

3-3-5 Status of promotion of sustainable development and its discrepancies from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons:

Assessment Item	Implementation Status (Note 1)			Deviation, and causes of deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary (Note 2)	
I. Has the Company established a governance structure to promote sustainable development, and set up a dedicated (or one holding concurrent positions) unit to promote sustainable development, with the board authorizing the senior management to manage the organization which is supervised by the board?	✓		I. On May 14, 2014, the Board of Directors approved the establishment of the CSR Committee to promote sustainable development of the Company's governance structure, chaired by the Chief Executive Officer. The Committee attends Board of Directors' meetings as a concurrent unit of the Human Resources Department. The Committee is responsible for the amendment and implementation of these regulations. In 2023, Taiwan Secom renamed the CSR Committee as the Sustainable Development Committee to align itself with the global development trends and realize the goal of sustainable development, which was approved by the board resolution on March 15, 2022. The Committee reports the implementation status to the board once a year, and the latest report date was August 10, 2023. The Sustainable Development Committee serves as interdepartmental communication platform for vertical and horizontal coordination. Quarterly meetings and topic-specific task groups are set up to identify the sustainability issues related to the Company's operations and stakeholders' concerns, formulate corresponding strategies and work guidelines, prepare budgets related to sustainable development of each organization, plan and implement the annual programs, and track the implementation results to ensure that the sustainable development strategy is fully implemented in the Company's daily operations. The Sustainability Committee reports its performance and future plans to the Board of Directors at least once a year on a regular basis. The latest report to the Board of Directors was on August 10, 2023, which included (1) identifying sustainable issues that require attention and proposing action plans in response; (2) revising goals and policies related to sustainability issues; and (3) monitoring the implementation of sustainable management matters and evaluating their execution. The Company's board of directors regularly receives reports from the management team (including ESG reports), and the management team	No Discrepancy.

			proposes company strategies to the board of directors. The board evaluates the likelihood of success of these strategies, reviews their progress, and urges the management team to make adjustments when necessary.							
II. Does the Company conduct risk assessments of environmental, social, and corporate governance issues related to the Company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?	✓	II.	The Company formulates and implements the following procedures related to the Company's operation in accordance with the principles of materiality: Sustainable development is the belief that Taiwan Secom has always adhered to. Taiwan Secom fulfills its responsibilities as a corporate citizen, actively promotes energy conservation, carbon emissions reduction and waste reduction, and pursues the common improvement of corporate growth, ecological balance and social development. The Company works hand in hand with all stakeholders such as shareholders, employees, customers, suppliers, and communities, and strives for social equity and justice, human well-being and the sustainability of the earth. In addition to fulfilling corporate social responsibilities, the Company follows the Procedures for Ethical Management and Guidelines for Conduct and the Ethical Corporate Management Best Practice Principles to assess risks associated with the environmental, social and corporate governance issues, and has established risk management policies and procedures. <table><tr><th>Major issues</th><th>Risk assessment items</th><th>Risk management policy or strategy</th></tr><tr><td>Environment</td><td>Environmental Protection</td><td> 1. The Company belongs to the security service industry, and originally was not involved in manufacturing environmental management. After taking manufacturing, materials, procedures, quality and corporate social responsibility into consideration, Titan-Star International Co., Ltd., a wholly-owned subsidiary is entrusted with management and protecting consumers from toxic substances. (1) ISO 14001:2015 environmental management system certification: Certification for maintaining equipment production, implementing fire protection, anti-theft and disaster prevention for manufacturing and processing management of server and sensor electronic components. (The latest certificate valid from: 2023/12/22 to 2026/12/21). (2) ISO 14001:2015 environmental management system certification: Certification for maintaining equipment production, implementing fire protection, anti-theft and disaster prevention for manufacturing and processing management of server and sensor electronic components. (The latest certificate valid from: 2021/8/9 to </td></tr></table>	Major issues	Risk assessment items	Risk management policy or strategy	Environment	Environmental Protection	1. The Company belongs to the security service industry, and originally was not involved in manufacturing environmental management. After taking manufacturing, materials, procedures, quality and corporate social responsibility into consideration, Titan-Star International Co., Ltd., a wholly-owned subsidiary is entrusted with management and protecting consumers from toxic substances. (1) ISO 14001:2015 environmental management system certification: Certification for maintaining equipment production, implementing fire protection, anti-theft and disaster prevention for manufacturing and processing management of server and sensor electronic components. (The latest certificate valid from: 2023/12/22 to 2026/12/21). (2) ISO 14001:2015 environmental management system certification: Certification for maintaining equipment production, implementing fire protection, anti-theft and disaster prevention for manufacturing and processing management of server and sensor electronic components. (The latest certificate valid from: 2021/8/9 to	No Discrepancy.
Major issues	Risk assessment items	Risk management policy or strategy								
Environment	Environmental Protection	1. The Company belongs to the security service industry, and originally was not involved in manufacturing environmental management. After taking manufacturing, materials, procedures, quality and corporate social responsibility into consideration, Titan-Star International Co., Ltd., a wholly-owned subsidiary is entrusted with management and protecting consumers from toxic substances. (1) ISO 14001:2015 environmental management system certification: Certification for maintaining equipment production, implementing fire protection, anti-theft and disaster prevention for manufacturing and processing management of server and sensor electronic components. (The latest certificate valid from: 2023/12/22 to 2026/12/21). (2) ISO 14001:2015 environmental management system certification: Certification for maintaining equipment production, implementing fire protection, anti-theft and disaster prevention for manufacturing and processing management of server and sensor electronic components. (The latest certificate valid from: 2021/8/9 to								

