



2024

SUSTAINABILITY REPORT



www.pax.com.tw

YEE JEE TECHNOLOGY CO., LTD.





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CH 1

About PAX

PAX is expanding its DIY tools and repair solutions through innovative, low-carbon, and sustainable design. We stay customer-focused, delivering efficient, end-to-end products and services.

Our goal: to be a trusted and sustainable global partner.



Key Highlights

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Report Scope and Editorial Principles (GRI 2-1)

The 2024 Sustainability Report is the third report published by PAX. To explain to stakeholders the achievements of PAX in the areas of economy, environment, and human rights, as well as its sustainable practices such as green chemistry and circular economy.

Compilation basis (GRI 2-2)

This report references the (Global Reporting Initiative, GRI) published guidelines, version 2021, serve as the standard for compilation and adopt (Sustainability Accounting Standards Board, SASB). The sustainability indicators and climate-related financial disclosures are disclosed in a structured manner; please refer to the appendix for a comparison table.

Reporting boundaries and category

This report's reporting scope and the information disclosed are primarily based on PAX. The non-financial information presented in this report covers environmental, social, and governance aspects. Organizational boundaries are defined to include this company.



319, Sec 1, Mingshan Rd, Mingjian Township, Nantou County 55146

Report Management Process and the Role of the Highest Governance Unit (GRI 2-14)

The Board of Directors is the highest governance and decision-making body of the Company. The control of all operations related to the collection, preparation, and verification of data in this report is carried out in accordance with the "Sustainability Report Preparation and Verification Procedures". The data and information in this report were provided by various departments of PAX compiled by the Company's Corporate Sustainability Development Committee, submitted to the heads of each department for review and revision, and then approved by the Chairman before being issued.

External guarantee/assurance (GRI 2-5)

This report was prepared with the SCS INVICTUS, in accordance with the requirements of ISAE 3000, "Assurance Cases Not Involving Historical Financial Information Verification or Review". We provide limited assurance regarding the subject information in the sustainability report prepared by PAX in accordance with GRI guidelines.

The assurance report is attached to the appendix of this report.



Report coverage period, Frequency

(GRI 2-3)

The report discloses performance information on PAX actions and practices in various social, corporate governance and environmental sustainability aspects for fiscal year 2024 (January 1, 2024 to December 31, 2024), and addresses major issues of concern to stakeholders. It is also published on the company's website.

Previous report released date : September 2024.

This report released date: September 2025.

Next report release date: September 2026.

Contact Person Contact Information

(GRI 2-3)

If you have any questions about the contents of this report, please contact us through the following information:

Contact Unit: Sustainable Development Group

Contact Person: Ms. Chen

Contact number: +886-49-2738898

Email : Choco@pax.com.tw

ESG Website : <https://pax.com.tw/en-US/About#esg>



Release management

(GRI 2-3)

To cherish Earth's resources, this report is primarily distributed online (announced on the company website). All stakeholders are welcome to view and download it online. For any errors, corrections, or updates to the report, please refer to the electronic file announced on the company website. For any comments, suggestions, or inquiries regarding the content, please contact us using the contact information below.


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From the owner (GRI 2-22)

Entering its third year of sustainable transformation, PAX adheres to the core principles of "prudent operation, continuous innovation, and sustainable development," further deepening its ESG initiatives to strengthen corporate resilience and value. In 2024, we will launch concrete actions in four key areas: environmental sustainability, workplace culture, social well-being, and enhanced governance, looking forward to creating a sustainable future together with all stakeholders.



YEE JEE TECHNOLOGY CO., LTD.
CEO SU CHING-HAO

Sustainable Environment | Deepening Green R&D and Implementing Carbon Management Actions

In response to the global net-zero trend, we continue to strengthen our environmental management system, gradually implementing ISO 14064 and 14067 standards, and completing greenhouse gas inventory checks at our plant and carbon footprint disclosures for key products. We are promoting energy-saving equipment improvements at the manufacturing stage and prioritizing recyclable or bio-based materials for packaging to reduce environmental impact. Simultaneously, we are actively investing in product innovation, developing environmentally friendly tire sealant made from pineapple leaf fiber, realizing a product design philosophy of "carbon reduction from the raw material stage," demonstrating PAX long-term commitment to green manufacturing.

Diversity and Inclusion | Creating a Safe, Equal, and Growth-Oriented Workplace Environment

We firmly believe that talent is the key to a company's sustainability, and in 2024 we will continue to invest in employee care and career development. From new employee training and professional skills development to workplace safety management, everything is centered on "people-oriented" principles. Internally, we actively foster a gender-friendly and inclusive culture, with a continuously increasing proportion of female managers, and we promote flexible systems that balance work and life. Regarding safety, we strengthen occupational safety education and risk management, and enhance the maturity of our systems through external audits.

Social Engagement | Connecting with Local Needs and Fulfilling Corporate Citizenship Responsibilities

YEE JEE has a deep-rooted presence in Nantou, and its commitment to local responsibility is unwavering. In 2024, we joined hands with our employees and their families to participate in a Lunar New Year food donation drive, and supported projects such as the Huashan Social Welfare Foundation and industry-academia collaborations, leveraging our corporate influence to support youth education and care for the disadvantaged. Furthermore, we continue to participate in Taiwan Excellence and international exhibitions (such as Eurobike, AMPA, and Taipei Cycle), allowing Taiwanese manufacturing and sustainable design concepts to reach a global audience and establishing a social value connection for our brand.

Corporate Governance | Strengthening Sustainable Governance Structure, Enhancing Information Transparency and Resilience

To improve ESG management and oversight mechanisms, we continuously optimize the functions of the Sustainability Committee, clarify the division of responsibilities and issue monitoring mechanisms, and incorporate climate risk into our operational decision-making and evaluation processes. Regarding information disclosure, we adhere to GRI guidelines and SASB industry standards to enhance the quality of our disclosures, and proactively respond to sustainability questionnaires and supply chain audits from clients and international brands, demonstrating a high degree of transparency and a commitment to ethical governance.



✓ Carbon emissions and carbon intensity, achieving internal control targets.

- **2024 3,407.6712 CO₂e**

✓ Material sustainability and plastic reduction in packaging

- **FSC-certified paper materials and kraft paper packaging reduce plastic usage.**
- The bicycle tire repair kit incorporates a refillable design and uses durable materials to extend product life and reduce waste.

✓ Waste Management Improvement

- The total amount of waste in 2024 decreased by 17.86% compared to 2023, thanks to continued efforts to reduce waste at the source and promote recycling.

✓ Enhanced Product Carbon Footprint Management

- **Inner tube patch complete series**
- **Tire sealant complete series**

Governance

 Institutionalized ESG
Framework: Balancing Risk
Management and Global
Expansion

✓ Institutionalization of Sustainable Governance

- The Sustainable Development Committee has been formally incorporated into the company's governance structure, enabling cross-departmental collaboration to promote ESG indicator management.

✓ Supply chain management optimization

- We will continue to implement the "Supplier Selection and Audit System," integrating environmental protection, social responsibility, and quality indicators.

✓ Information transparency and legal compliance

- Improve the ESG data collection and disclosure process, and establish a dedicated ESG website.



✓ Diversity, Equity, and Inclusion (DEI)

- Among 6 senior executives, women account for 67%.
- The company promotes diverse hiring strategies across gender and age, demonstrating an inclusive workplace culture.

✓ International expansion results

- **Participate in European, bicycle and automotive trade shows**
(Such as Eurobike, Taipei Cycle, INAPA, WAAS...etc)

- **Negotiating cooperation with potential agents in the Middle East, Türkiye, and other regions.** • **expanding international exposure and application of sustainable products.**


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Environmental

Reduce carbon footprint / Energy conservation and emission reduction

Sustainable policy

- Promote product carbon footprint verification and carbon reduction management
- Strengthen waste sorting and reduction
- Implementing green design and introducing sustainable materials

Short term plan | 2022–2024

- Completed ISO 14067 carbon footprint verification for 18 products across 2 major categories. (Inner tube patch, GA tire sealant)
- Using FSC-certified and eco-friendly kraft paper packaging reduces plastic usage.
- Bicycle tire repair kit incorporates a refillable design and durable materials.
- Total waste emissions decreased by 17.86% compared to 2023.

Medium and long term plan | 2025–2030

- Establish a product carbon management system and a carbon labeling promotion plan
- Promote the application of recycled materials in core products
- The goal is to comprehensively reduce carbon emissions and develop low-carbon manufacturing processes.


Social

Employee welfare / Supply chain responsibility

Sustainable policy

- Strengthen talent development and internal training
- Creating a fair, diverse, and inclusive workplace environment
- Expanding the influence of sustainability concepts in the supply chain

Sort term plan | 2022–2024

- The total number of employee training hours reached 542.5 hours. (22% year-on-year increase)
- The satisfaction rate with the education and training program reached 4.5 points. (5 points in total)
- Performance appraisal completion rate: 100%
- 52 people completed occupational safety and health training.
- 51 suppliers signed a social responsibility and human rights commitment letter.

Medium and long term plan | 2025–2030

- Establish a product carbon management system and a carbon labeling promotion plan
- Promote the application of recycled materials in core products
- The goal is to comprehensively reduce carbon emissions and develop low-carbon manufacturing processes.


Governance

Transparent Governance / Corporate Governance Standards

Sustainable policy

- Improve ESG governance structure and risk management
- Enhance supply chain management transparency
- Expanding ESG data disclosure and information openness

Sort term plan | 2022–2024

- A sustainability committee was established, incorporated into the company's governance structure, and reports were submitted regularly.
- Establish a dedicated section on the ESG website to enhance the completeness of information disclosure.
- Continuously optimize supplier selection criteria and social responsibility requirements.

Medium and long term plan | 2025–2030

- Implement ESG indicator-based performance management system
- Enhance ESG risk identification capabilities through data analysis
- Establish an internationally recognized ESG assessment mechanism to meet external requirements.



01 Report Information

Key Milestones

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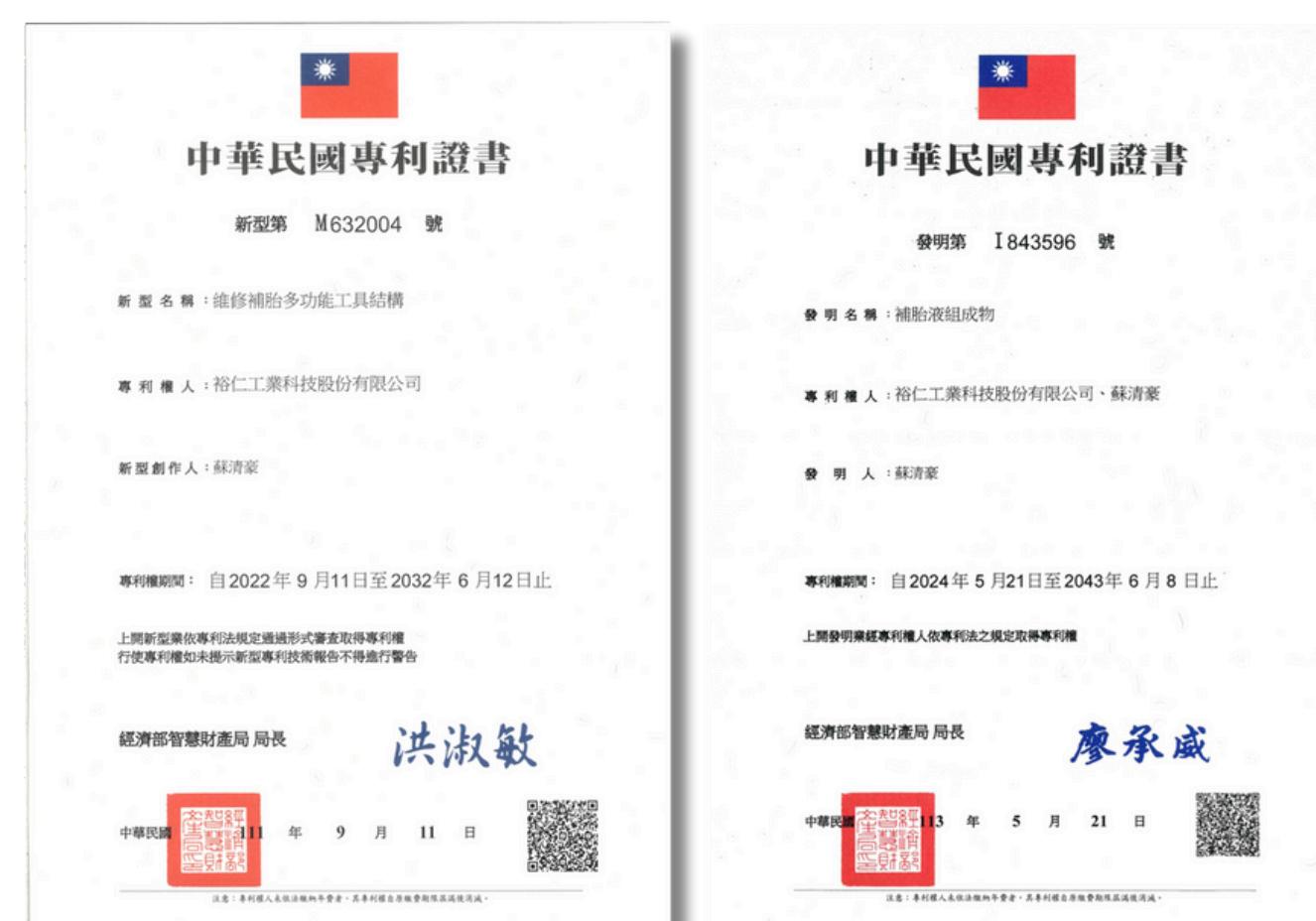
ISO 9001, ISO14064, ISO14067



NET ZER @2050



Utility model patents, Invention patents



D-U-N-S® CERTIFICATE



SGS Factory Inspection Certificate



GS1 Number Registration Certificate





About PAX

(GRI 2-1, 2-2, 2-6, 2-7, 2-8, 2-9, 2-11)

註：2024 員工人數係依 2024年12月 健保投保人數為公告依據

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- Product Portfolio
- External Affiliations and Initiatives

- Industry Association Participation

Company Name Yee Jee Technology Co., Ltd.

Establishment Date April 4, 2005

Capital 52,500,000 NTD

Chairman SU CHING-HAO

Address 319, Sec. 1, Mingshan Rd., Mingjian Township, Nantou County

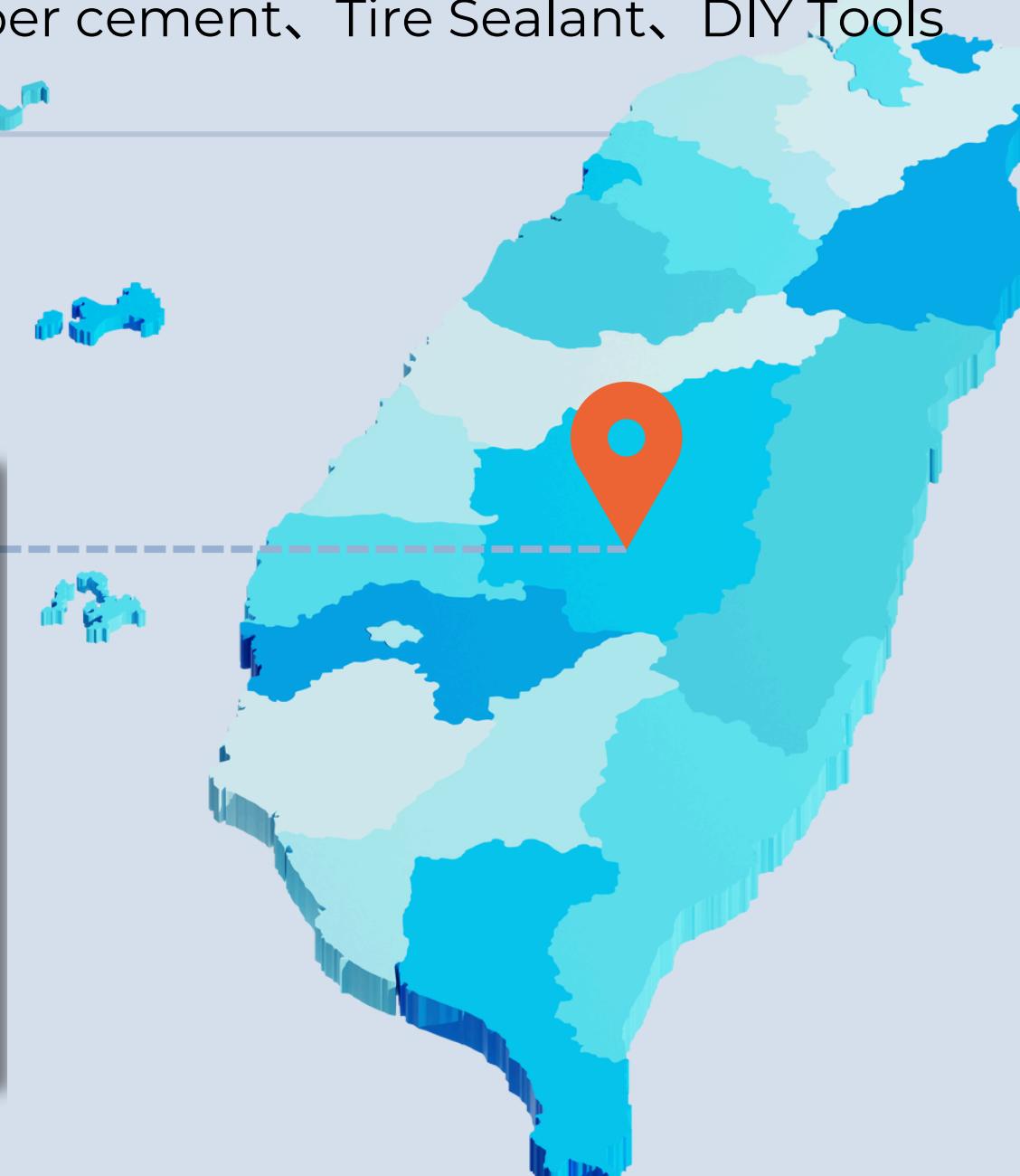
Factory Employees 76 (as of December 31, 2023)

Outsourced Employees 600 (as of December 31, 2023)

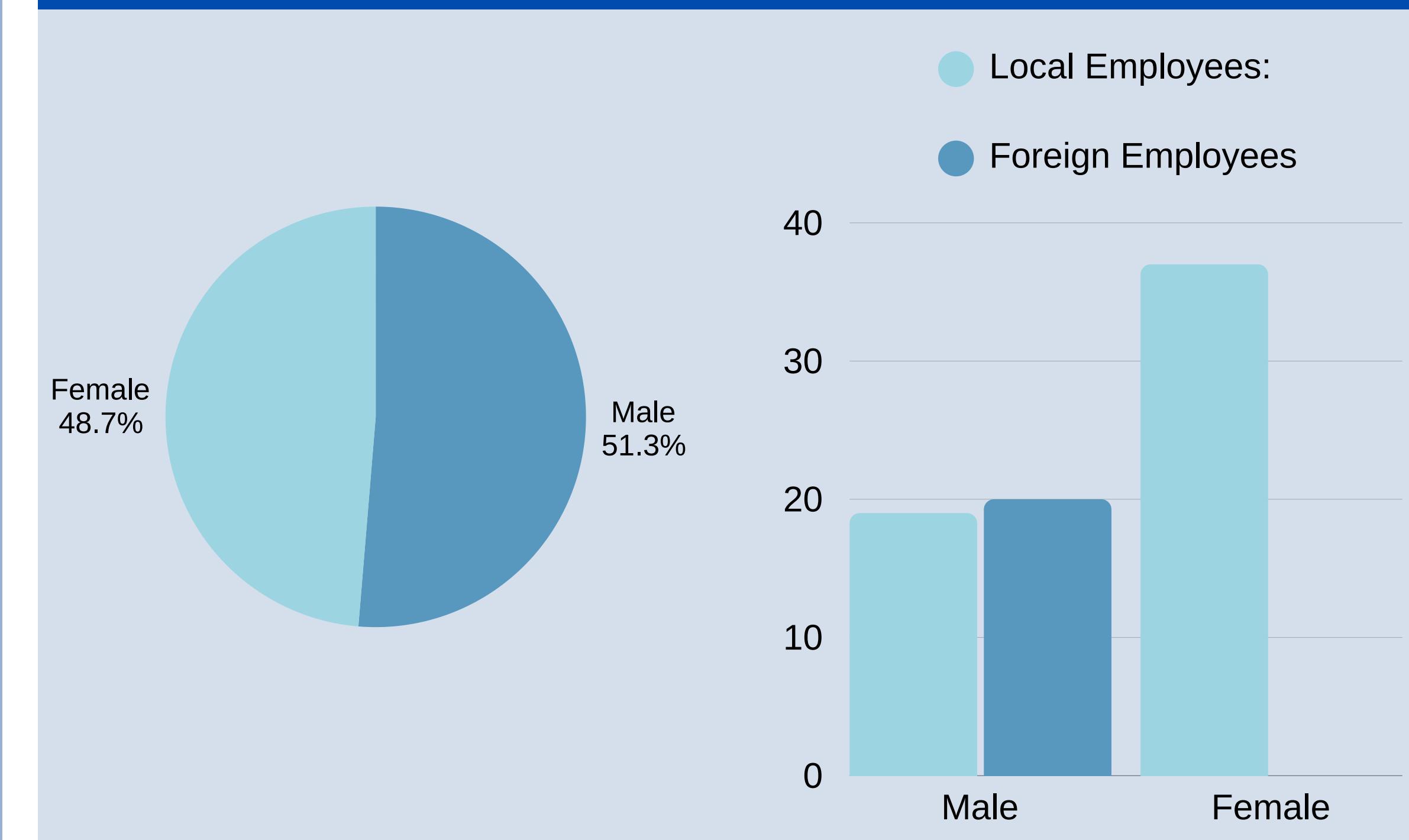
Operating Region Global

Main Products Tire Patch、Tube Patch、Bike Tools

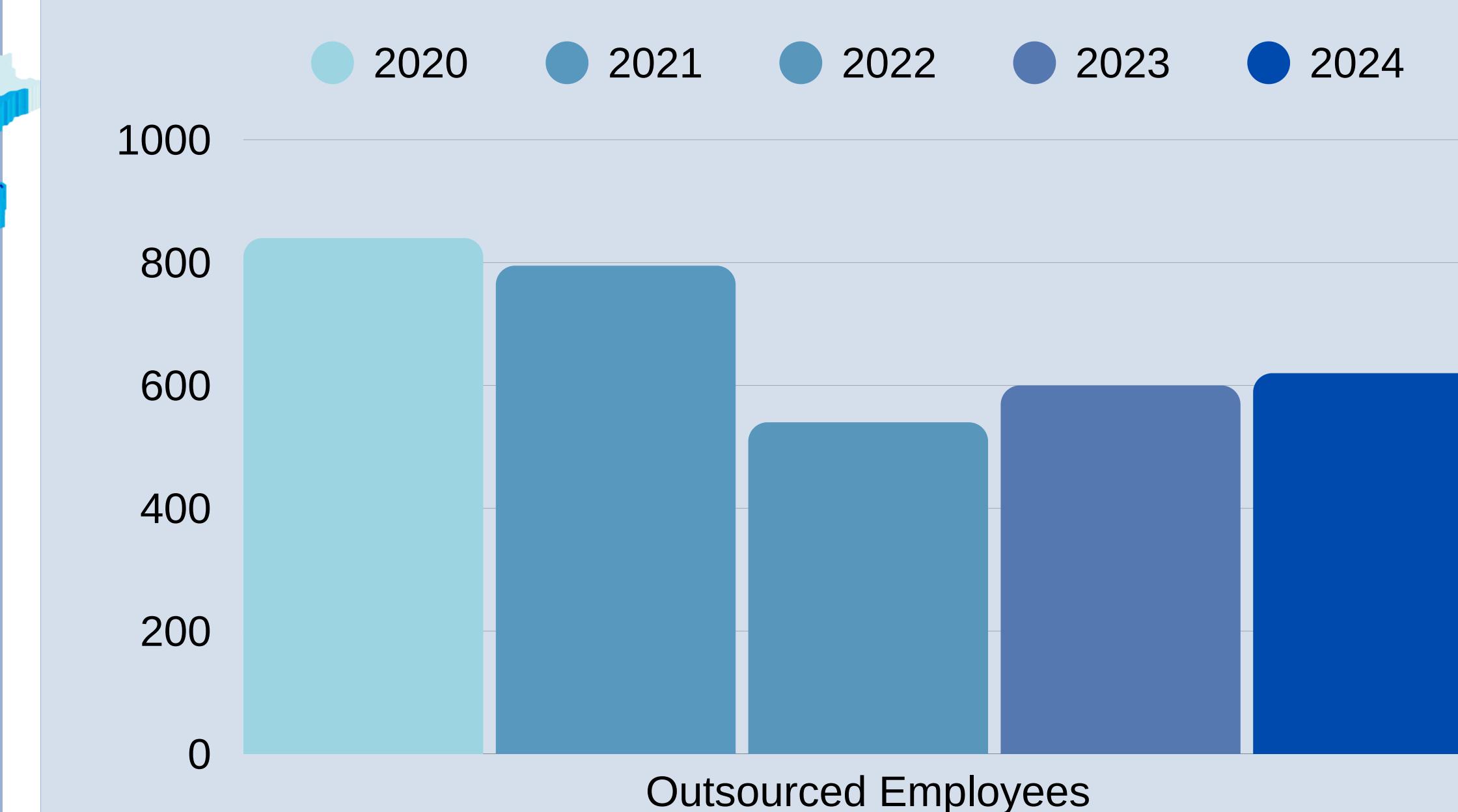
Seal String、Rubber cement、Tire Sealant、DIY Tools



Employee Composition (GRI 2-7)



Non-Employee Composition (Outsourced Workers) (GRI 2-8)





Corporate Profile

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1985


The original logo featured a white dove symbolizing peace, with a black background representing prosperity.

2011


The logo was modernized, with the dove's wings expanded, symbolizing growth and PAX's significant development.

1995


The logo was updated to include a colored dove, removing the outer black frame, symbolizing the core values of PAX.

2020


June – Achieved ISO 9001:2015 Certification

2024

- April: Once again received the AMPA ESG Recognition Label, acknowledging sustainability excellence in the automotive industry.
- June: Awarded the Net Zero Label, demonstrating the company's commitment to carbon reduction.
- August: Completed the second ISO 14064-1 Greenhouse Gas Inventory Verification and published the 2023 Sustainability Report.
- November:
 - Won the 2024 Sustainability Report Award – Silver Prize in Traditional Manufacturing (Category II).
 - GA Tire Sealant received the 2024 Taiwan Excellence Award, recognizing innovation and sustainable product practices.
- December: Completed ISO 14067 Product Carbon Footprint Verification, covering the inner tube patch series and GA tire sealant, strengthening the environmental data foundation of the product line.

2023

- April: Received the AMPA ESG Recognition Label, acknowledging sustainability performance in the automotive parts sector.
- June: Certified under the ISO 9001:2015 Quality Management System.
- September: Passed verification for ISO 14064-1 Greenhouse Gas Inventory.
- October: Published the first Sustainability Report, formally implementing the ESG framework and annual disclosure mechanism.

2022


Launched the 4th-generation trademark: "FOCUS, YOU CARE" as the core brand philosophy, embodying passion, proactiveness, and a global perspective.





Operational Overview

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Business

Operations

Overview

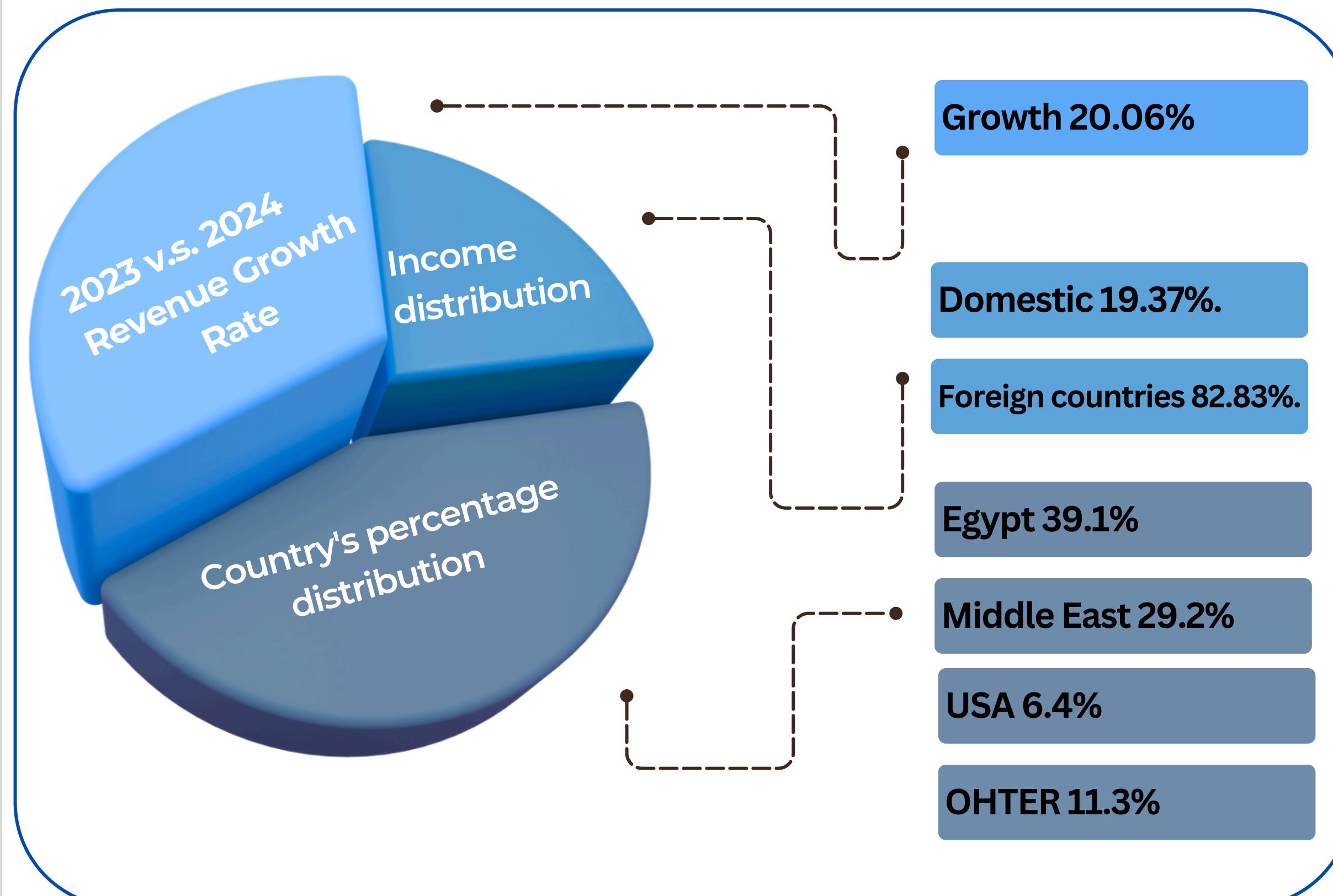
- Product Portfolio
- External Affiliations and Initiatives
- Industry Association Participation

Operational Performance (GRI 2-6, 201-1)

YEE JEE enhances its competitiveness and customer satisfaction through continuous technological innovation and product improvement.

