industrial Waste, all waste is classified, separately collected, stored, and treated. The Company engages only qualified waste contractors and implements regular supplier evaluation and audit programs to ensure regulatory compliance and proper waste management.

Waste generation is recorded by weighing each transport vehicle after loading prior to shipment. Supported by continued growth in demand from the consumer electronics market, production volume remained stable, resulting in an 8.79% year over year increase in waste generation in 2025.

2025 Waste Treatment Summary

Plant	Category	Treatment Location	Recoverable		Non Recoverable			Total
			Reuse and Recycling	Other Recovery Operations	Incineration		Other Disposal	
					Energy Recovery	Without Energy Recovery		
Xinpu Plant	General Industrial Waste	Off-site	0	137.261	218.56	49.909	2.62	408.35
	Hazardous Industrial Waste	Off-site	0	0	0.163	0	0	0.163
	Subtotal		0	137.261	218.723	49.909	2.62	408.513
Tongluo Plant	General Industrial Waste	On-site	0	15,820.81	0	0	0	16,940.79
		Off-site	0	0	234.9	642.49	242.59	
	Hazardous Industrial Waste	Off-site	0	1.65	0	0.56	0	2.21
	Subtotal		0	15,822.46	234.9	643.05	242.59	16,943.00
Total			0	15,959.72	453.623	692.959	245.21	17,351.51

1. Reuse refers to extending the useful life of waste materials through inspection, cleaning, or repair. For example, retired company computers may be refurbished by qualified vendors and subsequently reused.
2. Recycling refers to processing waste materials into new raw materials through qualified recycling facilities, such as recycling PET bottles and cardboard into reusable materials.
3. Incineration with energy recovery refers to generating heat or electricity through waste incineration.
4. Incineration without energy recovery refers to waste incineration solely for disposal purposes without recovering usable energy.

3.4.2 Air Pollution Control

Taimide Tech has installed air pollution control systems across its production lines to minimize air emissions. The Company also conducts annual inspections to verify system performance and ensure that all emissions comply with the standards established by Taiwan's Ministry of Environment.

Air Pollutant Emissions for the Past Three Years (Unit: tons)

Year	2023		2024		2025	
Item	Xinpu Plant	Tongluo Plant	Xinpu Plant	Tongluo Plant	Xinpu Plant	Tongluo Plant
Nitrogen Oxides (NOx)	0.78298	9.03501	1.06292	7.82623	0.68249	8.31767
Sulfur Oxides (SOx)	-	-	-	-	-	-
Total Suspended Particulates (TSP)	0.05714	0.27071	0.09954	0.32295	0.1121	0.32652
Volatile Organic Compounds (VOCs)	1.53418	6.90448	2.13732	8.60761	2.80702	6.48686
Hazardous Air Pollutants (HAPs)	0	0	0	0	0	0

Note 1:Data are compiled from the quarterly air pollution fee filings and emission reporting records for each Taimide Tech production site.
Note 2: Emission quantities are estimated based on raw material consumption.
Note 3: Pursuant to the Environmental Protection Administration's 2019 First Batch of Hazardous Air Pollutants and Emission Standards for Stationary Pollution Sources, the Company's air pollution fee filings include several regulated HAPs, including benzene, toluene, xylene, ethylbenzene, styrene, acrylonitrile, lead, cadmium, mercury, arsenic, hexavalent chromium, and dioxins. Reported emissions for all listed HAPs were zero throughout the reporting period. Accordingly, total HAP emissions were zero.

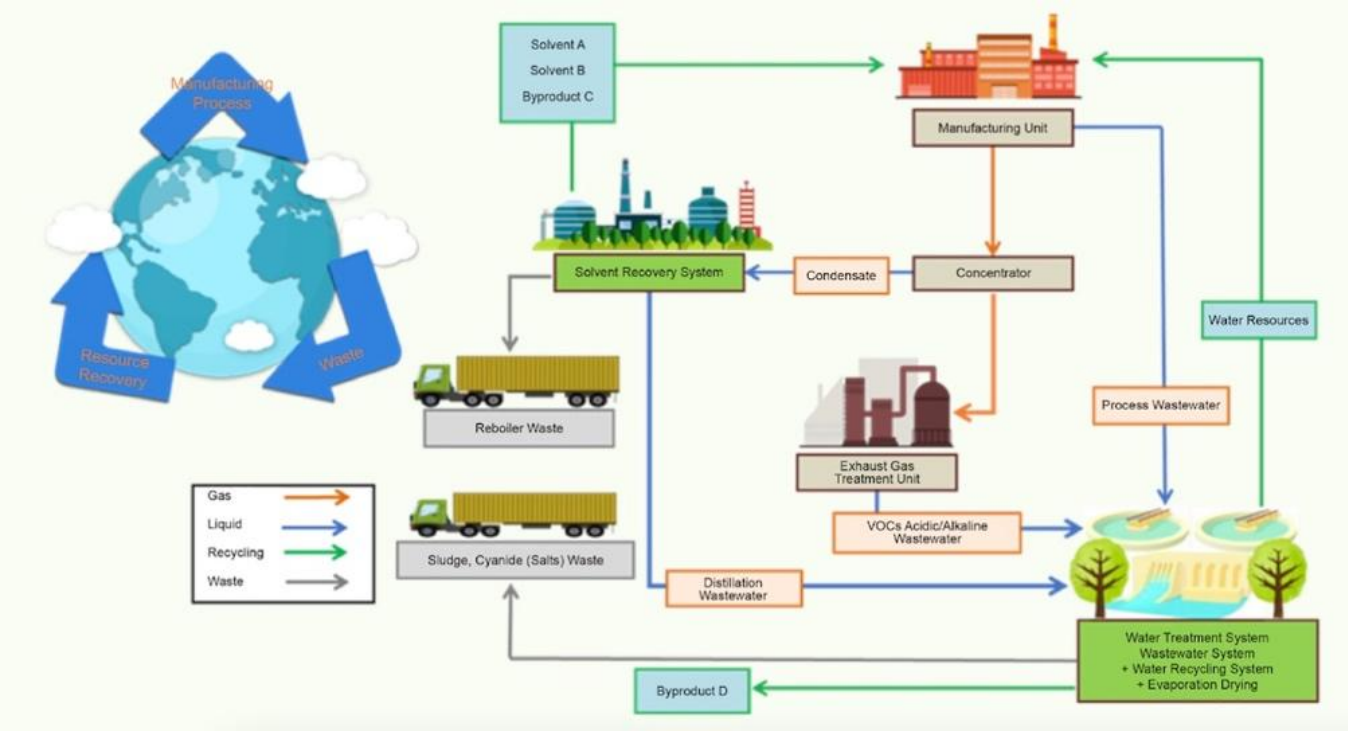
3.4.3 Pollution Reduction and Prevention

To reduce the environmental impact of its products, Taimide Tech conducts product life cycle assessments and applies the principles of the 3R framework to improve resource circularity and reduce pollution throughout manufacturing operations. The Company's PI film production process relies on organic solvents, which generate VOC containing exhaust gas and wastewater. Without effective treatment, these emissions could adversely affect the surrounding environment. To address this challenge, Taimide Tech partnered with the Industrial Technology Research Institute (ITRI) in a nine year research and development program. Together, they overcame major technical challenges, including efficient VOC capture and high purity solvent recovery, and successfully developed an innovative green PI film manufacturing process featuring near closed loop VOC utilization. This breakthrough was recognized with the 2023 R&D 100 Awards, one of the world's most prestigious technology innovation awards.

Near Closed Loop VOC Utilization with Over 90% Raw Material Recovery, Creating Multi Million Dollar Business Opportunities

The jointly developed technology captures and purifies VOC containing exhaust gas and wastewater generated during PI film production, recovering the high purity Solvent A and Solvent B required for manufacturing. More than 90% of these solvents are recovered and returned directly to the production process, significantly reducing raw material consumption and waste generation. The recovery system also produces valuable byproducts, including solid sodium salts and high purity acid solutions. These materials can be reused by the textile dyeing and finishing industry or sold to other high technology manufacturers for use in their production processes, generating business opportunities worth millions of U.S. dollars.

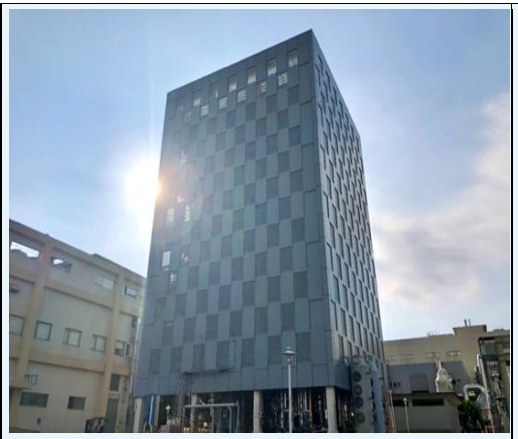
Following its recognition with the R&D 100 Awards in 2023, the technology attracted visits from officials of Taiwan's Ministry of Environment and local environmental inspectors in 2024 for technical exchanges and best practice sharing, demonstrating its value as a benchmark case for promoting circular manufacturing and pollution reduction across industries.



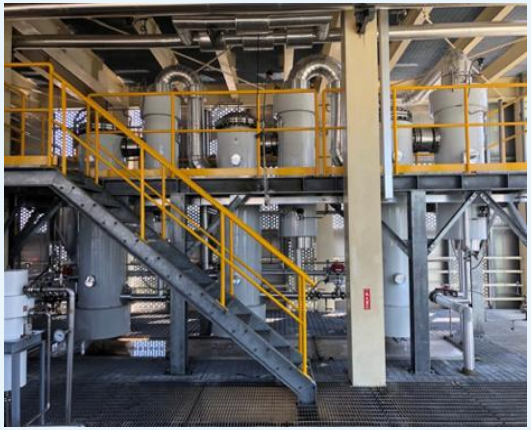
1	**CO_2 Emissions Reduction**	29,623 Tons of CO_2 Emissions Avoided Estimated CO_2 emissions reduction achieved in 2025
VOC emissions are traditionally treated through thermal incineration. Taimide Tech has adopted an alternative approach by utilizing advanced separation and purification technology capable of capturing and recovering 99% of VOCs for reuse as regenerated solvents. Since manufacturing new solvent generates approximately 2.860 kg CO_2e per kilogram, recovering solvents while avoiding VOC incineration significantly lowers greenhouse gas emissions. Based on the Company's solvent consumption and avoided incineration emissions, approximately 29,623 tons of CO_2 emissions were avoided in 2025.		
2	**Solvent Recovery**	10,393 Tons Recovered Total solvent recovered in 2025 Annual cost savings of millions of U.S. dollars
VOC exhaust gas contains valuable Solvent A, Solvent B, and high purity acid solution. Taimide Tech recovers these materials by utilizing the residual thermal energy contained in the exhaust stream. Through reflux operation at the top of the distillation column, solvents and moisture are efficiently separated, condensed, and concentrated into a VOC solution before entering the solvent recovery system for purification. The process also recovers waste heat from upstream operations, reducing the energy demand and operating costs of downstream purification. The Company applies azeotropic distillation to recover Solvent B and pressure swing distillation to recover Solvent A and high purity acid solution. Recovered solvents are returned directly to the manufacturing process as raw materials, while the high purity acid solution is supplied to other technology manufacturers for industrial applications. The overall solvent recovery rate exceeds 90%. Approximately 95% is recovered as reusable production feedstock, while the remaining 5% is converted into valuable chemical products. In 2025, Taimide Tech recovered 10,393 tons of solvent, delivering annual savings of millions of U.S. dollars, creating additional revenue opportunities, and supporting the development of a circular economy.		
3	**Waste Resource Recovery**	99% High Purity Solid Sodium Salt Produced Solid sodium salt recovered in 2025 NT$3.9 million in economic value generated through resource recovery
Trace amounts of non hazardous waste generated by the solvent recovery process are reused as fuel. Meanwhile, wastewater from the VOC treatment and solvent recovery systems is treated to remove pollutants before passing through a reverse osmosis system to produce purified water for reuse in manufacturing. The remaining waste sludge is processed using multiple effect evaporation, drying, and evaporative crystallization technologies to produce 99% high purity solid sodium salt, which can be reused by the textile dyeing and finishing industry. In 2025, the Company recovered 398.4 metric tons of solid sodium salt. Combined sales of recovered acetic acid and solid sodium salt generated approximately NT$3.9 million in economic value, demonstrating the commercial benefits of resource circularity.		



VOC Condensation and Concentration System



Organic Solvent Distillation System



Multiple Effect Evaporation System

Solvent Recovery Over the Past Three Years

Year	Solvent Recovered (tons)
2023	6,398
2024	9,227
2025	10,393

4. Happy Enterprise and Friendly Workplace



4. Happy Enterprise and Friendly Workplace
4.1 Talent Attraction and Retention
4.2 Talent Development
4.3 Employee Health and Safety

Short, Medium, and Long Term ESG Goals, Happy Enterprise and Friendly Workplace

Material Topic	Talent Development	Talent Attraction and Retention	Employee Health and Safety
Policy and Commitment	Establish competency based learning roadmaps aligned with the Company's core values, leadership competencies, and professional skills to systematically close competency gaps and strengthen workforce capabilities.	Attract and retain outstanding talent by offering competitive compensation, diverse career development opportunities, and a supportive, high quality workplace.	Maintain certification to the ISO 45001 Occupational Health and Safety Management System and continuously improve workplace safety through the PDCA management cycle, with the goal of providing a zero injury workplace.
2025 Targets	Launch an internal trainer development program. Deliver 3 leadership development programs for senior, middle, and frontline managers. Expand employee learning opportunities through classroom training, the TMS online learning platform, external in person courses, and external online management programs.	Establish a compensation and incentive framework that integrates sustainability performance into employee rewards.	Ensure 100% completion of follow up counseling and health education for employees identified as high health risks. Publish one health promotion communication each quarter. Hold at least two health promotion seminars annually with a participant assessment pass rate above 80%. Provide occupational health and safety training to all contractors and maintain zero contractor accidents. Require work permit applications before construction activities and separate permits for high risk work.
2025 Results	Successfully delivered 3 leadership development programs and continued offering employees multiple learning channels through internal, online, and external training resources.	Performance evaluations were conducted against established objectives, and the results from the past three years were incorporated into promotion and job rotation decisions. A total of 47 employees received promotions during 2025.	Achieved a 100% completion rate for health consultations with high risk employees. Published four health promotion communications during the year and organized three health promotion seminars. Occupational health and safety training was provided to 102 contractors, with zero contractor accidents recorded. Contractor work permit requirements were fully incorporated into operating procedures, and compliance status is regularly reviewed by the Occupational Safety and Health Committee.
2026 Targets	Continue implementing the internal trainer development program, deliver three leadership development programs, and further expand diversified learning opportunities through classroom, online, and external training.	Continue implementing a sustainability linked compensation and reward system.	Maintain 100% completion of health follow up counseling for high risk employees. Publish quarterly health promotion communications, organize two health promotion seminars annually with an assessment pass rate above 80%, provide contractor safety training, maintain zero contractor accidents, and enforce work permit requirements for construction and high risk operations.