				2024/8/8). (3) QC080000:2017 toxic substances management procedure certification: Certification for maintaining equipment production, implementing fire protection, anti-theft and disaster prevention for manufacturing and processing management of server and sensor electronic components. (Certificate valid from: 2022/11/15 to 2025/11/14). 2. The Company attaches a certain level of importance to environmental protection and is committed to energy conservation and carbon reduction measures. It also actively responds to the global trend of promoting green manufacturing. 3. The group has installed a solar power generation system in the Zhongbao Cloud Building in 2023. This system will not only help reducing the heat island effect but also lower the room temperature by 3-5 Celsius degrees. The project is expected to be completed in 2024. In addition, the subsidiary company Titan Star International Co., Ltd. under the group plans to establish a solar photovoltaic system in the new factory in 2023. This not only meets the government's requirement for net zero emissions, but also brings additional revenue to the group. 4. Due to the special nature of the Company's industry, the main sources of energy used include vehicle fuel and purchased electricity for various facilities. In 2023, a total of 1,402,695.38 liters of gasoline and diesel fuel were used, and the electricity consumption was 8,939,630 kWh. On a consolidated basis, the annual unit carbon emission (ton-CO2e) of energy products was 7,620.28 metric tons. 5. Establish key implementation plans every year, and regularly track and review the progress of each goal to ensure the achievement of the goals.	
		Society	Occupational and product safety	Occupational safety: 1. The Company regularly conducts workplace safety and health inspections quarterly and provides safety and health education for new and in-service employees through online and physical courses. In terms of the implementation of health protection management, the Company conducts health checks and special work inspections for employees every year to prevent occupational illness, and, in accordance with the Occupational Safety and Health Act, adds onsite services of doctors and nurses to provide employees with	

				health education counseling and health promotion sessions. 2. Runs regular fire drills, industrial safety education, and training sessions every year to cultivate employees' ability to respond to emergencies and self-directed safety management. Product safety: 1. Taiwan Secom adheres to the pursuit of high technology and information capabilities, and verifies service quality in research and development, production, service, and listening actions, and makes quick corrections. 2. A strong and complete seven-center structure to accurately exchange information, communicate collaboration, and actively adjust internal resources and strategies. Taiwan Secom believes that only by continuously reinforcing service quality, optimizing service content, and improving innovation can we truly become customers' attentive partners. 3. Value every call from customers. When handling customer complaints, try to adhere to the principle of customer first. Convert customers' attitudes toward the Company's products and services into quantitative data, perform PDCA for improvement, and monitor and control service quality issues to ensure that all departments meet customer expectations.	
			Corporate governance	Regulatory compliance Establish corporate governance organizations and implement internal control measures to ensure that all personnel and works of the Company comply with the relevant laws and regulations.	
				Strengthening the functions of directors 1. Plan relevant study topics for directors, and provide directors with the latest regulations, system developments and policies on a yearly basis. 2. Cover the Company's directors under liability insurance to protect them from lawsuits or claims.	
				Stakeholder communication 1. In order to avoid misunderstandings between stakeholders and the Company, which may lead to business or litigation risks, the Company analyzes important issues regarding the relationship between key stakeholders and the Company every year. 2. Establish various communication channels to actively communicate and reduce confrontation and misunderstanding. Set up an investor mailbox, which is managed and responded to by the spokesperson.	
III. Environmental issues (I) Does the Company set an Environmental	✓		(I) The Company is in the security service industry, and has established an environmental management		No difference.