Revenue in 2024 increased by approximately 20.6% compared to 2023. Through continuous technological innovation and product improvement, PAX effectively enhanced its competitiveness and customer satisfaction. The company also actively strengthened corporate governance and financial management, committed to talent development and teamwork, and continuously optimized its service, technology, quality, and innovation strategies. These efforts aim to improve operational efficiency and profitability, ensure the achievement of the company's operational goals, and increase shareholder value.

On the other hand, in 2024, the company received 12 government subsidies totaling NT\$369,129. These subsidies were primarily used for research and development innovation and talent training, helping the company enhance its product competitiveness and sustainable operating capabilities.



R&D and Innovation (GRI 301-3)

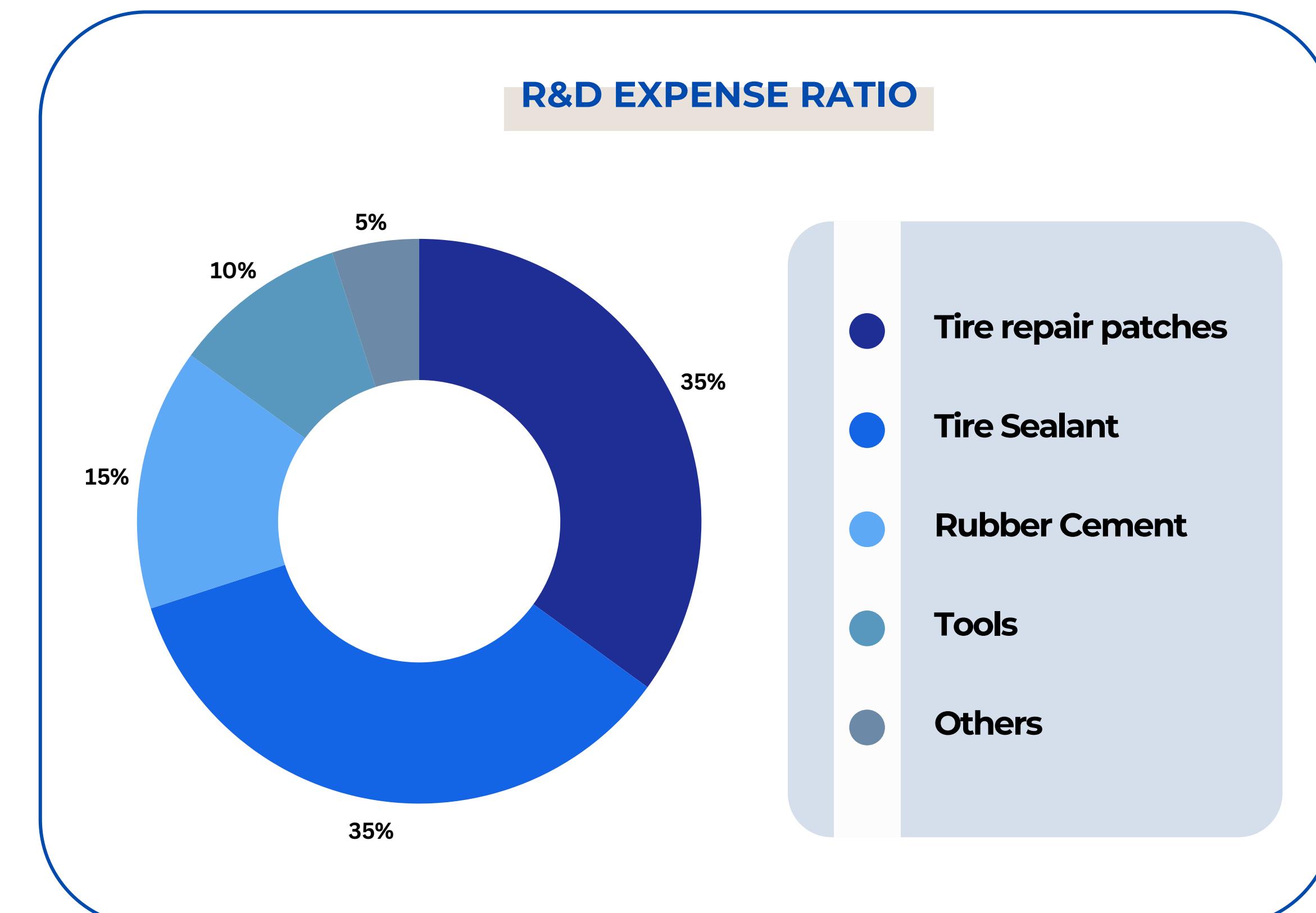
YEE JEE demonstrate significant progress in R&D and innovation in 2024.

Annual R&D expenditure accounts for approximately 15% of operating revenue, invested in technological breakthroughs and product upgrades. Key achievements include obtaining one invention patent, completing one innovative design, and launching a green formula. In product development, the company's bicycle-related products use plant fibers instead of traditional fibers, which not only improves material performance but also reduces the environmental impact of burning agricultural waste, demonstrating concrete practice of low-carbon innovation.

PATENT TYPE : INVENTION PATENT

Patent Title : Tire sealant composition

Year of Qualification : May 21, 2024




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Association
Participation

Product Portfolio

(GRI 2-6)

Tire Patch

- Bias Truck Patch
- Radial Truck Patch
- Plug Patch
- Universal Patch

Tube Patch

- Round Tube Patch
- Oval Tube Patch
- Patch + Cement

Seal String

- Seal String
- DIY (for car)
- DIY (common)

Bike Tools

- DIY-For Tube
- DIY-For Tubeless
- Glueless Patch
- Rubber Sheet

Tire Sealant

- Rubber Cement
- Tire Sealant

DIY Repairing Tools

- Tire Tools
- Special Tools
- Steel Tools
- Plastic Tools
- Other Tools

Tire Patch 32%

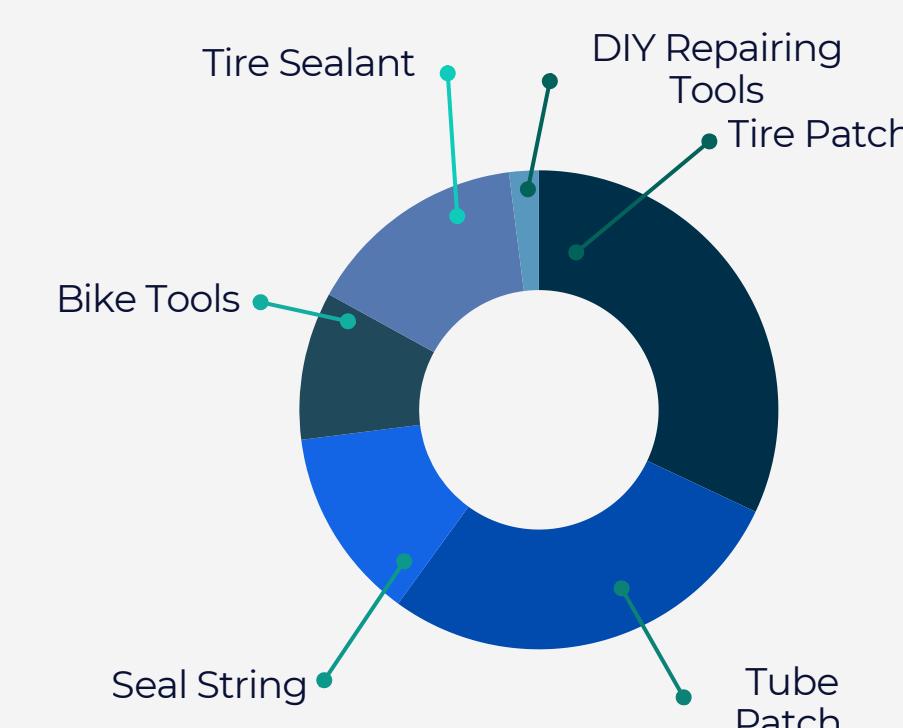
Tube Patch 28%

Seal String 13%

Bike Tools 10%

Tire Sealant 15%

DIY Repairing Tools 2%

Sales Proportion in 2024

■ 100% Natural Rubber :

Rubber : A polymer material with high elasticity that can undergo significant deformation under small external forces at room temperature and return to its original state when the force is removed.



External organizations and initiatives

(GRI 2-23)

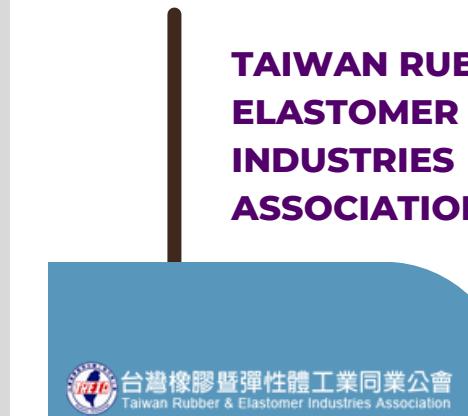
Upholding its commitment to ESG (Environmental, Social, and Governance), PAX continues to engage with various professional organizations to deepen its understanding of human rights governance and industrial responsibility. In 2024, we expanded our participation in sustainability initiatives to promote a better supply chain, strengthen our focus on human rights issues and labor dignity, and actively implement corporate responsibility and governance transparency.

We respect international human rights norms and ethical standards, strengthen our corporate governance code of conduct, and implement anti-discrimination, anti-harassment, complaint, and investigation mechanisms to create a safe, respectful, and diverse work environment for our employees and stakeholders. We also extend these responsibilities to our supply chain, ensuring that our partners adhere to the same social responsibility standards.

In 2024, we:

Encouraged **51 suppliers** to sign and confirm their Supplier Social Responsibility Commitments. Established an internal audit checklist and education module for human rights initiatives

- Actively participated in and responded to the following sustainability, industry, and civic organization initiatives and platforms



Actively participate in industry sustainability and technology seminars, and serve as a bridge for industry initiatives.

Status:Member



Jointly promote the integration of industry ESG portfolio policies with international exhibitions

Status:Member



Support the integration of sustainable bicycle component standards with international exhibitions

Status:Member



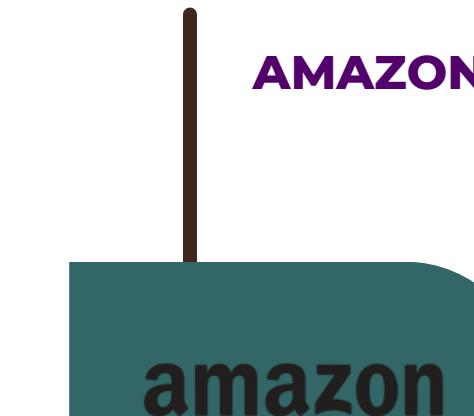
Become an official business platform partner to expand global marketing and export channels.

Status:Member



Participate in B2B e-commerce platforms to enhance the visibility of sustainable products.

Status:Member



Cross-border B2C green product listings and sales, incorporating ESG product labeling and marketing strategies.

Status:Member



Cross-border B2C green product listings and sales, incorporating ESG product labeling and marketing strategies.

Status:Member

Guild participation (GRI 2-28)

The exchange of industry information and international platforms is a crucial driving force for enterprise growth and innovation. In 2024, PAX continued to participate in diverse industry associations and domestic and international business platforms, positioning itself as a link in the industry value chain. Through these platforms, it exchanged sustainable practices, technological innovations, and market trends, accumulating forward-looking insights and competitive advantages.

We actively participate in industry organizations such as those for rubber, bicycles, and automobiles/motorcycles, and join global business platforms like TaiwanTrade, Alibaba, and Amazon to enhance our international product exposure and ESG marketing. This participation not only allows us to stay abreast of industry trends but also helps drive product innovation, material upgrades, and green design.

The collaboration between the association and the platform enables PAX to exert greater influence in areas such as sustainability, standards development, trade show coordination, and supply chain integration. We believe that through horizontal exchange and industry chain collaboration, we can co-create a more resilient sustainable ecosystem and provide global customers with better solutions and services.

CH 2

Sustainable Development

PAX believes true corporate value lies not only in economic growth, but also in environmental protection and social well-being. We continuously enhance our competitiveness while advancing sustainability—creating value across economic, environmental, and social dimensions.



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**02 Sustainable
Development**
**2-1. Value Creation
Process**

2-2. Sustainability

Vision

2-3. Sustainable

Development

2-4. Stakeholders

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Value creation process

PAX adheres to the core principles of "Quality First, Integrity Management" and is committed to effectively integrating six core capital assets. Through green manufacturing, innovative R&D, and sustainable governance, we create positive value for the company, society, and the environment. We invest financial, human, manufacturing, natural, intellectual, and social capital into our daily operations, promoting sustainable supply chain management, low-carbon product development, and employee empowerment, thus realizing a value creation process that benefits both the company and the planet.

Six major capital investments

(GRI 2-6)

- **Financial capital**

Actively invest in the upgrading and innovative research and development of green process automation equipment.

- **Human capital**

Promote ESG training for all employees, workplace safety, talent development, and improved welfare.

- **Manufactured capital**

Using environmentally certified raw materials, enhancing process efficiency and quality control systems.

- **Natural capital**

Natural rubber, Water resources, Energy

- **Intellectual capital**

Build brand, patent, and product design advantages to expand global visibility.

- **Social relationship capital**

Trust and cooperation with suppliers, customers, exhibition partners, and the community.

Operational activities and ESG practices

(GRI 2-22)

- **Green manufacturing and quality control**

Introducing green process improvements

- **Innovative Products and Carbon Footprint Verification**

Research and Development - Pineapple Leaf Fiber GA Tire Sealant Carbon Footprint Verification (ISO 14067)

- **Employee participation and occupational safety management**

Implementing ESG Action Training Occupational Safety Policy

- **Stakeholder Communication and Sustainable Supply Chain Management**

Strengthen raw material transparency Partner Responsibilities

The value and impact of creation

(GRI 2-6, 3-1, 3-2)

- **Economic**

Strengthening global brand trust Enhance market competitiveness and export share

- **Society**

Improved employee satisfaction Co-creating public welfare initiatives with the community

- **Environment**

Carbon reduction results are evident Carbon Footprint Disclosure Improved resource utilization efficiency

- **Governance**

Establish a sustainable internal control architecture Import indicator management and audit system

Four principles of sustainable operation

- **E | Environment**

Import ISO14064/14067 Green design

- **S | Society**

Staff care Community involvement Stakeholder co-creation

- **G | Governance**

Integrity management Sustainable Indicator Management Sustainable Committee Governance

- **SC | Supply chain management**

Promoting ESG consensus Signing a social responsibility commitment letter





Sustainable Vision

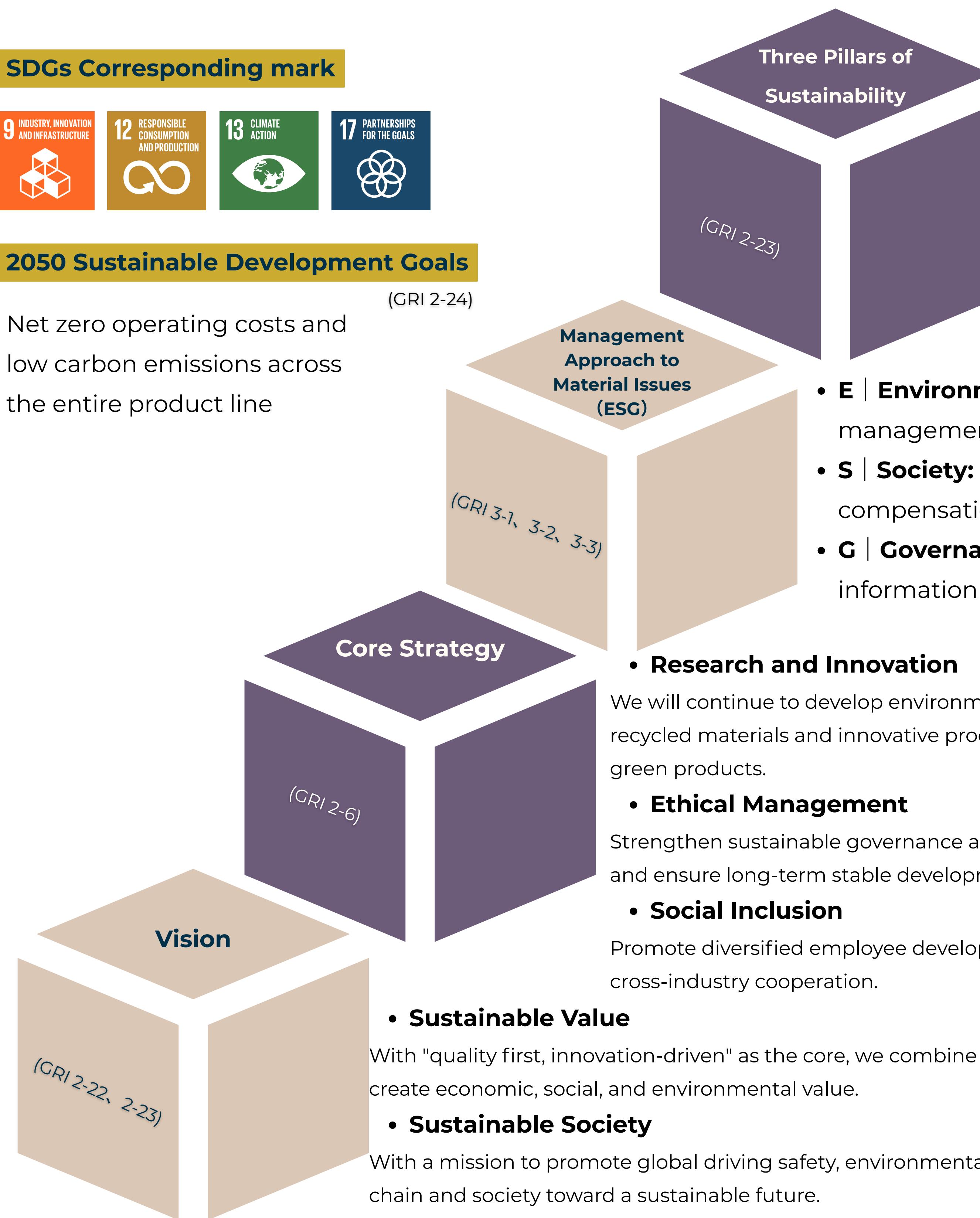
SDGs Corresponding mark



2050 Sustainable Development Goals

(GRI 2-24)

Net zero operating costs and low carbon emissions across the entire product line



- **Research and Innovation**

Drive technological and process innovation, create a product portfolio that conforms to the ESG concept, increase the revenue share of green products, and obtain low-carbon/environmental certifications.

- **Ethical Management**

Implementing ISO 14064 and ISO 14067 standards and carbon management systems enhances governance transparency and establishes an ESG performance monitoring platform.

- **Social Inclusion**

We continue to collaborate with local communities, educational institutions, and non-profit organizations to conduct at least three social engagement activities annually, promoting local connections.

- **E | Environment:** Green innovation, raw material management, waste management, climate change and energy management
- **S | Society:** Occupational safety and health, performance appraisal and compensation management, talent attraction and retention
- **G | Governance:** Supply chain management, operational performance, information transparency and stakeholder participation

- **Research and Innovation**

We will continue to develop environmentally friendly formulas and low-carbon manufacturing processes, introduce recycled materials and innovative product designs (such as pineapple fiber tire sealant), and accelerate the launch of green products.

- **Ethical Management**

Strengthen sustainable governance and risk control, implement transparent management and compliant operations, and ensure long-term stable development.

- **Social Inclusion**

Promote diversified employee development and social welfare projects, and deepen community participation and cross-industry cooperation.

- **Sustainable Value**

With "quality first, innovation-driven" as the core, we combine green processes, low-carbon products, and integrity governance to continuously create economic, social, and environmental value.

- **Sustainable Society**

With a mission to promote global driving safety, environmentally friendly manufacturing, and local integration, we drive the entire industry chain and society toward a sustainable future.



Organizational promotion

Meeting Frequency

- **Affiliation** (GRI 2-12)

The Sustainability Committee reports directly to the Chairman's Office and is chaired by the Chairman. It is responsible for reviewing and guiding the company's sustainable development strategies and major decisions. The Committee's operations must comply with corporate governance guidelines and ensure that sustainable development is closely integrated with the company's overall operational strategy.

- **Meeting Frequency** (GRI 2-14)

<A total of 4 formal meetings were held throughout 2024.>

To ensure the continuity and effectiveness of sustainability initiatives, the Sustainability Committee holds a formal meeting every quarter, and conducts special reports and extraordinary meetings on major issues, submitting proposals to the Chairman's Office for review when necessary.

- **Composition of Members**

The committee members cover three specialized areas: corporate governance, environmental protection, and social relations. They are composed of senior executives from relevant departments and have established a cross-departmental collaboration mechanism to ensure that all aspects of ESG are effectively promoted and monitored.

Strategy and Execution

- **Cross-department collaboration** (GRI 2-13)

The Sustainability Committee facilitates the integration of issues among internal and external stakeholders through an inter-departmental communication platform, assists various units in integrating sustainability goals into their business operations, and ensures that each action plan has a clearly defined responsible unit and timeline.

- **Task force operations** (GRI 2-19)

Based on the three dimensions of ESG, a governance team, an environmental team, and a social team are set up, each headed by a senior executive in the relevant field. They are responsible for setting annual and medium- to long-term goals and leading the cross-departmental teams to promote and track performance.

- **Strategy Implementation and Monitoring** (GRI 2-23, 2-24)

The Sustainability Committee implements short-, medium-, and long-term action plans based on six core sustainability strategies (sustainable responsible sourcing, green product innovation, circular economy, low-carbon manufacturing transformation, employee empowerment, and a happy and inclusive workplace), and uses the PDCA cycle to review and optimize implementation effectiveness. Progress is reviewed quarterly and reported to the committee to ensure transparent decision-making and continuous improvement.

Functions and Responsibilities

- **Goal**

Develop annual ESG strategies and performance indicators, clearly define short-term (1-2 years), medium-term (3-5 years), and long-term (6-10 years) goals, and break down each goal to the responsible units for implementation.

- **Communication and reporting**

Regularly compile and review the progress of ESG projects and the achievement of KPIs, submit annual sustainability reports and quarterly progress reports to the board of directors, and ensure the transparent disclosure of important information.

- **Resource coordination**

Coordinate the allocation of resources and budget for various sustainability projects, and integrate cross-departmental human resources and professional capabilities to ensure that all ESG actions can be effectively implemented and promoted in the long term.


02 Sustainable Development

2-1. Value Creation Process

2-2. Sustainability Vision

2-3. Sustainable Development

- Organizational

Promotion

- Sustainability Committee

- Key Agendas

- Sustainability

Policies and

Commitments

- Operating Model

- Meeting Records

- Goal Response

- Commitment to

Sustainable

Development

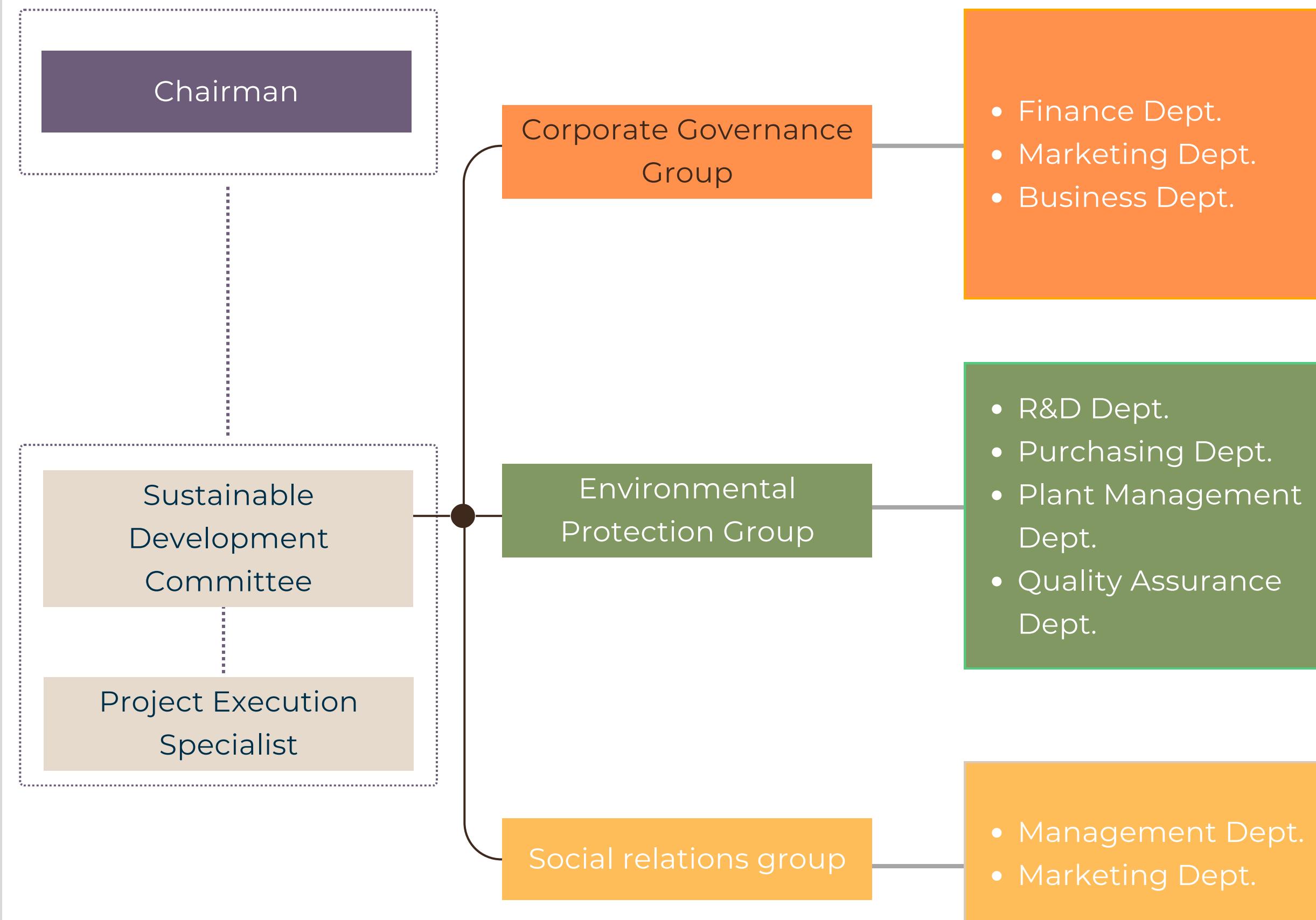
2-4. Stakeholders

2-5. Material Topics

Sustainable Development Committee

Organizational Structure, Grouping, and Responsibilities

(GRI 2-14)



| Group | Project | Directions |
|--------------------------------|---|---|
| Project Execution Specialist | Policy and Goal Coordination | <ul style="list-style-type: none"> The project secretary is responsible for coordinating PAX's sustainability policies and goal setting, ensuring that the strategy aligns with the company's vision. |
| | Progress tracking and performance evaluation | <ul style="list-style-type: none"> Responsible for tracking the progress and performance of various action plans, regularly evaluating results and improvement needs, and reporting to the Sustainable Development Committee. |
| Company Governance Team | Data collection and issue proposal | <ul style="list-style-type: none"> Responsible for collecting data on economic issues such as corporate governance and supply chain management, and compiling issues of concern for sustainable operation to facilitate discussion and approval by the Sustainable Development Committee. |
| | Report preparation | <ul style="list-style-type: none"> Responsible for compiling the corporate governance and economic-related information in the sustainability report, ensuring the accuracy and timeliness of the information. |
| Environmental Protection Group | Environmental data integration and issue proposal | <ul style="list-style-type: none"> We will integrate information on environmental protection, energy conservation and carbon reduction, and green products, and submit environmental protection concerns to the Sustainable Development Committee for discussion and approval. |
| | Report preparation | <ul style="list-style-type: none"> Responsible for compiling the environmental protection information in the sustainability report to reflect the company's efforts and achievements in environmental protection. |
| Social Relations Group | Social Issues: Collection and Organization | <ul style="list-style-type: none"> We collect and integrate issues of concern to businesses and employees, community residents, and general social groups to ensure broad social participation and attention. |
| | Issue Proposal and Report Compilation | <ul style="list-style-type: none"> Submit and review labor-management and social issues of concern to the Sustainability Committee. Compile information in the sustainability report regarding labor relations, employee benefits, charitable activities, and community involvement, showcasing the company's contributions and progress in social responsibility. |



Key Agenda



Sustainability Policies and Commitments

2023 淘寶氣體盤查報告書

第一章 公司簡介與政策聲明

1.1 前言

在面對全球性環境災難(Environmental Disaster)與氣候變遷(Climate Change)等嚴峻課題之下，裕仁工業科技股份有限公司(以下簡稱「裕仁工業」或「本公司」)深刻認識到追求企業持續成長和創新突破的同時，承擔著不可推卸的環境保護責任。本公司致力於在企業經營發展與環境保護之間達成平衡，通過優化生產過程中的原物料使用、能源消耗以及污染物排放，全面提升生產效率，並通過有效的溫室氣體管理策略，將環境影響降至最低，實現「環境友好、永續發展」的經營目標。

裕仁工業秉持永續經營的核心價值和企業責任，積極應對全球暖化與氣候變遷挑戰，並配合政府相關政策，依據 ISO 14064-1:2018 標準的要求，進行溫室氣體排放的系統化盤查、清冊建立和驗證過程，以精確掌握公司的溫室氣體排放情況。此外，2023 年度裕仁工業亦加強對溫室氣體排放源的識別與管理，並定期更新排放因子與盤查方法，以確保溫室氣體管理策略的持續改進和進步，為全球暖化減緩貢獻我們的力量。

本公司的氣候行動與政策聲明強調了我們對環境的責任，並展現了對全球可持續發展目標的承諾。裕仁工業將持續在企業運營、環境保護及社會責任三大領域中追求創新與進步，確保為當前及未來世代創建一個綠色、更可持續的世界。

2023 淘寶氣體盤查報告書

1.2 公司簡介

裕仁工業科技股份有限公司，創立於中華民國 94 年 04 月，位於 55155 南投縣名間鄉名山一路 313、319 號，電話：+886-49-2738898；傳真：+886-49-2733525

公司定位：

裕仁工業(PAX)是台灣領先的 PATCH/SEAL STRING 製造商和出口商，PAX 不斷擴大汽車設備和生產線以滿足全球訂單。同時，PAX 導入 ISO 標準，打造良好的 C.I.S. 以滿足當前的營銷需求。

成立宗旨：

質量不只是一句話，安全保證不應是奢侈品。

裕仁工業(PAX)品牌願景“關注，你關心”分享利潤，回報社會。我們堅持選用 100% 天然橡膠，以確保耐用和安全。在關鍵時刻，憑藉高品質的輪胎修補產品，我們能夠保證你我雙方的安全，從而贏得全球輪胎修補市場的高度信任和支持。

1.3 成就聲明

面對全球氣候變遷的加劇與環境表達問題，我們深刻認識到溫室氣體排放對地球環境造成的持續影響。作為負責任的地球公民，本公司致力於加強我們的環境保護措施，確保我們的業務活動不僅遵循，而且超越當前的環境標準。通過實施全面的溫室氣體盤查，我們不僅能夠精確掌握我們的排放狀況，還能根據這些數據推動有效的減排計畫。本公司致力於以下核心環保策略，以確保我們對環境責任的履行：