Material Topic	Talent Development	Talent Attraction and Retention	Employee Health and Safety
2030 Targets	Establish a structured leadership development system to build a strong talent pipeline across all organizational levels.	Introduce long term employee incentive programs, including employee stock ownership plans, while promoting employee well being through wellness activities, employee clubs, and counseling services.	Increase factory automation and real time monitoring to reduce occupational injuries, while strengthening operational inspections and continuously enhancing the effectiveness of the occupational health and safety management system.
Management Mechanism	The Human Resources Department develops quarterly employee development plans and tracks annual training hours to evaluate learning effectiveness.	Annual employee engagement surveys and compensation benchmarking are conducted to strengthen talent retention, while quarterly interviews with new hires help improve employee engagement and organizational integration.	The Occupational Safety and Health Committee reviews health and safety performance on a quarterly basis, and an internal occupational health and safety audit is conducted annually to verify the effectiveness of the management system.

4.1 Talent Attraction and Retention

At Taimide Tech Inc., people are at the heart of our business. We respect the uniqueness of every employee and recognize our workforce as the cornerstone of sustainable growth and long term competitive advantage. We cultivate a workplace that combines a people centered culture with well structured management systems while continuously refining our learning and talent development framework. Through a wide range of learning and career development resources, we empower employees to strengthen their professional knowledge and capabilities, enhance their individual value, and achieve long term career growth. We believe that treating every employee fairly, maintaining open and effective communication, providing competitive and equitable compensation, and fostering an inclusive workplace that encourages continuous learning are essential to strengthening employees' sense of belonging, engagement, and shared purpose. Guided by our vision of a diverse and inclusive workforce, Taimide is committed to inspiring employees to contribute to the Company, society, and all stakeholders while working together toward sustainable business development.

1		Employment Policy Taimide conducts workforce planning by carefully assessing both the quantitative and qualitative talent requirements of the organization. We recruit through transparent, fair, and impartial internal and external selection processes to attract individuals who share our vision and values, ensuring the right talent is placed in the right position. Vacancies are publicly posted through open recruitment platforms to attract candidates who share the Company's vision and core values. Candidates are evaluated according to the competencies required for each position, ensuring a fair, objective, and merit based recruitment process while matching the right people with the right roles.
2		Training and Development Policy Through integrated training, employee development, career planning, and performance management programs, we strengthen employees' capabilities and motivation, improve individual performance, and support the achievement of corporate objectives. Training and development needs are identified through organizational analysis, job analysis, and employee development assessments. Comprehensive training systems and diverse learning resources equip employees with the competencies needed to succeed in both their current responsibilities and future career opportunities.
3		Compensation and Benefits Policy Taking market compensation trends and business performance into account, Taimide develops compensation and benefits programs that are both externally competitive and internally motivating to attract, develop, and retain outstanding talent. Establish and maintain compensation and benefits programs that ensure external competitiveness, internal equity, and individual fairness. Design appropriate compensation and benefits packages based on labor market supply and demand conditions.
4		Employee Relations We are committed to providing favorable working conditions, a safe and supportive workplace, effective communication channels, employee assistance programs, and a positive corporate culture. These efforts help align employees' personal goals with organizational objectives, enhance employee well being, and create long term value for both employees and the Company. Foster a positive corporate culture while creating an engaging workplace and harmonious employee relations. Maintain open communication channels to strengthen dialogue and mutual understanding, ensure fair and respectful treatment of all employees, and continuously enhance employee assistance programs.

4.1.1 Talent Recruitment

People are the driving force behind Taimide's long term growth and success. Guided by its annual business plans and strategic objectives, the Company conducts a comprehensive workforce planning process that cascades from senior management to each department and operating unit to identify current and future talent needs. Recruitment is carried out through transparent, fair, and impartial selection procedures. Candidates are evaluated based on the competencies required for each position and assessed using appropriate selection methods. By leveraging both internal and external talent pools, Taimide identifies the candidates best suited for each role, reinforcing its commitment to placing the right people in the right positions. In 2025, the Company recorded an overall new hire rate of 21.5%, with 85 employees joining Taimide.

Diverse Recruitment Channels

Channel	Recruitment Methods
Online Channels	Online job portals and university career websites
In Person Channels	Public employment service centers
Employee Referral Programs	Employee referrals and internal job posting programs

New Hire Statistics for the Past Three Years

Year		2023				2024				2025			
Plant	Category	Female	Hiring Rate	Male	Hiring Rate	Female	Hiring Rate	Male	Hiring Rate	Female	Hiring Rate	Male	Hiring Rate
Xinpu Plant	Under 30	-	-	4	66.67%	2	66.67%	11	73.33%	0	0.0%	6	40.0%
	Age 31 to 50	1	3.33%	3	2.56%	1	3.85%	9	9.00%	2	7.1%	2	2.1%
	Age 51 and above	-	-	1	5.26%	-	-	1	4.17%	1	8.3%	2	6.7%
Tonglu o Plant	Under 30	-	-	5	17.24%	2	50.00%	15	68.18%	4	80.0%	28	82.4%
	Age 31 to 50	3	27.27%	2	1.37%	2	16.67%	25	16.34%	6	42.9%	32	21.5%
	Age 51 and above	-	-	-	-	-	-	-	-	0	0.0%	2	16.7%
Total		4	7.27%	15	4.57%	7	12.73%	61	18.65%	13	21.3%	72	21.6
Overall New Hire Rate		4.96%				17.80%				21.5%			

Note 1: New hire figures include employees who left the Company during the reporting year.
Note 2: The new hire rate for each gender and age group is calculated as the number of newly hired male or female employees in that age group divided by the total number of male or female employees in the same age group at the end of the year.
Note 3: The overall new hire rate is calculated by dividing the total number of new hires during the year by the total number of employees across all operating locations at year end.

4.1.2 Diverse Workplace

Taimide is committed to maintaining a diverse, equitable, and inclusive workplace. The Company does not discriminate against employees based on race, nationality, age, gender, marital status, political affiliation, religious beliefs, or any other personal characteristics. In compliance with applicable labor laws and regulations, Taimide has established clear and transparent policies governing promotion, performance evaluation, training, rewards and disciplinary measures, and employee benefits, ensuring fair, impartial, and open management practices.

Workforce Structure

As of the end of 2025, Taimide's Hsinpu Plant and Tongluo Plant employed a total of 395 full-time permanent employees, including 334 male employees, representing 84.5% of the workforce, and 61 female employees, representing 15.4%. The Company did not employ any part-time employees, temporary workers, or employees without guaranteed working hours. Due to the operational nature of the Company's manufacturing activities, which often involve physical movement and material handling, male employees continue to represent a higher proportion of direct production personnel. Regarding management composition, 100% of management-level employees in Taiwan are Taiwanese nationals.

Taimide Employee Composition Over the Past Three Years

(Unit: Employees)

Category	Year		2023		2024		2025	
	Plant	Classification	Female	Male	Female	Male	Female	Male
Level	Xinpu Plant	Management	3	10	3	10	3	10
		Non-management	37	132	36	129	39	129
	Tongluo Plant	Management	-	5	-	5	0	4
		Non-management	15	181	16	183	19	191
Total			**55**	**328**	**55**	**327**	**61**	**334**
Age	Xinpu Plant	Under 30	2	6	3	15	2	15
		31 to 50	30	117	26	100	28	94
		51 and above	8	19	10	24	12	30
	Tongluo Plant	Under 30	4	29	4	22	5	34
		31 to 50	11	146	12	153	14	149
		51 and above	-	11	-	13	0	12
Total			55	328	55	327	61	334
Total Workforce			**383**		**382**		**395**	

Note 1: Management positions refer to employees at the manager level or above.
Note 2: The total number of employees in 2025 remained relatively stable compared with the previous year, with no significant changes.
Note 3: Employee figures are based on the workforce data as of December 31, 2025.

Employee Education Profile in 2025

(Unit: Employees)

Education Level	Female	Male
Doctoral Degree	0	9
Master's Degree	16	44
Bachelor's Degree	35	141
Below Bachelor's Degree	10	140
Total	61	334

Non-Employee Workers Over the Past Three Years

(Unit: Workers)

Plant	2023	2024	2025
Xinpu Plant	4	10	8
Tongluo Plant	8	16	20
Total	**12**	**26**	**28**

Note 1: In 2023, the Company's non-employee worker statistics included only security guards and cleaning personnel. Beginning in 2024, the scope was expanded to include security personnel, cleaning personnel, and contractors responsible for machinery and equipment maintenance at the plants. The annual number of non-employee workers was estimated based on the average daily workforce during regular operating months. The number of non-employee workers remained generally stable compared with the previous year.

Diverse Talent Employment

Taimide is committed to fostering a diverse and inclusive workplace culture by providing equal employment opportunities for disadvantaged groups and individuals from diverse backgrounds. The Company actively promotes the employment of indigenous employees and persons with disabilities and provides reasonable workplace accommodations for employees with disabilities or mobility limitations, including accessible parking spaces and remote work arrangements during medical recovery periods. Where statutory employment requirements cannot be fully met, the Company complies with applicable laws and regulations by paying the required employment quota subsidy. As of the end of 2025, Taimide employed three employees with mild disabilities, one employee with severe or profound disabilities, four indigenous employees, and 82 foreign migrant workers. Through its diverse workforce practices, the Company demonstrates its commitment to corporate social responsibility and inclusive employment.

Diverse Workforce Composition in 2025

Category	Age Group	Male	Female
Employees with Disabilities	Under 30	0	0
	31 to 50	2	1
	51 and above	0	1
Percentage of Total Workforce		0.6%	3.3%
Indigenous Employees	Under 30	0	0
	31 to 50	3	0
	51 and above	1	0
Percentage of Total Workforce		1.0%	0.0%
Foreign Migrant Workers	Under 30	26	0
	31 to 50	56	0
	51 and above	0	0
Percentage of Total Workforce		20.8%	0.0%

Job Redesign for Middle-aged and Senior Employees

Taimide evaluates the actual work requirements of middle-aged and senior employees and provides suitable work assistive equipment to reduce occupational injury risks, enhance operational efficiency, and support longer, healthier careers.

In 2025, the Company completed job redesign assessments and assistive equipment applications for nine middle-aged and senior employees. Based on individual job characteristics and operational needs, the Company provided specialized equipment, including customized electric pallet trucks, lightweight electric pallet trucks, and self-propelled forklifts.

To support employees with different backgrounds in adapting to the workplace, Taimide continues to align with government employment policies and provides appropriate job redesign solutions and workplace assistive equipment according to actual operational needs. In 2025, the Company hired one qualified employee under this program and assisted the employee in applying for workplace assistive equipment, including desk lamps and desktop magnifiers, to enhance work convenience and workplace adaptability. These initiatives reflect Taimide's commitment to building an accessible, supportive, and inclusive workplace.

Care and Support for Foreign Migrant Workers

All foreign migrant workers employed by Taimide are from the Philippines. To enhance their living quality in Taiwan, the Company provides dedicated migrant worker dormitories equipped with facilities and services such as prayer rooms, Taipei English Daily newspapers, facial recognition temperature monitoring systems, recreational areas, and medical protection supplies. The Company also organizes Mandarin language courses and labor rights awareness programs to help foreign migrant workers overcome communication barriers, understand their rights and responsibilities, and better integrate into the workplace. In cooperation with the Labor Affairs Bureau, Taimide conducts Mandarin language courses at the Tongluo Plant dormitory, providing practical language learning resources for foreign employees. The course totaled eight hours and helped employees improve their Mandarin communication skills, promote cross-cultural understanding, and further enhance teamwork and operational effectiveness.





Diversity and Inclusion

Taimide is committed to fostering a diverse and inclusive workplace culture. The Company respects and supports the preservation of indigenous cultures and traditional ceremonial practices and provides indigenous employees with statutory leave to participate in traditional cultural ceremonies in accordance with applicable regulations. Pursuant to relevant regulations, effective May 30, 2025, the statutory leave entitlement for indigenous traditional ceremonies was expanded from one day to three days per year. Through this policy, Taimide encourages indigenous employees to actively participate in cultural activities, supports work-life-cultural balance, and demonstrates the Company's commitment to equality, inclusion, and respect for multicultural values.

Maternity Care and Family Support

Taimide provides employees with one-on-one consultation services through on-site medical and nursing professionals and implements a maternal health protection program to safeguard the health and well-being of expecting and postpartum employees. In addition, the Company offers comprehensive family-friendly benefits, including nursing rooms, prenatal examination leave, maternity leave, family care leave, childbirth subsidies, children's scholarships, and contracted childcare services. These initiatives help employees better balance professional responsibilities and family needs.

Fire Safety Drills

Taimide places strong emphasis on workplace safety and emergency preparedness for foreign migrant workers. In 2025, the Company conducted two fire safety drills, with a total participation of 74 employees. Each training session lasted two hours. The drills covered essential fire safety concepts, emergency evacuation procedures, and initial firefighting techniques. Multilingual communication support was incorporated to ensure foreign migrant workers fully understood emergency response procedures, thereby enhancing personal safety awareness and maintaining a secure workplace environment.

Equal Pay

Taimide manages employee compensation in accordance with the Company's Salary Management Regulations, under which compensation levels are determined based on job grades, positions, and responsibilities. The Company does not differentiate compensation or employment conditions based on race, religion, political affiliation, nationality, place of origin, birthplace, gender, sexual orientation, marital status, disability status, or union membership. Taimide is committed to maintaining fair and equitable compensation practices across all employee groups.

Employee Compensation Ratio in 2025

Category	Base Salary Ratio		Average Compensation Ratio	
	Male	Female	Male	Female
Senior Executives	0.54	1	0.43	1
Middle-level Managers	1	1	0.98	1
First-line Managers	1	1	1.05	1
General Employees	0.96	1	1.07	1

Note: The average compensation ratio for female senior executives is higher because the female executive serves as the General Manager.
Note: Senior executives include the General Manager, highest-ranking heads of departments/divisions, and employees holding the title of Assistant Vice President, with a total of nine employees.