management system designed to industry characteristics?		system: Taiwan Secom is actively expanding its business into different fields in order to provide customers with better and more convenient services. By integrating the latest smart technology with existing services, we have not only developed a more diverse range of products and services, but also improved the quality of service provided to our customers. 1. The group's affiliated companies also provide a range of services including green energy, energy storage, green roof, energy management system, etc., Through commercial systems such as smart monitoring and remote control, they assist customers in managing high-energy-consuming equipment, reducing unnecessary energy consumption and emissions of greenhouse gases. Additionally, they strive to integrate the concept of environmental sustainability into customers' lives through research and development of innovative technologies. 2. In response to the global trend of sustainable development in recent years and the government's 2050 net-zero emissions policy, we have actively replaced traditional high-energy-consuming lighting fixtures with LED energy-efficient lighting fixtures in all our business locations and office spaces. We have also replaced old air conditioning units with high-performance, energy-saving, and high-quality ones to optimize energy efficiency. 3. When purchasing service vehicles, reduce the number of gasoline-powered motorcycles and prioritize the purchase of hybrid vehicles to decrease fuel consumption and lower greenhouse gas emissions. 4. Hold an energy-saving competition for service centers and invite colleagues to provide improvement suggestions and feedback on energy-saving policies, encouraging everyone to incorporate energy-saving and carbon reduction into their daily lives and strive to achieve the goal of net zero carbon emissions. 5. To establish a resource utilization platform to monitor environmental data, unit colleagues input data on water, electricity, fuel, and gas usage, as well as related environmental activities, into the platform. They also scan and upload the documents in electronic format, storing them in a cloud database. This not only allows for real-time and comprehensive collection and disclosure of resource utilization data, but also reduces the inconvenience of retaining physical documents for colleagues. At the same time, in accordance with ESG requirements, greenhouse gas inventory operations are being implemented, collecting	
--	--	---	--

(II) Is the Company committed to improving energy efficiency and to the use of renewable materials with low environmental impact?	✓	data related to Scope 1 and Scope 2 emissions. 6. In order to comply with the national 2050 net zero emissions policy and the FSC's Sustainable Development Roadmap for OTC Companies announced in 2022, the Company will begin conducting the ISO14064-1 GHG inventory for the first year at the six main locations of the parent company in 2023. A first-year inventory report will be issued, followed by internal and external verification and audit operations in accordance with the implementation plan. 7. The Company has disclosed climate-related financial information in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). The Company has assessed climate risks and opportunities through the four dimensions of the TCFD: Governance, Strategy, Risk Management, and Metrics and Targets. The Company has established a climate governance mechanism, developed risk management measures and indicators, set goals, and continuously monitors climate change. The Company allocates resources to improve and mitigate potential hazards. 8. The Company has formulated energy-saving and carbon reduction policies for environmental sustainability, and allocates a budget every year to actively promote various sustainable actions and strategies. The goal is to achieve the vision of symbiotic and prosperous development between the company and environmental sustainability. (II) In recent years, the Company has been actively improving energy efficiency and using raw materials with low environmental impact. 1. The various security hosts and peripherals are provided to our customers on a rental basis, therefore each devices can be recycled to reduce the impact on the environment. 2. Before developing new types of products or services, incorporate the concept of product or service life cycle and focus on research and development using low-carbon emissions or environmentally friendly renewable materials. Extend the product life cycle with the concept of circular economy. 3. To improve the efficiency of electrical equipment, we regularly replace high-energy-consuming equipment with high-performance, energy-saving devices. We also install water-saving equipment in our office area and actively promote water and electricity conservation habits among our employees to reduce the waste of resources. In addition, we prioritize the purchase and use of hybrid and electric vehicles for our fleet, reducing the	No Discrepancy.
--	----------	--	------------------------