2023 淘寶氣體盤查報告書

一、推進持續的節能減碳措施：我們將加大力度推行能效改善計畫，採用更環保的技術和過程，降低能源消耗及減少碳排放。

二、鼓勵全員參與的節能減碳活動：透過內部培訓和宣導活動，提高員工對節能減碳重要性的認識，促進每位員工在日常工作中實踐環保措施。

三、嚴格遵守環保法規與客戶要求：確保所有業務活動均符合國內外環保法規、客戶的環保要求以及其他相關環保標準。

四、承諾按國際及國內最先進標準自我提升：本公司將持續關注並採納國際與國內最先進的環保標準與實踐，以此作為我們持續改進和自我提升的依據。

本公司的氣候與環境政策聲明反映了我們對於建立可持續未來的承諾。我們將繼續評估我們的環保策略和實踐，確保它們不僅符合當今的要求，也能適應未來可能的環境挑戰。



Operating Model

The PAX Sustainability Committee reports directly to the Board of Directors and is chaired by the Chairman. Its members include senior executives and independent directors specializing in corporate governance, environmental protection, and social responsibility. The Committee holds a formal meeting quarterly to promote ESG strategies and major sustainability issues, and may convene ad hoc meetings as needed to ensure that sustainability initiatives are closely integrated with the company's operational strategy.

| | | | |
|------------------------------|--------------------------------|--------------------------------------|---|
| 2-1. Value Creation Process | Strategy and action | Continuous assessment and adjustment | <ul style="list-style-type: none"> By continuously identifying stakeholders and conducting needs analysis, we constantly update our ESG strategies to ensure their relevance and effectiveness in addressing current and future challenges. |
| 2-2. Sustainability Vision | Quarterly theme discussion | | <ul style="list-style-type: none"> A strategy discussion meeting is held quarterly to review and evaluate the implementation of various ESG measures and adjust the action plan based on actual results. |
| 2-3. Sustainable Development | Implementation and supervision | Key role | <ul style="list-style-type: none"> In 2024, the PAX Sustainability Committee and the Sustainability Office continued to play a core role in integrating stakeholder opinions, formulating sustainability policies and strategies, and monitoring the implementation of various action plans. They were also responsible for coordinating the writing and updating of the annual ESG report, ensuring the accuracy, completeness, and timeliness of information, and promoting policy implementation through cross-departmental collaboration mechanisms. |
| - Organizational Promotion | | Chairman's final review | <ul style="list-style-type: none"> All strategies and reports must be reviewed and approved by the Chairman to ensure that every decision and action aligns with the company's long-term goals and legal requirements. |

Meeting Minutes

| Date | Main issue | Summary of core content | Sanction |
|-----------------------|--|---|--|
| Q1 Meeting 2024/1/3 | Annual Sustainability Goal Setting and Strategic Planning Discussion of the First Draft Sustainability Report | Review of Sustainability Achievements and Learning Points in 2023 Confirm the reporting framework (ESG three dimensions) and KPIs (carbon emissions, energy efficiency, employee diversity). Clearly defined objectives must be specific, quantifiable, and take into account all three dimensions. | With the chairman's approval, the implementation is confirmed. |
| Q2 Meeting 2024/4/3 | Regulatory changes and policy updates Major sustainability risk and opportunity assessment | Impact of updated environmental, cybersecurity, and labor regulations on operations Climate Change Risks and Supply Chain Backup Plans ESG Market Opportunity (Promotion of Pineapple Leaf Fiber GA Tire Sealant) | With the chairman's approval, the implementation is confirmed. |
| Q3 Meeting 2024/7/18 | Stakeholder Communication Strategy Review Sustainable project progress update | The official website will add a stakeholder questionnaire. Establish a dedicated team to improve response efficiency. Complete environmental certification audit of major suppliers. Energy efficiency improvement plan underway. | With the chairman's approval, the implementation is confirmed. |
| Q4 Meeting 2024/12/16 | Next year's strategy and goals Internal control and compliance assessment | Complete greenhouse gas inventory (2023 base year, external verification) Setting environmental (carbon reduction), social (community cooperation), and governance (ESG report to shareholders) goals Assess the effectiveness of internal controls and compliance implementation | With the chairman's approval, the implementation is confirmed. |



Response to the goal (GRI 2-24)

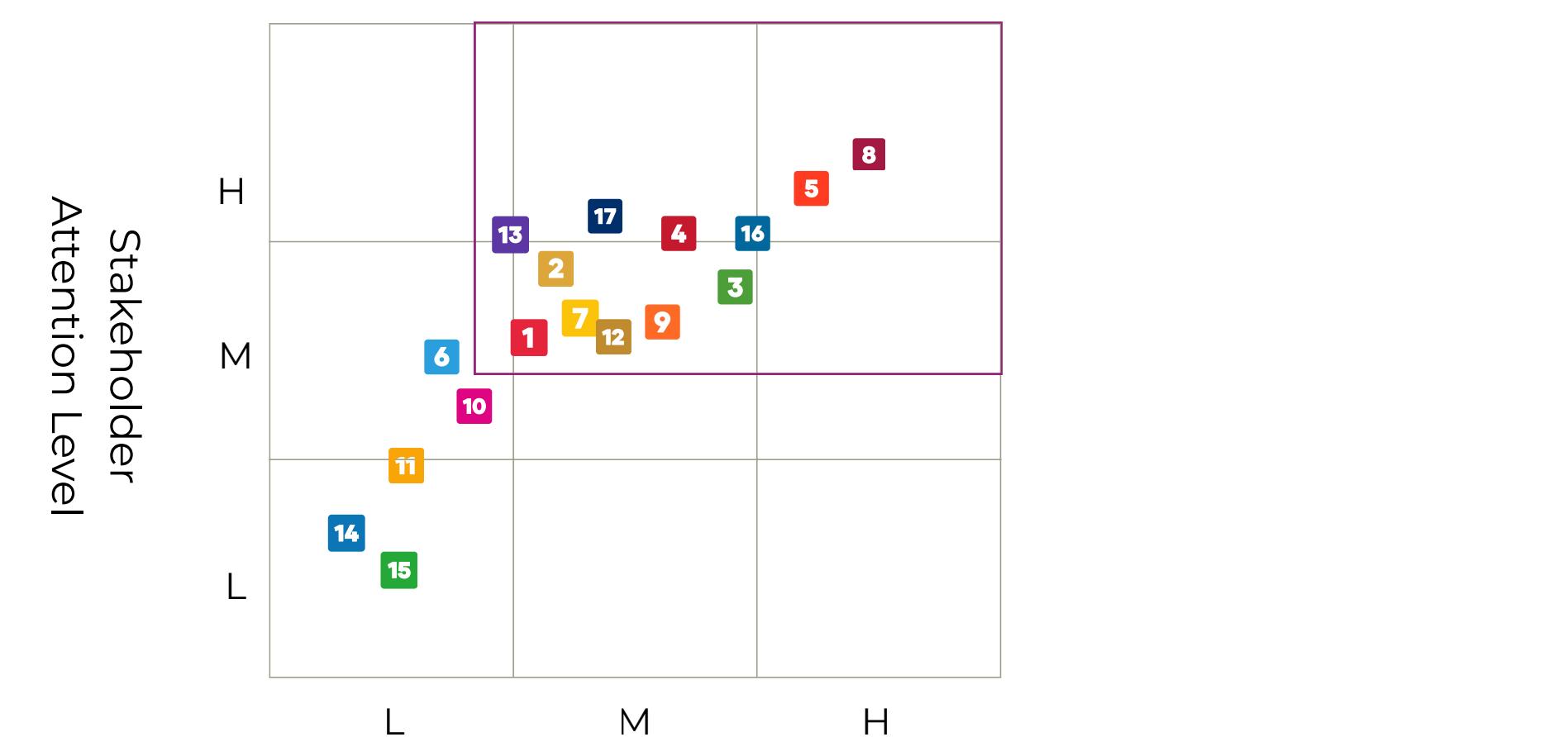
Sustainable Strategy Integration

With the "YEE JEE Sustainability Principles" at its core, we deeply align our sustainable business strategy with the United Nations Sustainable Development Goals (SDGs), focusing on the 12 goals most closely related to our core business and value chain. Through departmental collaboration and strategic execution, we integrate the SDGs into product development, process management, supply chain management, and social engagement, fulfilling our commitment to future generations.

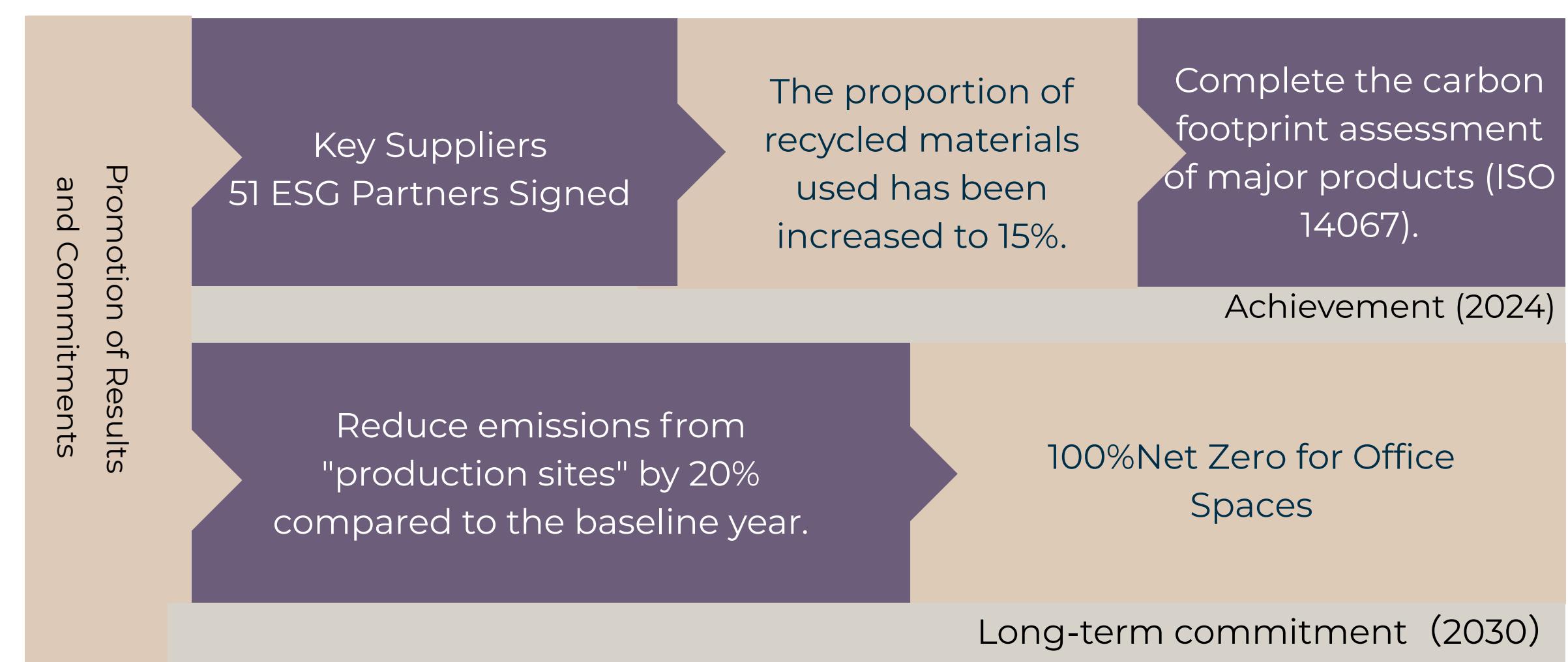


Evaluation criteria

- Assess the impact of the SDGs on business operations and stakeholder concerns to ensure that resources are prioritized for high-impact/high-concern projects.
- In accordance with GRI 3-1, 3-2, and 3-3 requirements, the identification of major themes is linked to SDGs to ensure consistency and traceability in disclosure.



Value chain response actions





Sustainability Commitment

Environmental

Social

Governance

| SDGs | 7 12 13 | 1 2 3 4 5 16 | 8 9 17 |
|--------------------------|---|--|---|
| Action plan | <ul style="list-style-type: none"> Provide energy conservation and management training to employees and install solar power systems. Improve the recycling rate of raw materials and introduce recycled rubber processes Implement ISO 14064 greenhouse gas inventory and ISO 14067 product carbon footprint inventory. | <ul style="list-style-type: none"> Promoting employment for disadvantaged groups (employing people with disabilities) and collaborating with non-profit organizations Free healthy meals and balanced diet education Provide annual health checkups and workplace safety training Provide ESG and skills training, ethics courses Implement gender equality policies and promotion systems Establish grievance and communication channels and implement human rights policies | <ul style="list-style-type: none"> Increase the revenue share of green products and introduce high-efficiency manufacturing processes Introduction of automated equipment and low-carbon processes Establish a sustainable cooperation mechanism with international customers and suppliers |
| Management by Objectives | <p><Short-term></p> <ul style="list-style-type: none"> Plant-wide energy efficiency benchmark test, solar power generation $\geq 420,000$ kWh Made from 100% natural rubber Carbon emissions to decrease by 5% by 2025 <p><Medium and long term></p> <ul style="list-style-type: none"> Energy consumption decreased by 10%, solar power generation $\geq 450,000$ kWh Scrap material recycling $\geq 100\%$ Carbon emissions to decrease by 10% by 2030 | <p><Short-term></p> <ul style="list-style-type: none"> The employment rate for people with disabilities reached 2%. Employee satisfaction increased by 5%. Occupational safety accident rate \leq Previous year Employee training rate $\geq 70\%$ Complete supervisor gender equality certification Establish and activate the communication platform <p><Medium and long term></p> <ul style="list-style-type: none"> Continue to hire people with disabilities and maintain a stable proportion. Zero major occupational accidents Retention rate $\geq 95\%$ Employee satisfaction $\geq 90\%$ | <p><Short-term></p> <ul style="list-style-type: none"> Revenue from green products grew by 5%. Product defect rate decreased by 5%. By 2025, 55 suppliers have made social responsibility commitments, and 50% of suppliers meet the sustainability assessment standards. <p><Medium and long term></p> <ul style="list-style-type: none"> Revenue from green products grew by 10%. Reduce energy consumption by 10%. By 2030, 60 suppliers have made social responsibility commitments, and 70% of suppliers meet the sustainability assessment standards. |
| Corresponding chapter | <ul style="list-style-type: none"> Climate change, Energy management Raw Material Management, Waste management | <ul style="list-style-type: none"> Business integrity, Inclusive society talent attraction and retention, Occupational Safety and Health Human Resource Management, Diversity, Equity, and Inclusion | <ul style="list-style-type: none"> Economic performance, Green Innovation Supply Chain Management, Customer Relationship Management |


02 Sustainable Development

2-1. Value Creation

Process

2-2. Sustainability

Vision

2-3. Sustainable

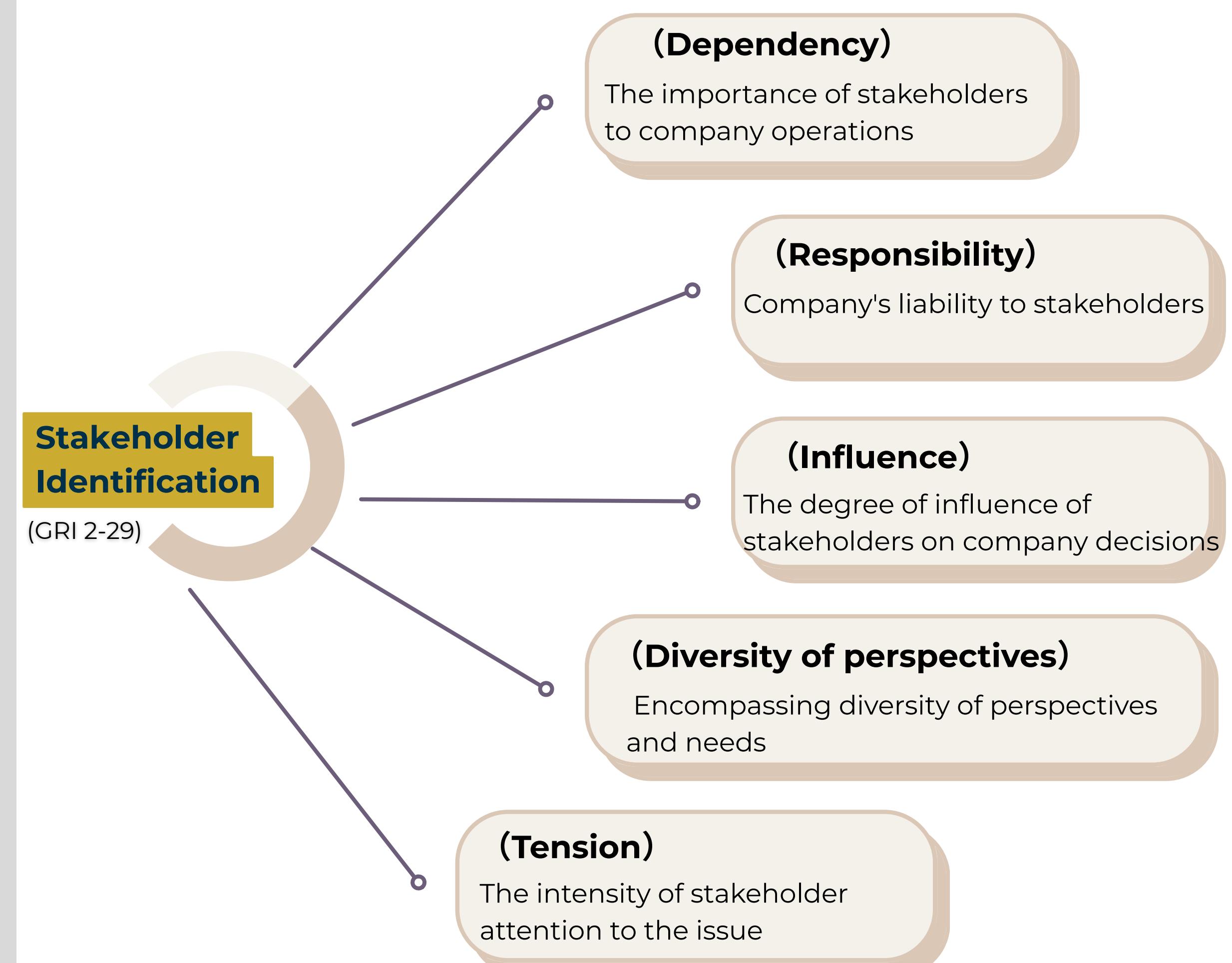
Development

2-4. Stakeholders
- Stakeholder
Identification
- Stakeholder
Engagement

2-5. Material Topics

Stakeholder Identification (GRI 2-29, 413-1, 413-2)

YEE JEE continues to prioritize effective communication with stakeholders and understanding their expectations for sustainable development. In 2024, the "Sustainability Committee" convened a stakeholder identification meeting with managers at the cross-departmental level and above to review potential stakeholders that each unit may have contact with or influence, in accordance with the internationally recognized AA1000 stakeholder participation standard. (SES, 2015) Five principles for identification :



After review and assessment, the main stakeholders for this year are

| | | |
|---------------|-----------------------|---------------------------|
| • Staff | • Supplier | • Non-profit organization |
| • Client | • Government agency | |
| • Shareholder | • community residents | |

Stakeholders

Assessment and Analysis

The questionnaire was designed to quantitatively assess the importance of major issues such as sustainable governance, sustainable environment, and sustainable workplace on a scale of 1 to 5, and to rank them according to average score and degree of impact, serving as an important basis for identifying major themes.

2024

Distribute 200 stakeholder survey

166 questionnaires were collected, with an effective response rate of 83%.

Communication strategies and objectives

The company adheres to three principles: continuous communication, timely response, and regular review, to ensure that stakeholders receive timely and transparent information and incorporate feedback into its operational and sustainability strategies.



Stakeholder Identification and Communication Flowchart




 02 Sustainable
Development

2-1. Value Creation

Process

2-2. Sustainability

Vision

2-3. Sustainable

Development

2-4. Stakeholders

- Stakeholder

Identification

- Stakeholder

Engagement

2-5. Material Topics

Stakeholders' Agreement (GRI 2-16)

YEE JEE upholds the principles of transparency, integrity, and two-way communication, continuously building stable, trusting, and constructive relationships with various stakeholders. We deeply understand that sustainable corporate development relies on close connections with stakeholders to achieve balanced development in economic, social, and environmental aspects, and to jointly realize long-term value.

| Category | Negotiation purpose | Follow the topic | Communication channels and frequencies | Action | Negotiation performance |
|-------------|---|---------------------------|--|---|--|
| Staff | We offer competitive salaries and comprehensive benefits, and are committed to creating a safe working environment to achieve mutual growth and sustainable development for both the company and its employees. | 1, 2, 3, 4, 5, 6, 7, 8, 9 | <ul style="list-style-type: none"> Performance Review (End of the year) Employee Welfare Committee (At least twice a year) Occupational Safety and Health Committee (Once in a season) Employee Health Checkup (65 years and older, once a year / under 65 years, once every 2 years) Education and training (Execute the plan) | <ul style="list-style-type: none"> We will continue to review our compensation system to ensure it remains competitive in the market. Establish diverse communication channels to enhance employee engagement. Promoting healthy workplace initiatives and occupational safety policies Continuously provide career development and promotion opportunities Encourage employees to participate in sustainability and ESG initiatives | <ul style="list-style-type: none"> Total annual training hours: 542.5 hours Education and training satisfaction score: 4.5 Employee Welfare Committee Twice Occupational safety and health committee 4 times Employee Health Checkup once |
| Client | Enhancing customer satisfaction through technological innovation and service excellence, and driving sustainable growth together with our clients. | 1, 3, 9 | <ul style="list-style-type: none"> Customer Satisfaction Survey (At least once a year) Market survey (Irregular) Customer feedback and objection handling (Anytime) Business visits (Irregular) | <ul style="list-style-type: none"> Provide high-quality and innovative products to meet market demands Conduct customer satisfaction surveys regularly and track improvements. Strengthen after-sales service and technical support Develop green and low-carbon products to meet customer needs Enhancing supply chain sustainability through collaboration | <ul style="list-style-type: none"> Overall customer satisfaction: 98.6% Customer feedback handling rate: 100% |
| Shareholder | Through sustainability reports and information disclosure, we ensure fair treatment for all investors and jointly create sustainable development. | 1, 7, 9 | <ul style="list-style-type: none"> Shareholders Meeting (Once a year) Investor Contact Information (Anytime) Issuance of a sustainability report (Once a year) | <ul style="list-style-type: none"> Releases annual sustainability report, revealing ESG performance and strategy. Holding a shareholders' meeting and responding to investor concerns - enhancing transparency in information disclosure Continuously improve corporate governance assessment results | <ul style="list-style-type: none"> Two shareholders' meetings Completed the 2024 Sustainability Report |


 02 Sustainable
Development

- 2-1. Value Creation Process
- 2-2. Sustainability Vision
- 2-3. Sustainable Development

2-4. Stakeholders

- Stakeholder Identification
- Stakeholder Engagement
- 2-5. Material Topics

Stakeholders' Agreement (GRI 2-16)

| Category | Negotiation purpose | Follow the topic | Communication channels and frequencies | Action | Negotiation performance |
|--------------------------|--|------------------|--|--|--|
| Supplier | Establish a mutually trusting and beneficial cooperative relationship to ensure supplier quality and sustainable performance. | 1, 2, 8 | <ul style="list-style-type: none"> Procurement procedures (Execute based on needs) Supplier Questionnaire (Once a year /When add a new supplier) Review meeting (Organized by product category) Meeting with a purchasing agent (Irregularly) Market research (Irregularly) | <ul style="list-style-type: none"> Develop sustainable supply chain standards in collaboration with suppliers Perform supplier quality and sustainability performance assessment Organize supplier education, training and exchange meetings Promote green procurement and energy conservation and carbon reduction measures | <ul style="list-style-type: none"> Questionnaire distribution and return rate: 78% Complete annual supplier evaluation and review |
| Government agencies | In accordance with policies and regulations, uphold legal business practices, and promote the sustainable development of the industry. | 3, 4 | <ul style="list-style-type: none"> Official correspondence, important information (According to regulations) Regulatory compliance (According to regulations) Symposium or seminar (According to regulations) On-site inspection and cooperation (According to regulations) | <ul style="list-style-type: none"> Comply with all laws and regulations Actively participate in industry policy and regulation seminars Complete ESG and sustainability-related declarations within the statutory time limit. Influencing industrial policy development through feedback | <ul style="list-style-type: none"> Government correspondence: 10 items/month Completion of regulatory compliance and ESG filing |
| Residents | Maintain positive interactive relationships and promote local mutual benefit and resource sharing. | 5, 6 | <ul style="list-style-type: none"> Participate in community activities (Irregularly) Community visit (Irregularly) | <ul style="list-style-type: none"> Organize or participate in local charity events Donating supplies and resources to disadvantaged residents Provide environmental protection and safety and health education Supporting community disaster prevention and emergency response plans | <ul style="list-style-type: none"> Participated in community activities and visits 2 times Implementing material donation and community cooperation programs |
| Non-profit organizations | Partnering with charitable organizations to support vulnerable groups and social welfare | 6 | <ul style="list-style-type: none"> Participating in public welfare activities (Irregularly) | <ul style="list-style-type: none"> Support for public welfare organizations Donated resources and funds Assisting in the publicity and promotion of public welfare projects Encourage employees to participate in volunteer services | <ul style="list-style-type: none"> Participated in charity group activities 2 times Complete the annual public welfare cooperation project |


02 Sustainable Development

2-1. Value Creation

Process

2-2. Sustainability

Vision

2-3. Sustainable

Development

2-4. Stakeholders

2-5. Material Topics

 - Identification of
major themes

- List of major topics

- Material Topics

Array

- Results of

 identification of
major themes

Identification of major themes (GRI 2-29, 3-1, 3-2, 3-3)

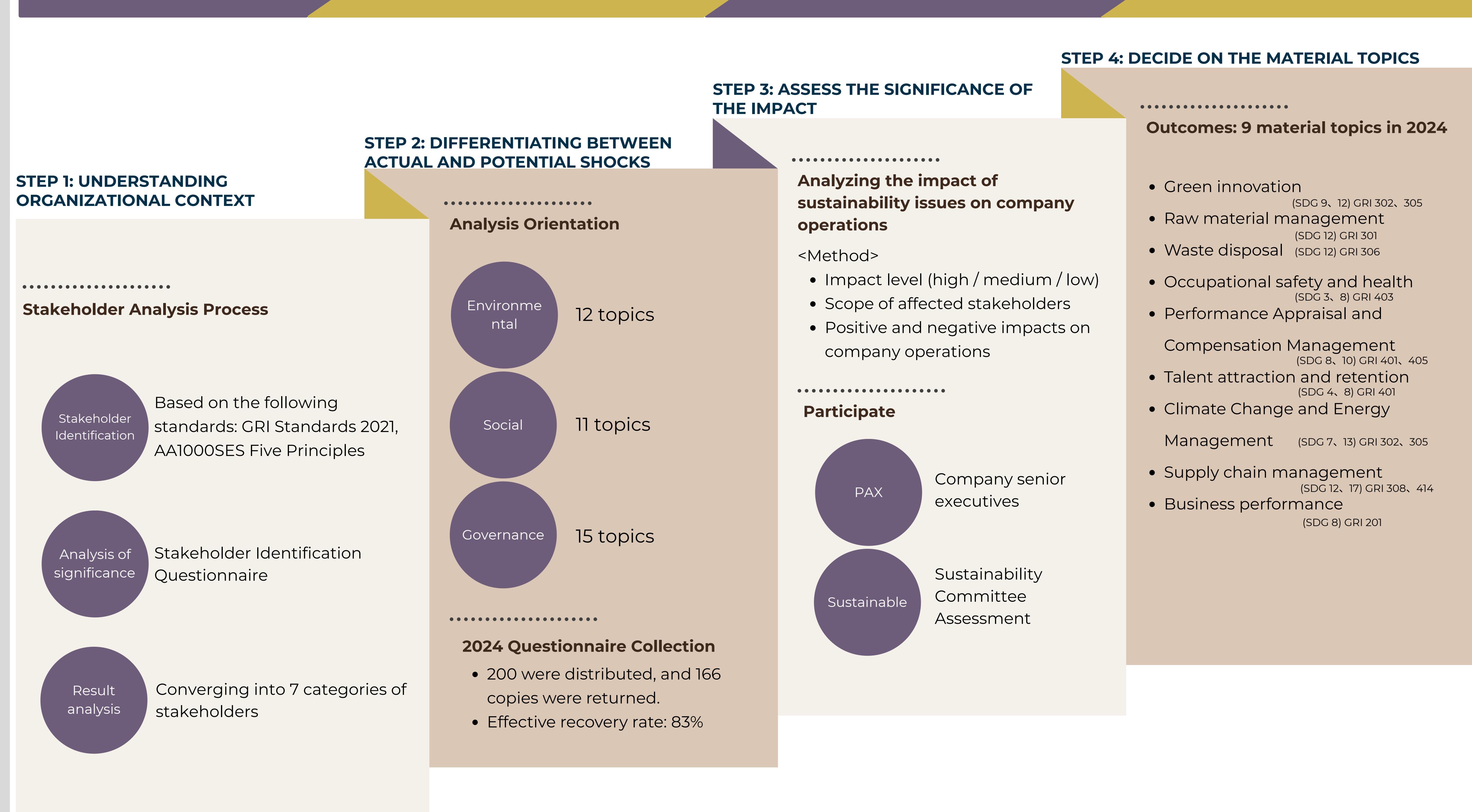
Following GRI Standards 2021 and the principle of dual materiality analysis, PAX reviews and updates major themes annually. Through four steps—identification, investigation, analysis, and review—it assesses the impact of sustainability issues on corporate operations and their importance to stakeholders. The results are incorporated into sustainability management policies and disclosures to ensure compliance with international standards and respond to stakeholder expectations.