4.1.3 Employee Benefits

Employee Welfare Programs

Taimide is dedicated to providing a high-quality workplace environment, comprehensive employee benefits, robust insurance coverage, and diverse recreational activities to support employees' overall well-being. Beyond compensation and incentive mechanisms, the Company implements a wide range of welfare programs designed to attract, motivate, and retain talent while addressing employees' personal and family needs outside the workplace and enhancing their sense of belonging. Recognizing employees' contributions and dedication, Taimide strives to promote work-life balance and provides the following employee welfare programs:

Category	Family care leave, menstrual leave, prenatal examination leave, maternity leave, paternity leave, and annual paid leave
Health and Wellness	Labor insurance, National Health Insurance, group insurance coverage for employees and dependents (including cancer and accident insurance), company-provided uniforms, safety shoes, and personal protective equipment, annual health examinations and occupational health examinations (including noise and dust exposure assessments), on-site physicians and nurses, hospitalization condolence benefits, and health promotion seminars
Holiday and Celebration Benefits	Gift vouchers for the three major traditional holidays, birthdays, and Labor Day, Mother's Day gifts, Mid-Autumn Festival gift boxes, and marriage/funeral condolence allowances
Childcare and Family Support	Childbirth subsidies, children's scholarships, and contracted childcare services
Employee Support and Subsidies	Domestic and overseas travel subsidies, employee club subsidies, partner merchant discounts, subsidies for professional training courses and certification examinations, company vehicle usage, and transportation allowances
Incentive and Recognition Programs	Year-end bonuses, performance incentives, production bonuses, profit-sharing bonuses, employee stock ownership trust programs, patent and R&D awards, annual improvement proposal awards, and long-service recognition awards
Workplace Facilities	Employee dormitories at the Tongluo Plant, employee cafeteria and meal services, nursing rooms, employee parking facilities, and recreational spaces
Employee Engagement Activities	Regular employee gatherings, annual year-end banquet, and Christmas events

Starting in 2025, Taimide transitioned from paper-based Labor Day gift vouchers to electronic gift vouchers to enhance administrative efficiency and support environmental sustainability. The transition has streamlined administrative processes, reduced paper consumption, increased employee convenience through broader usage channels, and further minimized carbon footprint, reinforcing the Company's commitment to sustainable development.

To strengthen employee communication and foster team cohesion, Taimide organized a variety of employee engagement activities in 2025, including Family Day events and domestic and overseas employee travel programs. These activities recorded a total participation of 270 employee attendances and 264 family member attendances, demonstrating the Company's commitment to building a supportive and engaged workplace culture.



2025 Family Day Activities

Five-Day Family Trip to Ha Long Bay, Northern Vietnam





Five-Day Family Trip to Osaka, Japan





Parental Leave Program

To support employees during childcare periods, Taimide provides parental leave without pay in accordance with applicable laws, enabling employees to better fulfill childcare responsibilities while maintaining employment status. In addition, the Company offers complimentary group insurance coverage during parental leave to further strengthen support for employees in balancing family care and career development. In 2025, five employees completed parental leave and returned to work, achieving a 100% return-to-work rate.

Item	Male	Female	Total
Employees eligible for parental leave application (A)	5	4	9
Employees who applied for parental leave during the year (B)	0	3	3
Employees scheduled to return from parental leave during the year (C)	1	4	5
Employees who actually returned from parental leave during the year (D)	1	4	5
Return-to-work rate (D/C)	100%	100%	100%
Employees who returned from parental leave in the previous year (E)	0	0	0
Employees remaining employed one year after returning from parental leave (F)	0	0	0
Retention rate after parental leave (F/E)	N/A	N/A	N/A

Notes:
(A) Employees eligible for parental leave in 2025 include employees who gave birth between January 1, 2023 and December 31, 2025, remained employed as of the end of 2025, and had applied for maternity leave or paternity leave.
(B) Employees who met eligibility requirements and actually utilized parental leave during 2025.
(C) Employees whose parental leave period was scheduled to end and who were expected to return to work in 2025 based on their approved leave arrangements.
(D) Employees who actually returned to work in 2025 following parental leave.
(E) Employees who returned to work in 2024 following parental leave.
(F) Employees who completed parental leave in 2023 and remained employed for at least twelve months after returning to work.

Retirement Benefits Program

Taimide provides employee retirement benefits through two retirement systems: a defined benefit retirement plan established in accordance with Taiwan's Labor Standards Act, and a defined contribution retirement plan established under Taiwan's Labor Pension Act. Beyond fulfilling legally required retirement reserve contributions, the Company engages external consultants annually to conduct actuarial valuations of retirement reserves, ensuring adequate funding levels and protecting employees' future retirement benefit rights. In 2025, Taimide completed all required retirement pension contributions. A total of 23 employees remain covered under the legacy labor pension system, while all other employees participate in the new labor pension system. Total retirement pension contributions amounted to NT$13.483 million. For employees concluding their careers due to retirement or termination of employment, Taimide evaluates individual capabilities, experience, and willingness to continue working, and provides opportunities through a middle-aged and senior workforce reemployment program. In 2025, two retired employees were rehired and continued leveraging their professional experience to contribute value to the Company.

4.1.4 Employee Compensation

At Taimide Tech Inc., employees are recognized as the Company's most valuable asset. The Company believes that highly engaged and satisfied employees are essential to achieving outstanding business performance. Accordingly, providing competitive compensation packages remains a key priority for Taimide. Compensation levels are reviewed and adjusted based on internal job evaluations, external market salary surveys, and annual operating performance. Employees are further rewarded through performance-based incentives linked to their individual achievements. Employee compensation is administered in accordance with the Company's Salary Management Regulations. Salary levels are determined based on each employee's educational background, professional qualifications, work experience, expertise, and assigned job grade. In addition to fixed compensation, the Company provides performance bonuses, year-end bonuses, and employee remuneration based on overall business performance and individual contributions. To attract, develop, and retain talent, while recognizing employees who deliver strong performance and make sustained contributions, Taimide regularly reviews fixed compensation levels in consideration of economic conditions, operational results, and individual performance. In 2025, foreign migrant workers received a 3.18% salary adjustment in accordance with minimum wage increases, while local employees received merit-based salary adjustments based on individual performance and organizational requirements.

Linking Employee Compensation to Sustainability Performance

To advance sustainable development and encourage employees to actively participate in achieving corporate sustainability goals, Taimide began linking variable compensation for all employees with corporate performance objectives in 2025. These objectives incorporate both financial and non-financial performance indicators.

Category	Performance Indicators
Financial Performance	Revenue and EPS targets
Non-financial Performance	Energy conservation and carbon reduction targets
Representing 40% of the overall evaluation weighting	

2025 Financial Performance Indicators	Item	2024	2025
Revenue	Target (NT$ hundred million)	20.5	24.2
	Actual (NT$ hundred million)	22.4	23.7
	Achievement Rate	109.0%	98.0%
EPS	Target (NT$)	1.36	1.27
	Actual (NT$)	1.79	1.54
	Achievement Rate	131.6%	121.3%
Incentive Mechanism	Number of bonus distribution periods	2	0

Note 1: Performance targets are based on the Company's Management by Objectives evaluation framework.
Note 2: Actual performance data are obtained from Taiwan's Market Observation Post System.

Compensation Overview of Non-Managerial Full-Time Employees

Item	2023	2024	2025	Year-over-Year Change (Ratio)
Number of non-managerial full-time employees	372	357	365	1.02
Average salary of non-managerial full-time employees (NT$ thousand)	657	826	819	0.99
Median salary of non-managerial full-time employees (NT$ thousand)	618	743	745	1

Notes:
The calculation methodology follows the regulations of the Taiwan Stock Exchange. The statistics exclude managerial employees, personnel exempt from disclosure requirements, and employees with less than one year of service. Employee remuneration is calculated on an accrual basis, with unpaid employee remuneration recognized based on estimated amounts.
The average salary of non-managerial full-time employees decreased slightly compared with the previous year, primarily because the Company's operating performance did not reach the established target in 2025. As a result, company-wide operating performance bonuses were not distributed, which affected the overall average compensation level.

Ratio of Entry-Level Employee Standard Salary to Local Minimum Wage in 2025

Item	Female	Male
Taiwan Minimum Wage : Taimide Entry-Level Salary	1 : 1.013	1 : 1.013

4.1.5 Human Rights Protection

Taimide Tech Inc. is committed to respecting and protecting human rights in accordance with internationally recognized standards, including the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, as well as other applicable international human rights conventions. The Company also complies with local laws and regulations and upholds the highest standards of ethical conduct.

Taimide has established its Sustainable Development Best Practice Principles, which affirm the Company's commitment to safeguarding fundamental rights, including gender equality, labor rights, and non-discrimination. Related preventive measures and management requirements are incorporated into internal policies and procedures, including the Recruitment and Employment Management Regulations, the Sexual Harassment Prevention and Control Regulations, and the Prevention Plan for Unlawful Infringement in the Workplace. During 2025, the Company recorded no incidents related to discrimination, sexual harassment, violations of indigenous peoples' human rights, or adverse social impacts.

This policy applies to Taimide, its subsidiaries, suppliers, business partners, and all parties directly associated with its business activities. The Company requires all relevant partners to uphold and comply with the same human rights commitments.

The Sustainable Development Committee is responsible for coordinating, promoting, and overseeing the implementation of human rights practices, with implementation results regularly reported to the Board of Directors.

Taimide Tech Inc. Human Rights Policy

Taimide is committed to:

Prohibiting the employment of child labor under the age of 16.

- Eliminating all forms of forced or compulsory labor.
- Preventing all forms of discrimination, workplace sexual harassment, and retaliation.
- Providing fair and reasonable compensation and benefits.
- Establishing diverse communication channels and management mechanisms to promote harmonious labor relations.
- Providing a safe and healthy workplace supported by effective preventive measures.

The Company has established related management systems and operating procedures, including:

- Assessing the potential human rights impacts arising from business operations and internal management practices and establishing corresponding response procedures.
- Regularly reviewing the effectiveness of internal human rights policies and commitments.
- Disclosing response procedures for affected stakeholders in cases involving potential human rights violations.
- Establishing effective and appropriate grievance mechanisms for situations that may infringe upon labor rights, ensuring that grievance handling processes are fair, transparent, and accessible.

Prevention Plan for Unlawful Workplace Infringement

To protect employees from unlawful infringement during the performance of their duties, Taimide regularly conducts workplace hazard identification and risk assessments to identify potential risks and implement appropriate mitigation measures to reduce or eliminate the likelihood of unlawful workplace incidents. The Chairman of the Board has signed the Written Statement on Prevention of Unlawful Workplace Infringement, formally demonstrating the Company's commitment to maintaining a workplace environment with zero tolerance for unlawful infringement.

To strengthen employee awareness and understanding of human rights protection, Taimide provides various human rights-related training programs and conducts workplace sexual harassment prevention training at least once annually, ensuring employees understand their rights, reporting channels, and available protection mechanisms.

Training Program	Training Description	Participants	Total Training Hours
New Employee Orientation Training	Provides new employees with an overview of workplace regulations, working hour requirements, and internal systems, while introducing the Company's sexual harassment prevention policy and grievance reporting channels.	60	466
Sexual Harassment Prevention Awareness Training	Provides guidance on key amendments to the Gender Equality in Employment Act and reinforces awareness of the importance of preventing sexual harassment.	116	60.5
Total		176	526.5

4.1.6 Labor-Management Communication

Taimide Tech Inc. respects employees' right to freedom of association and is committed to maintaining open, transparent, and effective labor-management communication. The Company regularly convenes labor-management meetings and operates the Employee Welfare Committee to facilitate constructive dialogue between employees and management. Representatives from various departments assist employees in presenting their opinions and concerns through these communication platforms, ensuring that employee feedback is appropriately considered and addressed. The General Manager conducts monthly employee meetings to communicate business performance, key achievements, and management expectations, while also providing a platform for communicating significant operational developments and organizational changes.

Currently, Taimide has not established a labor union and has not entered into any collective bargaining agreements. Accordingly, the percentage of employees covered by collective bargaining agreements was 0% in 2025. Employees not covered by collective bargaining agreements are protected in accordance with the Labor Standards Act, applicable labor laws and regulations, the Company's work rules, and employment agreements. Employee rights and workplace-related matters are also discussed through labor-management meetings. Decisions reached through mutual agreement between employee and management representatives apply to all employees, ensuring consistent and equitable labor conditions. Taimide is committed to fostering harmonious labor relations and has experienced no major labor disputes since its establishment. In 2025, the Company convened four labor-management meetings.

The Company maintains comprehensive employee work rules to clearly define employee rights, responsibilities, and welfare benefits. Through multiple communication channels, employee concerns and suggestions are effectively managed and addressed. No employee grievance cases were reported in 2025. Taimide continues to strengthen labor-management trust through open communication, effective problem resolution, and protection of employee rights, creating shared value for both employees and the Company.

Employee Communication Channels

Communication Channel	Description
Administrative Communication Channels	Employees or departments may raise opinions or concerns through the established administrative reporting structure. Supervisors at each level are responsible for assisting employees and coordinating with relevant departments for appropriate follow-up. (Department/Plant → Vice President → General Manager → Chairman)
Employee Welfare Committee	Matters related to employee welfare and benefits
Labor-Management Meetings	Dialogue and consultation regarding labor relations and cooperation
Labor Pension Reserve Supervisory Committee	Supervision of retirement pension reserve contributions
Employee Stock Ownership Committee	Administration of employee participation, withdrawal procedures, and fund contributions
Company Website	Announcements regarding organizational changes, personnel changes, rewards, and disciplinary actions
Employee Grievance Channels	Workplace unlawful infringement grievance mailbox: safetyappeal@taimide.com.tw Telephone: 03-5896088 #1955/2955 Sexual harassment grievance mailbox: hrgrievance@taimide.com.tw Telephone: 03-5896088 #1968/1965

Minimum Notice Period for Material Operational Changes

In accordance with the requirements of Taiwan's Labor Standards Act, Taimide did not experience any material operational changes in 2025. Should any significant operational changes occur in the future, both the Company and employees shall comply with the following statutory advance notice requirements.

The Company shall not provide notice of employment termination unless one of the following conditions applies:

I. The Company ceases operations or transfers its business.
II. The Company experiences operating losses or business contraction.
III. Operations are suspended for more than one month due to force majeure.
IV. The nature of the Company's business changes, resulting in a need to reduce workforce, and no suitable alternative positions are available for reassignment.
V. When an employee is unable to satisfactorily perform the duties assigned to such employee. Where employment is terminated due to any of the circumstances set forth above, the Company shall provide advance notice in accordance with the following requirements. If the employment contract is terminated without the required advance notice, the employee shall be paid wages equivalent to the statutory notice period.