(III) Does the Company assess the potential risks and possibilities of climate change regarding the Company now and in the future, and take measures to respond to climate-related issues?	✓	procurement and use of gasoline-powered vehicles. And request the unit to calculate the amount of oil used, review the reasons for oil consumption, and strictly implement regular maintenance. At the same time, adjusting the standby position and reducing idle state can reduce carbon emissions and fuel consumption. (III) The Company attaches importance to the potential risks and opportunities of climate change for businesses. We have developed a summary of measures to address relevant issues based on the TCFD framework: 1. Governance: The Company holds regular meetings of the Sustainable Development Committee each year to discuss environmental sustainability and climate change issues. It formulates response measures for potential impacts and reports them to the Board of Directors after making decisions. 2. Strategy: The strategies for mitigating and adapting to climate change are as follows: (1) Mitigation: Moving towards the net zero emissions goal by reducing greenhouse gas emissions, implementing carbon reduction policies, improving energy efficiency, and providing low-carbon services. (2) Adjustment: Strengthening the Company's security system and equipment to cope with extreme weather conditions, ensuring that the equipment can continue to operate normally when affected by the climate. 3. Risk Management: Develop relevant measures based on transformation risk and physical risk, and regularly review and adjust the measures. 4. Indicators and Goals: In order to achieve the goal of sustainable environment, management goals have been set for emissions reduction and oil consumption. Currently, the goals that were originally set to be achieved by 2025 have already been achieved ahead of schedule. 5. Potential Risks and Opportunities of Climate Change: The Company examines and evaluates the risks and opportunities of climate change based on the TCFD framework, ensuring a thorough understanding of their impact and minimizing the impact on the Company's operations and finances. (1) Risk: Includes the risk of increased operating costs due to policy and regulatory changes, as well as the physical risk of being unable to attend or damage to assets due to extreme weather events. (2) Opportunity: The subsidiary company under the group is establishing solar panels for green energy generation, which not only meets the government's requirement for carbon reduction but also brings additional revenue to the group.	No Discrepancy..
---	----------	---	-------------------------

(IV) Has the Company compiled the greenhouse gas emissions, water consumption and total weight of waste over the past two years and established management policies for the reduction of greenhouse gas emissions, water consumption and other wastes?	✓	(IV) The Company has established a resource utilization platform, where colleagues input data on water, electricity, fuel, and other related resources. This platform allows relevant departments to collect and disclose resource utilization data in real-time and in a comprehensive manner, enabling the formulation of relevant policies. 1. The Company conducted a GHG inventory for the six major locations under the jurisdiction of the headquarters in 2023. Preliminary inventory revealed the greenhouse gas emissions of the six locations, leading to the development of policies for gas reduction. 2. The objectives of energy conservation and carbon emissions reduction met in the past three years are as follows: (1) Energy consumption of vehicles between 2021 and 2023 <table><tr><th colspan="2">Greenhouse gas inventory</th><th>2021</th><th>2022</th><th>2023</th></tr><tr><td rowspan="2">Scope 1 (Direct Emissions)</td><td>Gasoline (L)</td><td>1,410,828.87</td><td>1,397,937.91</td><td>1,342,272.17</td></tr><tr><td>Diesel (L)</td><td>56,493.57</td><td>54,330.83</td><td>60,423.21</td></tr><tr><td>Scope 2 (Indirect Emissions)</td><td>Electricity (KWh)</td><td>9,283,194.00</td><td>8,853,122.00</td><td>8,939,630.00</td></tr><tr><td colspan="2">Scope 1 + Scope 2 (ton-CO₂e)</td><td>8,000.56</td><td>7,811.5</td><td>7,611.34</td></tr><tr><td colspan="2">Emission intensity = Total carbon emissions / Net revenue (ton- CO₂e NTD million)</td><td>1.11</td><td>1.07</td><td>1.00</td></tr></table> (2) Water Consumption between 2021 to 2023 <table><tr><th>Year</th><th>2021</th><th>2022</th><th>2023</th></tr><tr><td>Total water consumption (m³)</td><td>52,006</td><td>49,166</td><td>50,279</td></tr><tr><td>Total number of employees</td><td>2,441</td><td>2,461</td><td>2,496</td></tr><tr><td>Water consumption per person</td><td>21.31</td><td>19.96</td><td>20.14</td></tr></table> 3. Waste management (1) Source of waste The Company’s waste mostly comes from raw materials used for research and development, scrapped end products, plastic packaging and other domestic waste. Our rigorous categorization and management measures reduce the environmental impact. Wastes are separated into the following categories according to the standards of the Environmental Protection Administration: A. General business waste: The waste that can affect human health or pollute the environment. For example: Waste plastic products, waste batteries, etc. B. Recovered waste: The waste that can	Greenhouse gas inventory		2021	2022	2023	Scope 1 (Direct Emissions)	Gasoline (L)	1,410,828.87	1,397,937.91	1,342,272.17	Diesel (L)	56,493.57	54,330.83	60,423.21	Scope 2 (Indirect Emissions)	Electricity (KWh)	9,283,194.00	8,853,122.00	8,939,630.00	Scope 1 + Scope 2 (ton-CO ₂ e)		8,000.56	7,811.5	7,611.34	Emission intensity = Total carbon emissions / Net revenue (ton- CO ₂ e NTD million)		1.11	1.07	1.00	Year	2021	2022	2023	Total water consumption (m ³)	52,006	49,166	50,279	Total number of employees	2,441	2,461	2,496	Water consumption per person	21.31	19.96	20.14	No Discrepancy.
Greenhouse gas inventory		2021	2022	2023																																												
Scope 1 (Direct Emissions)	Gasoline (L)	1,410,828.87	1,397,937.91	1,342,272.17																																												
	Diesel (L)	56,493.57	54,330.83	60,423.21																																												
Scope 2 (Indirect Emissions)	Electricity (KWh)	9,283,194.00	8,853,122.00	8,939,630.00																																												
Scope 1 + Scope 2 (ton-CO ₂ e)		8,000.56	7,811.5	7,611.34																																												
Emission intensity = Total carbon emissions / Net revenue (ton- CO ₂ e NTD million)		1.11	1.07	1.00																																												
Year	2021	2022	2023																																													
Total water consumption (m ³)	52,006	49,166	50,279																																													
Total number of employees	2,441	2,461	2,496																																													
Water consumption per person	21.31	19.96	20.14																																													