Identify

Investigation

Analyze

View




02 Sustainable Development

2-1. Value Creation Process

2-2. Sustainability Vision

2-3. Sustainable Development

2-4. Stakeholders

2-5. Material Topics
 - Identification of major themes

- List of major topics

- Material Topics Array

- Results of identification of major themes

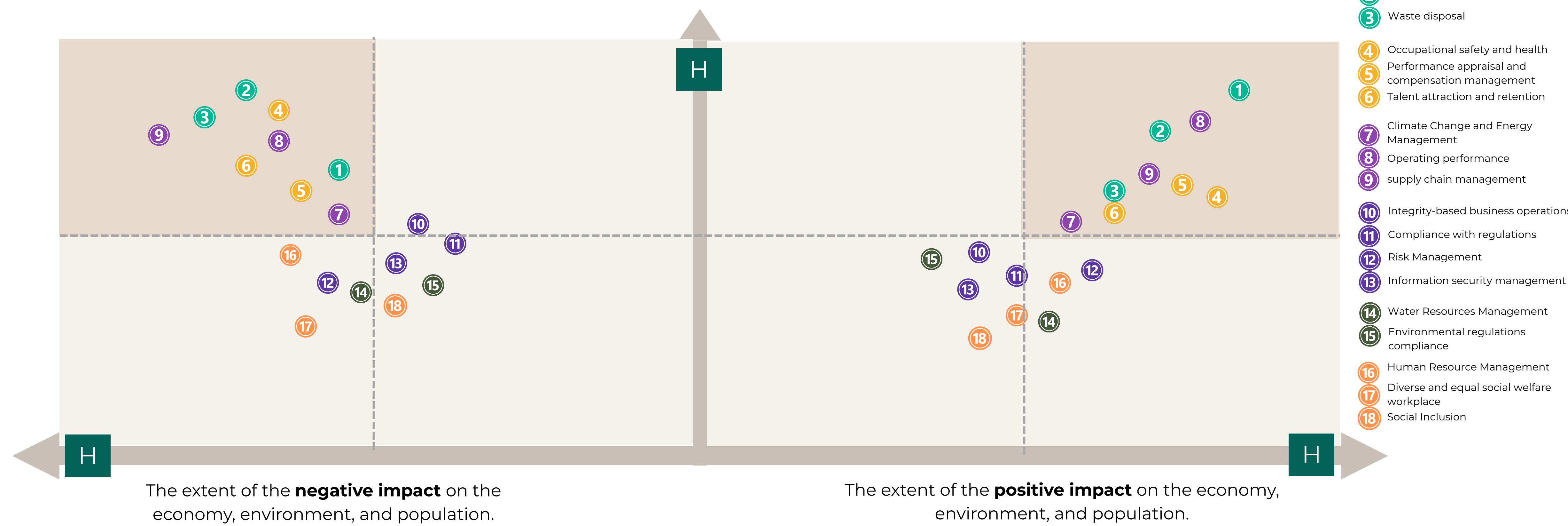
List of major topics (GRI 3-2)

| | | | | | Value Chain Impact Analysis | | | | | | | |
|---|---|---|---------------------------|--|-----------------------------|--------|-------------|----------|-------------------|-----------|-------------------------|--|
| Management policy | Topic | Echoing the sustainability principles | SDGs Corresponding target | Corresponding chapter | Staff | Client | Shareholder | Supplier | Government agency | Residents | Charitable Organization | |
|  環境 Environmental | ① Green innovation | GRI 201 Business performance GRI 302 Energy | 7、9、12、13 | Ch5 Sustainable environment 5-8 Green innovation | ○ | ○ | ○ | ○ | | | | |
| | ② Raw material management | GRI 301 Raw materials GRI 302 Energy | 8、9、12、15 | Ch5 Sustainable environment 5-3 Raw material management | ○ | | ○ | ○ | | | | |
| | ③ Waste disposal | GRI 306 Litter | 11、12、13、15 | Ch5 Sustainable environment 5-5 Waste management | ○ | | | | ○ | ○ | ○ | |
|  社會 Social | ④ Occupational safety and health | GRI 403 Occupational safety and health | 3、8 | Ch6 Sustainable Workplace 6-6 Occupational safety and health | ○ | | | | ○ | | | |
| | ⑤ Performance appraisal and compensation management | GRI 401 Labor-employer relationship GRI 402 Industrial relations GRI 404 Training and education | 5、8 | Ch6 Sustainable Workplace 6-8 Performance Evaluation, Compensation Management | ○ | | ○ | | | | | |
| | ⑥ Talent attraction and retention | GRI 405 Diversity and equal opportunities GRI 406 No discriminate GRI 408 Child labor | 5、8、10 | Ch6 Sustainable Workplace 6-3 Talent Recruitment and Retention | ○ | | | | | ○ | | |
|  治理 Governance | ⑦ Climate Change and Energy Management | GRI 302 Energy GRI 303 Water and drainage GRI 305 Emission | 6、7、9 12、13 | Ch5 Sustainable environment 5-1 Climate change and Carbon Management | ○ | | ○ | ○ | ○ | | | |
| | ⑧ Supply Chain Management | GRI 308 Supplier Environmental Assessment GRI 414 Supplier Social Assessment | 8、9、12、17 | Ch4 Sustainable value chain 4-1 Sustainable supply chain | ○ | | | | ○ | | | |
| | ⑨ Business performance | GRI 201 Economic performance | 8、9、12 | Ch3 Sustainable governance 3-2 Economic performance | ○ | ○ | ○ | ○ | | | | |



Material Topics Array (GRI 2-25)

Probability of occurrence



Results of identification of major themes (GRI 3-3)

| | 環境 Environmental | | | 社會 Social | | | 治理 Governance | | |
|------------------------|---|--------------------------------|--|--|--|---|---|---|---|
| | Main Topic | Green innovation | Raw material management | Waste disposal | Occupational safety and health | Performance Appraisal and Compensation Management | Talent attraction and retention | Climate Change and Energy Management | Supply chain management |
| Positive Actual Impact | Reduced environmental impact enhances product competitiveness | Reduce waste and lower costs | Recycling and reuse reduce waste | Reduce accident rate and protect employee health | Motivate employees to improve productivity | Maintaining core competitiveness and attracting outstanding talent | Reducing carbon emissions complies with regulations | Improving supplier reliability and sustainable cooperation | Financial growth enhances shareholder value |
| Negative Actual Impact | Increased R&D costs | Raw material cost fluctuations | Improper waste disposal causes pollution | Increased safety management costs | Unfair performance evaluation sparks employee dissatisfaction | Risk of skills drain | Equipment and energy transition costs | Supply chain disruption risk | Economic fluctuations affect returns |
| Corresponding GRI | GRI 302 Energy GRI 201 Economic performance | GRI 301 Raw materials | GRI 306 Waste | GRI 403 Occupational safety and health | GRI 401 Employment Relations GRI 404 Training and Education | GRI 402 Employment Relations GRI 405 Diversity and equal opportunities | GRI 302 Energy GRI 305 Emission | GRI 308 Supplier Environmental Assessment GRI 414 Supplier social assessment | GRI 201 Economic performance |

CH 3

Sustainability Governance

PAX builds on sound governance, embedding sustainability into decision-making while balancing economic, environmental, and social responsibilities.

Through transparent mechanisms and robust risk management, we continuously strengthen compliance and sustainable operations.



Key Highlights

| | |
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03 Sustainable Governance

3-1. Corporate Governance

• Organizational Structure

- Board Structure and Operations

- Board Members

- Conflict of Interest

- Avoidance by the Board

- Board Performance Evaluation

- Rules of Procedure for the Board of Directors

- Board Meeting Implementation

3-2. Economic Performance

3-3. Integrity Management

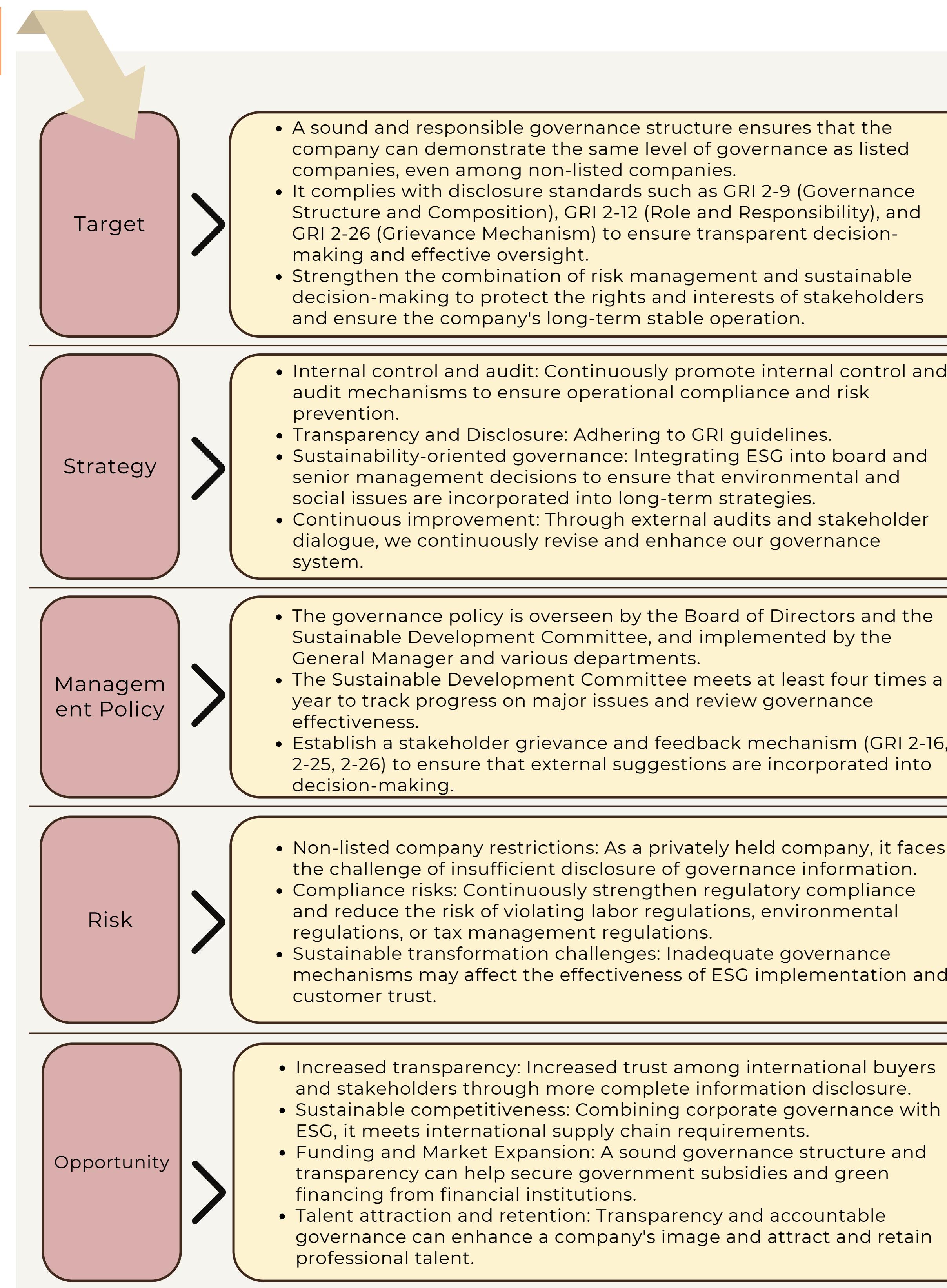
3-4. Regulatory Compliance

3-5. Tax Policy / Government Subsidies

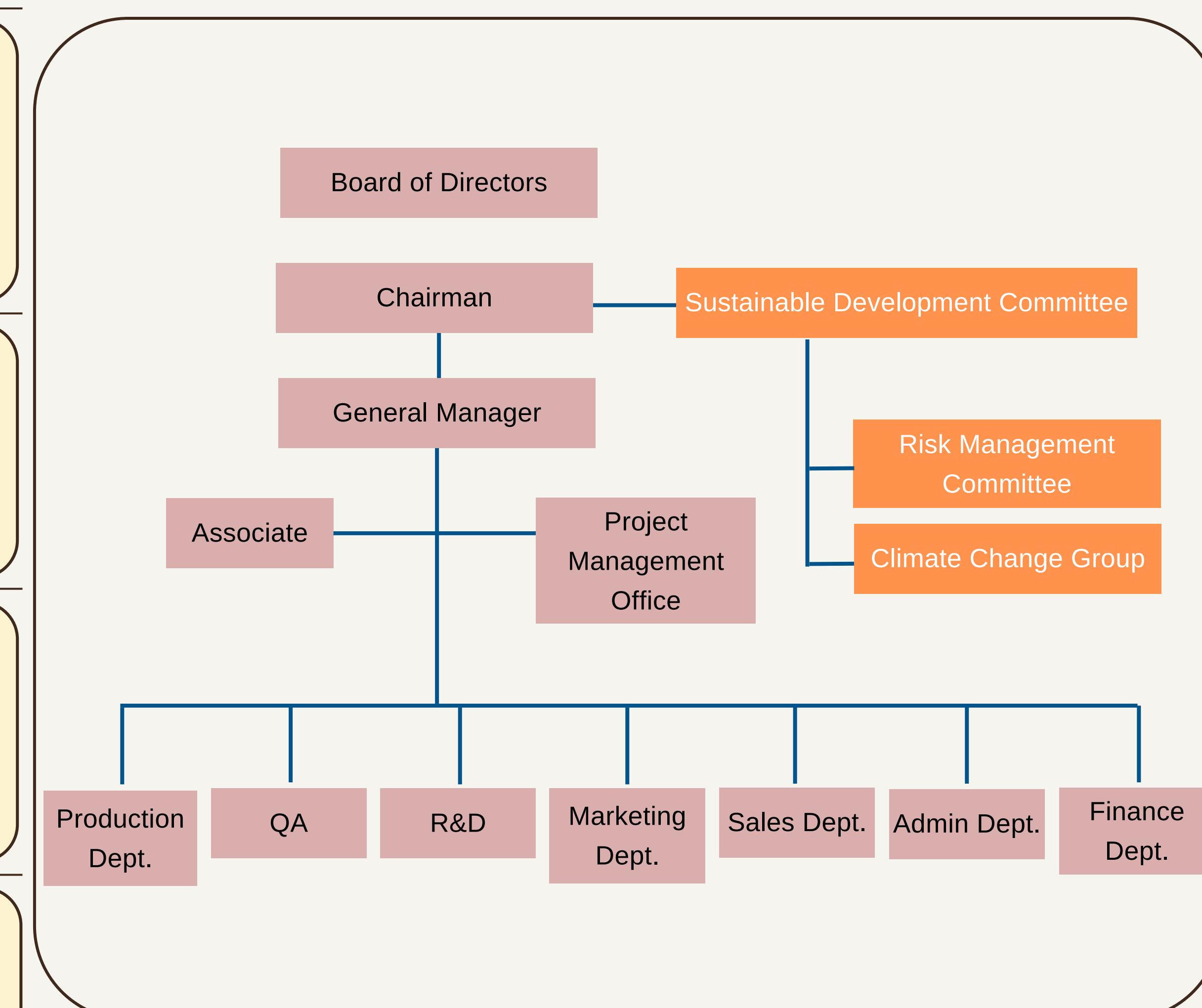
3-6. Risk Management

3-7. Information Security

Corporate Governance (GRI 2-9, 2-10, 2-11, 2-13)



Company organizational structure (GRI 2-9)




03 Sustainable Governance
3-1. Corporate Governance
Governance

- Organizational Structure

3-2. Economic Performance
3-3. Integrity Management
3-4. Regulatory Compliance
3-5. Tax Policy / Government Subsidies
3-6. Risk Management
3-7. Information Security

Board Structure Operation

01


- YEE JEE is a privately held company with 7 directors and 1 supervisor, as required by the Company Law and its articles of association.

02


- All board members are male, with an average age of 65. The board is chaired by the chairman, who holds a senior management position within the company, and is the company's highest decision-making body, responsible for overseeing the company's overall operations and management.

03


- In 2024, the Company's Board of Directors held two meetings, with an attendance rate of 71.43%. At each meeting, two-thirds of the directors were present, and more than half of the directors agreed to the resolutions. All of these measures complied with the Company's Articles of Association and ensured that the resolutions were fully discussed and decided upon.

04


- The Board of Directors has established a Sustainability Committee (including an ESG Subcommittee) to review progress in sustainable governance and risk management and to oversee the company's overall environmental, social, and governance (ESG) strategy.

05


- The Board of Directors meets at least once every six months as required, effectively supervising the management's business operations and deciding on major matters. Furthermore, we continuously strengthen legal compliance and financial transparency, and through independent oversight and checks and balances mechanisms, ensure that all decisions are fully discussed and reported by the Board. Any director who may have a conflict of interest will recuse themselves in a timely manner to prevent board resolutions from being invalid due to violation of regulations, or even causing damage to the company's interests.

Board Members

| | | Basic structure | | | Industry experience | | | Professional skills | | | |
|------------|--------------------------------|-----------------|----------------------|-----------------|----------------------|--|---------------------------|--------------------------------------|--------------------|------------------------------------|-----------------|
| Status | Diverse Projects Board Members | Nationality | Gender/Age | Employee status | Business Development | Leadership and Human Resource Management | International perspective | Governance and regulatory compliance | Industry expertise | Financial and accounting knowledge | Risk Management |
| Chairman | Su [O] hao | ROC | Male/50-60 years old | v | v | v | v | v | v | v | v |
| Director | Su [O] dong | ROC | Male/70-80 years old | - | v | v | - | - | - | - | v |
| Director | Su [O] gui | ROC | Male/70-80 years old | - | v | v | - | - | - | - | v |
| Director | Yan [O] jun | ROC | Male/60-70 years old | - | - | - | - | - | v | - | - |
| Director | Zheng [O] song | ROC | Male/50-60 years old | - | v | - | - | - | - | - | v |
| Director | Yang [O] kai | ROC | Male/60-70 years old | - | v | - | - | - | - | v | - |
| Director | Zheng [O] he | ROC | Male/40-50 years old | v | - | v | - | - | v | - | - |
| Supervisor | Su [O] lai | ROC | Male/60-70 years old | - | - | - | - | - | v | - | - |



Board of Directors' Conflict of Interest (GRI 2-15, 2-16, 205)

In accordance with the Global Reporting Initiative (GRI) standards GRI 102: General Disclosure and GRI 103: Management Approach, PAX continuously strengthens its board governance structure and conflict-of-interest (FOI) mechanisms to enhance transparency and stakeholder trust. In 2024, we further refined our director conflict-of-interest guidelines to ensure that all directors follow rigorous procedures when facing potential conflicts of interest.

| | | |
|----------------------------------|--|---|
| 3-1. Corporate Governance | <ul style="list-style-type: none"> Interest avoidance policies and practices Supervision and reporting Performance and Commitment | <ul style="list-style-type: none"> If a board resolution involves the interests of a director or their related party, the director must proactively declare this and abstain from voting. Directors are prohibited from using their position to seek improper benefits for themselves or their related parties, and are forbidden from acting as proxies for other directors in exercising decision-making power. All cases of abstention will be recorded in the meeting minutes and disclosed in the annual report and sustainability report to ensure that external stakeholders are aware of the situation. <ul style="list-style-type: none"> The supervisory officer is responsible for reviewing directors' conflict of interest situations and providing opinions for the board's consideration. The board has a stakeholder communication mechanism, receiving internal and external reports of conflicts of interest through a dedicated channel and tracking improvements. The board regularly discloses its independence and conflict of interest compliance practices, which are audited by an external auditing unit. <ul style="list-style-type: none"> In 2024, all directors completed annual conflict of interest avoidance training, strengthening their understanding of legal compliance and ethical norms. Going forward, we will continue to improve gender balance and diversity representation to ensure that the Board of Directors considers both professionalism and fairness in the decision-making process. The company is committed to gradually improving its governance structure and conflict of interest avoidance mechanisms in accordance with GRI 2-15 (Conflict of Interest Policy), GRI 2-16 (Communication Channels), and GRI 205 (Anti-Corruption). |
|----------------------------------|--|---|

Board of Directors Performance Evaluation (GRI 2-18)

To enhance board governance effectiveness and strengthen corporate governance, PAX continues to implement corporate governance and sustainability performance evaluation indicators. The 2024 evaluation covers five major aspects: legal compliance, corporate governance, risk management, sustainability performance, and stakeholder participation, and incorporates external expert opinions to ensure the transparency and credibility of the evaluation results.

| | | |
|----------------------------------|--|--|
| 3-2. Economic Performance | <ul style="list-style-type: none"> Evaluation project Evaluation methods Application of Results | <ul style="list-style-type: none"> Does the board of directors operate with efficient and transparent decision-making? Effectiveness of risk control and compliance management capabilities, and the results of continued governance and ESG strategy implementation (including climate change, carbon emission management, and employee rights) Degree of implementation of stakeholder participation and communication Individual professional contributions and attendance rates of directors. <ul style="list-style-type: none"> The evaluation employed a combination of self-assessment and peer review. Objectivity and fairness were ensured through questionnaires, review of meeting minutes, and expert interviews. The evaluation covered the overall operation of the board of directors and the implementation of projects by each committee. <ul style="list-style-type: none"> The assessment results were disclosed and considered at the 2024 Board meeting, leading to an improvement plan. Based on the assessment recommendations, the Sustainability Committee proposed enhancement measures, which were incorporated into the 2025 Governance Improvement Plan. Specific improvement measures include: increasing the frequency of ESG proposal discussions, enhancing information transparency, and increasing directors' continuing professional development hours. |
|----------------------------------|--|--|



Board of Directors Rules of Procedure (GRI 2-15, 2-17)

Board meeting rules are used to guide and regulate the formal procedures of company board meetings, ensuring the efficiency, transparency and fairness of the board's operations, and complying with the requirements of GRI 2-12 Governance Roles and Responsibilities.

| | |
|------------------------------------|--|
| Convening of the meeting | <ul style="list-style-type: none"> Regular meetings: At least two regular meetings shall be held annually. Special meetings: Meetings may be convened upon the proposal of the Chairman or one-third or more of the directors in the event of urgent or important matters. |
| Meeting notice | <ul style="list-style-type: none"> All directors must receive notice of the meeting at least 7 days in advance, including the agenda and relevant information. Special meetings require 3 days' notice and may be convened immediately in case of emergency. |
| Chairperson | <ul style="list-style-type: none"> The board of directors shall be chaired by the chairman of the board. If the chairman is unable to attend, a director shall be nominated to act on his behalf. |
| Meeting attendance and resolutions | <ul style="list-style-type: none"> Attendance: Currently, participation is by in-person attendance Resolution: A resolution requires the approval of more than half of the directors present to pass; each director has one vote |
| Conflict of interest avoidance | <ul style="list-style-type: none"> When a director's or a related party's interests are involved, the director must abstain from voting and may not vote by proxy. The abstention must be fully recorded in the meeting minutes and disclosed in accordance with the GRI 2-15 Conflict of Interest Policy. |
| Meeting Minutes | <ul style="list-style-type: none"> All meetings must be recorded in full and signed by the attending directors. These records must be retained for at least 10 years for review by regulatory authorities or interested parties. |
| Open and transparent | <ul style="list-style-type: none"> Significant decision-making matters and conflict-of-interest information will be disclosed in the annual sustainability report and the corporate governance section of the company website. Meeting summaries of matters not considered trade secrets may be published on the company website for interested parties to review. |

Board agenda execution (GRI 2-17)

| Meeting Dates | Meeting Location | President | Attend | In attendance | Meeting agenda | Conflict of interest avoidance and voting situation |
|---------------|---------------------|-------------|--------|---------------|--|--|
| 113/01/03 | Nantou Headquarters | SU,CING-HAO | 7 | 7 | <ul style="list-style-type: none"> Cash dividend distribution status Marketing strategies and results Overseas investment and establishment | <ul style="list-style-type: none"> The distribution of profits for the current year was approved by the attending directors. The 2024 marketing strategy and 2023 results presentation were approved by the attending directors. Discussion on establishing overseas sites and factories was postponed due to the absence of any conflict of interest. |
| 113/07/23 | Nantou Headquarters | SU,CING-HAO | 7 | 5 | <ul style="list-style-type: none"> Factory Operation Improvement Results Cash Dividend Payment Status Marketing Strategy Report | <ul style="list-style-type: none"> The report on the improved current situation was approved by the attending directors. The report on the distribution of profits for the current year was approved by the attending directors. The report on the current status of new products and the international platform was approved by the attending directors. |



Economic performance

• Key Topic: Economic Performance (GRI 201-1, 201-2)

In 2024, PAX will continue to focus on "stable operations × technological innovation × smart manufacturing × low-carbon transformation" to strengthen its financial resilience and market competitiveness, and respond to stakeholder expectations with transparent disclosure.

[Management Policy] (GRI 3-3)

- Short-term goals: Consolidate production capacity, optimize cost structure, and complete carbon emission reduction and efficiency improvement projects.
- Medium- to long-term goals: Deepen smart manufacturing and data governance, expand R&D of low-carbon/circular products, and expand international channels and strategic partnerships.
- Responsibilities and resources: KPIs will be reviewed jointly by the management meeting and the finance department; major issues will be reported to the board of directors/sustainability committee for follow-up.

| 2024 Performance

- Revenue: Increased by approximately 20% compared to 2023, demonstrating steady growth momentum.
- R&D Expenditure: Accounted for 15% of revenue, focusing on green formulations, low-carbon materials, and repair solutions for bicycles/electric vehicles.
- Operational Improvement: Through process optimization and energy management, continuously reducing unit costs and improving delivery time and quality stability.
- Risk Management: Continuously promoting energy conservation, carbon reduction, and supply chain resilience strengthening projects to address raw material fluctuations and climate-related financial impacts.

| Evaluation mechanism

- KPIs such as revenue growth rate, R&D intensity (R&D/revenue), unit cost, and energy intensity are reviewed quarterly; the results are incorporated into the following year's budget and improvement plan.
- Financial data is audited by an external accountant, and the Sustainability Committee submits an annual report on the progress of climate and operational risk management.

| Economic performance reveals

- GRI 201-1: Disclose the generation and distribution of direct economic value such as revenue, employee salaries and benefits, government taxes, and social investment for the current year.

| Table of 2024 Economic Performance Data

| Item | Index | 2024 | 2023 | 2022 |
|-----------------------|-------------------------------------|-------|-------|--------|
| Profitability | ROA | 0.45% | 1.73% | -2.44% |
| | ROE | 1.50% | 5.37% | -8.01% |
| | Net Profit Margin | 0.66% | 2.87% | -5.37% |
| | Earnings per share after tax | 0.18 | 0.64 | (0.90) |
| Dividend distribution | Cash dividend per share | 0.00 | 0.00 | 0.52 |

<Note>

- Return on assets = (Net profit after tax / Average assets) * 100%
- Average total assets = (Beginning total assets + Ending total assets) / 2
- Return on equity = Net profit after tax / Shareholders' equity
- Net profit margin after tax = [Net profit after tax (thousands)] / [Net operating revenue (thousands)] * 100%
- Earnings per share after tax = Net profit after tax ÷ (Number of outstanding common shares * 100)
- Cash dividend per share = Dividend amount * (Number of shares held * 100)


• Key Theme: Honest Business Practices (GRI 2-23, 2-24, 205-2)

PAX upholds the core values of "integrity, transparency, and responsibility," strictly adheres to corporate governance guidelines and relevant regulations, and has established internal regulations to prevent any form of fraud, corruption, or conflict of interest. The company is committed to adhering to the highest ethical standards and principles of integrity in all its operations and business dealings, ensuring the rights and interests of stakeholders such as shareholders, customers, employees, and suppliers.

[Management Policy]

(GRI 3-3)

- System Establishment: Continuously promote the "Code of Conduct for Honest Business Practices" and the "Employee Code of Conduct," and require all employees, management, and partners to comply with them.
- Education and Training: Conduct at least one training session annually on integrity and anti-corruption, covering topics such as anti-fraud, bribery prevention, and conflict of interest avoidance.
- Appeals and whistleblowing mechanisms: An anonymous whistleblowing channel is established, including a dedicated email address and hotline, and is jointly supervised by the auditing unit and the Sustainable Development Committee to ensure information confidentiality and transparency in subsequent investigations.
- Supply Chain Management: All newly signed suppliers must sign a "Supplier Social Responsibility Commitment," explicitly stating that they must not be involved in corruption, bribery, or improper transactions.

| Anti-monopoly and unfair competition

(GRI 206-1)

- PAX pledges to avoid monopolistic practices, insider trading, and any violations of fair trading laws (no antitrust lawsuits or disputes as of 2024).

| Honest Business Operation Procedures
and Behavioral Guidelines (GRI 2-25, 2-26, 205-1)

- Independent reporting channels: An anonymous reporting mailbox and dedicated hotline are set up to accept reports from all employees and external stakeholders.
- The process for handling reports is as follows: A designated unit will review the report and provide a response on the progress within 30 days.
- Follow-up measures and protections: Those found guilty will be held accountable according to law, and management deficiencies will be rectified; the identity of whistleblowers will be protected to prevent retaliation or adverse effects.
- Record keeping and confidentiality: All reports are fully recorded and kept for at least 5 years.
- Whistleblower protection measures: The company strictly prohibits any form of suppression or retaliation to ensure the rights and interests of whistleblowers.
- Whistleblower Reward System: The company may offer appropriate rewards for significant whistleblower contributions to encourage employees to actively report whistleblowers.

| Status of Integrity Management Implementation (2024 Results)

(GRI 205-1, 205-2, 205-3, 206-1)

- Zero violations: No major cases of fraud or breach of business integrity were reported in 2024.
- Litigation and Disputes: No litigation related to antitrust or major business misconduct in 2024.
- Supply chain commitment: 100% of new partner suppliers sign a "Supplier Social Responsibility Commitment," which includes clauses prohibiting bribery and combating corruption.
- Education and training outcomes: Internal integrity and ESG compliance courses were conducted, with employee participation and an average satisfaction rate of 92%.
- Board Oversight: Integrity management is an issue that has been included in the annual agenda of the Sustainability Committee and is reported to the Board regularly.
- Information security: No major data breaches or cybersecurity incidents have occurred.

| GRI Corresponding (2024 Results)

- GRI 205-2: Anti-corruption education and training (100% signing rate across the entire supply chain in 2024)
- GRI 205-3: Number of corruption cases exposed (0 cases in 2024)
- GRI 206-1: Exposure of anti-monopoly cases (0 cases in 2024)



03 Sustainable Governance

3-1. Corporate Governance

3-2. Economic Performance

3-3. Integrity Management

3-4. Regulatory Compliance

3-5. Tax Policy / Government Subsidies

3-6. Risk Management

3-7. Information Security

Compliance with regulations

 • **Key Theme: Regulatory Compliance** (SASB RT-CH-530a.1) (GRI 2-27, 307-1)

PAX consistently adheres to the relevant regulations on governance, labor rights, environmental protection, and occupational safety and health that it has signed with the government and its partners. It regularly tracks new domestic and international regulations and ensures that all operations comply with the latest standards through internal policy updates and training, thereby enhancing employees' compliance awareness.

[Management Policy]

(GRI 3-3)

- Prevention: Continuous monitoring of new regulations by the legal department and external consultants.
- Supervision: Compliance audits conducted semi-annually by the internal control unit and the Sustainability Committee.
- Disclosure: Continuous disclosure of non-compliance incidents and improvement progress in the annual sustainability report.

 • **Compliance with regulations** (GRI 406-1, 407-1, 408-1, 409-1, 411-1, 415-1, 416-2, 417-2, 417-3, 418-1, 419-1)

| Category | 2024 Compliance Status |
|---|--|
| Corporate Governance Related Laws | No violations of company law, accounting law, tax laws, bribery cases, or political donations. |
| Labor rights related laws and regulations | No violations of gender equality laws, no use of child labor, no major violations of labor standards laws, no infringement of housing rights, no forced association or restrictions on freedom of trade. |
| Product-related regulations | No violations of the Commodity Inspection Law, no false labeling, no violations of advertising regulations, and no major product liability incidents. |
| Environmental and Occupational Safety Regulations | No violations of the Occupational Safety and Health Law, No violations of the Air Pollution Control Law, No violations of the Water Pollution Prevention and Control Law, No violations of the Toxic Chemicals Management Law. |

 • **Disclosure of violations** (GRI 419-1)

| Violation of regulations | 2023 - Labor Laws | 2024 - Environmental Regulations |
|--------------------------|--|---|
| | Section 32, Paragraph 2 of the Labor Standards Act (Overtime Hours) | Waste disposal methods - Industrial waste (waste pipes) |
| Date of punishment | 2023/11/20 | 2024/07/11 |
| Fine amount | NT\$20,000 | NT\$60,000 |
| Improvement measures | Increase manpower allocation | Labeling improvements: Corrected recycling information on product packaging, and improved label placement, font size, and symbol clarity. |
| | Establish an employee feedback system | Review mechanism: An internal product labeling review process has been established, and products must undergo dual review by quality assurance and legal departments before shipment. |
| | Labor Standards Law Education and Training | Supply chain collaboration: Strengthen communication with printing and packaging suppliers to ensure that recycling labels are printed in accordance with regulations. |
| 2024 Tracking Results | No violations of overtime work regulations occurred throughout the year. | Payment has been completed, and the improvement measures were fully implemented in Q3 2024. All subsequent products comply with labeling specifications. |

Tax Policy (GRI 207-1, 207-2, 207-3)



Compliance and Transparency

- Comply with all tax laws and regulations of the country where you are located, including income tax, indirect taxes and other related taxes.
- Regularly review tax strategies and operations to ensure compliance with tax laws and international tax standards.
- Increase tax transparency, submit all tax returns and pay taxes on time, and ensure tax-related disclosure and communication.
- Identify and assess tax risks and integrate them into the company's overall risk management framework.