1. Employees with more than three months but less than one year of continuous service shall receive at least ten days' advance notice.
2. Employees with one year or more but less than three years of continuous service shall receive at least twenty days' advance notice.
3. Employees with three years or more of continuous service shall receive at least thirty days' advance notice.

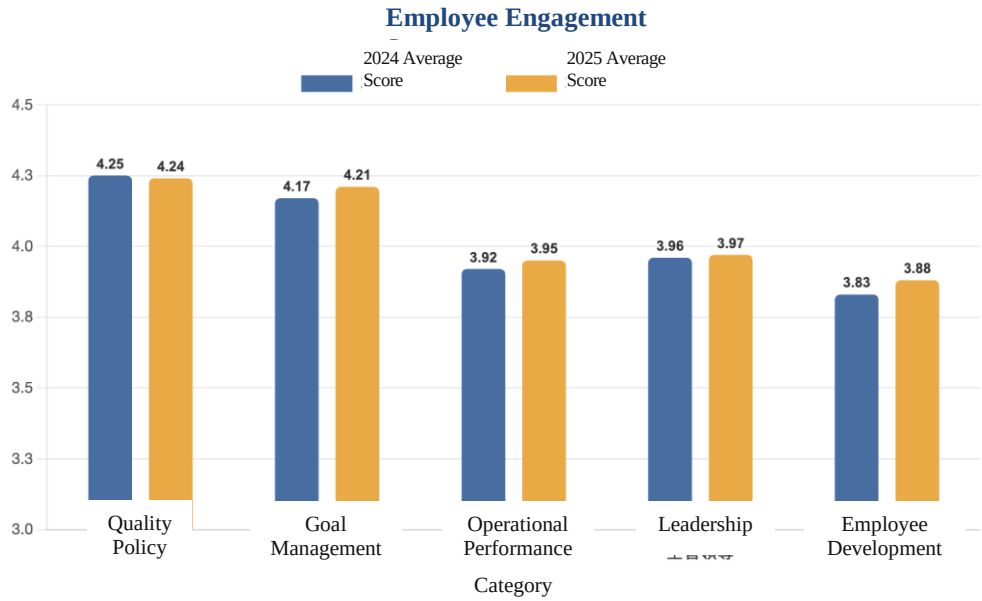
Employees who receive termination notice may take paid leave during working hours to seek new employment opportunities. Such leave shall not exceed two working days per week, and wages shall remain payable during the leave period.

Employee Engagement Survey

Taimide places great importance on listening to employees' voices and feedback and maintains a people-oriented management philosophy with a strong commitment to employee care. The Company conducts an annual employee engagement survey and provides bilingual questionnaires in Chinese and English to ensure accessibility for all employees. Survey results and employee feedback are compiled into internal reports for management review. Based on key findings and employee feedback, the Company continuously implements improvement initiatives to strengthen employee identification with the Company and enhance organizational engagement.

From January to September 2025, a total of 225 employees participated in the survey, representing a response rate of 57.6%. The survey evaluated five key areas of employee perception: Quality Policy, Management by Objectives, Business Performance, Supervisor Leadership, and Employee Development. The overall employee engagement score reached 81%, corresponding to an average rating of 4.05 out of 5 points. Compared with 2024, the overall result remained stable with no significant variation, demonstrating employees' continued recognition of the Company's management effectiveness, leadership practices, and workplace support. Taimide will continue to review survey results and incorporate employee feedback into management improvements and resource planning, with the goal of strengthening employee participation, organizational commitment, and workplace satisfaction.

Survey Category	2024 Average Score	2025 Average Score
Quality Policy	4.25	4.24
Management by Objectives	4.17	4.21
Business Performance	3.92	3.95
Supervisor Leadership	3.96	3.97
Employee Development	3.83	3.88
Overall Average Score	4.03	4.05



4.1.7 Talent Retention

The Company continuously tracks employee turnover trends and analyzes the composition of departing employees to support talent retention initiatives and workplace improvement strategies. The following table presents employee turnover rates from 2023 to 2025, categorized by operating site, age group, and gender. In 2025, a total of 72 employees departed from the Company, resulting in an overall employee turnover rate of 18.20%. Compared with 2024, there was no significant change in the number of departing employees, demonstrating a relatively stable workforce structure.

Taimide Employee Turnover Statistics for the Past Three Years

Year		2023				2024				2025			
		Female	Turnover Rate	Male	Turnover Rate	Female	Turnover Rate	Male	Turnover Rate	Female	Turnover Rate	Male	Turnover Rate
Xinpu Plant	Under 30	2	100.00%	1	16.67%	1	33.33%	2	13.33%	-	-	4	26.7%
	31 to 50	5	16.67%	6	5.13%	2	7.69%	19	19.00%	-	-	6	6.4%
	51 and Above	1	12.50%	-	-	1	10.00%	3	12.50%	-	-	-	-
Tongluo	Under 30	3	75.00%	9	31.03%	1	25.00%	11	50.00%	2	40%	10	29.4%
	31 to 50	4	36.36%	24	16.44%	2	16.67%	27	17.65%	5	35.7%	41	27.5%
	51 and Above	-	-	-	-	-	-	-	-	-	-	4	33.3%
Total		15	27.27%	40	12.20%	7	12.73%	62	18.96%	7	11.5%	65	19.5%
Overall Employee Turnover Rate		**14.36%**				**18.06%**				**18.20%**			

Note 1: The number of departing employees includes voluntary resignations, involuntary terminations, and retirements.
Note 2: The turnover rate for male (female) employees within each age group is calculated as: number of departed male (female) employees within the age group during the year divided by the total number of male (female) employees in the same age group at year-end.
Note 3: The overall employee turnover rate is calculated as: total number of departing employees during the year divided by the total number of employees at operating sites at year-end.

Talent Retention

To maintain a stable workforce and strengthen employee engagement, Taimide Tech Inc. initiated interviews between human resources representatives and newly hired employees in April 2024 to better understand new employees' workplace adaptation and provide timely support. Meanwhile, as part of its continuous improvement in human resources management, the Company conducts exit interviews with departing employees to identify key reasons for turnover and develop corresponding improvement actions. In 2025, the completion rate of exit interviews reached 100%.

New Employee Support Program

To facilitate the smooth integration of new employees into the workplace, the Company conducts a "New Employee Care Questionnaire" within three months of employment. Through employee feedback, the Company evaluates new employees' job adaptation, identifies potential concerns, and provides timely assistance and follow-up support. In 2025, a total of 48 questionnaires were collected, achieving an 87.5% completion rate.

2025 Employee Turnover Analysis and Improvement Actions

Primary Reason for Departure	Analysis and Improvement Measures
Family Care Responsibilities, Health Considerations, and Personal Factors	Apart from foreign migrant workers returning to their home countries after completion of their contracted employment periods in Taiwan, which represents an expected workforce transition, the primary reasons for turnover among local employees were family caregiving responsibilities and personal health considerations. To support employees in maintaining work-life balance, the Company provides family care leave and unpaid leave arrangements, while also promoting employee wellness initiatives, introducing visually impaired massage services, and organizing Family Day activities. These initiatives encourage employees to maintain physical and mental well-being while allowing employees and their families to share the benefits provided by the Company.
Compensation and Benefits, or Workplace Environment Concerns	As the AI industry continues to expand rapidly, compensation levels within related sectors have increased significantly. The Company has identified that some employees have chosen to leave due to higher expectations regarding compensation and benefits, workplace conditions, or career advancement opportunities. In response to evolving industry trends and talent retention challenges, the Company has implemented various human resources optimization initiatives, including strengthening internal promotion mechanisms and career development pathways. These efforts aim to establish a sustainable talent development cycle and create a mutually beneficial relationship between employees and the Company.

4.2 Talent Development

4.2.1 Talent Development and Cultivation

Guided by the core belief that “people are Taimide Tech Inc.’s most valuable asset,” the Company develops annual training plans based on business objectives, strategic priorities, and employee development needs. These structured training programs serve as a foundation for enhancing organizational capabilities and supporting employees’ long-term career growth. The Company’s training framework focuses on two key areas: Management Competency Development and Professional Competency Development. Training programs are designed according to job levels, years of experience, and competency requirements, ensuring that employees at all levels have access to appropriate learning resources that support their professional growth and performance improvement.

To establish a comprehensive and strategically aligned talent development system, the Company has developed a structured training roadmap encompassing three core competency areas: Corporate Values Competencies, Management Competencies, and Professional Competencies. The roadmap provides employees with a clear development pathway while serving as an important reference for promotion planning and talent placement. Employees are expected to complete corresponding training programs based on the training roadmap, whether they are strengthening existing job capabilities or preparing for future career advancement. Through this approach, the Company aims to reduce competency gaps, enhance employee capabilities, and improve overall organizational performance.



Training Framework

To enhance employee capabilities and strengthen organizational competitiveness, Taimide Tech Inc. continuously improves its talent development and training system. The Company piloted its training roadmap system in 2024 and formally implemented the system in 2025. Under this framework, all employees are required to complete a minimum of 12 hours of training annually and complete all designated courses specified in the training roadmap at least once every three years. Through this structured approach, the Company systematically develops employee competencies and supports continuous professional growth.

To improve learning accessibility and training management efficiency, Taimide has implemented the TMS digital learning system, integrating the training roadmap framework with diverse learning resources to establish a comprehensive self-learning platform. The system regularly updates course content and enables employees to access their individual training records and learning histories at any time. In addition, supervisors can monitor employees' training progress and learning results through the platform, enabling more effective training management and performance tracking.

Beyond professional competency programs delivered by internal instructors, the Company provides external training subsidies and learning resources to encourage employees to participate in courses offered by external professional organizations or attend on-site programs conducted by external instructors. These learning opportunities encompass both management and professional competencies, further enhancing employees' practical application capabilities, problem-solving skills, and overall job performance.

Training Participants	Training Programs and Implementation Results
New Employees	[Mandatory Training]: To introduce employees to the Company's core values and operational principles, all new employees attend mandatory training programs on their first day of employment. The courses cover plant and workplace orientation, quality policy, ethical management, employee rights, information security, and occupational safety and health, totaling 5 training hours. Employees assigned to designated units must additionally complete 3 hours of training related to special chemical operations. In 2025, the completion rate for new employee mandatory training reached 100%, with 76 participants completing a total of 594 training hours. [Professional Training]: In accordance with the training roadmap, newly hired employees and employees transferred internally are required to complete designated OJT or Off-JT programs within three months of assuming their positions. Professional competency training is arranged based on job-specific requirements. In 2025, the completion rate reached 100%, with 55 participants completing a total of 3,235.7 training hours.
All Employees	[Mandatory Training]: Required courses include workplace sexual harassment prevention, ethical management and insider trading prevention, and fire safety training. [Digital Learning Programs]: Experienced employees and supervisors from various departments serve as internal instructors for the "Taimide Learning Academy," held every Thursday to facilitate knowledge sharing and practical experience transfer. Classroom training sessions are recorded and uploaded to the TMS digital learning platform, allowing employees to access learning materials flexibly based on their individual learning needs and schedules.
Professional Personnel	[Mandatory Training]: Professional training courses are assigned according to job responsibilities, including information security and Hazardous Substance Free (HSF) management. [Professional Competency Retraining System]: Beginning in 2025, employees are required to complete designated professional competency courses at least once every three years in accordance with the training roadmap. [Professional Skills Assessment and Retraining System for Direct Labor Personnel]: Starting in 2025, direct labor personnel are required to undergo professional skills assessments once every three years. Employees who fail the assessment must complete additional retraining programs to ensure competency requirements are met.
Management Personnel	[Corporate Culture Development]: The Chairman delivers an internal course titled "Rome Was Not Built in a Day" to communicate the importance of the Company's core values, PI film technology, and the Company's development history to new employees and management personnel. The course is conducted quarterly. In 2025, the program provided 120 training hours with 120 participants. [Management Competency Development]: Management training programs are designed based on identified competency gaps among supervisors, with external professional instructors invited to provide on-site training. In 2025, total management training hours reached 484 hours. A total of 41 designated supervisors participated in "Employee Communication and Coaching Motivation Skills," while 34 designated supervisors participated in "Goal Management and Work Plan Execution Skills."
Key Talent	Taimide has progressively implemented a key talent development program. Since 2024, the Company has identified critical positions and selected key talents based on comprehensive evaluation criteria. In 2025, the Company further optimized related mechanisms and procedures and collaborated with senior executives to establish Individual Development Plans (IDPs) for key talents. Additional learning resources were provided to nurture future leaders and high-potential employees.

Other Training Initiatives and Projects	Initiative Description	Implementation Outcomes
AI Project	To accelerate internal digital transformation, the Planning Office introduced AI systems and related training programs, including AI fundamentals and AI modeling system operation courses. Departments including R&D, Manufacturing, Quality Assurance, and Human Resources identified AI-related applications and adopted a project-based approach to develop AI models.	In 2025, seven employees participated in external AI training programs, totaling 91 hours. The Company conducted three internal AI training sessions with 162 participants and 394 training hours. In addition, nine AI project workshops were held, involving approximately 250 participants and approximately 400 training hours. The AI initiative will continue advancing in 2026, with the establishment of an internal Digital Transformation Office (DTO) team.

Average Training Hours per Employee in 2025

Category	Male	Female
Management Employees	20.20	28.63
Non-Management Employees	26.09	27.68

Employee Training Participation and Hours in 2025

Training Category	Training Program	Participants	Total Training Hours
Internal Training	Occupational Safety and Health (including Environmental Protection, Workplace Safety, Fire Safety, and Information Security)	721	843.5
	General Knowledge Training	1,675	2,978.4
	Professional Competency Training	3,038	5,588.6
	Annual Mandatory Training	377	204.5
Total Internal Training		5,811	9,615.0
External Training	Occupational Safety and Health (including Environmental Protection and Workplace Safety)	103	699.0
	General Knowledge Training	40	540.5
	Professional Competency Training	50	243.3
Total External Training		193	1,482.8
Grand Total		6,004	11,097.8

Internal training includes instructor-led classroom sessions and online learning programs conducted internally.
Annual mandatory training includes workplace sexual harassment prevention, ethical management, information security awareness, Hazardous Substance Free (HSF) management, trade secret protection, and other required courses.
General knowledge training includes new employee orientation, ESG awareness, quality management, business management, environmental protection, energy conservation, and related programs.