			be recovered and reused, such as cardboard boxes, plastic packaging materials, etc. C. Other business waste, such as domestic waste. (2) Waste management and control procedures To ensure that waste can be disposed of effectively and legally, the waste management measures are as follows: A. The Company established the Waste Disposal Measures in accordance with the announcement on 2006.05.30 made by the Environmental Protection Administration to effectively supervise the Company’s internal waste disposal. B. According to the provisions of the environmental management system, waste disposal can be divided into the following three phases: Early phase: Waste classification and reduction measures. Intermediate phase: Scrap process control. Late phase: Properly handle supervision and tracking to reduce the impact of environmental sanitation. C. Use the Company’s internal quality control operations and back-end technical maintenance procedures to strictly control the review of electronic products before they are scrapped, further improving their reuse rate. D. Develop new technologies and engage in equipment refurbishment discussions with relevant suppliers to increase the reusability of recycled waste. (3) Waste treatment method A. The Company established the Resources Recycling and Reuse Measures in accordance with the announcement on 2003.07.03 made by the Environmental Protection Administration to manage the recycling and reuse of waste. The parts that cannot be reused are disposed of and not put in landfills. B. Under long-term collaboration with the company, recycling operators legally dispose of the waste by incineration to reduce environmental pollution. Amount of recovery of general hazardous business waste <table><tr><th>Type</th><th>Battery (cells)</th><th>Hardware and miscellaneous</th></tr><tr><th>Year</th><th colspan="2">Amount recovered</th></tr><tr><td>2021</td><td>8,431</td><td>20,436</td></tr><tr><td>2022</td><td>5,530</td><td>14,912</td></tr><tr><td>2023</td><td>4,616</td><td>27,962</td></tr></table>	Type	Battery (cells)	Hardware and miscellaneous	Year	Amount recovered		2021	8,431	20,436	2022	5,530	14,912	2023	4,616	27,962	
Type	Battery (cells)	Hardware and miscellaneous																	
Year	Amount recovered																		
2021	8,431	20,436																	
2022	5,530	14,912																	
2023	4,616	27,962																	

IV. Social issues			
(I) Does the Company set policies and procedures in compliance with regulations and internationally recognized human rights principles?	✓	(I) The Company is committed to human rights policy and management, pledging to comply with national labor laws and uphold a policy of dignified labor. It has established policies to safeguard human rights and labor, and implements relevant measures to prohibit any discrimination, violence, and sexual harassment. The Company also prohibits the employment of child labor and any acts that violate human rights, discrimination, and sexual harassment. In the face of declining birth rates and labor shortages, the company continues to promote employee rights protection, workplace gender equality policies, and a family-friendly workplace. It respects the cultural aspects of employees' lives outside of work and provides them with a balanced and flexible lifestyle, striving for common well-being. The Company is dedicated to implementing employee rights in the work environment and fulfilling its social responsibilities by providing all employees with a diverse, equal, and inclusive workplace environment. In 2023, through ongoing advocacy activities, we commit to supporting the following international human rights standards and norms. “International Covenant on Civil and Political Rights” and “International Covenant on Economic, Social and Cultural Rights” (ICCPR & ICESCR), International Convention on the Elimination of All Forms of Racial Discrimination (ICERD), Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), Convention on the Rights of the Child (CRC), International Labour Organization (ILO) Convention No. 182 on the Worst Forms of Child Labour, Convention on the Rights of Persons with Disabilities (CRPD), International Labour Organization (ILO) Convention No. 29 on Forced Labour, International Labour Organization (ILO) Convention No. 155 on Occupational Safety and Health and the Working Environment, and disclose in Chapter 3 of the 2023 Annual Sustainability Report, implementing measures to mitigate human rights risks.”	No Discrepancy.
(II) Does the Company formulate and implement reasonable employee benefit measures (including remuneration, vacation, and other benefits, etc.), and appropriately reflect the results of operating performance in employee	✓	(II) 1. Overall remuneration policy Performance bonuses are issued based on the company's operating performance and the evaluation of employees' individual performance in order to reward employees' contributions and motivate them to continue their efforts. The year-end bonus is based on the Company's annual profitability. According to the Articles of Incorporation, 1% of profit of the current year is distributable as employees' bonus, which appropriately reflects the Company's operating performance in the remuneration for employees.	No Discrepancy.