Governance and internal policies

- Tax policies are reviewed and implemented by the board of directors, and strictly enforced by the management team.
- Regularly review and update tax governance procedures to adapt to changes in laws, regulations, and market conditions.
- Provide in-house training to enhance relevant professional knowledge and financial staff's understanding of tax issues.



Risk Management

- Ensure appropriate internal controls and oversight measures to reduce the risk of tax loopholes and related risks.
- Conduct forward-looking risk assessments and prudent handling of significant tax risks.



Strategy and Planning

- Tax strategy should be aligned with the company's business strategy and financial planning, supporting the company's long-term development goals.
- Appropriate tax planning mechanisms should be used to enhance competitive advantage in a reasonable manner, while avoiding tax planning practices that involve high risk or conflict of ethics.

Government subsidies (GRI 201-4)

Eligibility and Transparency

- Ensure the company fully meets eligibility requirements when applying for and receiving government subsidies.
- All subsidy application processes are internally reviewed to prevent any form of improper benefit.

Proper Application and Reporting

- Accurately record the grant application process and maintain the integrity of relevant documents for future review and inspection.
- Regularly prepare government grant reports to track the progress and outcomes of grant projects.

Funds for specific purposes

- Government subsidies must be used for their approved purposes and may not be diverted to unauthorized projects.
- Establish internal control procedures to ensure the transparency and accuracy of subsidy funds.

Benefit evaluation and feedback

- The effectiveness of the subsidy funds will be reviewed and evaluated regularly, and the results will be reported back to the board of directors.
- This will ensure that the subsidy's effectiveness meets the original application objectives and demonstrates its positive impact on the company's sustainable development.

Compliance and Ethics

- We promise to comply with relevant laws and ethical standards and avoid any violations of fairness or fraud.
- Complying with laws and regulations to demonstrate corporate integrity and social responsibility.

2024 Subsidy Program

- In 2024, our company received a total of NT\$369,129 in government subsidies.**
- The subsidies cover employee welfare support (such as maternity leave allowance and factory care allowance), human resource incentives (employment insurance and employment grants, temporary factory service subsidies), environmentally friendly initiatives (official motorcycle subsidies), and participation in international exhibitions (INAPA, Kuala Lumpur Exhibition, Eurobike Exhibition subsidies).
- These subsidies not only help companies improve their operational flexibility and environmental sustainability, but also enhance employee rights and expand into international markets, aligning with the company's long-term sustainability goals.

Note: EUROBIKE \$92,466 is a refund for participation in the 2024 European exhibition. Notification was received and the funds were credited to the account in 2024, therefore it is recorded as "Government Subsidy".


03 Sustainable Governance

3-1. Corporate Governance

3-2. Economic Performance

3-3. Integrity Management

3-4. Regulatory Compliance

3-5. Tax Policy / Government Subsidies

3-6. Risk Management

3-7. Information Security

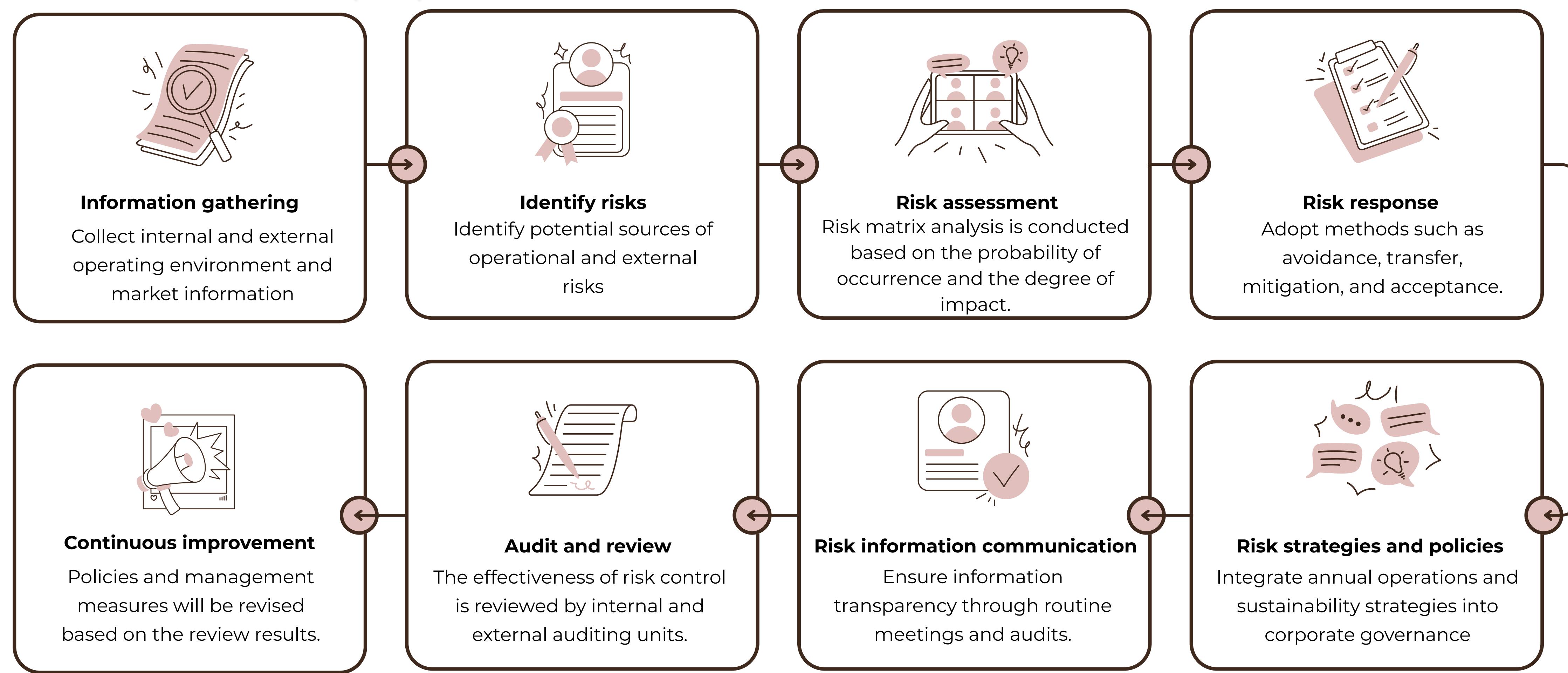
Risk Management
• Key Theme: Risk Management (GRI 2-12)

PAX continuously optimizes its risk management system based on the characteristics of enterprise operations and the internal and external environment, establishing a complete process for risk identification, measurement, control, reporting, and response to ensure that risk management is embedded in daily operations and decision-making. This management mechanism not only covers areas such as finance, marketing, supply chain, energy and climate, information security, and machinery and equipment, but also enhances risk prevention capabilities and organizational resilience through continuous monitoring and review.

In 2024, the company listed risk management as a major theme, regularly reviewing potential risks and improvement measures, and disclosing the results in its sustainability reports to ensure timely response to economic fluctuations, supply chain challenges, environmental impacts and information security threats, thereby further strengthening the company's resilience for sustainable operation.

[Management Policy]

- Governance Structure: Adhering to GRI and ISO standards, risk management is incorporated into the sustainable governance framework and promoted in conjunction with ESG objectives.
- Policy guidance: Strengthen preventative measures in areas such as finance, supply chain, climate change, and information security to reduce the impact on operations.
- Oversight mechanism: Regular (at least annually) cross-departmental risk management committee meetings shall be held to review the effectiveness of risk control and report back to the board of directors.
- Information Transparency: Enhance internal and external information transparency to ensure stakeholders fully understand the company's risk management policies and outcomes.

| Risk Management Process (GRI 3-3)




Risk Management

| Risk Management Category (GRI 2-9, 2-13)

- High Risk (4-5 points): The event is highly likely to occur and will have a significant impact on the company's operations. It must be listed as a priority management matter and control measures must be taken immediately.
- Medium Risk (2-3 points): The event has a certain probability of occurrence and a moderate impact. The company needs to establish a prevention and response plan and monitor it regularly.
- Low Risk (1 point): The event has a low probability of occurrence or a minor impact. It only needs to be included in the general management process for continuous monitoring.

03 Sustainable Governance

3-1. Corporate Governance

3-2. Economic Performance

3-3. Integrity Management

3-4. Regulatory Compliance

3-5. Tax Policy / Government Subsidies

3-6. Risk Management

3-7. Information Security

| Risk Category | Potential risks | Control strategies and practices | Scope of influence | Risk level | Responsible unit |
|---|--|---|------------------------|------------|---|
|  Finance | Exchange rate fluctuations and bank repayments | We continuously monitor exchange rate fluctuations and maintain close contact with financial institutions to ensure stable cash flow. | Operations | 2.1 | Finance Department |
| | Interest rate risk management | Establish a clear interest rate risk management mechanism to reduce future borrowing cost volatility. | Operations | 1.8 | |
| | Capital cost control | Utilizing bank credit lines for fund allocation reduces funding costs. | Operations | 1.7 | |
|  Market | Strategy positioning and execution | Develop specific strategy implementation plans to enhance market agility. | Operations/Down stream | 2.3 | Marketing Department |
| | Product Competition and Quality Management | Strictly control product quality and shorten the new product development period | Downstream | 2.5 | |
|  Raw materials | Supplier diversification | Seeking diversified supply sources to reduce the risk of supply disruption from a single supplier. | Upstream | 2.8 | Purchasing Department |
| | Market price fluctuations | Conduct regular market research to understand raw material trends. | Upstream/Operations | 2.4 | |
|  Energy / Climate Change | Waste Management and Recycling | Promote recycling and reuse to reduce waste generation | Operations | 3 | Factory Affairs Department Research and Development Department |
| | Energy efficiency improvement and carbon reduction actions | Develop carbon reduction plans and adopt green energy solutions. | Operations | 3.5 | |
|  Information | Data backup and cybersecurity protection | Establish multiple layers of cybersecurity protection and regular backups | Operations | 2.6 | Information Department |
| | Employee cybersecurity training | Conduct regular cybersecurity training to enhance employees' awareness of protection. | Operations | 2 | |
|  Device | Equipment replacement and energy-saving maintenance | Regular equipment inspections and energy-saving improvements | Operations | 2.7 | Factory Affairs Department |
| | Emergency Response and Training | Regular drills enhance the ability to respond to emergencies. | Operations | 3.2 | |


03 Sustainable Governance

- 3-1. Corporate Governance
- 3-2. Economic Performance
- 3-3. Integrity Management
- 3-4. Regulatory Compliance
- 3-5. Tax Policy / Government Subsidies
- 3-6. Risk Management
- 3-7. Information Security**

Information Security
• Key Theme: Information Security Management (GRI 418)

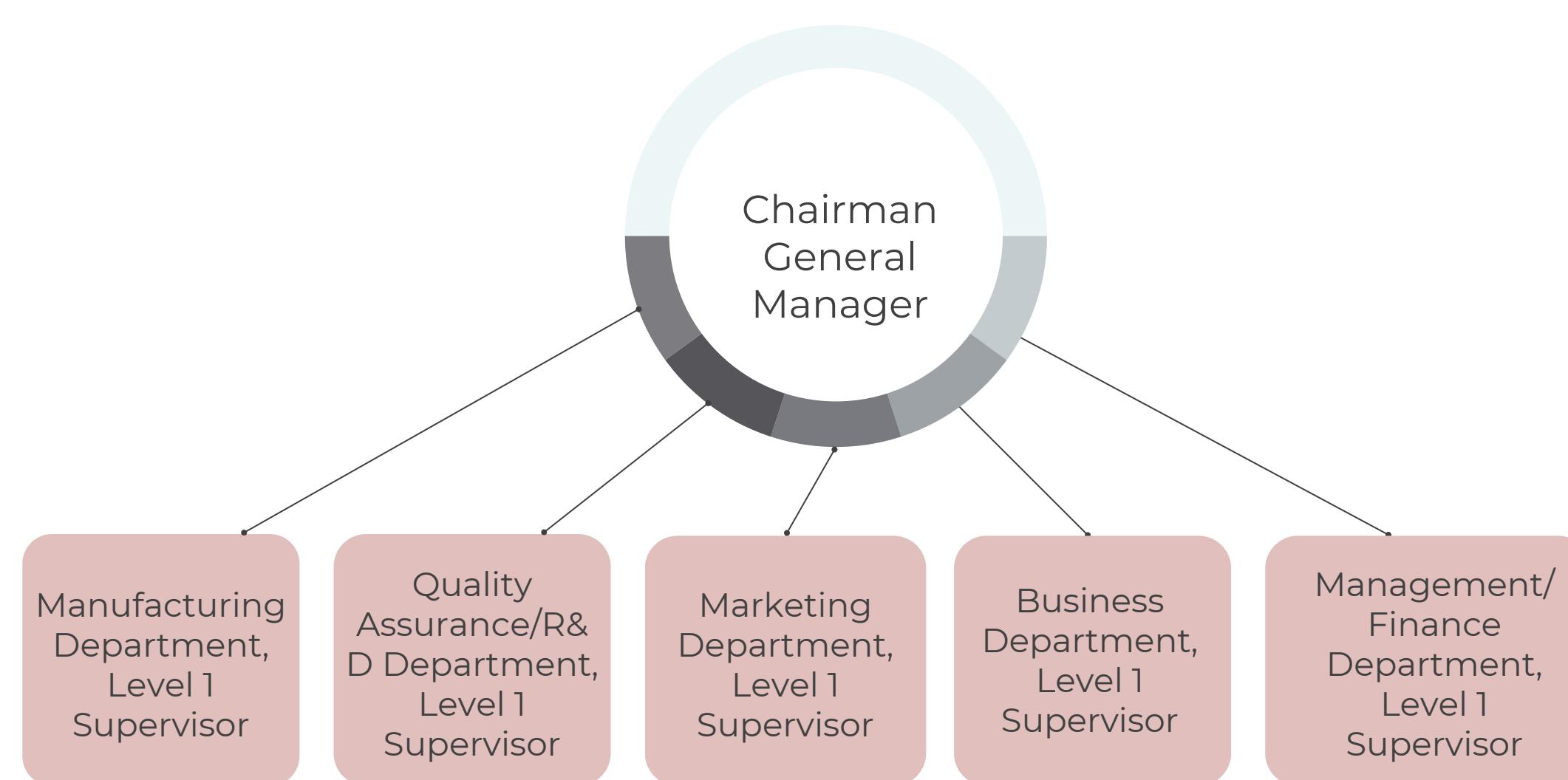
PAX continues to regard information security as an important foundation for corporate operations and sustainable development. In 2022, it established an "Information Security Management Team" with the General Manager as the person in charge. The Sustainable Development Committee regularly tracks progress. The company's information security policy is based on the principle of "protecting the confidentiality, integrity and availability of information assets".

| Information security management strategies (GRI 2-23, 2-24, 418)

| | |
|---|---|
| Information security policy | Fully implement information security policies: Ensure all employees understand and comply with the company's security policies and procedures. |
| | Regular updates and audits: Security policies and measures should be updated regularly in response to technological changes and the emergence of new threats. |
| Technical control measures | Strengthen network perimeter defense: Deploy advanced firewalls, intrusion detection systems, and other perimeter defense technologies. |
| | Data encryption: Encrypting sensitive data to ensure its security during transmission and storage. |
| Personnel safety awareness and training | Regular security training: Provide all employees with regular information security awareness training, including phishing attack awareness training. |
| | Emergency Response Training: Training employees on how to respond quickly and effectively in the event of an information security incident. |

| Action Plan for Information Security Management

- Short-term goals (within 1 year)
 - Complete basic information security training for all employees to ensure that every employee understands basic information security knowledge and company policies.
- Medium-term goals (1-3 years)
 - Establish a continuous monitoring and threat intelligence sharing mechanism to improve cross-departmental cybersecurity collaboration efficiency.
 - Complete internal and external third-party cybersecurity penetration testing to reduce supply chain cybersecurity risks.
- Long-term goals (3-5 years)
 - Integrate ESG with cybersecurity strategies to develop "green cybersecurity" measures, enhancing both energy efficiency and security benefits in data centers.
 - Continuously invest in cybersecurity technology upgrades and regulatory compliance to ensure operational and international market expansion compliance.

| Organizational Structure




03 Sustainable Governance

- 3-1. Corporate Governance
- 3-2. Economic Performance
- 3-3. Integrity Management
- 3-4. Regulatory Compliance
- 3-5. Tax Policy / Government Subsidies
- 3-6. Risk Management

3-7. Information Security

Information Security

| Information security management objectives

01

Continuously protect customer data and R&D data security to prevent unauthorized access.

02

Implement an automated monitoring system to ensure accurate information transmission and storage.

03

Establish multiple backup and cloud-based disaster recovery systems to enhance system operational continuity.

Confidentiality

Integrity

Availability

| External threat prevention measures

- Simulate attack scenarios to enhance responsiveness.
- Partner with third-party professional cybersecurity organizations to conduct annual cybersecurity health checks.
- Strengthen security controls on cloud platforms and mobile devices to prevent unauthorized access.

| Post-incident remedial measures

- In the event of a cybersecurity incident, the incident will be immediately isolated and reported in accordance with the "Information Security Incident Response Procedures," and a preliminary investigation will be completed within 24 hours.
- At the same time, an improvement plan should be developed to address the causes of the incident and prevent it from happening again.

| Implementation status

- Continuously strengthen zero-trust cybersecurity architecture
- Conduct cybersecurity training
- No major cybersecurity incidents occurred in 2024

| Internal management job content

- Regularly Update Information Security Policies: Review and update information security-related policies at least once a year to meet company operational and regulatory requirements.
- Account and Access Management: Implement account deactivation and access control when employees leave or are transferred to prevent unauthorized access.
- Antivirus and Vulnerability Scanning: Install antivirus software comprehensively and perform regular system vulnerability scans and patching.
- Data Backup and Recovery: Establish a regular backup mechanism for servers and important files to ensure rapid data recovery in abnormal situations.
- Email and Phishing Testing: Promote anti-fraud awareness education and conduct phishing email simulation tests to enhance employee vigilance.
- Information Security Education and Drills: Conduct information security education and training for all employees at least once a year, and conduct emergency response drills for IT personnel.
- Internal Equipment Management: Control access to USB drives, external hard drives, etc., to prevent unauthorized data leakage.
- Supplier Cooperation Considerations: Require outsourced or partner vendors to comply with basic information security regulations, such as prohibiting the use of unauthorized software and requiring compliance with confidentiality agreements.

| Systematics | Definition | 2022 | 2023 | 2024 |
|-------------|--|------|------|------|
| Mild | Common operational errors or mistransmission of personal information that did not cause substantial damage to operations or customers. | 0 | 0 | 0 |
| Moderate | Malicious intrusion or abnormal behavior was detected and blocked immediately, without affecting operations or customer data. | 0 | 0 | 0 |
| Major | Major cybersecurity incidents that result in operational disruptions, customer data breaches, or require public announcement. | 0 | 0 | 0 |

CH 4

Sustainable Value Chain

PAX integrates sustainability across the entire value chain—from sourcing and production to product application.

We work with suppliers and customers to drive low-carbon design, ensure compliance, and promote transparency—creating a value chain that balances environmental, social, and economic impact.



Key Highlights

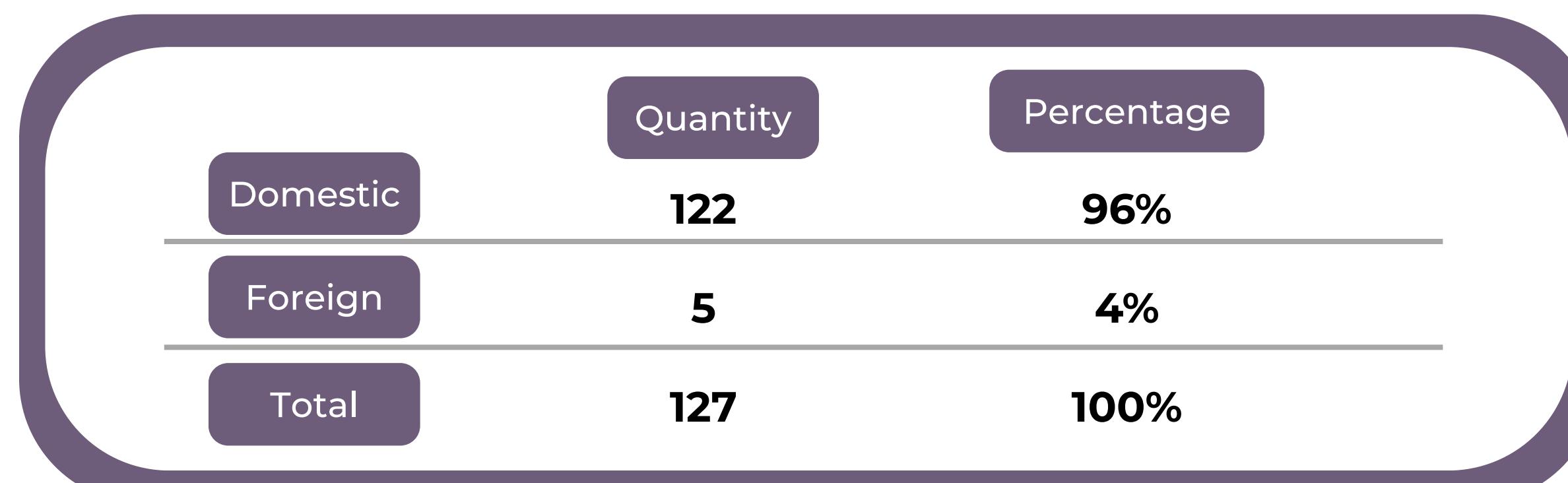
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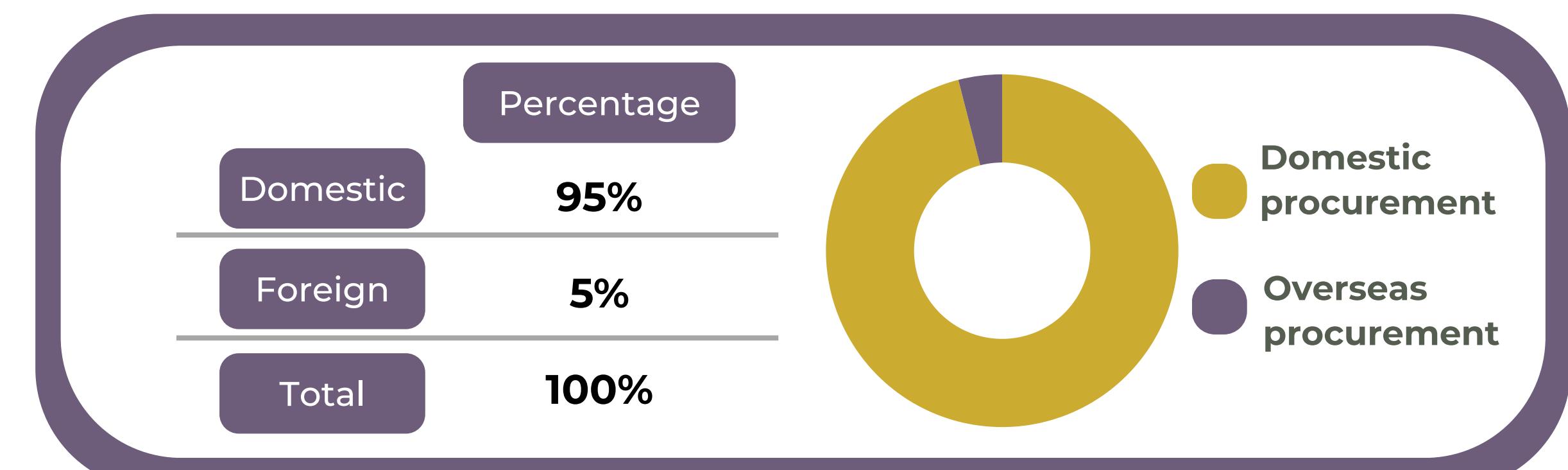
Supply Chain Overview (GRI 2-6)

PAX prioritizes supply chain stability and sustainability, viewing suppliers as crucial partners in promoting environmental and social well-being. In 2024, the company had 127 suppliers, including 122 domestic (96%) and 5 international (4%). This highly localized sourcing model not only reduces carbon emissions and supply risks associated with cross-border transportation but also strengthens close cooperation with local industries, fostering local economic development.

| Supplier spending percentage (GRI 204-1)



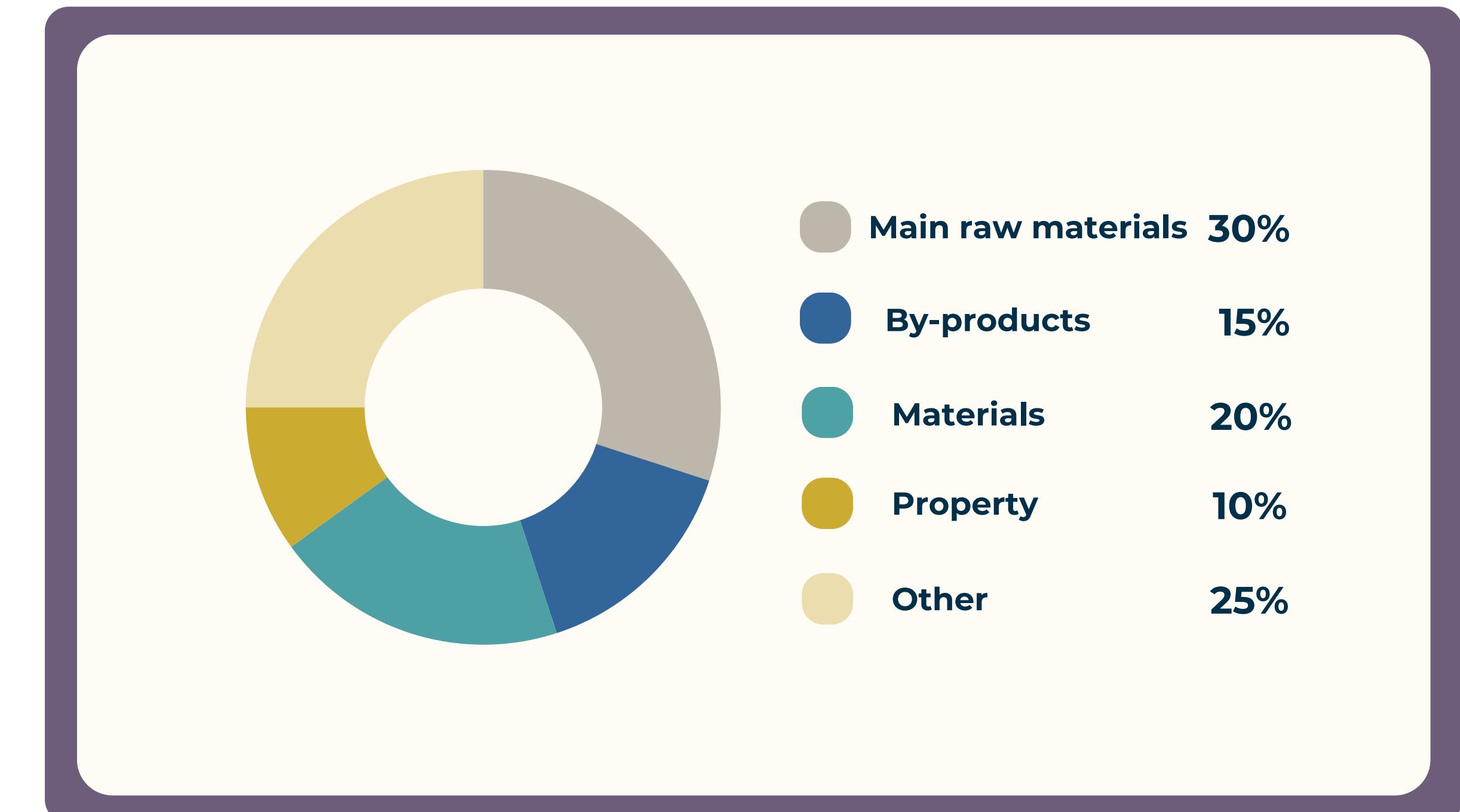
| Procurement amount percentage



| Supplier Structure

| | |
|----------------------------------|--|
| Main raw materials (8 companies) | Rubber and adhesive materials are the core foundation of our products. |
| By-products (26 companies) | Chemical and plastic raw materials support diverse formulation applications |
| Materials (52 companies) | Includes packaging paper materials, metal parts, etc., supporting manufacturing processes and product packaging. |
| Assets (2 companies) | Mainly production equipment and plant facilities |
| Other (39 companies) | Outsourcing processing and auxiliary materials |

| Proportion of each raw material




04 Sustainable Value Chain
4-1. Sustainable Supply Chain

- Supply Chain Overview
- **Supply Chain Risk Management**
- Responsible Procurement Policy
- Circular Economy and Green Supply Chain

4-2. Customer Relationship Management

Supply chain risk management

| Main Risk Categories



| Environmental risks

- Natural rubber is susceptible to supply fluctuations and cost increases due to climate change, extreme weather events (such as torrential rains and droughts), and pest and disease outbreaks in planting areas.
- In addition to natural rubber, some auxiliary materials still come from petrochemical or chemical products (such as adhesives and additives), resulting in carbon emissions and environmental impact.

| Social risks

- Significant differences exist in labor rights protection and occupational safety management, particularly among small and medium-sized outsourcing companies.
- Raw material supply involves conflict mineral issues and must comply with international responsible procurement standards.

| Governance risk

- The global market increasingly emphasizes regulatory compliance, such as REACH, RoHS, and GHS. Suppliers' non-compliance will impact export markets.
- Inconsistent implementation of business integrity and anti-corruption policies may lead to operational risks.

| Supply Chain Risk Management Checklist

(GRI 3-3, 308-1, 414-1, 414-2)

| Risk Category | Management Measures | Scope of influence | Future goals |
|---------------------|---|---|--|
| Environmental risks | <ul style="list-style-type: none"> • Suppliers are required to comply with environmental standards such as ISO 14001, RoHS, and REACH. • Bio-based materials such as plant fibers are being introduced to reduce reliance on traditional resources. | <ul style="list-style-type: none"> • Suppliers • Customers | <ul style="list-style-type: none"> • By 2025, we will gradually review the environmental management practices of our major suppliers. • We will add at least one new green material application each year. |
| Social risks | <ul style="list-style-type: none"> • Require suppliers to sign a "Supplier Social Responsibility Commitment Letter" • Develop a "Conflict Minerals Control Management Regulations" • Regularly review labor and human rights issues | <ul style="list-style-type: none"> • Suppliers • Employees • Community | <ul style="list-style-type: none"> • By 2025, the signing rate of commitment letters will reach 50%. • This will increase year by year, reaching 80% by 2027. |
| Governance risk | <ul style="list-style-type: none"> • Establish a new supplier screening mechanism and incorporate compliance reviews. • Regularly track the regulatory compliance of existing suppliers. • Implement anti-corruption and integrity-based business practices. | <ul style="list-style-type: none"> • Clients • Government agencies | <ul style="list-style-type: none"> • Complete self-assessment of compliance with major suppliers by 2025 (coverage rate ≥20%) • Hold at least one supplier compliance or ESG briefing session annually. |



Responsible Procurement Policy

(GRI 308, 414, 205)

04 Sustainable Value Chain

4-1. Sustainable Supply Chain

- Supply Chain Overview
- Supply Chain Risk Management

• Responsible Procurement Policy

- Circular Economy and Green Supply Chain

4-2. Customer Relationship Management



YEE JEE views its supply chain as a crucial partner for sustainable development and is committed to implementing environmental protection, social responsibility, and integrity governance in raw material procurement and supplier management. To this end, the company has established a "Responsible Procurement Policy" to ensure that procurement activities not only meet quality and cost requirements but also comply with international sustainability standards, working hand-in-hand with the supply chain to promote a low-carbon and sustainable value chain.

| Policy Commitment

- Prioritize suppliers that comply with environmental and quality standards such as ISO 14001, RoHS, and REACH.
- Encourage the adoption of low-carbon processes and recycled materials, and gradually promote the application of bio-based materials (such as natural rubber and pineapple fiber).
- Reduce waste and energy consumption in the supply chain to lower the carbon footprint.