To further strengthen the foundation of sustainable corporate governance, the Company has progressively introduced training programs focusing on climate risk management, sustainability strategies, carbon management, and corporate social responsibility. Through lectures, competency development programs, and seminars, Taimide promotes sustainability awareness throughout the organization and gradually embeds sustainable development principles into its corporate culture.

Sustainability Training Programs in 2025

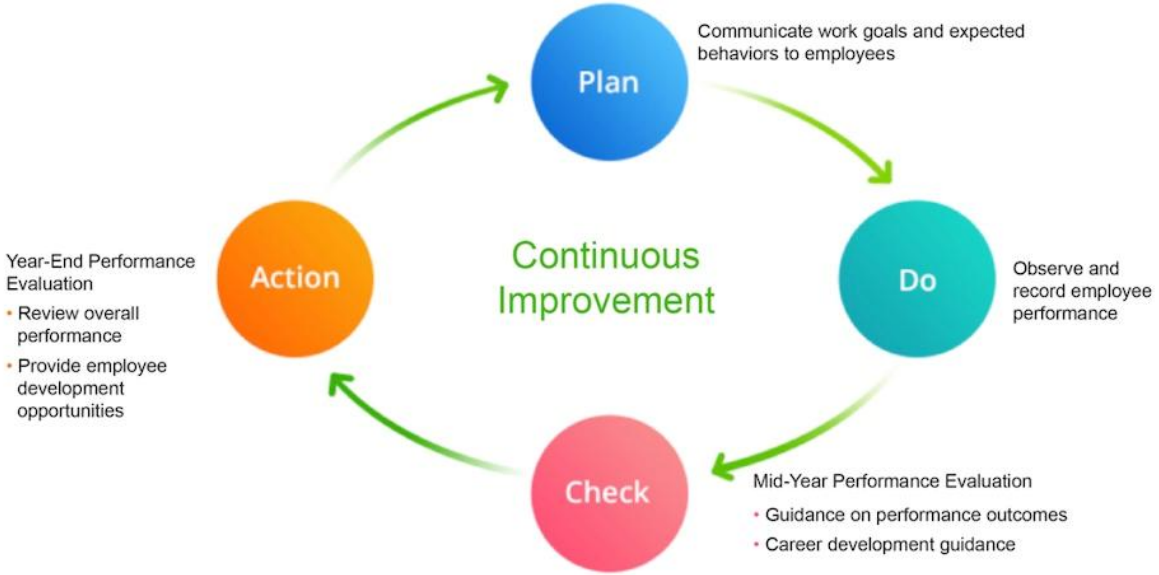
Training Category	Training Program	Participants	Total Training Hours
Internal Training	TCFD Implementation Training	36	108.0
	2023 Are you ESG ?	18	18.0
External Training	2026 ESG Evaluation Briefing Session	2	5.0
	2025 ESCO Energy Conservation Technology Training Program	2	15.0
	ESG Risk Transformation and Value Creation Strategy Program	1	24.0
	Sustainability Committee Operations Practices (Chief Sustainability Officer and Working Groups)	1	3.0
	2025 Manufacturing Climate Change Adaptation Awareness Seminar	1	3.5
Total		61	176.5

4.2.2 Performance Management and Evaluation

To support continuous employee improvement and professional growth, Taimide has established a comprehensive and regular performance management system. Employee performance evaluations are conducted based on objective criteria without differentiation by gender. New employees are subject to probationary training and evaluation programs to ensure effective integration into their roles and alignment with the Company's organizational culture. For existing employees, annual objectives are established at the beginning of each year, followed by semiannual goal management and performance reviews conducted at mid-year and year-end. Promotion and internal transfer decisions are determined based on historical performance results and reviewed through the Personnel Review Committee. In 2025, all eligible employees, excluding those who had joined the Company for less than three months and employees on parental leave, completed performance evaluations, representing a 100% evaluation completion rate. Based on organizational needs and individual career development, 47 employees were promoted and 6 employees were transferred internally, accounting for 11.9% and 1.5% of total employees, respectively.

Taimide utilizes performance management, training and development programs, incentive systems, and promotion mechanisms to enhance employee capabilities and recognize individual contributions. The Company promotes transparent internal career opportunities and respects employees' career development aspirations when designing promotion pathways. Through systematic succession planning, Taimide identifies and develops future leaders, with potential for future growth serving as an important criterion in promotion assessments. Furthermore, employees are encouraged to participate in internal job rotations based on organizational development needs. These opportunities facilitate internal talent mobility, broaden employees' professional capabilities, and strengthen the alignment among employees, their responsibilities, and organizational objectives. Through these initiatives, Taimide enhances employee engagement, satisfaction, and overall organizational performance.

To develop succession talent across all organizational levels and continuously improve organizational effectiveness, Taimide applies the PDCA management cycle to employee performance management and development. At the end of each year, supervisors and employees jointly establish objectives for the following year and identify the competencies and behaviors required to achieve those goals. Performance reviews are conducted every six months, during which supervisors provide continuous feedback, coaching, and career development guidance based on observed performance. This process enables employees to identify development opportunities and achieve continuous growth.



4.3 Employee Health and Safety

4.3.1 Occupational Health and Safety Policy

Taimide has established and implemented the ISO 45001 Occupational Health and Safety Management System and CNS 45001 Management System across its Hsinpu Plant and Tongluo Plant, covering all employees and non-employee workers. Through the implementation of these systems, the Company aims to reduce occupational health and safety risks while enhancing operational efficiency. The Company conducts annual hazard identification and risk assessments and adopts the PDCA management cycle to continuously improve its occupational health and safety management practices. PDCA Management Cycle:

Plan: Identify and evaluate occupational health and safety risks, opportunities, and other relevant risks and opportunities; establish occupational health and safety objectives and develop necessary management procedures to achieve outcomes aligned with the Company's occupational health and safety policy. Do: Implement occupational health and safety management programs by utilizing organizational resources and incorporating occupational health and safety requirements into operational processes. Check: Monitor, measure, and evaluate compliance with occupational health and safety policies and objectives, and report assessment results for further review. Act: Implement corrective and improvement measures to continuously enhance the occupational health and safety management system and achieve the intended outcomes.	

Occupational Health and Safety Committee

Taimide has established an Occupational Health and Safety Committee comprising the Chairperson, Executive Secretary, committee members (including employee representatives), and occupational health and safety personnel. The Committee consists of 43 members, including 16 employee representatives, representing more than one-third of total committee membership. The Committee convenes quarterly to review occupational health and safety matters, strengthen workplace safety management, and promote continuous improvement initiatives. In 2025, the Committee held four meetings and implemented the following key initiatives:

- Established designated pedestrian walkways throughout the facilities to minimize workplace accident risks.
- Implemented mandatory safety helmet requirements for personnel entering designated areas to enhance workplace protection.
- Arranged forklift operation training for migrant workers to improve operational safety and reduce accident risks.
- Removed mud deposited near the main entrance from agricultural machinery operations to reduce potential traffic hazards.

4.3.2 Hazard Reduction

Hazard Identification

Taimide assigns trained and qualified personnel to conduct annual workplace hazard identification and risk assessments. Risk levels are determined through a comprehensive evaluation of hazard severity, likelihood of occurrence, and effectiveness of existing control measures. For hazards classified as high risk, the Company establishes operational controls and improvement objectives and incorporates them into the occupational health and safety management system for regular monitoring and follow-up. These efforts aim to continuously eliminate potential workplace hazards and enhance overall safety performance. In 2025, Taimide conducted a comprehensive hazard risk assessment and identified the following high-risk areas:

Hazard Category	Description	Mitigation Measures
Chemical Hazards	The use of organic solvents and other raw materials may result in toxic exposure through inhalation or skin contact.	Strengthened inspections of ventilation systems and ducts, improved equipment VOC leakage prevention measures, and reduced VOC concentrations in the workplace. Employees are required to wear appropriate personal protective equipment to minimize solvent exposure risks. Diphoterine emergency rinsing solution is provided to reduce the severity of injuries resulting from accidental solvent contact.
	Work activities in confined spaces, including sewage systems and exhaust channels, may result in oxygen-deficient environments.	Before entering confined spaces, personnel must confirm the hazards of materials contained within the equipment, ensure adequate ventilation, and wear required PPE and gas detection equipment.
	Sparks generated during contractor operations may ignite organic solvents and result in fire incidents.	Contractors are required to provide fire blankets and fire extinguishers. The Company also strengthens safety awareness training and onsite supervision to prevent fire hazards.
	Improper unloading of materials by supplier tanker truck drivers may result in materials being transferred into incorrect tanks, potentially causing explosions.	Company personnel accompany tanker truck operations, verify procedures before execution, secure tank caps with locks, and enhance pipeline identification markings.
Physical Hazards	Elevated work operations may create fall hazards.	Require the use of fall protection harnesses and other safety equipment. Replace A-frame ladders with elevated work platforms whenever applicable.
	Equipment inspection activities may result in head impact injuries.	Require personnel to wear safety helmets and other necessary protective equipment.
	Excessive noise exposure from operating equipment may cause hearing impairment.	Conduct workplace environmental monitoring every six months and implement risk-based management according to monitoring results. Warning signs are displayed at noise and dust-controlled areas, and appropriate PPE is provided.
Ergonomic Hazards	Manual handling of heavy materials may result in musculoskeletal injuries.	Install forklifts and fixed cranes at operational areas. Onsite medical personnel classify health risks based on employee health examination results and conduct regular follow-up management.
Workload and Occupational Stress	Excessive workload and work-related stress may affect employee health.	Increase manpower resources, implement appropriate workforce allocation, and adjust job assignments where necessary. Onsite medical personnel conduct health risk classification and regular follow-up based on health examination results.
Traffic Safety Risks	Employees may face traffic accident risks during commuting or movement within plant areas due to vehicle speed.	Conduct regular traffic safety education and awareness programs.

Chemical Management

Organic solvents and other chemical substances are essential materials used in the PI film manufacturing process. To effectively prevent potential risks and protect employee health and safety, Taimide has established a comprehensive and stringent chemical management system. Chemical management practices are implemented according to operational environments and are divided into two primary categories:

- Laboratory Operations: Chemical management focuses on three key areas: procurement and receipt, storage, and handling. All laboratory chemicals must follow established purchasing and receiving procedures, with appropriate hazard labeling and personal protective measures implemented.
- Production Operations: For chemicals frequently used in manufacturing processes, the Company strengthens controls over handling, storage, and transfer activities. In addition, risk-based storage management procedures and abnormality reporting mechanisms have been established to ensure effective chemical risk control.

To achieve full lifecycle management of chemical substances, Taimide implements management requirements throughout the three stages of procurement, storage, and use:

- Procurement Stage: Before purchasing chemicals, departments must verify internal demand and existing inventory levels. Safety Data Sheets (SDS) must be established and maintained for all chemicals, and procurement and acceptance processes must comply with standardized operating procedures.
- Storage Stage: All chemical substances must be properly labeled with hazard information and Chinese names and stored separately according to their chemical properties. Critical chemicals are subject to additional controls through posted management notices and controlled chemical lists.
- Use Stage: Employees handling chemicals are required to wear appropriate PPE and receive training on safe operating procedures and emergency response practices, including chemical exposure treatment and fire emergency response. Units responsible for chemical usage and storage are required to record monthly consumption and maximum storage quantities.

To strengthen employees' chemical safety awareness and emergency response capabilities, Taimide conducts annual training programs covering new employees, chemical operators, environmental health and safety personnel, and designated responsible personnel. In 2025, the Company completed the following chemical safety training programs:

Training Category	Training Content	Participants	Total Training Hours
Basic Awareness and Operational Practices	Introduced chemical hazard labeling, material receiving procedures, storage management, maintenance requirements, and internal chemical management standards. Training also covered methods to prevent chemical-related hazards during operations.	61	46.5
Professional Training	Provided advanced training on toxic substances and chemicals of concern, industry practices and common deficiencies, and digital chemical management systems to enhance internal chemical management capabilities.	8	45
Total		69	91.5

Emergency Preparedness and Incident Response

To ensure timely and effective responses to unexpected emergencies, Taimide has established the “Emergency Preparedness and Response Management Procedure” to define standardized processes for emergency preparedness planning, rescue operations, and incident notification. Through clear response procedures and responsibility assignments, the Company is able to promptly assess emergency conditions, coordinate response efforts, and minimize potential impacts resulting from incidents.

Taimide has established emergency response plans covering various emergency scenarios, including fire incidents, chemical spills, industrial waste incidents, toxic chemical substance incidents, wastewater treatment facilities, laboratory emergencies, earthquakes, epidemics, and other potential emergencies. Emergency incidents are managed through a three-level classification system. When an emergency occurs, employees shall follow the responsibilities assigned under the emergency response organization and immediately implement appropriate response actions, including emergency containment, rescue operations, and measures to prevent further expansion of pollution sources. All response activities shall be conducted in accordance with instructions from the onsite incident commander to ensure effective emergency management.

During the execution of any work activity, if an immediate hazardous emergency situation occurs, employees may independently determine whether to stop work, implement necessary protective measures, and evacuate the workplace based on the actual level of risk. Employees who take such safety actions shall not be subject to any unfavorable treatment or disciplinary action. In 2025, Taimide Tech Inc. reported no major emergency incidents.

Accident Response Procedure



Occupational Injury Statistics

Taimide places the highest priority on workplace safety and continuously monitors occupational injury performance across both manufacturing sites. By conducting trend analyses and systematically reviewing the root causes of workplace incidents, the Company identifies improvement opportunities and implements preventive measures to reduce occupational risks. The Company's occupational safety performance for 2025 is summarized below.

2025 Occupational Safety Performance Statistics

Category		Xinpu Plant	Tongluo Plant
Total Hours Worked		316,317	472,657
Recordable Occupational Injuries	Serious Occupational Injury Cases	0	0
	Lost Time Injury Cases	0	3
Total Lost Days		0	19
Lost Time Injury Frequency Rate (FR)		0	6.34
Lost Time Injury Severity Rate (SR)		0	40
Absenteeism Rate (AR)		0	0.02%
Occupational Disease Rate		0	0
Fatality Rate		0	0

Notes:
1. Total Hours Worked represent actual working hours recorded through the Company's attendance system.
2. Serious occupational injuries refer to work related injuries resulting in death or injuries that prevent, or are unlikely to allow, an employee to recover to their pre injury health condition within six months.
3. Lost Time Injury Cases refer to occupational injuries resulting in one or more full days away from work.
4. Total Lost Days represent the total number of calendar days away from work due to occupational injuries, excluding both the date of injury and the date of return to work.
5. Lost Time Injury Frequency Rate (FR) = Lost Time Injury Cases × 1,000,000 ÷ Total Hours Worked.
6. Lost Time Injury Severity Rate (SR) = Total Lost Days × 1,000,000 ÷ Total Hours Worked.
7. Absenteeism Rate (AR) = Lost Time Injury Absence Days ÷ Total Working Days × 100%.
8. Traffic related accidents are excluded from these statistics.
9. The statistics cover full time employees of Taimide Tech Inc. only.