remuneration?			2. Employee welfare measures Taiwan Secom is committed to creating a safe and harmonious workplace, and has established an employee welfare committee in accordance with the Employee Welfare Fund Act to provide various subsidies, and invite employees from various functions to discuss related employee welfare issues. With the continuous improvement of various measures, the Company has maintained a long-term harmonious employer-employee relationship. Taiwan Secom allocates 0.15% of the monthly revenue to fund activities organized by the employee welfare committee, such as employee birthdays, maternity gifts, wedding and funeral subsidies, scholarships for employees' children and annual festival funds, etc., which are welfare programs to reward employees for their hard work. Employee trips are held from time to time, so that employees can take the opportunities to relieve their work pressure, improve physical health and network with others, further improving their cohesion. 3. Workplace diversity and equality Provide relevant information on laws and regulations in pre-employment training for new hires, including prohibition of forced labor and child labor, anti-discrimination, anti-harassment, working hours management, and protection of humane rights. Provide a grievance channel for sexual harassment prevention and understanding of the concept of sexual harassment and the Company's approach handling sexual harassment incidents. Disseminate importance of preventing workplace abuse. Help employees understand the meaning of workplace bullying and how to prevent bullying, so as to jointly create a friendly work environment that is open to communication and open management. Workplace equality Achieve equal pay and equal promotion opportunities for men and women for equal work. In 2023, female employees accounted for 17% and female supervisors accounted for 13% of the work force. 4. Operating performance is reflected in employee remuneration The Company participates in salary market surveys every year, and adjusts salaries according to economic trends, market levels and personal performance to maintain overall salary competitiveness. For 2023, the ratio of remuneration for male and female and supervisors and non-supervisors has no significant difference.	
---------------	--	--	--	--

(III) Does the Company provide employees with a safe and healthy working environment, with regular safety and health training?	✓	(III) The Company has been awarded the “Healthy Workplace Self- Certification Health Promotion Label” by the Taipei City Government for many years. It has also won the “Health Excellence Award,” and “LE CHUN Health Award.” We conduct regular employee health checks in accordance with the “Labor Health Protection Rules”, and commission or hire medical personnel and assign safety and health management personnel to regularly track everyone’s health and conduct safety and health training and education sessions to maintain workplace safety and health.	No Discrepancy.
(IV) Has the Company established effective career development training plans?	✓	(IV) The Company provides employees with a safe and healthy working environment and conducts regular safety and health education and training programs, which are summarized below: Taiwan Secom is committed to establishing a safe, healthy, and comfortable working environment and continuously reducing the rate of occupational accident. The occupational safety and health policy is formulated with the management guidelines of “Safety without Accident” and “Continuous Improvement”. The Company has established an “Occupational Safety and Health Committee” which holds regular meetings every quarter to consolidate the “Occupational Safety and Health Management Report” and implement relevant improvement measures based on the resolutions of the meetings in order to implement occupational safety and health management. In 2023, 282 individuals were served by the “On-site Health Services” program. In addition to implementing four major projects, namely, human factors engineering, overload, workplace violence, and maternal health protection, the program also conducted educational training courses for middle-aged and elderly employees. Through health examinations and distributing questionnaires, the program classified the health status of colleagues and provided recommendations for those at high health risks. Furthermore, the program continued to follow up with colleagues who met the criteria of the maternal health protection program. In the 2023 assessment, the high risks are still focused on preventing the “Three-Hypers Series” (Hypertension, High blood cholesterol, High blood sugar) and traffic accidents. Due to the nature of the industry, most employees are sedentary for long periods of time, and many lack the habit of exercising, with a high number of irregular field trips being the main cause of the result. On-site contracted physicians and nurse practitioners: Regular health counseling, health examinations and employee assistance programs: Every three years, we contract with qualified major hospitals to conduct physical examinations for in-service employees to ensure their physical health	No Discrepancy.