- Completely ban child labor and forced labor, and require suppliers to comply with local labor laws.
- Require suppliers to sign a "Supplier Social Responsibility Commitment" covering issues such as human rights, occupational safety and health, and diversity and inclusion.
- Encourage suppliers to support local industry and community development and promote positive social impact.



- Suppliers must adhere to the principles of integrity and anti-corruption, and are prohibited from engaging in fraud or improper transfer of benefits.
- The procurement process must comply with fair competition norms and ensure transparency in transactions.
- A supplier ESG assessment and grading system will be gradually established and incorporated into procurement decisions.

| Management Mechanism

NEW SUPPLIER REVIEW

- Incorporate ESG requirements into eligibility screening

1

SIGNING OF COMMITMENT LETTER

- Gradually promote all suppliers to complete the "Social Responsibility Commitment Letter"
- 2024: 51 suppliers signed.

2

PARTNER COLLABORATION

4

- Organize supplier education, training, and exchanges to enhance their awareness of low-carbon and compliance.

REGULAR INSPECTION

- Annual supplier self-assessments and spot checks are used to examine environmental, social, and governance performance.

| Future plans

Complete carbon emission audits of major raw material suppliers to improve supply chain transparency.

2025

Gradually increase the proportion of circular and low-carbon materials used to achieve a sustainable value chain.

2026

Achieve 50% of suppliers signing the "Social Responsibility Commitment Letter"

2027

Implement a supplier ESG tiered management system and incorporate it into the procurement decision-making process.

2030



Circular Economy and Supply Chain (GRI 308-1, 308-2)

While promoting supply chain management, PAX actively incorporates circular economy thinking, emphasizing the strategy of "reduction, reuse, and material substitution." From raw material procurement to product use, it gradually implements feasible improvement measures to enhance resource utilization efficiency and reduce environmental impact.

04 Sustainable Value Chain

4-1. Sustainable Supply Chain

- Supply Chain Overview
- Supply Chain Risk Management
- Responsible Procurement Policy
- Circular Economy and Green Supply Chain**

4-2. Customer Relationship Management

| Specific practices

1

Material usage

- Using natural rubber as the main raw material, and beginning to incorporate pineapple fiber into tire sealant formulations, agricultural byproducts are being transformed into usable resources.
- Collaborate with suppliers to identify opportunities for green product applications and conduct phased testing during product development.

2

Process improvement

- The scraps generated during the factory production process have been sorted and recycled for reuse in product manufacturing.
- Packaging is gradually adopting FSC-certified paper materials and reducing the amount of single-use plastic materials.

3

Product Circular Value

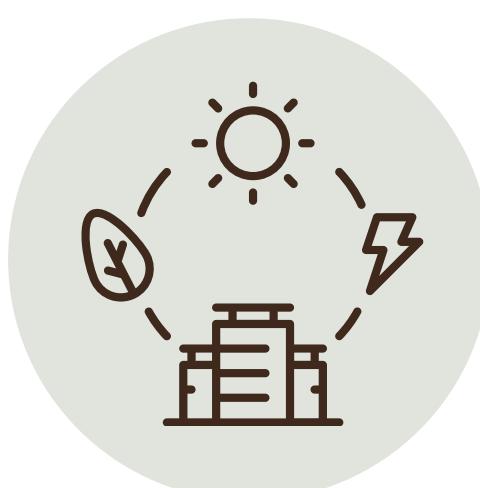
- Tire patches and sealant can extend the lifespan of tires and inner tubes, reduce end-of-life waste, and demonstrate the inherent circular benefits of the products.
- In discussions with clients at international exhibitions, we have emphasized "extending product lifecycle and reducing waste" as the core value of green products.

| ESG Highlights Case Study | Circular Economy and Supply Chain



Materials Innovation

- Our main products are made from natural rubber, reducing reliance on petrochemicals.
- Pineapple fiber is incorporated into tire sealant formulas, transforming agricultural waste.



Process reuse

- Production scraps are sorted and recycled, with some being reused in production.
- Packaging is gradually transitioning to FSC-certified paper materials to reduce single-use plastics.



Product Circular Value

- Tire patches and sealant extend tire and inner tube life.
- They effectively reduce waste generation and environmental impact.



Future goals

- 2025: Added 1 new application of recycled/recycled materials.
- 2026: Completed inventory of recycled materials from major suppliers.
- 2027: Achieved 70% FSC packaging coverage.


04 Sustainable Value Chain

4-1. Sustainable Supply Chain

4-2. Customer Relationship Management

• Customer Profile and Distribution

• Customer Satisfaction and Feedback

• Product Responsibility and Information Disclosure

• Sustainable Partnerships and Customer Value Chain

Customer Profile and Distribution (GRI 2-6, 102-44)

PAX products are widely used in bicycle and automotive aftermarket repair and everyday vehicle maintenance, with customers including international distributors, brand manufacturers, retail channels, and e-commerce consumers. The company has built a stable and resilient customer relationship network through diversified marketing channels.

| In terms of market distribution, PAX has expanded its business to major global markets.



- United States and Europe

The main export destinations are professional distributors and bicycle and auto parts retailers, who have strict requirements for product quality and international certifications.

- China and Southeast Asia

This market has experienced rapid growth in recent years, with its main customer base including bicycle brands and repair service providers, who are highly sensitive to price and efficiency.

- Middle East market

One of its core markets is the automotive aftermarket repair and tire maintenance industry, where customers have a high demand for high-performance and durable products.

- Other emerging markets

Including Africa and South America, we expand through international exhibitions and foreign trade platforms, gradually establishing local partnerships.

| In terms of distribution channels, it combines both B2B and B2C models.



- B2B (Business-to-Business)

Maintain a global customer base through international trade shows (such as Eurobike, AMPA Taipei) and long-term distributor partnerships.

- B2C (Business-to-Consumer)

Actively operate on cross-border e-commerce platforms such as Amazon and Alibaba to directly reach end consumers and continuously improve products based on platform feedback.

Looking ahead, the company will continue to strengthen its cooperation with international clients and deepen its digital channel operations. Through customer data analysis and market feedback, it will continuously optimize product design, safety standards, and sustainability, demonstrating its "customer-centric" business philosophy.



Customer satisfaction and feedback (GRI 416-1, 417-1)

PAX has always adhered to the business philosophy of "customer-centricity", continuously listening to customer opinions and responding to their needs quickly. Through diversified feedback channels, it ensures that product quality, service processes and sustainable value can be continuously improved.



| Satisfaction surveys and feedback channels

- International Exhibitions and Distributor Interviews

By participating in international exhibitions such as Eurobike, AMPA, and the Middle East Auto Parts Exhibition, we collected feedback from distributors and buyers regarding product performance, design, and packaging.

- Digital platform feedback

On cross-border e-commerce platforms such as Amazon, Alibaba, and Taiwan Trade, we continuously track customer reviews and suggestions and incorporate the data into product improvement.

- Point of contact for customer

Establish a dedicated customer service contact channel to handle customer complaints, technical inquiries, and after-sales service, and set a response schedule.

| Improvement measures and results

- The collected opinions were categorized and quantified, summarized into three main areas: "product quality," "labeling and information," and "service response," and then submitted to relevant departments for further review.
- In response to feedback from exhibitions and e-commerce platforms, we have been gradually improving the clarity and multilingualism of product labeling to enhance understanding among international customers.
- In response to customer security requirements, the company provides SDS files for its products.
- We will provide feedback on the improvements to our customers through customer service, trade shows, and our official website, and conduct annual satisfaction surveys.
- According to the 2024 customer feedback survey, overall satisfaction remained above 80%, with the main positive aspects being product durability and innovative design.

| Future plans

- Short-term plan: Establish a standardized "Customer Satisfaction Survey Questionnaire" covering product quality, delivery efficiency, and service response speed.
- Mid-term plan: Build a customer feedback database, digitizing platform evaluations and exhibition opinions to serve as a basis for R&D decisions.
- Long-term plan: Incorporate ESG elements into customer questionnaires to collect customer attention to low-carbon products and green materials, continuously enhancing the sustainable value chain.



Product Liability and Information Disclosure

(GRI 416-1, 417-1)

04 Sustainable Value Chain

4-1. Sustainable Supply Chain

4-2. Customer Relationship Management

• Customer Profile and Distribution

• Customer Satisfaction and Feedback

• Product Responsibility and Information Disclosure

• Sustainable Partnerships and Customer Value Chain

| Product Liability and Safety Management

- Chemical product safety

Tire sealant and rubber cement, among other chemical products, all provide Safety Data Sheets (SDS) and GHS hazard labels, clearly disclosing the product's hazard classification and safe usage methods.

- Physical product safety

All rubber patches and repair tools come with operating instructions and have undergone necessary quality and functional tests to ensure product durability and safe use.

- Lifecycle Management

The company has gradually incorporated health and safety impact assessments into all stages of the product lifecycle (design, manufacturing, use, and end-of-life) to reduce potential risks and ensure consumer safety.

| Information Disclosure and Labelling

- Full information disclosure

All product labels include safe usage instructions and waste disposal guidelines, enabling consumers to use and dispose of products correctly and properly.

- Multilingual signage

In response to international market demands, product packaging is gradually offering multilingual labeling, covering major sales regions in Europe, America, and Asia, to ensure that customers in different markets can obtain accurate information.

- Digital access transparency

On cross-border e-commerce platforms such as Amazon, Alibaba, and Taiwan Trade, PAX comprehensively discloses product safety, environmental protection, and compliance information, enhancing international customers' trust and ease of purchase.

| Product Liability and Information Disclosure

| Index | Disclosure requirements | PAX practices (2024) | Future goals |
|---|--|--|--|
| GRI 416-1 Health and safety impact assessment of products and services | <ul style="list-style-type: none"> • Explain whether health and safety assessments were conducted at each stage of the product lifecycle. • Disclose the percentage of products/services for which assessments were completed. | <ul style="list-style-type: none"> • The product line provides SDS and GHS hazard labels. • Patches and tools undergo functional testing. • Safety assessments are integrated into all stages of design, manufacturing, use, and end-of-life. | <ul style="list-style-type: none"> • Short-term: 100% coverage of health and safety impact assessments for major product lines. • Medium- to long-term: Establishment of a digital product information platform (SDS, testing reports, real-time carbon footprint lookup). |
| GRI 417-1 Product and service information and labeling | <ul style="list-style-type: none"> • Disclosure of: (a) ingredient sources (b) product contents (c) safe use (d) disposal methods (e) other • Calculate the percentage of key product/service categories covered by the program. | <ul style="list-style-type: none"> • Product labeling includes safe usage instructions and waste disposal guidelines. • Packaging will gradually offer language labeling (covering markets in Europe, America, Asia, etc.). • E-commerce platforms will comprehensively disclose safety, environmental, and compliance information. | |



Sustainable Cooperation and Customer Value Chain

PAX believes that customers are not only recipients of products and services, but also important partners in driving sustainable transformation. The company actively collaborates with customers to jointly develop green products, share environmental data, and promote correct usage through education and training, working together to build a low-carbon and responsible value chain.

| Low-carbon and green product cooperation

- Collaborating with clients to develop high-performance and environmentally friendly products, such as pineapple fiber tire sealant, demonstrates innovative practices in replacing some synthetic materials with agricultural byproducts.
- Actively promoting the application of natural rubber and recycled materials responds to the market's increasing demand for low-carbon products.

| Environmental Data and Compliance Support

- Provide clients with product carbon footprint data to enhance supply chain transparency and assist them in demonstrating sustainability in ESG reporting and market communications.
- Provide complete compliance declarations (such as RoHS, REACH, SDS) to ensure products comply with regulatory requirements in European, American, and Asian markets.

| Transparent communication and information disclosure

- We regularly publish e-newsletters or product updates to help clients stay informed about the latest regulations and company sustainability developments.
- We have established a dedicated customer section on our website, providing centralized access to information such as SDS, test reports, and carbon footprint declarations, enhancing ease of use.

| Customer education and sustainable promotion

- We regularly conduct product safety and sustainability training to help customers understand product usage and its environmental value.
- We have established sustainability zones on international exhibitions and e-commerce platforms to share the company's achievements in low-carbon materials, environmental management, and product responsibility.

| Customer engagement and co-innovation

- We have established a "Customer Feedback Participation Mechanism," inviting key customers to provide suggestions during the new product development phase to ensure that products meet actual usage needs and sustainability trends.
- We have also established a "Sustainability Customer Collaboration Team" to regularly exchange information with international customers regarding ESG development and cooperation opportunities.

| ESG Partner Collaboration

- Collaborate with international brand clients on exhibitions, forums, or ESG projects to enhance each other's green image in the market.
- Assist clients in incorporating PAX's sustainable product case studies into their own ESG reports or marketing materials.

| Future plans

- Short-term plan: Develop and implement a standardized customer satisfaction survey form, incorporating ESG issues.
- Mid-term plan: Establish a data platform to centrally provide SDS, testing reports, carbon footprint data, and compliance information.
- Long-term plan: Fully integrate ESG and circular economy elements into customer cooperation and new product development processes.

CH 5

Sustainable Environment

PAX recognizes that environmental protection is vital to sustainable business and societal development. We prioritize environmental sustainability in all operations—advancing carbon reduction, green product innovation, and optimized resource management to minimize impact and promote ecological balance.



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Climate Change and Carbon Management | Commitments and Goals

(GRI 201-2, 305-1, 305-2, 305-5)

05 Sustainable Environment

5-1. Climate Change and Carbon Management

• Commitments and Targets

- Management Framework
- Risks and Opportunities
- Action Results
- Greenhouse Gas (GHG) Inventory
- Product Carbon Footprint

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5-3. Raw Materials Management

5-4. Water Resource Management

5-5. Waste Management

5-6. Environmental Compliance

5-7. Green Innovation

PAX deeply understands the impact of climate change on business operations. Whether it's the low-carbon requirements of the supply chain, government carbon tax policies, or the physical risks brought by extreme weather to operations, these will all become both challenges and opportunities for the manufacturing industry. We have listed "Climate Change and Energy Management" as a major theme and regard it as the core of driving innovation. Through product decarbonization, process optimization, and energy transition, we are actively responding to the global wave of carbon reduction.

| Management Fundamentals

- Since 2023, the company has established a comprehensive organizational greenhouse gas inventory based on ISO 14064-1, covering Category 1 (direct emissions), Category 2 (energy-related indirect emissions), and gradually expanding to Category 3 (supply chain-related emissions). Third-party verification ensures data transparency.
- At the product level, the company follows ISO 14067 to complete carbon footprint inventory and verification for products such as pineapple fiber tire sealant and inner tube patches, and is gradually extending this to more product lines, providing customers with transparent and reliable ESG reporting data.
- Against the backdrop of increasingly stringent international regulations and market demands, the company is committed to incorporating climate action into its long-term strategy and continuously responding to the carbon management needs of its supply chain customers.

| Net Zero Commitment Blueprint NET ZERO 2050

| Goal | Content: | Target Year |
|------------|--|-------------|
| Short term | Emissions from offices, service areas, and production areas decreased by 5%. | Before 2026 |
| Mid-term | Emissions from production sites decreased by 20%. | Before 2029 |
| Long-term | Office space achieved net zero | Before 2030 |
| Ultimate | Complete zeroing out (offices, service areas, production areas) | Before 2050 |

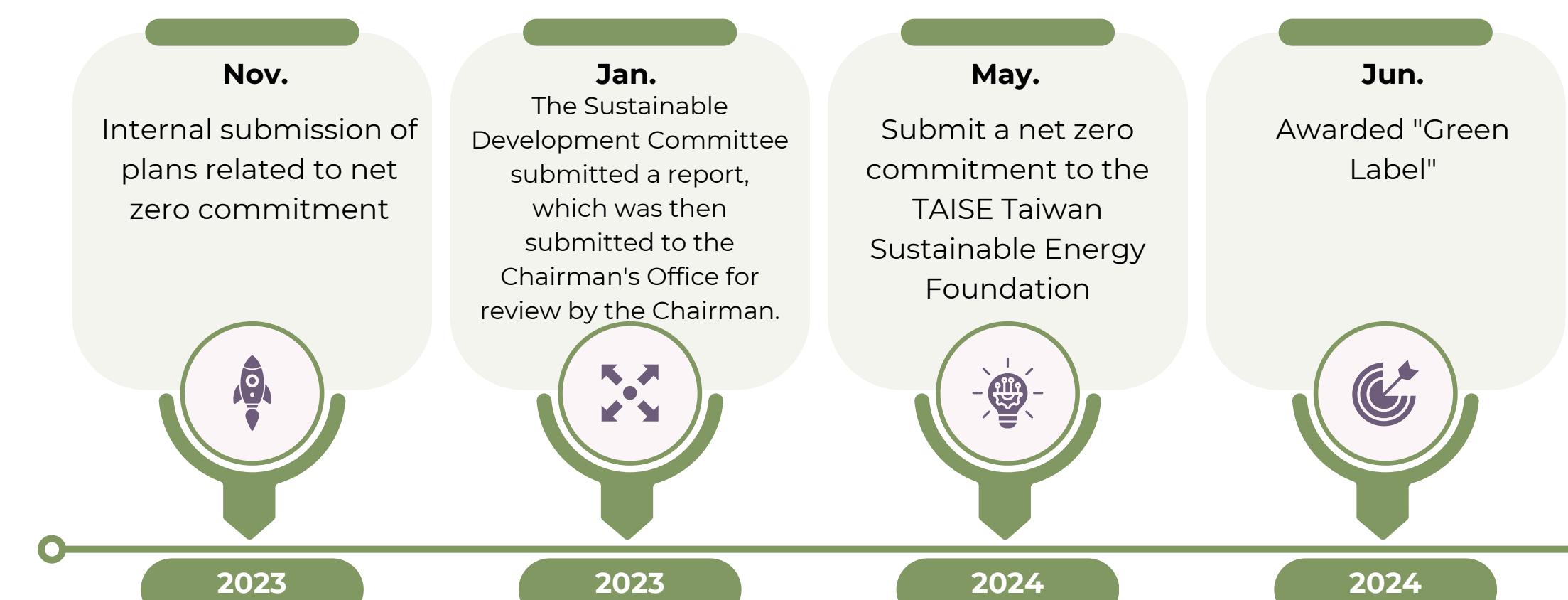
| Action Commitment (Short, Medium and Long-Term Plans)

- Short-term (2023–2026)

Establish a comprehensive greenhouse gas inventory and verification system, expand product carbon footprint verification, and complete the setting of carbon inventory baselines.
- Mid-term (2027–2029)

Continue to implement process energy-saving improvements, develop alternative materials, and assess renewable energy sources to achieve the 20% emissions reduction target.
- Long-term (after 2030)

Gradually introduce green electricity procurement and carbon neutrality label applications, and promote joint carbon reduction across the supply chain to achieve net-zero emissions across the entire plant area.



| Taiwan Alliance for Net Zero Emission Certificate


05 Sustainable Environment
5-1. Climate Change and Carbon Management

- Commitments and Targets
- Management Framework
- Risks and Opportunities
- Action Results
- Greenhouse Gas (GHG) Inventory
- Product Carbon Footprint

5-2. Energy Management

5-3. Raw Materials Management

5-4. Water Resource Management

5-5. Waste Management

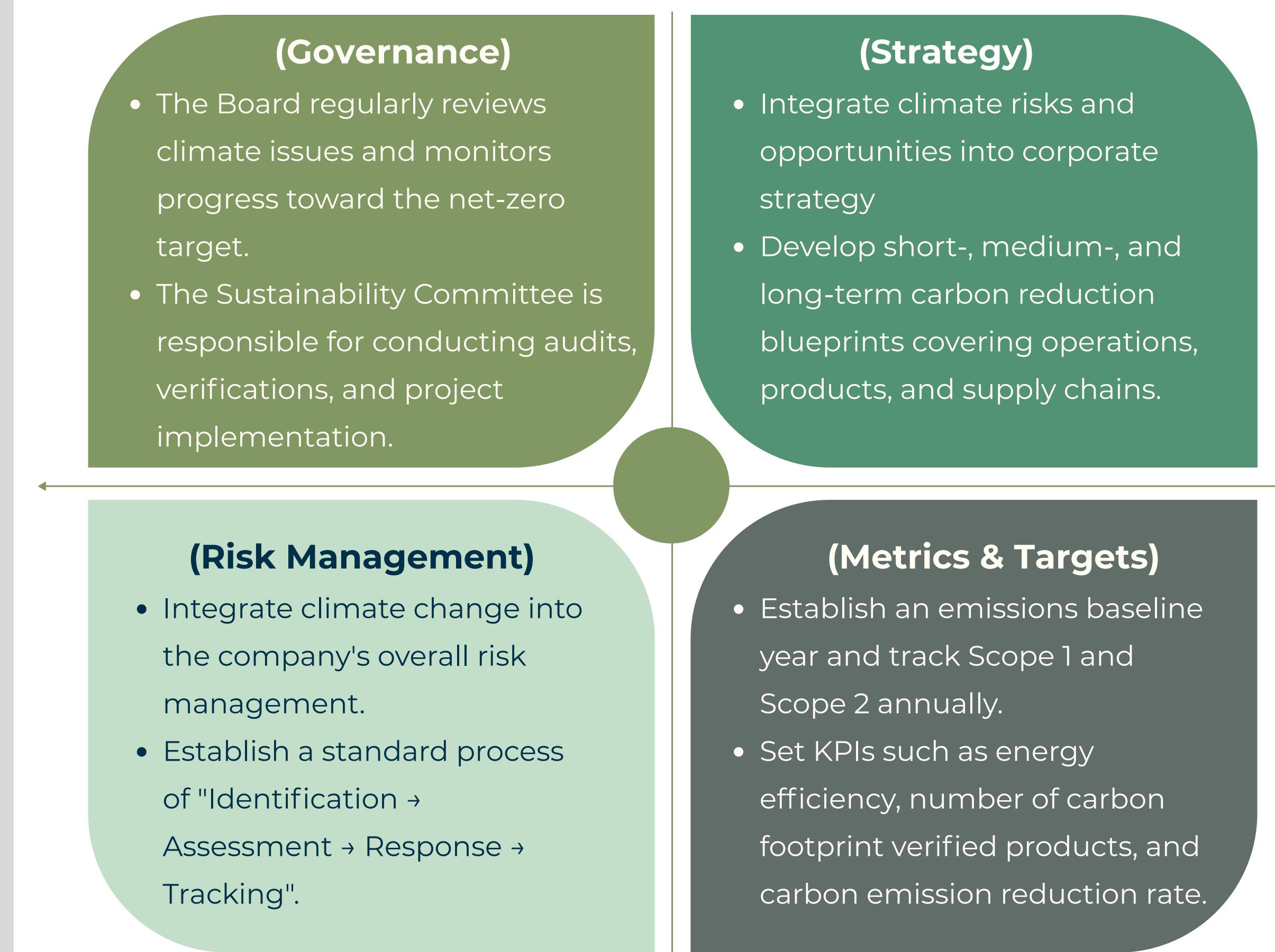
5-6. Environmental Compliance

5-7. Green Innovation

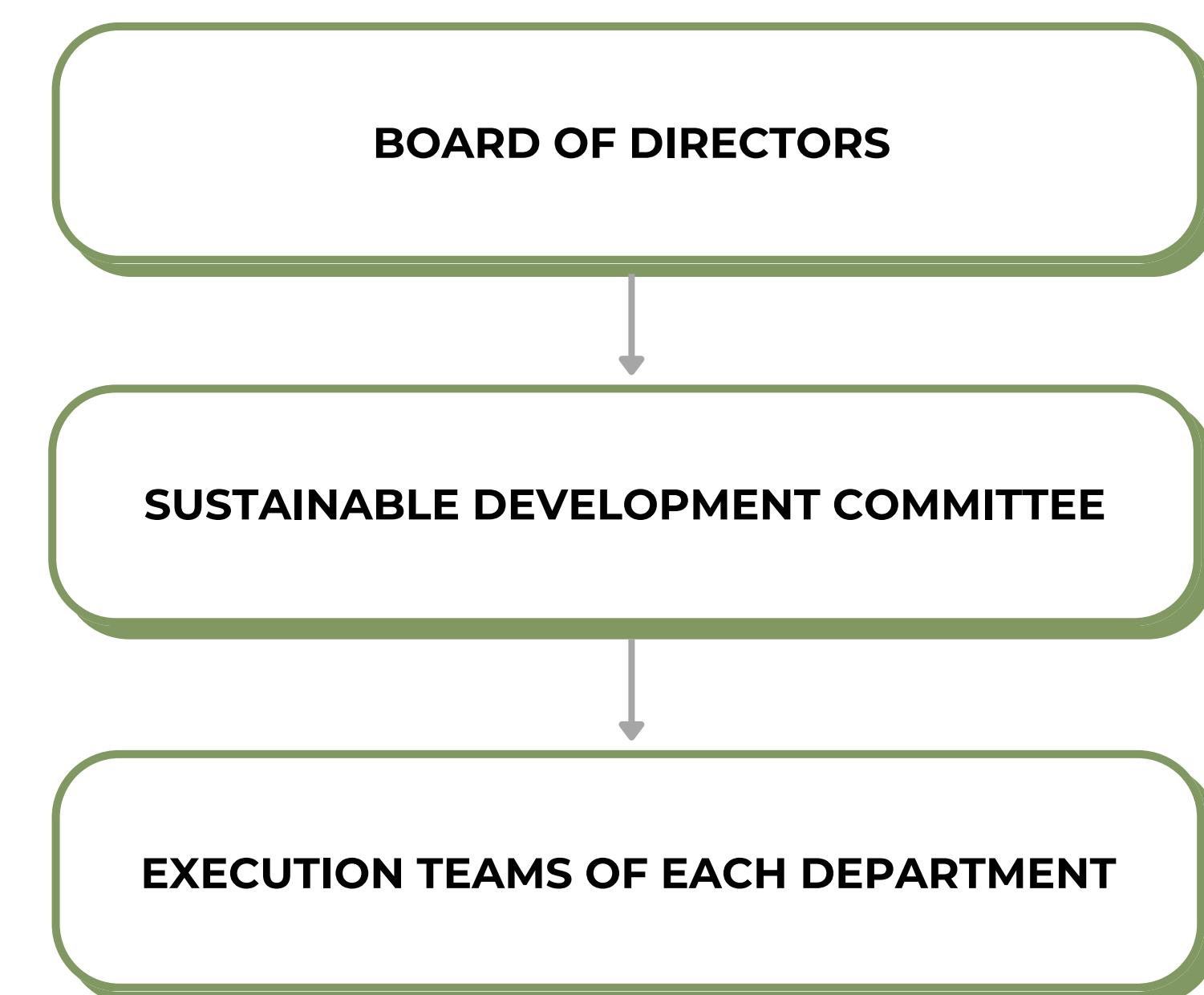
Climate Change and Carbon Management | Management Framework (GRI 201-2, 305-1, 305-2, 305-5)

PAX has incorporated climate change management into its corporate governance system, which is jointly overseen by the Board of Directors and the Sustainability Committee. The Board of Directors reviews climate-related risks and strategies at least annually to ensure they are aligned with the company's long-term development direction; the Sustainability Committee is responsible for developing specific carbon reduction plans and tracking progress, and reports to the board of directors.

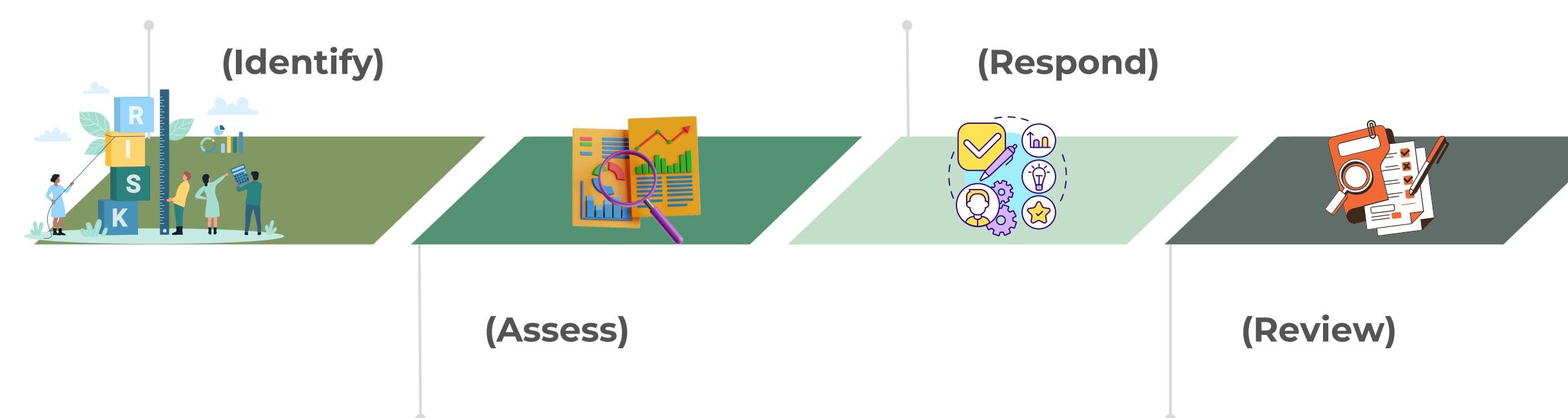
| TCFD Management Framework



| Climate governance organizational structure



| Climate Risk Management Flowchart




05 Sustainable Environment
5-1. Climate Change and Carbon Management

- Commitments and Targets
- Management Framework
- Risks and Opportunities**
 - Action Results
 - Greenhouse Gas (GHG) Inventory
 - Product Carbon Footprint

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Climate Change and Carbon Management | Risks and Opportunities (GRI 201-2, 305-5)

The impacts of climate change extend beyond the environmental level, affecting business operating costs, supply chain stability, and market demand. PAX regularly identifies and assesses potential transformation risks, business risks, and development opportunities annually based on the financial impacts of climate change according to GRI 201-2, and incorporates the results into the company's overall risk management framework.

| Risk and Opportunity Review Table

| Type | Potential risks/opportunities | Impact period | Impact on the company | Financial shock | Response measures |
|--------------------------|--|----------------------|--|--|--|
| Transformation risks | Stricter regulations and policies (carbon tax, emission limits) | Short to medium term | Rising operating costs | Increased carbon emission costs | Establish carbon inventory, introduce energy-saving technologies, and reduce emissions. |
| | Customer ESG requirements strengthened | Mid-term | Demand for traditional products is declining | Risk of order loss | Developing low-carbon products and ISO 14067 product verification. |
| Entity risk | Extreme weather (typhoons, prolonged droughts) | Medium and long term | Supply chain disruptions and water shortages | Rising raw material prices and production delays | Establish diverse suppliers and strengthen disaster prevention and water resource management |
| | Unstable supply of raw materials (natural rubber is affected by weather) | Short to medium term | Increased raw material costs | Rising costs and declining gross profit | Promoting the use of recycled rubber and plant fiber alternatives |
| Opportunity and Risk | Increased demand for green products | Mid-term | Expand market competitiveness | New product revenue increase | Promote products such as pineapple fiber tire repair liquid and low-toxicity adhesive. |
| | Renewable energy introduction | Long-term | Reducing carbon footprint and energy costs | Energy saving and cost reduction | Assessing solar installations, purchasing green electricity, carbon neutrality certification |

| Risk and Opportunity Situation

- Risk: Supply chain climate shock**
Extreme weather has led to a reduction in rubber raw material production, requiring the company to adjust its supply sources and promote the application of recycled rubber materials.
- Opportunity: Green products drive revenue**
Pineapple fiber tire sealant has obtained ISO 14067 product carbon footprint verification, supporting customers' ESG reports and bringing more order opportunities in the European and American markets.
- Opportunity: Introduction of Renewable Energy**
In the future, purchasing green electricity will not only reduce carbon footprint but also mitigate the risk of long-term energy price volatility.