Occupational Injury Analysis and Improvement Measures

Occupational Injury Incident	Root Cause	Improvement Measures
A newly hired employee sustained burns from a heated rotating plate while performing dryer maintenance.	The employee failed to wear the required personal protective equipment.	Reminder labels were placed on personal lockers to reinforce PPE compliance.
During film threading operations, an employee's left hand was caught between the Draw Out rollers, resulting in a pinch injury.	1. The drive rollers were not confirmed to be fully stopped before operation. 2. The Draw Out PLC tension control system failed to operate as intended.	1. Before film threading begins, the duty supervisor, coating team leader, and process engineer must jointly verify that the drive rollers have completely stopped. 2. A tension detection function was added to the PLC control system so that the drive rollers stop automatically whenever no tension is detected at the Draw Out section. 3. Reflective safety markings were added to both sides of the rollers to improve visibility of roller movement. 4. Two additional emergency stop buttons were installed above the Draw Out station, enabling employees to stop the equipment immediately in an emergency.
A landscaping worker was stung by hornets while trimming trees.	Tree trimming disturbed a hornets' nest. Although protective bee suits were worn, the cotton gloves did not provide sufficient protection because of their loose weave.	1. Apply insecticide before trimming to disperse hornets. 2. Wear protective bee suits together with gloves that provide full hand protection.
An employee suffered a crush injury to the left middle finger while attempting to stabilize sliding pipes to prevent them from falling.	Empty pipe rolls were not secured as required, and they were temporarily stored in an unstable, non horizontal position.	Require two person handling when transporting empty pipe rolls.

Occupational Safety and Health Training

Taimide provides comprehensive occupational safety and health (OSH) training each year to strengthen employees' understanding of workplace safety requirements, the Company's OSH management system, and the appropriate response procedures for workplace hazards and emergencies. All new hires are required to complete mandatory orientation training covering occupational safety and health fundamentals and general hazard awareness upon joining the Company. To ensure effective communication, interpreters provide training in languages familiar to foreign migrant workers. Employees assigned to positions involving specific workplace hazards are further required to complete advanced, job specific safety training designed to enhance risk awareness, strengthen safe work practices, and maintain a safe working environment. In 2025, the Company recorded 651 training attendances for occupational safety and health training, totaling 1,334.5 training hours.

Occupational Safety and Health Training in 2025

Category	Description	Training Attendances	Total Training Hours
General Occupational Safety and Health Training	Training covering general occupational safety and health awareness, prevention of falls, caught-in and entanglement hazards, work at height safety, fire safety and disaster prevention, emergency response drills, chemical identification and management, awareness training for designated operations, first aid, and related topics.	552	668.5
Professional Training	Statutory certification and qualification programs, including both initial and refresher training for supervisors and operators. Training topics include forklift operation, crane operation, high pressure gas handling, organic solvents, designated chemical substances, oxygen deficient operations, dust hazard operations, boiler operation, fire safety management, occupational safety supervisors, first aid personnel, and other legally required certifications.	99	666.0
Total		651	1,334.5

4.3.3 Health Promotion

Taimide analyzes employee health examination results to identify key health risks and develop targeted wellness initiatives. In 2025, the analysis showed that 68.7% of employees had a Body Mass Index (BMI) above the healthy range, while 20.4% were classified as severely obese. These conditions may increase the risk of hypertension, hyperlipidemia, diabetes, and other chronic diseases. To improve employee health, the Company promotes a comprehensive wellness program built around three core pillars: Learn Healthy, Eat Healthy, and Stay Active. Through these initiatives, Taimide encourages employees to increase health awareness, adopt healthier eating habits, and establish regular exercise routines to reduce obesity and related health risks. Employees identified as having moderate or high health risks through annual health examinations are also invited to consult with on site physicians and nurses, who provide individualized health guidance and recommendations.

Reducing Employee BMI and Preventing Obesity and Metabolic Health Risks		
Learn Healthy	Eat Healthy	Stay Active
[Enhance Health Awareness] Health examinations, health consultations, and health education programs	[Adopt Healthy Eating Habits] Reduce the intake of oil, salt, and sugar	[Develop Regular Exercise Habits] Sports competitions and employee sports clubs

1. Learn Healthy

Health Examinations	Taimide conducts annual general health examinations and statutory special health examinations for employees. Contracted on site nurses and physicians monitor, analyze, and follow up on employees' health examination results. Employees whose examination results are classified as Level 2 or above by the on site nurse, as well as those identified as having an elevated 10 year cardiovascular disease risk, are invited to participate in one on one consultations with on site healthcare professionals, who provide individualized health counseling and preventive guidance. In 2025, 302 employees completed general health examinations, 17 employees received advanced health examinations, and 86 and 31 employees underwent special health examinations for occupational noise and dust exposure, respectively.
Maternal Health Protection	To protect the health and well being of female employees during pregnancy and maternity, the Company provides individualized consultations with on site healthcare professionals. Maternal health protection measures include workplace hazard assessments, risk classification, job suitability evaluations, and recommendations for hazard control. When necessary, work environments and job assignments are adjusted to reduce occupational health risks during the maternity protection period.
Overwork Prevention	To safeguard employees from overwork related health risks, Taimide administers annual Self Perceived Fatigue and Musculoskeletal Symptoms questionnaires as part of its health examination program. Based on the assessment results, employees identified as having more severe conditions receive one on one consultations with on site nurses. Where appropriate, workplace improvements or job adjustments are recommended, and follow up monitoring is conducted to track employees' health conditions. In 2025, 11 employees were identified as having medium or high health risks, and all completed consultations with on site nurses and received follow up care.
On Site Health Consultation Services	On site physicians and nurses provide regular health consultation services. Nurses conduct six sessions each month, with each session lasting two hours. Physicians provide consultations once every two months for two hours, while an occupational medicine specialist visits once every four months for three hour consultations. During 2025, the Company provided 156 on site consultation sessions, serving 444 employee visits.
Health Promotion and Education	Taimide organizes annual health promotion seminars in both in person and online formats and regularly shares wellness information through its internal communication platform. In 2025, the Company held three health seminars covering traditional Chinese medicine wellness, healthy nutrition, and awareness and prevention of common viral infections, attracting 163 attendances and totaling 163 training hours.

2. Eat Healthy

Healthy Eating	The Company operates an employee cafeteria that provides lunch services. The General Affairs Department regularly evaluates catering services to ensure meals comply with the Company's low oil, low salt, and low sugar nutritional standards, promoting healthier eating habits among employees.

3. Stay Active

Employee Sports Clubs	Taimide encourages employees to establish and participate in sports clubs, fostering teamwork while promoting regular physical activity and healthy lifestyles.

Results of the 2025 Health Promotion Program

During 2025, the Company recorded 444 employee visits for consultations with on site healthcare professionals and organized three health promotion seminars. Taimide will continue to monitor employees' health, refine its health promotion initiatives, and cultivate a healthier, more supportive workplace for all employees.

5. Social Contribution: Creating Shared Value with Communities



5. Social Contribution: Creating Shared Value with Communities
5.1 Social Engagement

5.1 Social Engagement

Taimide actively leverages its corporate resources to support public welfare initiatives and local community development, creating a positive and lasting social impact. Guided by the United Nations Sustainable Development Goals (SDGs), the Company is committed to working with stakeholders to address social and environmental needs while extending meaningful care and support to the communities where it operates.

Organization	Year Joined	Status
Taiwan Printed Circuit Association (TPCA)	2003	Member
Hsinchu County Industrial Association	2000	Member
Taiwan Science Park Industry Association	2012	Member
The Institute of Internal Auditors, Republic of China	2017	Member
Police Friends Association	2016	Member
Taiwan Battery Association	2022	Member

5.1.1 Community Engagement

Strengthening Community Communication and Fostering Sustainable Neighborhood Relationships

Because Taimide's Xinpu Plant is located in close proximity to residential communities, maintaining open communication and building strong relationships with neighboring residents are key priorities. The Company regularly conducts face to face meetings with local residents, stakeholders, and community organizations to listen to concerns, exchange feedback, and discuss community issues. In addition, digital messaging platforms are used to facilitate timely communication, enabling the Company to better understand community needs, respond proactively, and implement appropriate improvement measures. Through these ongoing efforts, Taimide strives to enhance the quality of life of nearby residents and cultivate long term, sustainable relationships with the local community.

Improvement Objective	Actions Taken
Mitigating Noise Impacts	Installed additional sound barriers around employee dormitories, upgraded aging equipment, and optimized equipment operating parameters. To minimize noise disturbance, heavy trucks and diesel forklifts are permitted to operate only between 7:00 a.m. and 8:00 p.m., with operations prohibited from 12:00 p.m. to 1:00 p.m. and after 8:00 p.m.
Reducing Odor Impacts	Converted boiler fuel from heavy fuel oil to natural gas, installed scrubber systems to treat odors emitted from storage tank venting, and enclosed wastewater treatment tanks while routing extracted exhaust air through scrubbers to reduce odor emissions.

Community Engagement

As part of its commitment to corporate social responsibility, Taimide actively invests in local community development and public welfare initiatives that foster stronger communities and sustainable social development. In 2025, the Company supported seven community engagement initiatives, contributing a total of NT$285,700 to programs focused on assisting vulnerable groups, promoting fire safety, and strengthening community connections.

Community Initiative	Description	Contribution (NT$)
Xinpu Volunteer Fire Brigade	Sponsored fire prevention awareness campaigns and emergency response training to enhance public fire safety preparedness.	20,000
Printed Circuit Board Environmental Protection Foundation	Supported social impact programs focusing on three areas: food assistance for underserved rural communities, educational equipment for children receiving early intervention services, and corporate sponsored charitable initiatives.	10,000
Xinpu Township Public Restroom Adoption Program	Sponsored the maintenance and upkeep of public park restrooms to provide clean, safe, and comfortable facilities for the public.	233,100
Xinpu Township Office Winter Relief Campaign	Supported the Township Office's annual winter assistance program, which distributed essential supplies and cash gifts to disadvantaged households in Xinpu Township.	10,000
Sponsorship for Volunteer Vests, Tianxin Village Office	Supported the local volunteer association in carrying out community services, including free haircuts for senior citizens, neighborhood cleanups, Hakka language preservation, community revitalization initiatives, and Christmas celebrations.	6,000
Beverage Sponsorship for Tianxin Village Community Outing	Sponsored beverages for a community outing organized by the Village Chief to encourage interaction among residents and strengthen community cohesion.	3,600
Sponsorship for Tianxin Village Environmental Volunteer Association	Supported the local volunteer association in continuing community service programs, including free haircuts for senior citizens, neighborhood cleanups, Hakka language preservation, community revitalization initiatives, and Christmas celebrations.	3,000
Total		285,700

2025 Community Engagement Activities







Appendices

GRI Content Index

Usage Statement	Taimide Tech Inc. has prepared this report in accordance with the GRI Standards for the reporting period from January 1, 2025 through December 31, 2025.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	None

Universal Standards

Category	Topic	Disclosure Item		Corresponding Section	Page
GRI 2: General Disclosures 2021	The organization and its reporting practices	2-1	Organizational details	1.1.1 Company Overview	18
		2-2	Entities included in the organization's sustainability reporting	About This Report	3
		2-3	Reporting period, frequency and contact point	About This Report	3
		2-4	Restatements of information	About This Report	3
		2-5	External assurance	About This Report	3
	Activities and workers	2-6	Activities, value chain and other business relationships	1.1.1 Company Overview 1.1.3 Products and Services 2.3.1 Taimide Tech Inc. Value Chain	18, 20, 53
		2-7	Employees	4.1.2 Diverse Workplace	90
		2-8	Workers who are not employees	4.1.2 Diverse Workplace	90
	Governance	2-9	Governance structure and composition	1.2.3 Board Members	27
		2-10	Nomination and selection of the highest governance body	1.2.2 Board Election and Diversity	26
		2-11	Chair of the highest governance body	1.2.3 Board Members	27
		2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Governance Framework	8
		2-13	Delegation of responsibility for managing impacts	Sustainability Governance Framework	8
		2-14	Role of the highest governance body in sustainability reporting	About This Report	3

Category	Topic	Disclosure Item		Corresponding Section	Page
		2-15	Conflicts of interest	1.2.4 Board Operations	28
		2-16	Communication of critical concerns	1.2.4 Board Operations	28
		2-17	Collective knowledge of the highest governance body	1.2.5 Director Continuing Education	29
		2-18	Evaluation of the performance of the highest governance body	1.2.7 Board Performance Evaluation	30
		2-19	Remuneration policies	1.2.8 Director and Executive Compensation	31
		2-20	Process to determine remuneration	1.2.8 Director and Executive Compensation	31
		2-21	Annual total compensation ratio	1.2.8 Director and Executive Compensation	31
	Strategy, policies and practices	2-22	Statement on sustainable development strategy	Sustainability Vision and Strategy	7
		2-23	Policy commitments	Sustainability Governance Framework 2.3.2 Supplier Management 4.1.5 Human Rights Protection	8, 54, 97
		2-24	Embedding policy commitments	Sustainability Governance Framework 2.3.2 Supplier Management 4.1.5 Human Rights Protection	8, 54, 97
		2-25	Processes to remediate negative impacts	1.3.2 Ethical Business Conduct	36
		2-26	Mechanisms for seeking advice and raising concerns	1.3.2 Ethical Business Conduct	36
		2-27	Compliance with laws and regulations	1.3.4 Regulatory Compliance	42
		2-28	Membership associations	5.1 Social Engagement	115
	Stakeholder engagement	2-29	Approach to stakeholder engagement	Stakeholder Engagement	9
		2-30	Collective bargaining agreements	No collective bargaining agreement 4.1.6 Labor-Management Communication	98
GRI 3: Material Topics (2021)	Material topic disclosures	3-1	Process to determine material topics	Materiality Assessment Process	11
	Material topic disclosures	3-2	List of material topics	Materiality Assessment Process	11

Category	Topic	Disclosure Item		Corresponding Section	Page
	Material topic disclosures	3-3	Management of material topics	Impact Boundaries of Material Topics Short-, Medium-, and Long-term ESG Goals: Integrity and Transparent Governance Short-, Medium-, and Long-Term ESG Goals: R&D Innovation and Value Creation Short-, Medium-, and Long-term ESG Goals: Green Circularity and Low-carbon Transformation Short-, Medium-, and Long-term ESG Goals: Happy Enterprise and Friendly Workplace	13, 17, 44, 60, 86