		and report the results to the competent authorities for review as required. Depending on the examination results, health status and physician’s recommendation, we will manage employees with abnormal examination results by conducting health education, health examination re-check, follow-up and treatment, or transferring them to other worksites. <table><tr><td>Approach to Care</td><td>Total Service Sessions</td><td>Total Number of Personnel Served</td></tr><tr><td>Frequency</td><td>52</td><td>282</td></tr></table> The highest number of occupational accidents were traffic accidents, accounting for 50% of the total. The main causes of these accidents were attributed to employees’ lack of awareness, unclear understanding, or negligence of safety factors. To prevent occupational accidents, Taiwan Secom will propose preventive measures for their causes, such as strengthening employee safety and health education and training, implementing safety and health promotion, implementing hazard anticipation before work, implementing maintenance of work environment, major equipment and tools, and implementing autonomous management of safety and health, in order to reduce the occurrence rate of occupational accidents.	Approach to Care	Total Service Sessions	Total Number of Personnel Served	Frequency	52	282	
Approach to Care	Total Service Sessions	Total Number of Personnel Served							
Frequency	52	282							
(V) Does the company follow relevant laws, regulations and international standards and establish policies and consumer appeal procedures for health and safety, customer privacy, marketing and labeling of products and customers served?	✓	(V) In the job classification system, based on the needs of the Company, it established career paths for employees and implemented them into the training system, providing training on skills, management, and self-awareness for relevant personnel through seven courses. It also established relevant training knowledge base to provide online reference for employees. All products are subject to certification procedures such as safety spec., BSMI, NCC, etc. according to their category attributes and in accordance with the relevant regulations in Taiwan.	No Discrepancy.						
(VI) Does the Company formulate a supplier management policy that requires suppliers to follow the relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and their implementation?	✓	(VI) 1. Conduct Monthly Customer Satisfaction Surveys for New Clients 2. Establishment of Customer Service Center, Promptly Responding to Customer Needs 3. The Company has a privacy policy and discloses it on the Company website: Service Email: service@secom.com.tw 4. Protecting Customer Personal Information: (1) The Information Security Department implements protective measures when collecting information from clients, considering information security as a critical issue in our operations. We ensure	No Discrepancy.						

		the confidentiality, integrity, and availability of the information assets we protect, while also complying with relevant regulations to support the sustainable development of the Company. Also, we continue to enhance employees' cybersecurity literacy by periodically sending out cybersecurity awareness campaigns to remind them to comply with cybersecurity regulations. (2) Develop personal data protection regulations and a personal data protection management organization, and conduct annual simulation exercises to ensure the security of customer personal data. We improve our management processes through the Plan-Do-Check-Act (PDCA) cycle, as outlined in Chapter 2 of our 2023 Annual Sustainability Report.										
	(VII)	<table><tr><td>Current management standards for equipment suppliers and construction contractors:</td></tr><tr><td>1. It is not allowed to directly or indirectly provide personal gifts, banquets, bribes, kickbacks or other improper transactions to the employees of the Company.</td></tr><tr><td>2. Child labor under the age of 15 is prohibited, and labor health insurance and accident insurance are provided for employees.</td></tr><tr><td>3. Regularly carry out labor safety and health education and training sessions.</td></tr><tr><td>4. Require contractors to conduct labor safety and health education and training for their employees.</td></tr><tr><td>5. Regularly inspect the construction operating units during construction.</td></tr><tr><td>6. Construction units with doubts about the project payments may file their complaints through the construction transaction system.</td></tr><tr><td>7. Contracts require that contractors abide by the safety and health code of conduct.</td></tr><tr><td>8. For each project, hazard notifications are sent to each construction unit and dispatched workers through the construction transaction system to remind them of safety precautions.</td></tr></table> In the procurement contract, a relevant provision of “Corporate Social Responsibility (CSR)” has been added to announce the relevant constraints on the procurement counterparties. The provisions are as follows: Article 8 Party B is committed to Party A's commitment to CSR based on the concept of sustainable management, and is willing to work with stakeholders affected by business operations, including employees, customers, suppliers, partners, shareholders, and even the natural environment, together to create sustainable harmony and mutually beneficial development. Its commitments are as follows:	Current management standards for equipment suppliers and construction contractors:	1. It is not allowed to directly or indirectly provide personal gifts, banquets, bribes, kickbacks or other improper transactions to the employees of the Company.	2. Child labor under the age of 15 is prohibited, and labor health insurance and accident insurance are provided for employees.	3. Regularly carry out labor safety and health education and training sessions.	4. Require contractors to conduct labor safety and health education and training for their employees.	5. Regularly inspect the construction operating units during construction.	6. Construction units with doubts about the project payments may file their complaints through the construction transaction system.	7. Contracts require that contractors abide by the safety and health code of conduct.	8. For each project, hazard notifications are sent to each construction unit and dispatched workers through the construction transaction system to remind them of safety precautions.	No Discrepancy.
Current management standards for equipment suppliers and construction contractors:												
1. It is not allowed to directly or indirectly provide personal gifts, banquets, bribes, kickbacks or other improper transactions to the employees of the Company.												
2. Child labor under the age of 15 is prohibited, and labor health insurance and accident insurance are provided for employees.												
3. Regularly carry out labor safety and health education and training sessions.												
4. Require contractors to conduct labor safety and health education and training for their employees.												
5. Regularly inspect the construction operating units during construction.												
6. Construction units with doubts about the project payments may file their complaints through the construction transaction system.												
7. Contracts require that contractors abide by the safety and health code of conduct.												
8. For each project, hazard notifications are sent to each construction unit and dispatched workers through the construction transaction system to remind them of safety precautions.												