- Commitments and Targets
- Management Framework
- Risks and Opportunities

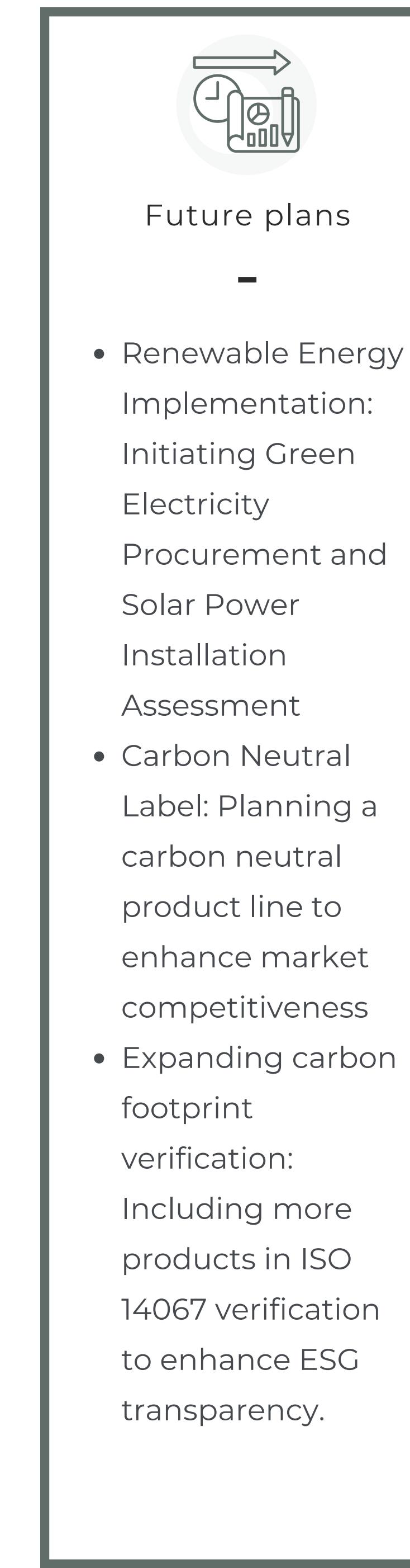
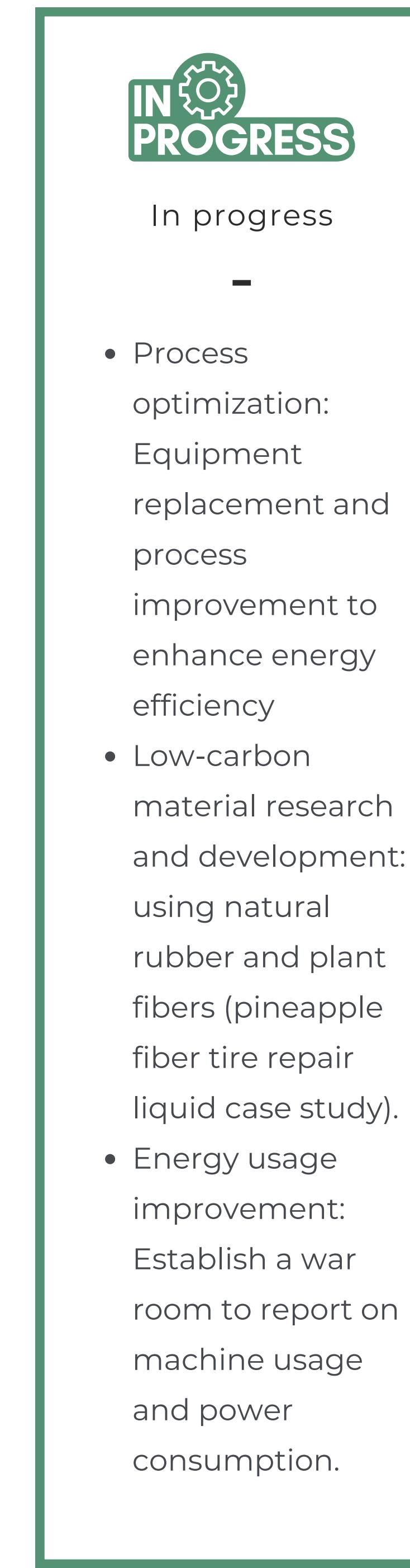
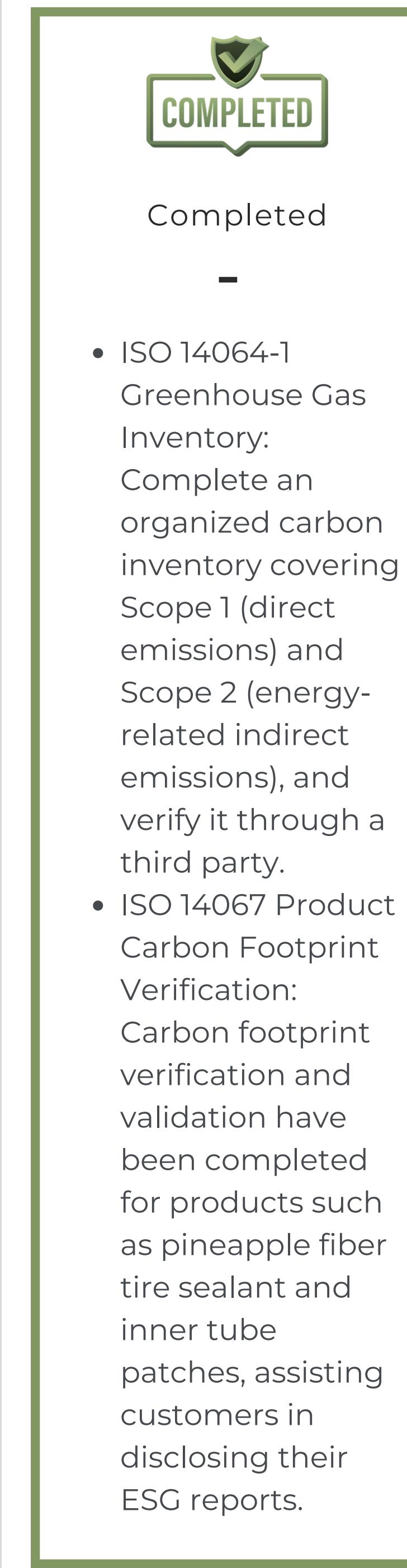
Action Results

- Greenhouse Gas (GHG) Inventory
- Product Carbon Footprint

Climate Change and Carbon Management | Action Outcomes (GRI 302, 305)

Adhering to the principle of "fulfilling commitments with action", PAX has been gradually promoting carbon reduction and energy management measures. Through ISO standards and third-party verification, it ensures transparency and reliability, and divides its actions into three aspects: completed, ongoing, and future planning. It also presents specific cases to demonstrate its achievements in climate change management in 2024.

| Three major aspects



| According to TCFD management situation

(Governance)

- The Board regularly reviews climate change risks and opportunities.
- The Sustainability Committee is responsible for implementing and tracking carbon reduction progress.
- An interdepartmental team has been established to promote energy efficient manufacturing processes and decarbonized products.



(Strategy)

- Develop a Climate Transition Action Blueprint (CTAP) to plan short-, medium-, and long-term carbon reduction pathways.
- Introduce renewable energy (green electricity procurement, solar power installation).
- Promote low-carbon products (pineapple fiber tire sealant, inner tube patches, ISO 14067 verification).



(Risk Management)

- Establish a climate risk identification and assessment process (carbon tax, energy prices, supply chain disruptions).
- Integrate into supply chain management, requiring major suppliers to gradually complete carbon inventory checks.
- Initiate green procurement and material substitution in response to Scope 3 emissions increases.



(Metrics & Targets)

- ISO 14064-1 greenhouse gas inventory completed, covering Scopes 1, 2, and 3
- 2024 Total Organization Emissions: 3,407.671 tCO₂e
- Product-Level Carbon Footprint
 - Inner Tube Repair Patch (1.681–111.469 kgCO₂e/box)
 - Tire Repair Fluid (193.720–1,169.090 kgCO₂e/bottle)
- Target: 20% renewable energy by 2030, net-zero emissions by 2050




05 Sustainable Environment
5-1. Climate Change and Carbon Management

- Commitments and Targets
- Management Framework
- Risks and Opportunities
- Action Results
- **Greenhouse Gas (GHG) Inventory**

5-2. Energy Management

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Climate Change and Carbon Management | Greenhouse Gas Inventory (SASB RT-CH-110a.1)

(GRI 305-1, 305-2, 305-3, 305-4, 305-5)

PAX conducts its annual greenhouse gas inventory in accordance with ISO 14064-1:2018, covering Scope 1 (direct emissions), Scope 2 (energy-related indirect emissions), and Scope 3 (other indirect emissions). All data is verified by a third party to ensure transparency and reliability.



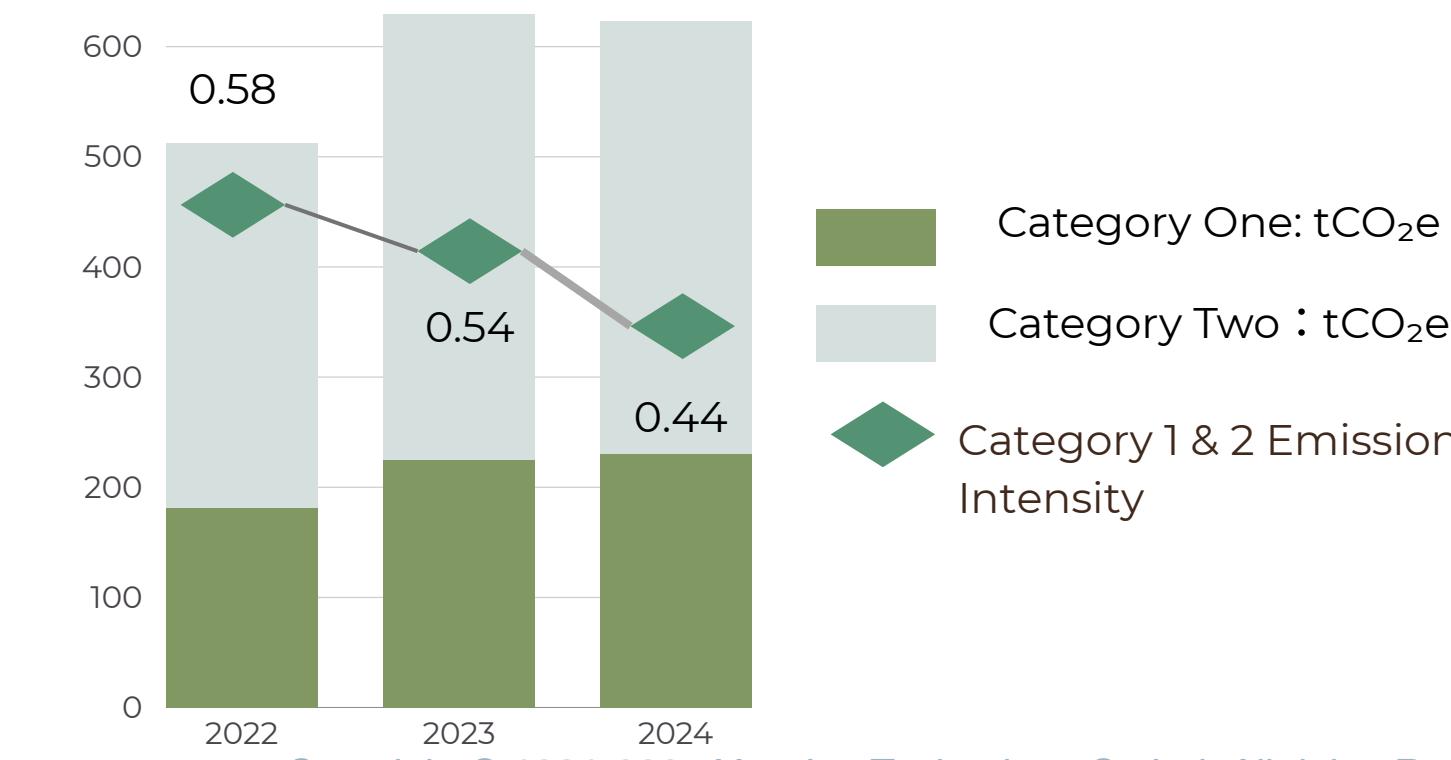
| 2024 degree results

- Scope 1 + Scope 2 Total Emissions: 622.6632 tCO₂e (a decrease of 1.04% compared to 2023, demonstrating the effectiveness of energy efficiency improvements)
- Scope 3 Total Emissions: 2,785.0080 tCO₂e (an increase of 97.1% compared to 2023, mainly due to increased raw material usage, leading to increased emissions from the supply chain)
- Total Emissions (Scope 1+2+3): 3,407.6712 tCO₂e (an increase of 66.86% compared to 2022)

| Data disclosure

| Item | 2022 | 2023 | 2024 | 2023-2024 Growth Rate | NOTE |
|---|----------|------------|------------|-----------------------|--|
| Category 1 (Direct Emissions) | 181.2643 | 225.5557 | 230.6178 | +2.24% | Increased use of diesel and natural gas |
| Category 2 (Indirect Energy Emissions) | 331.0659 | 403.6672 | 392.0454 | -2.88% | Improved electricity efficiency |
| Category 1+2 Subtotal | 512.3302 | 629.2229 | 622.6632 | -1.04% | Decline year by year |
| Category 3 (Other Indirect Emissions) | 259.3824 | 1,412.9690 | 2,785.0080 | +97.1% | Increase in raw material usage |
| Total emissions | 771.7126 | 2,042.1919 | 3,407.6712 | +66.86% | Mainly due to the increase in category three |
| Category 1 & 2 Emission Intensity (metric tons of CO ₂ e/thousand NT dollars of revenue) | 0.0058 | 0.0054 | 0.0044 | - | - |

- Note 1: The greenhouse gas data disclosed in this report have been verified by a third party.
- Note 2: Methods for compiling greenhouse gas data: Operational control method
- Note 3: Due to the change of more than 3% in greenhouse gas emissions data in 2023, the base year has been reset from 2022 to 2023.
- Note 4: 2024 greenhouse gas emissions data conform to ISO 14064-1:2018 standard.
- Note 5: The standard for greenhouse gas emission verification units in 2024 is ISO 14064-3.
- Note 6: Methodology used: Global Warming Potential (GWP) is calculated using the IPCC 2021 Sixth Assessment Report's Global Warming Potential values, emission factor method, and mass balance method.
- Note 7: The calculation tools used are based on: Greenhouse Gas Inventory Registration Form 3.0.0 (Revised) of the Environmental Protection Administration, Executive Yuan.
- Note 8: Source of conversion factors used: The latest Greenhouse Gas Emission Factor Management Table 6.0.4 published by the Environmental Protection Administration, Executive Yuan.





Climate Change and Carbon Management | Product Carbon Footprint (GRI 305-3, 305-5, 301-1)

05 Sustainable Environment

5-1. Climate Change and Carbon Management

- Commitments and Targets

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- Action Results

- Greenhouse Gas (GHG) Inventory

- Product Carbon Footprint

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PAX actively implements carbon management at the product level. In accordance with the ISO 14067:2018 product carbon footprint standard, it has completed carbon footprint checks and third-party verifications for its main products (inner tube patch and tire sealant). By disclosing the emissions status of the product life cycle through data, it helps customers improve transparency in ESG reporting and supply chain management.

| Inner tube patch

- All products have completed ISO 14067 verification.
- Main sources of emissions:

The manufacturing stage accounts for over 90%, demonstrating that optimizing low-carbon processes is key to emission reduction.

- Carbon footprint range :
- Round tire repair patch : 1.681 – 110.601 kgCO₂e/box
- Oval tire repair patch : 5.356 – 111.469 kgCO₂e/box

- Future direction :
- Process carbon reduction : Continuously introduce high-efficiency equipment to reduce carbon emissions during the manufacturing process.

- Materials optimization : Promote the use of natural rubber to reduce emissions from raw materials.

- Design innovation: : Optimize product dimensions to reduce unit emissions.

| Tire Sealant

- Complete validation of multiple product volumes (60 ml, 180 ml, 250 ml, 475 ml).
- Main sources of emissions :

The raw material stage and the manufacturing stage together account for nearly 100%.

- Carbon footprint range :
- Pineapple fiber tire sealant: 193,720 – 1,169,090 kgCO₂e

- Trend Explanation :
- Larger capacity means a higher carbon footprint per bottle, but the "average emissions per unit capacity" can be expected to decrease due to economies of scale.

- Future direction :
- Raw material innovation : Replacing existing fibers with biomaterials such as pineapple fiber

Process carbon reduction : improving energy efficiency and introducing smart meter monitoring

Circular design : Promoting lightweight bottles and packaging recycling mechanisms to reduce carbon emissions throughout the entire life cycle.

| Future plans

- Carbon Neutral Label : Gradually apply for carbon neutral label for core products to enhance market competitiveness.
- Product line expansion : Expanding the scope of ISO 14067 certification to more products.
- Supply Chain Carbon Reduction : Working with key suppliers to assess carbon emissions and establish a complete low-carbon supply chain.





Energy Management (GRI 302-1, 302-2, 302-3, 302-4, 302-5)

05 Sustainable Environment

5-1. Climate Change and Carbon Management

5-2. Energy Management

- Internal Energy Consumption

- Energy Reduction Measures
- Renewable Energy

5-3. Raw Materials Management

5-4. Water Resource Management

5-5. Waste Management

5-6. Environmental Compliance

5-7. Green Innovation

| Management Policy

PAX continues to regard energy efficiency as one of the core actions of the net-zero transformation. We gradually reduce energy intensity and carbon emissions through energy inventory, process improvement, digital monitoring and renewable energy introduction, and verify the energy-saving effect with actual data to ensure that energy management covers 100%.

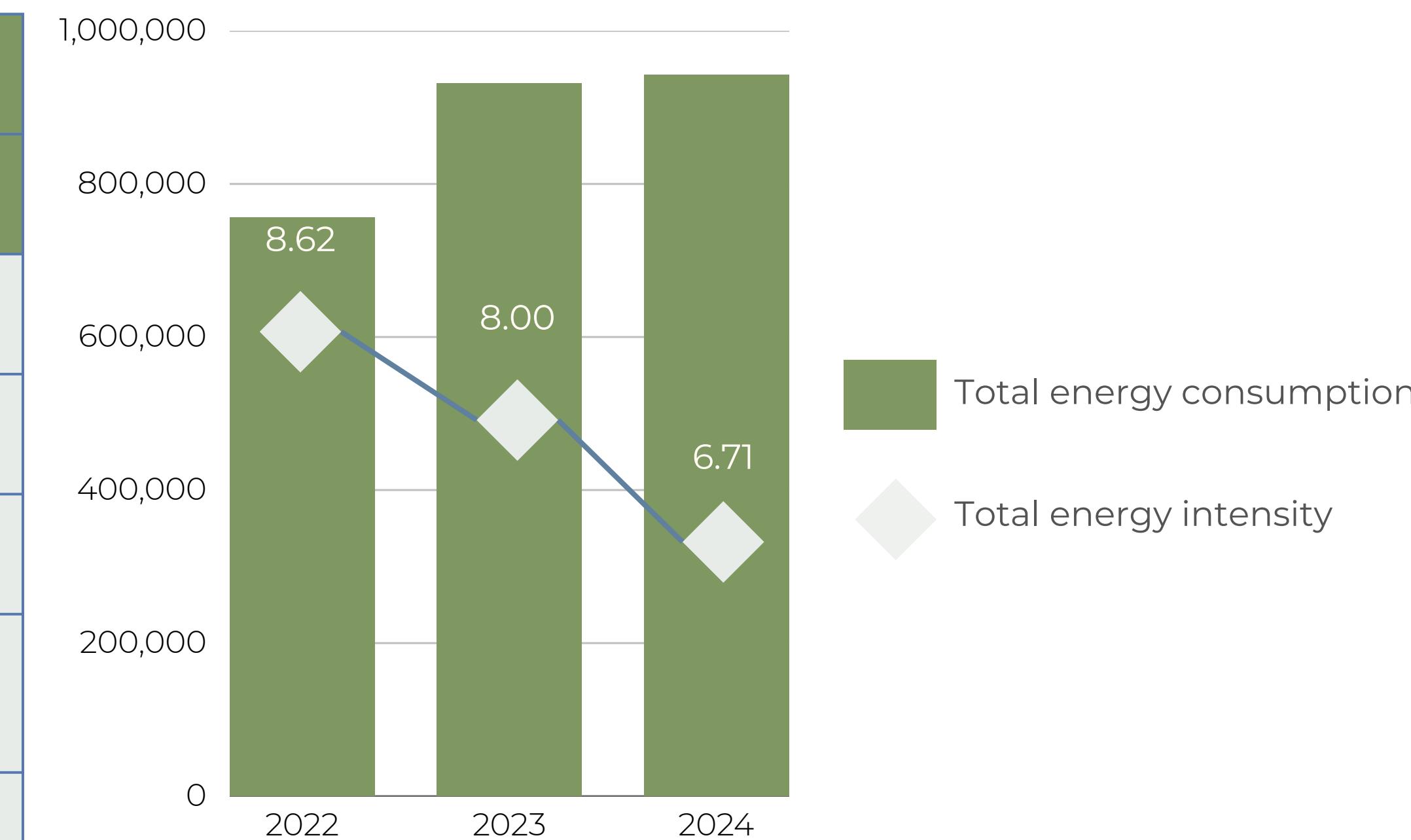
| Internal energy consumption (GRI 302-1, 302-3)

- PAX's main energy sources are electricity, natural gas, and diesel.
- Total energy consumption in 2024 was 942,153.80 GJ, an increase of 1.14% compared to 2023.
- Due to significant revenue growth, the energy intensity ratio decreased to 6.71 GJ/thousand yuan of revenue in 2024, an improvement of 16.13% compared to 2023, indicating a continued improvement in energy efficiency.

| Total Internal Energy Consumption Table

| Energy consumption in the past three years | | | | Unit: GJ |
|--|----------|------------|------------|------------|
| Project | Unit | 2022 | 2023 | 2024 |
| Natural gas(NG) | m3 | 83,604.00 | 109,588.00 | 110,181.59 |
| Diesel fuel | L | 4,050.61 | 4,801.74 | 4,872.21 |
| Electricity | kWh | 668,820.00 | 817,140.00 | 827,100.00 |
| Total energy consumption | GJ | 756,474.61 | 931,529.74 | 942,153.80 |
| Total energy intensity | GJ/ Kilo | 8.62 | 8.00 | 6.71 |

| Total energy consumption



- Total Energy Consumption Trend: Total energy consumption in 2024 will be slightly higher than in 2023, mainly due to the expansion of production scale.
- Improved energy intensity: Energy intensity decreased from 8.00 in 2023 to 6.71, primarily due to revenue growth and energy-saving measures (equipment replacement, energy war room monitoring).
- Energy structure: Electricity remains the primary energy source, followed by natural gas, with diesel accounting for a very small percentage.



Energy Management (GRI 302-4, 302-5)

Measures to reduce energy consumption

PAX is committed to reducing its carbon footprint and greenhouse gas emissions. We uphold the spirit of "taking from the environment and giving back to the environment". From raw material input and process improvement to product output, we aim to reduce the impact on the ecological environment and promote green manufacturing.

In 2024, PAX has continued to promote energy-saving projects, covering equipment upgrades, smart monitoring, employee participation and digitalization, and added an "Energy War Room" to improve the immediacy and decision-making efficiency of energy management.

| Measures Category | Specific implementation method | 2024 Results |
|----------------------------------|---|---|
| Situation Room Monitoring System | <ul style="list-style-type: none"> Establish an energy management command center to integrate electricity consumption data Provide real-time monitoring and alerts for abnormal energy consumption Create daily/weekly/monthly energy reports and incorporate them into departmental performance evaluations | <ul style="list-style-type: none"> Energy data upload rate is 100% in real time. Regular energy data reports are provided. Abnormal energy consumption correction is implemented. |
| Process improvement | <ul style="list-style-type: none"> Replace high-energy-consuming motors and air compressor systems Introduce high-efficiency motors and LED lighting Preliminary planning for process waste heat recovery | <ul style="list-style-type: none"> Replacing boilers and motors with high-efficiency ones, and establishing an energy monitoring and management platform, will allow for real-time tracking of electricity consumption information and is expected to reduce carbon emissions by 76 metric tons, a 5% reduction. |
| Smart monitoring | <ul style="list-style-type: none"> Install smart meters in high-energy-consuming equipment Energy efficiency rankings promote internal improvements | <ul style="list-style-type: none"> 100% of high-energy-consuming equipment has been equipped with smart meters. Abnormal energy consumption response time has been reduced to within 24 hours. Peak electricity consumption has decreased by 50%. |
| Employee Actions | <ul style="list-style-type: none"> Energy-saving culture training is incorporated into performance evaluations. An employee suggestion system is implemented to encourage improvement. | <ul style="list-style-type: none"> Organized energy conservation awareness activities. Collected energy conservation proposals from employees, adopting 2. Education and training participation rate exceeded 80%. |
| Digitalization measures | <ul style="list-style-type: none"> Comprehensive promotion of electronic signatures and cloud-based documents Video conferencing replaces some business travel Standardized processes for electronic document processing | <ul style="list-style-type: none"> Electronic signature adoption rate: 100% Paper usage decreased by 5% Number of video conferences: ≥10 |

- In terms of energy conservation and carbon reduction, in 2024, in addition to continuing our management of electricity and water consumption and equipment control, we also established an energy management war room. Through a real-time monitoring system, we track energy data in the plant area, detect abnormal energy consumption in the first instance, and make immediate improvements, making energy management more precise and efficient.
- Simultaneously, we continuously promote equipment replacement and process optimization to improve energy efficiency; we introduce smart meters and energy efficiency platforms for comprehensive digital monitoring; and through energy conservation advocacy and employee suggestion systems, we encourage all colleagues to participate in action and integrate energy conservation awareness into their daily work and life. We firmly believe that starting from every detail, even small improvements can accumulate into concrete carbon reduction results. PAX will continue to promote energy conservation and carbon reduction in a systematic, data-driven, and company-wide manner, working hand in hand with stakeholders towards a sustainable future.



Energy Management

05 Sustainable Environment

5-1. Climate Change and Carbon Management

5-2. Energy Management

- Internal Energy Consumption
- Energy Reduction Measures

• Renewable Energy

5-3. Raw Materials Management

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| Renewable energy - solar energy (GRI 302-1, 302-4)

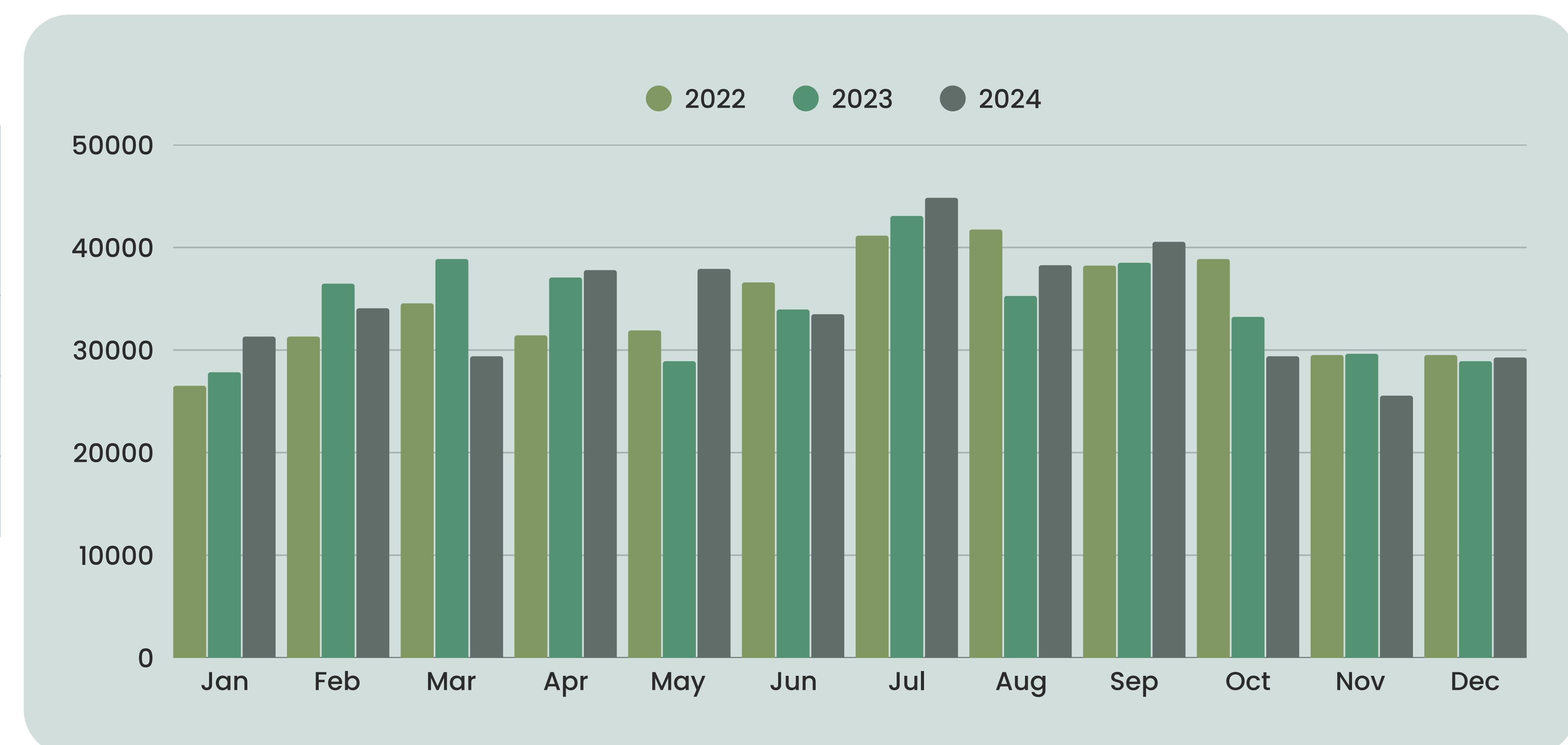
PAX firmly believes that finding alternatives to fossil fuels is an urgent need of our time. Our solar power project is not only about complying with environmental regulations, but also about loving and protecting our planet. Solar energy, as an inexhaustible energy source, effectively reduces dependence on finite resources, significantly lowers carbon emissions, and brings cleaner air and a sustainable natural landscape. In 2024, PAX's solar power system continued to operate stably, generating a total of 412,386 kWh of electricity, a slight increase from 411,759 kWh in 2023, demonstrating that solar energy utilization efficiency remained at a good level. Solar power generation is not only an environmental protection measure, but also reduces the need for externally purchased electricity, bringing economic benefits and green value.