Topic Standards

Category	Disclosure Item		Corresponding Section	Page
Material Topics				
Operational Performance				
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	1.1.4 Operating Performance	21
Ethical Business Conduct				
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	1.3.4 Regulatory Compliance	42
Ethical Business Conduct				
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	1.3.2 Ethical Business Conduct	36
Corporate Governance (Custom Material Topic)				
GRI 3: Material Topics 2021	3-3	Management of material topics	Short-, Medium-, and Long-term ESG Goals: Integrity and Transparent Governance	17
Risk Management (Custom Material Topic)				
GRI 3: Material Topics 2021	3-3	Management of material topics	Short-, Medium-, and Long-term ESG Goals: Integrity and Transparent Governance	17
Climate Change Risk Management				
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	3.1 Climate Resilience	62
Energy & Carbon Management				
GRI 302: Energy 2016	302-1	Energy consumption within the organization	3.2.1 Energy Management	67
	302-3	Energy intensity	3.2.1 Energy Management	67
	302-4	Reduction of energy consumption	3.2.3 Energy Efficiency and Carbon Reduction Initiatives	72
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	3.2.2 Greenhouse Gas Emissions Management	70
	305-2	Energy indirect (Scope 2) GHG emissions	3.2.2 Greenhouse Gas Emissions Management	70

Category	Disclosure Item		Corresponding Section	Page
	305-3	Other indirect emissions (Scope 3) GHG emissions	3.2.2 Greenhouse Gas Emissions Management	70
	305-4	GHG emissions intensity	3.2.2 Greenhouse Gas Emissions Management	70
	305-5	Reduction of GHG emissions	3.2.3 Energy Efficiency and Carbon Reduction Initiatives	72
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	3.4.2 Air Pollution Control	82
Circular Economy				
GRI 3: Material Topics 2021	3-3	Management of material topics	Short-, Medium-, and Long-Term ESG Goals: R&D Innovation and Value Creation	44
Waste Management				
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	3.4.3 Pollution Reduction and Prevention	83
	306-2	Management of significant waste-related impacts	3.4.1 Waste Management	80
	306-3	Waste generated	3.4.1 Waste Management	80
	306-4	Waste diverted from disposal	3.4.1 Waste Management	80
	306-5	Waste directed to disposal	3.4.1 Waste Management	80
Water Resource Management				
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	3.3 Water Resource Management	75
	303-2	Management of water discharge-related impacts	3.3.2 Wastewater Pollution Prevention and Control	76
	303-3	Water withdrawal	3.3.1 Water Management	75
	303-4	Water discharge	3.3.1 Water Management	75
	303-5	Water consumption	3.3.1 Water Management	75
Product Quality & Safety				
GRI 416：Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	2.1.2 Green Product Innovation	48
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2.1.3 Product Safety Management	50

Category	Disclosure Item		Corresponding Section	Page
Customer Relationship Management				
GRI 418：Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.2.1 Customer Satisfaction Management	51
Talent Development				
GRI 404：Training and Education 2016	404-1	Average hours of training per year per employee	4.2.1 Talent Development and Cultivation	102
	404-2	Programs for upgrading employee skills and transition assistance programs	4.2.1 Talent Development and Cultivation	102
	404-3	Percentage of employees receiving regular performance and career development reviews	4.2.2 Performance Management and Evaluation	105
Employee Health and Safety				
GRI 403：Occupational Health and Safety 2018	403-1	Occupational health and safety management system	4.3.1 Occupational Health and Safety Policy	106
	403-2	Hazard identification, risk assessment, and incident investigation	4.3.2 Hazard Reduction	107
	403-3	Occupational health services	4.3.3 Health Promotion	112
	403-4	Worker participation, consultation, and communication on occupational health and safety	4.3.1 Occupational Health and Safety Policy	106
	403-5	Worker training on occupational health and safety	4.3.2 Hazard Reduction	107
	403-6	Promotion of worker health	4.3.3 Health Promotion	112
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.3.2 Hazard Reduction	107
	403-8	Workers covered by an occupational health and safety management system	4.3.1 Occupational Health and Safety Policy	106
	403-9	Work-related injuries	4.3.2 Hazard Reduction	107
	403-10	Work-related ill health	4.3.2 Hazard Reduction	107
Talent Attraction and Retention				

Category	Disclosure Item		Corresponding Section	Page
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	4.1.4 Employee Compensation	96
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	4.1.1 Talent Recruitment 4.1.7 Talent Retention	89, 100
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.1.3 Employee Benefits	93
	401-3	Parental leave	4.1.3 Employee Benefits	93
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	4.1.6 Labor-Management Communication	98
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	4.1.2 Diverse Workplace	90
	405-2	Ratio of basic salary and remuneration of women to men	4.1.2 Diverse Workplace	90

SASB Standards Index

Code	Disclosure Metric	Response Content/Chapter	Page
Disclosure Topic: Greenhouse Gas Emissions			
RT-CH-110a.1	Gross global scope 1 emissions, percentage covered under emissions-limiting regulation	3.2.2 Greenhouse Gas Emissions Management In 2025, 0% of the Company's Scope 1 greenhouse gas emissions were covered by emissions limiting regulations.	70
RT-CH-110a.2	Discussion of long-term and short-term strategy or plan to manage scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	3.2.3 Energy Efficiency and Carbon Reduction Initiatives	72
Disclosure Topic: Air Quality			
RT-CH-120a.1	Air emissions of the following pollutants: (1) Total nitrogen oxides (NOX; excluding N2O), (2) Total sulfur oxides (SOX), (3) Volatile organic compounds (VOCs), and (4) Hazardous air pollutants (HAPs)	3.4.2 Air Pollution Control	82
Disclosure Topic: Energy Management			
RT-CH-130a.1	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable (4) Total self-generated energy	(1) 520,955.53 (2) 47.04% (3) 1.17% (4) 2,904.73	-
Disclosure Topic: Water Resource Management			

Code	Disclosure Metric	Response Content/Chapter	Page
RT-CH-140a.1	(1) Total water withdrawn (2) Total water consumed, percentage of each in regions with high or extremely high baseline water stress	None of the operating sites included within the reporting boundary are located in areas classified as having high or extremely high baseline water stress.	-
RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	No regulatory violations related to water resource management occurred during 2025.	-
RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	3.3 Water Resource Management	75
Disclosure Topic: Hazardous Waste Management			
RT-CH-150a.1	(1) Amount of hazardous waste generated, (2) Percentage recycled	3.4.1 Waste Management	80
Disclosure Topic: Community Relations			
RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	5.1 Social Engagement	115
Disclosure Topic: Workforce Health & Safety			
RT-CH-320a.1	(a) Total recordable incident rate (TRIR) and (b) fatality rate for (1) direct employees and (2) contract employees	4.3.2 Hazard Reduction	107
RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	The Company provides annual health examinations for all employees. In addition, workplace environmental monitoring for chemicals regulated under occupational safety and health regulations is conducted semiannually. For further information, please refer to Section 4.3 Employee Health and Safety.	-
Disclosure Topic: Product Design for Use-phase Efficiency			
RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency	2.1.2 Green Product Innovation	48
Disclosure Topic: Safety & Environmental Stewardship of Chemicals			
RT-CH-410b.1	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	(1) None (2) 100%	-
RT-CH-410b.2	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	2.1.2 Green Product Innovation	48
Disclosure Topic: Genetically Modified Organisms			
RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	The Company does not manufacture products within this category	-
Disclosure Topic: Management of the Legal & Regulatory Environment			
RT-CH-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	1.3.1 Risk Management	32

Code	Disclosure Metric	Response Content/Chapter	Page
Disclosure Topic: Operational Safety, Emergency Preparedness & Response			
RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	No process safety incidents	-
RT-CH-540a.2	Number of transport incidents	No transportation-related incidents	-

Activity Metrics	Response
Production volume of reportable segment	PI Film: 2,071.35 tons

Appendix 1-12 Sustainability Disclosure Indicators: Electronic Components Industry

No.	Indicator	Indicator Type	2025 Disclosure
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage	Quantitative	Total energy consumption: 520,955.53 GJ Purchased electricity: 47.04% Renewable energy usage: 1.17%
2	Total water withdrawal and total water consumption	Quantitative	Total water withdrawal: 193,640 m³ Total water consumption: 179,050 m³
3	Hazardous waste generated and recycling rate	Quantitative	Hazardous waste generated: 2.373 metric tons Recycling rate: 69.5%
4	Occupational injury categories, number of cases, and injury rates	Quantitative	Lost-time injury cases: 3 Lost-time Injury Frequency Rate (LTIFR): 6.34 Lost-time Injury Severity Rate (LTISR): 40 For a breakdown of occupational injury categories, please refer to Section 4.3.2 Hazard Reduction.
5	Product life cycle management, including end of life products and electronic waste generated, and the recycling rate	Quantitative	The Company has not implemented a product take back or electronic waste recycling program; therefore, no related data are available. Because PI film exhibits excellent heat resistance and chemical stability, it is difficult to separate and recycle into reusable materials. As a result, the recycling rate was 0%.
6	Risk management related to the use of critical materials	Qualitative	PI film is widely used in the electronics, aerospace, and optoelectronics industries, where product performance relies heavily on the stable supply and quality of critical materials. To strengthen supply chain resilience and minimize operational risks, Taimide has established a comprehensive risk management framework. Please refer to Section 2.3 Supply Chain Management for further information.
7	Total monetary losses resulting from legal actions related to anticompetitive practices	Quantitative	None
8	Production volume of major products by product category	Quantitative	PI Film: 2,071.35 tons

TCFD & Listed Company Climate-Related Disclosure Index

TCFD Recommended Disclosures			Climate-related Information Required for Listed and OTC Companies	Corresponding Section	Page
Governance	TCFD 1(a)	Describe the Board of Directors' oversight of climate-related risks and opportunities.	1. Describe the Board of Directors' and management's governance framework and oversight responsibilities for climate-related risks and opportunities.	3.1.1 Climate Governance	62
	TCFD 1(b)	Describe management's role in assessing and managing climate-related risks and opportunities.			
Strategy	TCFD 2(a)	Describe the climate-related risks and opportunities identified by the organization over the short, medium, and long term.	2. Describe how identified climate-related risks and opportunities impact the Company's business operations, strategies, and financial planning across short-, medium-, and long-term horizons.	3.1.3 Climate Strategy	65
	TCFD 2(b)	Describe the impacts of climate-related risks and opportunities on the organization's business, strategy, and financial planning.	3. Describe the financial impacts associated with extreme weather events and climate transition initiatives.	3.1.3 Climate Strategy	65
	TCFD 2(c)	Describe the resilience of the organization's strategy under different climate-related scenarios, including a 2°C or lower scenario.	5. If climate scenario analysis is conducted to evaluate resilience against climate change risks, disclose the scenarios applied, parameters, assumptions, analytical factors, and significant financial impacts.	3.1.3 Climate Strategy	65

TCFD Recommended Disclosures			Climate-related Information Required for Listed and OTC Companies	Corresponding Section	Page
Risk Management	TCFD 3(a)	Describe the processes used by the organization to identify and assess climate-related risks.	4. Describe how the processes for identifying, assessing, and managing climate-related risks are incorporated into the Company's overall risk management framework.	3.1.2 Climate Risk Management	63
	TCFD 3(b)	Describe the processes used by the organization to manage climate-related risks.			
	TCFD 3(c)	Describe how climate-related risk identification, assessment, and management processes are integrated into the overall risk management system.			
Metrics and Targets	TCFD 4(a)	Disclose the metrics used by the organization to assess climate-related risks and opportunities in alignment with its strategy and risk management processes.	6. If a climate-related transition plan has been developed, disclose the contents of the plan and the metrics and targets used to identify and manage physical risks and transition risks.	3.1.3 Climate Strategy	65
	TCFD 4(b)	Disclose Scope 1, Scope 2, and Scope 3 greenhouse gas emissions (where applicable) and related climate risks.	9. Disclose greenhouse gas inventory results, assurance status, reduction targets, strategies, and specific implementation plans.	3.2.2 Greenhouse Gas Emissions Management 3.2.3 Energy Efficiency and Carbon Reduction Initiatives	70、72
	TCFD 4(c)	Describe the climate-related targets used by the organization to manage risks and opportunities and the performance achieved against those targets.	8. If climate-related targets have been established, disclose the scope of activities covered, greenhouse gas emission categories, implementation timeline, annual progress, and other relevant information. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve such targets, disclose the sources and quantities of carbon offsets or the number of RECs applied.	3.2.1 Energy Management 3.2.3 Energy Efficiency and Carbon Reduction Initiatives	67、72
-			7. If internal carbon pricing is used as a planning tool, disclose the basis for establishing the pricing mechanism.	An internal carbon pricing mechanism has not been established at this time.	-

Greenhouse Gas Inventory and Assurance Results for the Most Recent Two Reporting Years

Year	Item	Scope 1	Scope 2	Scope 3
2024	Reporting Boundary	Taimide Tech Inc.		
	Total GHG Emissions (metric CO_2e)	16,376.83	30,310.56	52,952.31
	GHG Emission Intensity (tCO_2e / ton of total production output)	9.91	17.10	29.88
	Assurance Provider	SGS Taiwan Ltd.		
	Assurance Status	Taimide Tech Inc. has completed third-party assurance verification.		
2025	Reporting Boundary	Taimide Tech Inc.		
	Total GHG Emissions (metric CO_2e)	16,163.04	32,263.28	39,308.29
	GHG Emission Intensity (tCO_2e / ton of total production output)	7.80	15.58	18.98
	Assurance Provider	SGS Taiwan Ltd.		
	Assurance Status	Taimide Tech Inc. has completed third-party assurance verification.		

Notes:

1. Direct emissions (Scope 1) represent greenhouse gas emissions generated directly from emission sources owned or controlled by the Company. Energy indirect emissions (Scope 2) represent indirect greenhouse gas emissions associated with purchased electricity, heat, or steam consumption. Other indirect emissions (Scope 3) represent greenhouse gas emissions resulting from the Company's activities that are not classified as energy indirect emissions and arise from emission sources owned or controlled by other organizations.
2. Subsidiaries included in the consolidated financial statements will be subject to assurance requirements beginning in 2029.