			1. Do not use force, coercion, debt-forcing, contractual or involuntary labor. 2. It is forbidden to employ child laborers under the age of 15 to perform labor. For minors under the age of 18, they shall not be allowed to engage in heavy and dangerous work, and shall not engage in night shift work. 3. The salaries and benefits paid to employees shall be in accordance with all current legal requirements: including laws related to the calculation of minimum wages, overtime pay and statutory benefits. A payroll or related document shall also be provided as a basis for employees to understand the salary content. 4. Treat each employee fairly and do not treat employees with inhumane methods such as brutality, insult, abuse, etc. In addition, the Company must ensure that employees are not discriminated against on opportunities such as hiring, promotion, rewards, and training due to factors such as race, skin color, age, gender, disability, pregnancy, religion, political faction, or marital status. 5. Employees must not be forced to undergo discriminatory medical examinations. 6. Provide a healthy and safe working environment and necessary facilities, protect women and night work safety. As well as establish policies for sexual harassment prevention and control, set up appeal hotlines and mailboxes, and announce that to all employees. At the same time, the restrictions from the Labor Safety and Health Act on female employees who are not allowed to engage in dangerous or harmful work should be adhered to. The relevant regulations of the Labor Standards Act on women's working hours, working night shift and maternity protection should also be complied with.	
V. Does the Company prepare its non-financial reports, such as a Sustainability Report in accordance with the internationally-used reporting standards or guidelines? Have such reports been assured, verified, or certified by a third party?	✓		V. In accordance with the GRI Standards issued by the Global Reporting Initiative, the Company prepared the "2022 Annual Report on Sustainable Development", which was independently subjected to limited assurance by Ernst & Young, Limited. in accordance with Statement of Assurance Standards No. 1, "Assurance on Audits or Reviews of Non-Historical Financial Information," issued by the Accounting Research and Development Foundation of the Republic of China (ARDF), and made available on the Company's website (with reference to International Standard on Assurance Engagements - ISAE 3000). (https://www.secom.com.tw)	No Discrepancy.
VI. If the Company has established its sustainable development best practice principles according to "Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies," please describe any discrepancy between the Principles and their implementation: The Company has conduct its sustainable development in compliance with its sustainable development relevant				

regulations and principles. There are not any discrepancies.

VII. Other important information to facilitate better understanding of the company's sustainable development practices:

1. The Company actively participates in social welfare activities, and regularly donates funds to relevant organizations.
2. The Company established Taiwan Secom Cultural Foundation to take care of disadvantaged students. It also sponsors the development of -"Students' Potential Development Classes," which currently covers elementary and junior high schools. More than 1,000 children have been included in the care, just like cultivating a seed.

Our company participates in domestic professional associations and actively engages in promoting the Safety Equipment and Services Industry Association and the Remote Care Services Industry Association, serving as a board member.

Note 1: If the implementation is checked with "Yes", please explain the important policies, strategies, measures, and implementation is taken. If the implementation is checked with "No", please explain the reasons and explain the future relative policies and strategies plan of measures.

Note 2: If the Company has prepared a sustainable development report, the implementation situation may be indicated by way of reference to the sustainable development report and the index page instead.

Note 3: The principle of materiality refers to the fact that environmental, social, and corporate governance issues significantly influence the company's investors and other interested parties.