Greenhouse Gas Reduction Targets, Strategies, and Implementation Plans

Short-term Target (2026)	Medium-term Targets (2027-2029)	Medium-term Target (2030)	Long-term Target (2050)
➤ Achieve a 10% reduction in combined Scope 1 and Scope 2 greenhouse gas emissions	➤ Achieve a 20% reduction in Scope 1 and Scope 2 greenhouse gas emissions ➤ Increase renewable energy usage to account for more than 2% of total electricity consumption	➤ Achieve a 35% reduction in combined Scope 1 and Scope 2 greenhouse gas emissions ➤ Establish a comprehensive supply chain carbon management mechanism	➤ Achieve net-zero carbon emissions for Scope 1 and Scope 2 emissions ➤ Fully transition to renewable electricity ➤ Achieve carbon neutrality across the supply chain
Planned Strategies and Actions: • Implement energy-saving technologies in manufacturing processes • Optimize equipment energy efficiency • Upgrade boiler and HVAC systems to reduce natural gas consumption	Planned Strategies and Actions: • Expand renewable energy procurement, including Taiwan Renewable Energy Certificates (T-REC) • Implement carbon neutrality initiatives • Calculate product carbon footprints	Planned Strategies and Actions: • Assess progress toward carbon neutrality • Conduct Scope 3 GHG inventories and strengthen supply chain carbon management • Gradually achieve full renewable electricity adoption	Planned Strategies and Actions: • Implement carbon offset measures for residual emissions, such as nature-based carbon sinks • Achieve net-zero carbon emissions

獨立保證意見聲明書

達邁科技股份有限公司 2025 年度永續報告書

英國標準協會與達邁科技股份有限公司(簡稱達邁科技)為相互獨立的公司，英國標準協會除了針對達邁科技股份有限公司 2025 年度永續報告書進行評估和查證外，與達邁科技並無任何財務上的關係。

本獨立保證意見聲明書之目的，僅作為對達邁科技股份有限公司 2025 年度永續報告書所界定範圍內的相關事項進行保證之結論，而不作為其他之用途。除對查證事實提出獨立保證意見聲明書外，對於其他目的之使用，或閱讀此獨立保證意見聲明書的任何人，英國標準協會並不負有或承擔任何有關法律或其他之責任。

本獨立保證意見聲明書係英國標準協會審查達邁科技提供之相關資訊所作成之結論，因此審查範圍乃基於並侷限在這些提供的資訊內容之內，英國標準協會認為這些資訊內容都是完整且準確的。

對於這份獨立保證意見聲明書所載內容或相關事項之任何疑問，將由達邁科技一併回覆。

查證範圍

達邁科技與英國標準協會協議的查證範圍包括:

1. 本查證作業範疇與達邁科技股份有限公司 2025 年度永續報告書揭露之報告範疇一致。
2. 依照 AA1000 保證標準 v3 的第 1 應用類型評估達邁科技遵循 AA1000 當責性原則(2018)的本質和程度，不包括對於報告書揭露的資訊/數據之可信賴度的查證。

本聲明書以英文作成並已翻譯為中文以供參考。

意見聲明

我們總結達邁科技股份有限公司 2025 年度永續報告書內容，對於達邁科技之相關運作與永續績效則提供了一個公平的觀點。基於保證範圍限制事項、達邁科技所提供資訊與數據以及抽樣之測試，此報告書並無重大之不實陳述。我們相信有關達邁科技的環境、社會及治理等績效資訊是被正確無誤地呈現。報告書所揭露之永續績效資訊展現了達邁科技對識別利害關係人的努力。

我們的工作是由一組具有依據 AA1000 保證標準 v3 查證能力之團隊執行，以及策劃和執行這部分的工作，以獲得必要之訊息資料及說明。我們認為就達邁科技所提供之足夠證據，表明其符合 AA1000 保證標準 v3 的報告方法與自我聲明依循 GRI 永續性報導準則係屬公允的。

查證方法

為了收集與作成結論有關的證據，我們執行了以下工作：

- 對來自外部團體的議題相關於達邁科技政策進行訪談，以確認本報告書中聲明書的合適性;
- 與管理者討論有關利害關係人參與的方式，然而，我們並無直接接觸外部利害關係人;
- 訪談 14 位與永續性管理、報告書編製及資訊提供有關的員工;
- 審查有關組織的關鍵性發展;
- 審查內部稽核的發現;
- 審查報告書中所作宣告的支持性證據;
- 針對公司報告書及其相關 AA1000 當責性原則(2018)中有關包容性、重大性、回應性及衝擊性原則之流程管理進行審查。

結論

針對 AA1000 當責性原則(2018)之包容性、重大性、回應性及衝擊性與 GRI 永續性報導準則的詳細審查結果如下：

包容性

2025 年報告書反映出達邁科技已持續尋求利害關係人的參與，並建立重大永續主題，以發展及達成對永續具有責任且策略性的回應。報告書中已公正地報告與揭露環境、社會及治理的訊息，足以支持適當的計畫與目標設定。以我們的專業意見而言，這份報告書涵蓋了達邁科技之包容性議題。

重大性

達邁科技公布對組織及其利害關係人之評估、決策、行動和績效會產生實質性影響與衝擊之重大主題。永續性資訊揭露使利害關係人得以對公司之管理與績效進行判斷。以我們的專業意見而言，這份報告書適切地涵蓋了達邁科技之重大性議題。

回應性

達邁科技執行來自利害關係人的期待與看法之回應。達邁科技已發展相關道德政策，作為提供進一步回應利害關係人的機會，並能對利害關係人所關切之議題作出及時性回應。以我們的專業意見而言，這份報告書涵蓋了達邁科技之回應性議題。

衝擊性

達邁科技已鑑別並以平衡和有效之量測及揭露方式公正展現其衝擊。達邁科技已經建立監督、量測、評估和管理衝擊之流程，從而在組織內實現更有效之決策和結果管理。以我們的專業意見而言，這份報告書涵蓋了達邁科技之衝擊性議題。

GRI 永續性報導準則

達邁科技提供有關依循GRI永續性報導準則2021之自我宣告，並對每個涵蓋其行業準則和具相關性的GRI主題準則之重大主題，其揭露項目依循全部報導要求的相關資料。基於審查的結果，我們確認報告書中參照GRI永續性報導準則之永續發展相關揭露項目已被報告、部分報告或省略。以我們的專業意見而言，此自我宣告涵蓋了達邁科技的永續性主題。

保證等級

依據 AA1000 保證標準 v3 我們審查本聲明書為中度保證等級，如同本聲明書中所描述之範圍與方法。

責任

這份永續報告書所屬責任，如同責任信中所宣稱，為達邁科技負責人所有。我們的責任為基於所描述之範圍與方法，提供專業意見並提供利害關係人一個獨立的保證意見聲明書。

能力與獨立性

英國標準協會於 1901 年成立，為全球標準與驗證的領導者。本查證團隊係由具專案背景，且接受過如 AA1000AS、ISO 14001、ISO 45001、ISO 14064 及 ISO 9001 之一系列永續性、環境及社會等管理標準的訓練，具有稽核員資格之成員組成。本保證係依據 BSI 公平交易準則執行。

For and on behalf of BSI:

Joe Hsieh, Managing Director Northeast Asia, APAC Assurance

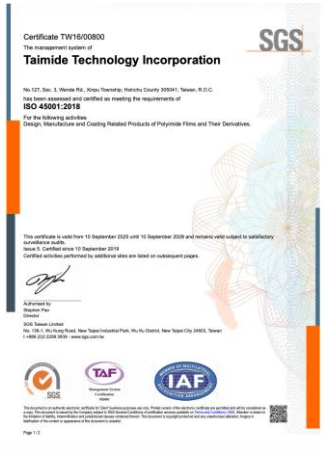
AA1000 Licensed Report 000-4/V3-T0XGF

Statement No: SRA-TW-811928

2026-07-15

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.

BSI Taiwan is a subsidiary of British Standards Institution.


Certificate TW16/00800
The management system of
Taimide Technology Incorporation
SGS
No.127, Sec. 3, Wende Rd., Xinpu Township, Hsinchu County 305041, Taiwan, R.O.C.
has been assessed and certified as meeting the requirements of
ISO 45001:2018
For the following activities
Design, Manufacture and Coating Related Products of Polyimide Films and Their Derivatives.
This certificate is valid from 10 September 2025 until 10 September 2028 and remains valid subject to satisfactory surveillance audits.
Issue 5. Certified since 10 September 2019
Certified activities performed by additional sites are listed on subsequent pages.
Authorised by
Stephen Pan
Director
SGS Taiwan Limited
No. 136-1, Wu Kung Road, New Taipei Industrial Park, Wu Ku District, New Taipei City 24803, Taiwan
t +886 (02) 2299 3030 - www.sgs.com.tw
TAF
IAF
Page 1 / 2

ISO_45001_2018-(20250910~20280910)


IEC QUALITY ASSESSMENT SYSTEM (IECQ)
IECQ Certificate of Conformity
Hazardous Substance Process Management
IECQ Certificate No.: IECQ-H SGSTW 16.0007-01 Issue No.: 5 Status: Current
Additional Site to Certification: IECQ-H SGSTW 16.0007 Originally Issued: 2016/09/28
Supersedes: IECQ-H SGSTW 16.0007-01 Issue 4 Issue Date: 2025/09/28 Site Added: 2016/09/28
CB Reference No.: TW16/00822.1 Expiration: 2028/09/27
Applicable to:
- EU Directive 2011/65/EU ("RoHS – Restriction of the use Of certain Hazardous Substances") in electrical and electronic equipment, including all published amendments
- Customer specified requirements

Taimide Technology Incorporation
No. 6, Tongke 2nd Rd., Tonglue Science Park, Miaoli County 366003, Taiwan
The organization has developed and implemented restricted/hazardous substances process management procedures and related processes that have been assessed by the IECQ Certification Body in accordance with IECQ 03-1 and IECQ 03-5 for the issuance of this certificate and found to be in conformity with the applicable requirements of the IECQ Hazardous Substances Process Management Scheme and in respect of the IECQ Specification:
- IECQ QC 080000:2017 - Hazardous Substance Process Management System Requirements

This Certificate is applicable for the following scope of activity:
Design, Manufacture and coating related products of Polyimide Films and Their Derivatives.
Issued by the Certification Body: SGS Taiwan Limited
No. 134, Wu Kung Road,
New Taipei Industrial Park,
Wu Ku District, New Taipei City 24803
Taiwan
Authorised person:
Stephen Pan
SGS

IECQ_QC080000_2017-(20250928~20280927)


Certificate IATF 0567879
Certificate TW22/10140.01
The management system of
TAIMIDE TECHNOLOGY INC., TONGLUO FACTORY
SGS
IATF UBI GB0KKT
No. 6, Tongke 2nd Rd., Tonglue Science Park, Miaoli County 366003, Taiwan
has been assessed and certified as meeting the requirements of
IATF 16949:2016
Edition 1
For the following Scope
Design and Manufacture of Polyimide Film.
前往第 6 025 頁
EXCLUSIONS : None
3 Year certification is valid from 07 March 2025 until 06 March 2028 and remains valid subject to satisfactory surveillance audits.
Version no. 3, Current version updated 07 March 2025
Authorised by
Chen Sung
Technical reviewer
Contracted Office : SGS United Kingdom Ltd, Rossmore Business Park, Ellesmere Port, Cheshire, CH65 3EN, UK.
Email : RachelS@sgs.com
SGS
IAF

IATF 16949_2016-(20220317~20250316)-)- Tongluo Plant


Certificate IATF 0478600
Certificate TW22/10140.02
The management system of
TAIMIDE TECHNOLOGY INCORPORATION
SGS
IATF UBI FWWPM
No. 127, Sec. 3, Wende Rd., Xinpu Township, Hsinchu County 30041, Taiwan
has been assessed and certified as meeting the requirements of
IATF 16949:2016
Edition 1
For the following Scope
Design and Manufacture of Polyimide Film.
EXCLUSIONS : None
3 Year certification is valid from 07 July 2025 until 06 July 2028 and remains valid subject to satisfactory surveillance audits.
Version no. 1, Current version updated 07 July 2025
Authorised by
Hank Ying
Vice Power Authority
Contracted Office : SGS United Kingdom Ltd, Station Road, Oldbury, B69 4LN, UK.
Email : HankY@sgs.com
SGS

IATF 16949_2016-(20230707~20260706)-Xinpu Plant


Certificate TW23/00000260
The management system of
TAIMIDE TECHNOLOGY INC., TONGLUO FACTORY
SGS
No. 6, Tongke 2nd Rd., Tonglue Science Park, Miaoli County 366003, Taiwan
has been assessed and certified as meeting the requirements of
ISO 9001:2015
For the following activities
Design, Manufacture and coating related of products of Polyimide Film and Their Derivatives.
This certificate is valid from 07 March 2025 until 06 March 2028 and remains valid subject to satisfactory surveillance audits.
Issue 3. Certified since 16 April 2023
L. Moran
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ISO_9001_2015-(20230707~20260706-Tongluo Plant


Certificate TW23/00000461
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TAIMIDE TECHNOLOGY INCORPORATION
SGS
No. 127, Sec. 3, Wende Rd., Xinpu Township, Hsinchu County 30041, Taiwan
has been assessed and certified as meeting the requirements of
ISO 9001:2015
For the following activities
Design and Manufacture of Polyimide Film.
This certificate is valid from 07 July 2023 until 06 July 2026 and remains valid subject to satisfactory surveillance audits.
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SGS
UKAS
IAF

ISO 9001_2015-(20230707~20260706) integrated with 16949-Xinpu Plant


Certificate TW16/00800
The management system of
Taimide Technology Incorporation
SGS
No.127, Sec. 3, Wende Rd., Xinpu Township, Hsinchu County 305041, Taiwan, R.O.C.
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Issue 5. Certified since 10 September 2019
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ISO_14001_2015-(20250904~20280904)


意見書編號 TW26/00277GG
SGS
溫室氣體查驗意見書
2025 年溫室氣體排放資訊
達邁科技股份有限公司
新竹縣新埔鎮文德路二段 127 號
經本公司依據 ISO 14064-3:2019 完成查驗，提出肯定之查驗意見，其符合下列標準要求
WBCSD/WRI Greenhouse Gas (GHG) Protocol
直接溫室氣體排放量
16,282.5100 公噸二氧化碳當量
範疇間接溫室氣體排放量
33,475.6928 公噸二氧化碳當量
其他間接溫室氣體排放量
52,225.5193 公噸二氧化碳當量
直接與間接溫室氣體總排放量
101,983.722 公噸二氧化碳當量
審署人
酬何宇
管理階層證事專群副總裁
日期: 2026 年 06 月 15 日
版次:1
TGPS85-15-2 2801
SGS

GHG Protocol Opinion Statement



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