In the future, PAX will continue to explore and apply green energy technologies, further improve the efficiency of solar power generation through learning and innovation, and gradually increase the proportion of renewable energy in the overall energy structure, working together towards the net-zero goal.

- Short-term goal : At least 420,000 kilowatt-hours of solar power generation per year.
- Medium- to long-term goal : Increase solar power generation to over 450,000 kilowatt-hours by 2030.

| YEAR | Total Power Generation (kWh) | YoY Change (%) |
|------|------------------------------|----------------|
| 2022 | 411,359 | — |
| 2023 | 411,759 | +0.1% |
| 2024 | 412,386 | +0.15% |

Note: Solar power generated is mainly sold to Taiwan Power Company.




05 Sustainable Environment

5-1. Climate Change and Carbon Management

5-2. Energy Management

5-3. Raw Materials Management
• Management Policy

 • Management Focus
 • Packaging Materials

5-4. Water Resource Management

5-5. Waste Management

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5-7. Green Innovation

Raw material management
• Management Policy (GRI 301-1, 301-2, 301-3)

PAX's keenly aware of the significant environmental impact of raw material usage, and therefore actively promotes the recycling and remanufacturing of process scraps, the introduction of alternative materials, and the design of low-carbon products. Through internal recycling, we reduce raw material waste, while simultaneously combining innovative research and development to gradually improve the environmental benefits of our products.

| Major Themes

- Improve the efficiency of raw material utilization, promote the recycling and reprocessing of process scraps, and reduce waste.
- Promote alternative materials (such as pineapple fiber) and low-carbon design to reduce dependence on petrochemical materials.
- Incorporating FSC-compliant packaging materials and refillable designs reduces single-use plastic consumption and promotes recycling.

| Promise

- Gradually increase internal recycling and reuse rates to achieve a closed-loop resource cycle.
- Promote green design to ensure products meet health, safety, and environmental requirements.
- Strengthen product carbon footprint verification, implement ISO 14067 verification, and move towards a low-carbon product blueprint.

| Responsibility and Resources

- Internally
 - The R&D and manufacturing units are responsible for product design and process control to ensure the use of recycled scraps and alternative materials.
 - Externally
 - The Sustainability Committee reviews the ESG report annually and discloses its raw material management practices to the public.

| Evaluation mechanism

- Prepare annual raw material usage results reports and include them in the ESG annual report.
- Achieve ISO 14067 carbon footprint verification (inner tube patches and tire sealant) in 2024 to ensure data transparency and reliability.
- Collect customer feedback to confirm that low-carbon products meet market demands and application expectations.

| Target

- Short-term (2024–2025)
 - Maintain a scrap recycling rate of ≥95%
 - Use 100% FSC-certified paper for packaging materials

- Medium to Long Term (2030)
 - Sales of low-carbon products (including pineapple fiber tire sealant and refillable designs) will account for 30%
 - Introduce at least 3 new low-carbon materials (bio-based adhesives, water-based formulations, etc.)

| Action Plan

- Frontal impact management
 - Collaborate with suppliers to gradually increase the proportion of natural and low-carbon materials.
 - GA Tire Sealant continues to expand in domestic and international markets.

- Negative Impact Management
 - Establish safety stock of raw materials and finished products to reduce the risk of supply chain disruptions.
 - Continuously monitor process quality to prevent recycled materials from affecting product performance.


05 Sustainable Environment

5-1. Climate Change and Carbon Management

5-2. Energy Management

5-3. Raw Materials Management

• Management Policy

• Management Focus

• Packaging Materials

5-4. Water Resource Management

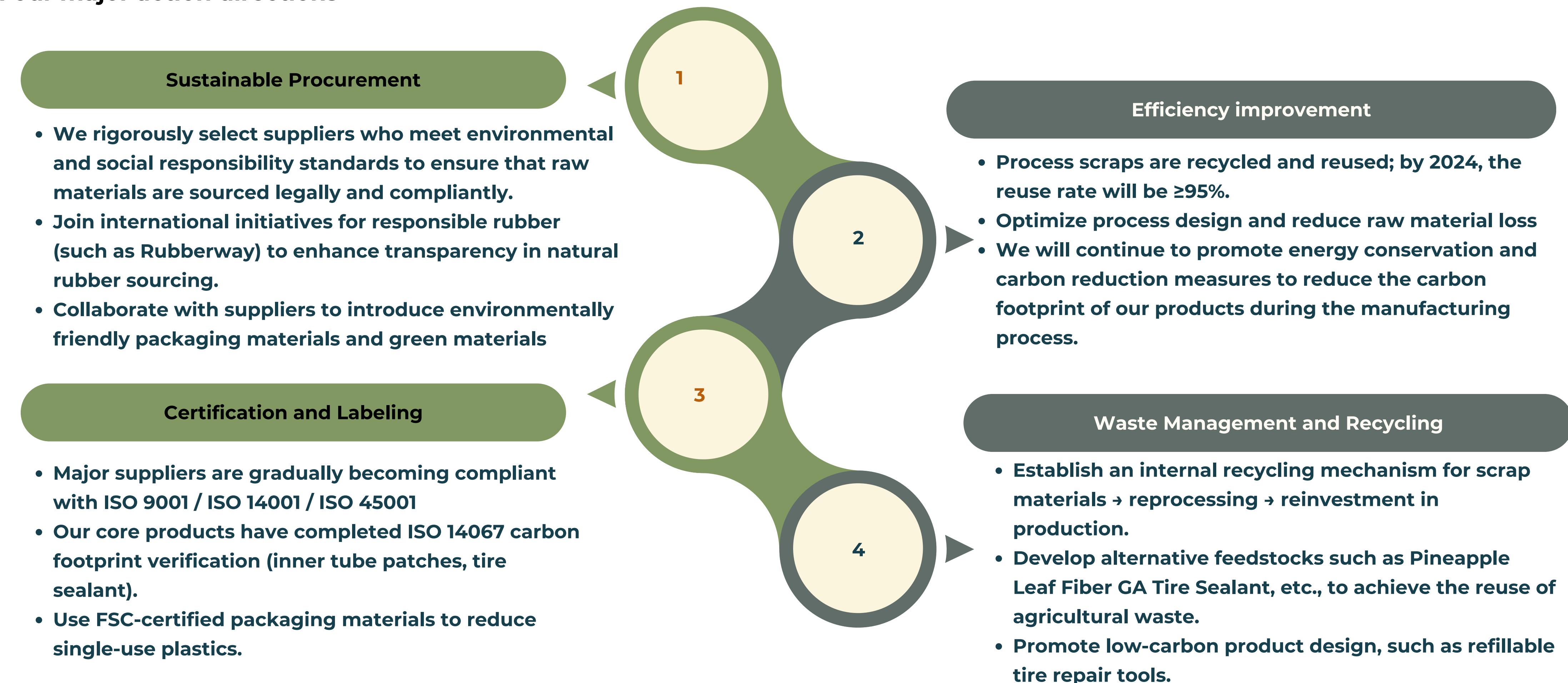
5-5. Waste Management

5-6. Environmental Compliance

5-7. Green Innovation

Raw material management
• Raw material management core

PAX is committed to improving the efficiency of raw material utilization, promoting the recycling and remanufacturing of process scraps, the introduction of alternative materials, and low-carbon design to reduce waste generation and resource consumption. We rigorously select suppliers with responsible sourcing and ESG compliance, and are gradually implementing ISO 14067 carbon footprint verification to ensure comprehensive performance in product quality, environment, and social responsibility. Starting in 2024, in addition to strengthening sustainable raw material sourcing, we will focus on recycling and product decarbonization, gradually increasing the proportion of reused and alternative materials to create a competitive advantage in the green supply chain.

| Four major action directions

| 2024 Highlights of Achievements

1. The recycling rate of scrap materials reaches over 95%.
2. Core products have completed ISO 14067 carbon footprint verification.
3. 70% of the packaging materials use FSC-certified paper.
4. Pineapple Leaf Fiber GA Tire Sealant market shipments grew by 15% compared to 2023.


05 Sustainable Environment

5-1. Climate Change and Carbon Management

5-2. Energy Management

5-3. Raw Materials Management

- Management Policy
- Management Focus

• Packaging Materials

5-4. Water Resource Management

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5-6. Environmental Compliance

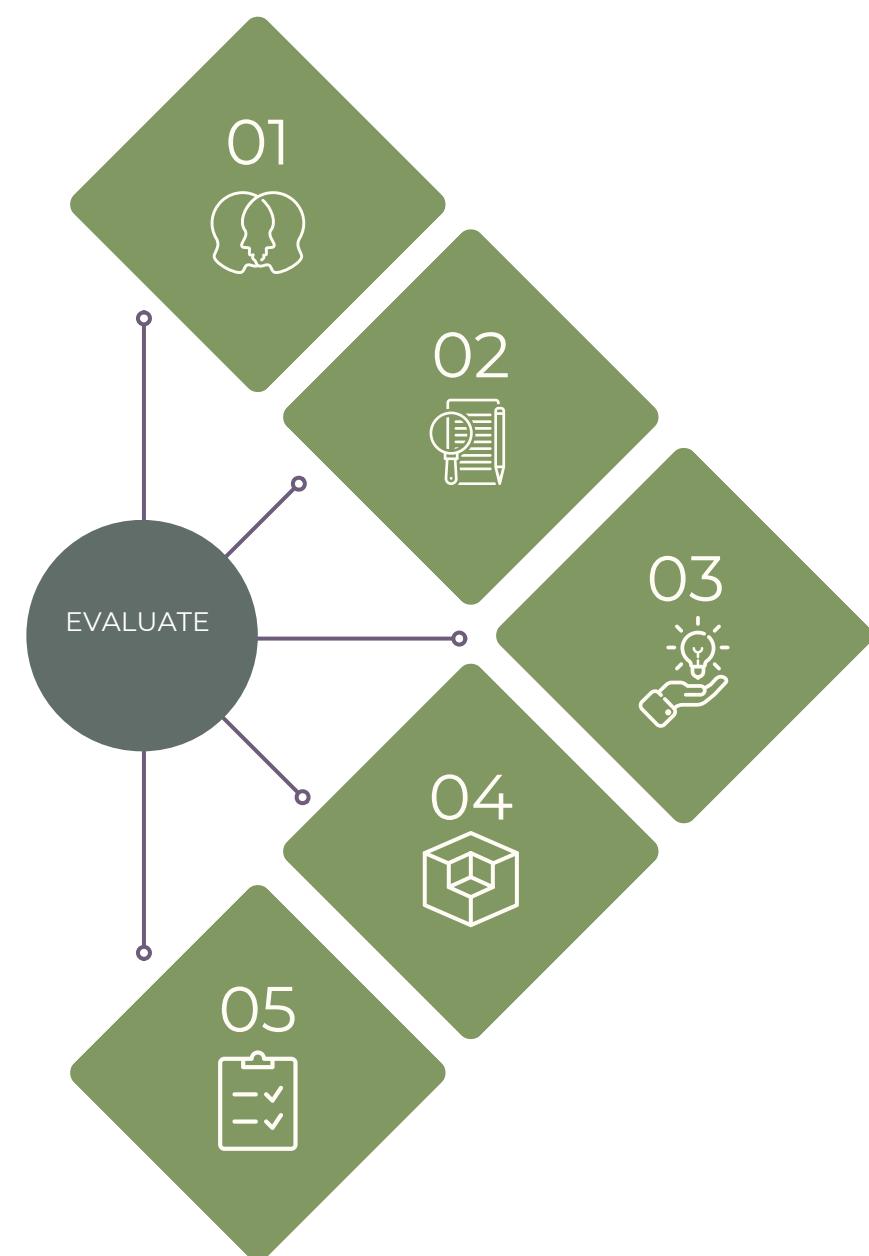
5-7. Green Innovation

Raw material management
• Packaging materials (GRI 301-1, 301-2, 301-3)

PAX remains committed to promoting environmentally friendly and sustainable packaging strategies, and in 2024, it further incorporated low-carbon design and recycling into its packaging management. In addition to continuing to use FSC-certified paper and kraft paper, it actively promotes lightweight design and the application of environmentally friendly inks, reduces the use of single-use plastics and high-carbon footprint materials, and balances product protection and transportation safety, gradually improving the environmental benefits of its packaging.

| Packaging Strategy Evolution

| Annual | Strategic Focus | Highlights of Achievements |
|--------|---|---|
| 2022 | Basic environmentally friendly packaging introduction | <ul style="list-style-type: none"> • Some products are starting to use kraft paper to improve durability and recyclability. • The proportion of plastic packaging is being reduced. |
| 2023 | International Certification and Supply Chain Management | <ul style="list-style-type: none"> • FSC-certified paper materials have been officially introduced and are being gradually applied to packaging. • A supplier evaluation mechanism has been established, covering environmental and social responsibility requirements. • Environmentally friendly inks have been introduced to reduce chemical dye pollution. |
| 2024 | Low-carbon design and recycling | <ul style="list-style-type: none"> • 70% of products use FSC-certified paper materials. • Two new product lines have switched to kraft paper outer boxes, further reducing plastic use. • We are promoting lightweight packaging design to reduce material usage and carbon emissions from transportation. |

| Raw material and packaging material supplier tracking and evaluation methods

01 Supplier selection and evaluation

- We will continue to conduct background investigations and environmental and social responsibility reviews, and have added a "carbon management" assessment item.

02 Supplier Audit

- One to two on-site inspections are conducted annually, covering environmental compliance and occupational safety.

03 Energy efficiency and carbon footprint audit

- The requirement for "supplier carbon footprint disclosure" has been added and incorporated into performance evaluation.

04 Continuous improvement and cooperation

- Encourage suppliers to adopt recycled materials and low-carbon packaging solutions, and provide improvement guidelines.

05 Environmental and social responsibility oversight

- Strengthen carbon risk monitoring in the supply chain and incorporate supplier sustainability performance into procurement decisions.



Water Resources Management (GRI 303-1, 303-2, 303-3, 303-4, 303-5)

PAX's main water source is its Nantou main plant. Both its domestic and industrial water supply comes from the Chi-Chi Water Treatment Plant of the Nantou Branch of the Fourth District of Taiwan Water Corporation. The water source is tailwater from the Sun Moon Lake hydroelectric power plant. A pumping well is installed at the outlet of the Jugong Hydroelectric Power Plant in Shuili Township, and the water is transported through an 8-kilometer pipeline to the water treatment plant for further processing before being supplied to the market. According to the World Resources Institute's "Water Risk Assessment Tool," the water pressure in the company's location is "Low - Medium risk (1-2)," indicating that the water intake from the Chi-Chi Water Treatment Plant has not had a significant impact on local water resources.

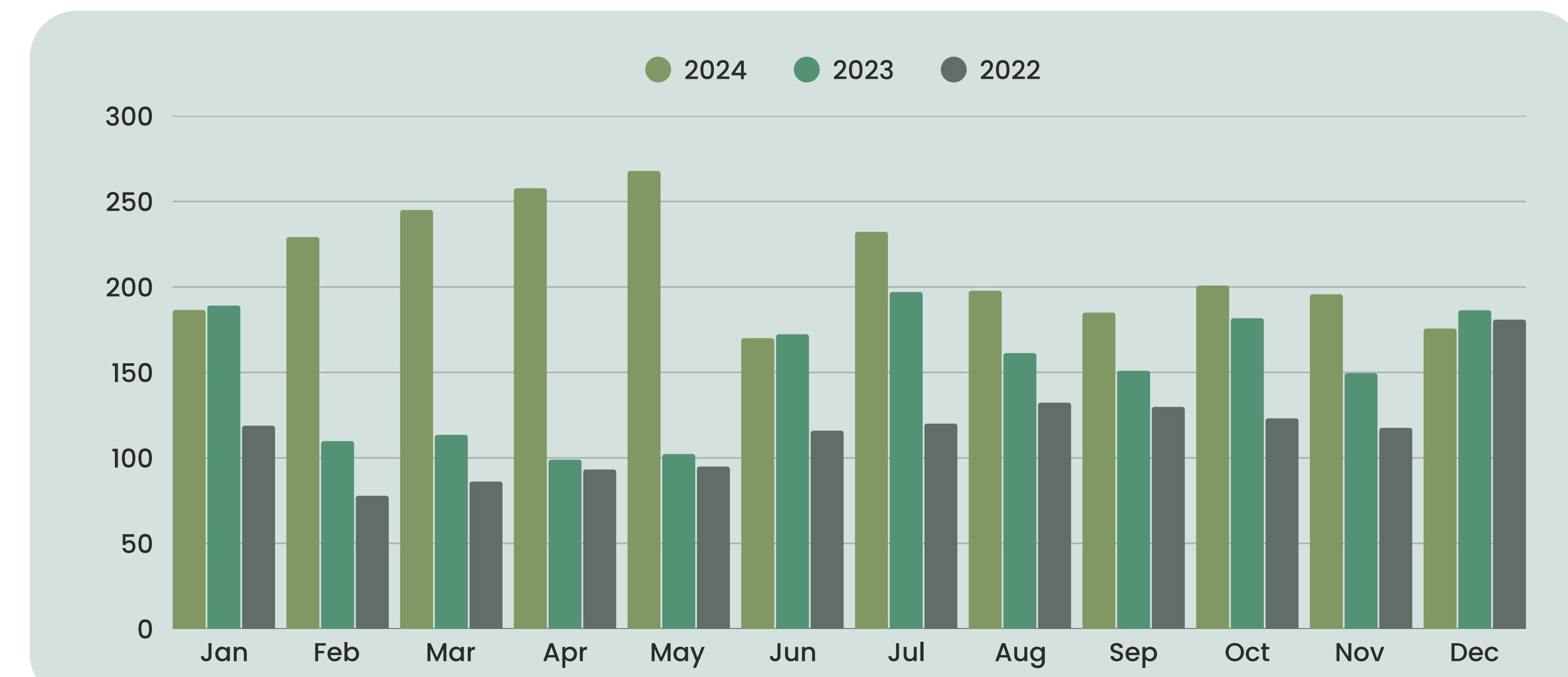
| Management Policy

- 01** **Efficient utilization of water resources**
Continuously introduce water-saving devices to improve water use efficiency.
- 02** **Wastewater treatment and recycling technologies**
Strengthening wastewater treatment processes, with some wastewater being treated and then recycled.
- 03** **Water quality monitoring and management**
Regularly test process water and wastewater discharge to ensure compliance with regulations and standards.
- 04** **Employee Education and Training**
Regularly conduct training on water resource protection and water conservation awareness.
- 05** **Continuous improvement and compliance**
Adjust water resource management strategies based on operational conditions and climate change, and gradually introduce smart water meters to monitor water usage in real time.

| Water consumption in the past three years (m³)

| Year | Water consumption | Compared with the previous year |
|------|-------------------|---------------------------------|
| 2022 | 1,390.964 | — |
| 2023 | 1,812.916 | +30.34% |
| 2024 | 2,543.671 | +40.3% |

- The revenue in 2024 increased compared to 2023 due to increased production capacity and revenue growth.




05 Sustainable Environment

5-1. Climate Change and Carbon Management

5-2. Energy Management

5-3. Raw Materials Management

5-4. Water Resource Management

5-5. Waste Management

5-6. Environmental Compliance

5-7. Green Innovation

Waste Management
• Management Policy

PAX continues to promote a waste management strategy of "source reduction, classified management, and recycling" to reduce the environmental impact of process waste. We not only comply with environmental regulations, but also actively introduce the concept of circular economy, reusing process by-products and recyclable materials to improve resource utilization efficiency.

| Major Themes

- YEE JEE continues to promote a waste management strategy of "source reduction, classified management, and recycling" to reduce the environmental impact of process waste.
- In compliance with environmental regulations, we are more proactive in adopting the concept of a circular economy, reusing process by-products and recyclable materials to improve resource utilization efficiency.

| Promise

- Strengthen waste sorting, recycling and reuse to continuously reduce the final disposal volume.
- Promote the internal three-stage action of "Reduce, Reuse, and Recycle" to implement the circular economy.
- Ensure all hazardous industrial waste is disposed of by qualified manufacturers in accordance with regulations, achieving 100% compliance and a record of no violations.

| Responsibility and Resources

- Internally
 - Establish a dedicated waste management team responsible for internal auditing and employee outreach.
- Externally
 - Continue to collaborate with qualified recyclers and professional processing companies to ensure compliant waste disposal.

| Evaluation Mechanism

- Annual reviews of waste management effectiveness are conducted to assess whether recycling rates meet targets.
- Recycling rates and waste reduction achievements are incorporated into the ESG annual report and are subject to review by external stakeholders.

| Goal

- Short-term (2024–2025)
 - Scrap material recycling rate ≥95%
 - Overall waste recycling rate reaches 87%

- Medium to Long Term (2030)
 - Scrap material recycling rate reaches 100%
 - Overall waste recycling rate increases to over 90%

| Action Plan

- Positive Impact Management
 - Process improvements to reduce waste generation and recycle it for use in new product manufacturing
 - Expanding waste sorting initiatives to increase recycling rates for paper, metal, and plastic
 - Fully digitalized signatures to promote paperless processes, aiming for a 12% reduction in paper usage by 2024

- Negative Impact Management
 - All hazardous industrial waste is transported via GPS track and disposed of by qualified treatment companies, ensuring full traceability.
 - Regular employee training is provided to prevent improper disposal and reduce the risk of violations.

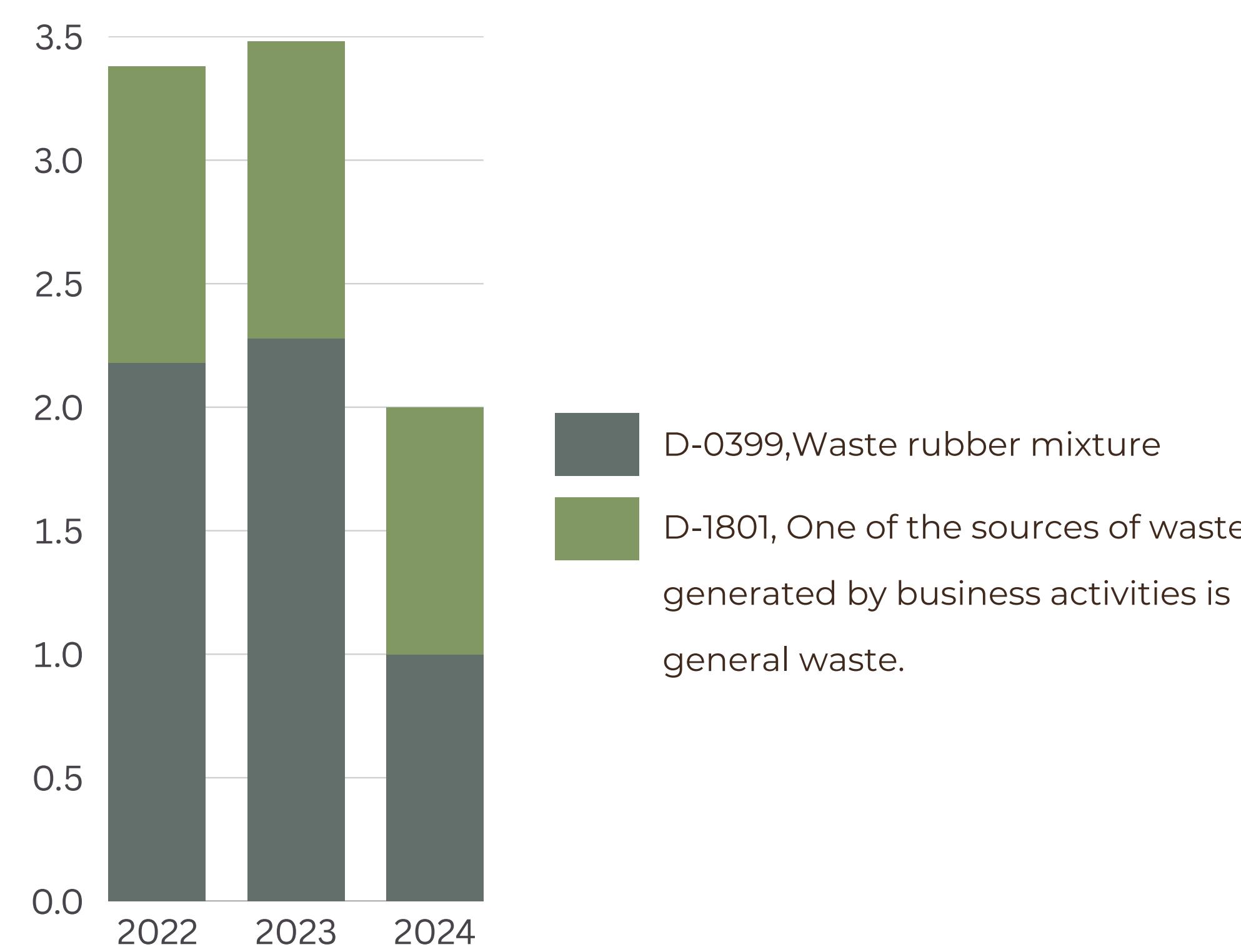


Waste Management

- PAX manages its waste in accordance with regulations, strictly adhering to "Mandatory Waste Sorting" and "Waste Management Plan" to ensure that all waste is collected and disposed of by qualified contractors.
- All waste generated during the operation is classified according to its nature and disposed of by legally qualified contractors through "off-site treatment" and "incineration".
- Through a regular internal inspection mechanism, we ensure that the storage and disposal of waste comply with regulations throughout the entire process, thus avoiding any risk of environmental pollution.
- By 2024, through process optimization and waste recycling, the generation of waste rubber mixtures had significantly decreased, resulting in a marked reduction in overall waste.

Methods and volumes of waste disposal in the past three years

| Project | 2022 | 2023 | 2024 | 單位：mt |
|---|------|------|------|-------|
| D-0399 Waste rubber mixture | 2.18 | 2.28 | 1.47 | |
| D-1801 One of the sources of waste generated by business activities is general waste. | 1.2 | 1.2 | 1.12 | |



Highlights of Achievements

- Waste rubber mixtures decreased to 1.47 metric tons, a 35.5% reduction compared to 2023, demonstrating the effectiveness of process optimization and recycling.
- General waste amounted to 1.12 metric tons, a slight decrease of 6.7% compared to 2023, mainly due to office waste reduction and sorting initiatives.
- 100% of waste is disposed of by qualified manufacturers, with full compliance throughout the process and no major environmental violations.
- Zero hazardous industrial waste generated; no oil, fuel, or chemical spills by 2024.

Areas for improvement

- General Waste Management Remains Balanced
 - Continue internal waste reduction and resource sorting measures; general waste target ≤ 1.2 metric tons by 2025.
- Strengthen Employee Education and Training
 - Conduct waste sorting awareness sessions at least quarterly to increase employee participation.
- Enhance External Cooperation
 - Continue to cooperate with qualified manufacturers to ensure 100% legal waste disposal and traceability.


05 Sustainable Environment

- 5-1. Climate Change and Carbon Management
- 5-2. Energy Management
- 5-3. Raw Materials Management
- 5-4. Water Resource Management
- 5-5. Waste Management
- 5-6. Environmental Compliance**
- 5-7. Green Innovation

Environmental Compliance
• Management Policy (GRI 2-27, 307, SASB RT-CH-530a.1)

PAX is committed to complying with all environmental regulations and aims for "zero violations" to ensure the legality of its product manufacturing processes and environmental responsibility. Through license management, emissions monitoring, education and training, and external audits, PAX strengthens its compliance management capabilities to avoid any financial and reputational risks resulting from violations.

| Major Themes

- PAX is committed to complying with all environmental regulations in its operations and aims for "zero violations" to ensure the legality of its product manufacturing processes and environmental responsibility.
- By strengthening compliance management through permit management, emissions monitoring, education and training, and external audits, we can avoid any financial and reputational risks caused by violations.

| Promise

- Legal and Compliant Operations
 - All stationary pollution sources have obtained installation and operation permits, ensuring the factory complies with laws and regulations during the design, construction, and operation phases.
- Continuous Improvement
 - Reduce emissions through process optimization and equipment improvements, and use raw materials and formulations that meet environmental standards.
- Education and Training
 - Continuously strengthen employee environmental awareness, conducting compliance and environmental training at least once a year.
- Transparent Disclosure
 - Environmental compliance data is included in ESG reports and is subject to review by external stakeholders.

| Responsibility and Resources

- Internally
 - The Sustainable Development Committee oversees compliance, with environmental and safety units responsible for compliance management and training.
- Externally
 - Continuous cooperation with local governments, the Environmental Protection Administration, and third-party auditing agencies to ensure transparency.

| Evaluation mechanism

- Review compliance effectiveness annually and incorporate it into sustainability reports and internal audit reports.
- Incorporate "zero violations" and "environmental permits" into ESG key performance indicators (KPIs).

| Goal

- Short-term (2024–2025)
 - Continue to maintain zero major environmental violations and ensure 100% acquisition and renewal of legal permits.

- Medium to Long Term (2030)
 - Establish an intelligent monitoring platform to achieve real-time emissions monitoring and automatic compliance reporting.

| Action Plan

- Frontal Impact Management
 - Obtain and maintain "Stationary Pollution Source Installation Permit" and "Operating Permit" (M01 process, 18 items)
 - Conduct regular emissions testing and implement real-time monitoring equipment, transmitting data to the situation room in real time.

- Negative Impact Management
 - Establish an abnormal emission reporting mechanism to report issues immediately and initiate improvement measures.





• Management Policy

PAX's committed to promoting green innovation through continuous technological research and development to enhance product competitiveness. With "low carbon, environmental protection, and circularity" as its core, it develops products that combine environmental benefits and market value, and implements the principle of sustainable development.

| Major themes

- Through innovative design and technological research and development, we develop low-carbon, high-efficiency, and environmentally friendly products to enhance our market competitiveness.

| Promise

- Through continuous technological research and development, we drive innovation and enhance product competitiveness, while adhering to sustainable development principles and committing to developing more environmentally friendly and efficient products.
- We launch at least two green products annually to continuously improve the sustainability of our products.

| Responsibility and Resources

- Internally:
 - Establish a cross-departmental "Green R&D Team" to develop low-carbon products.
 - Allocate R&D and testing resources, and implement carbon footprint and environmental impact assessment tools.
- Externally:
 - Collaborate with academic and research institutions to develop applications of natural fibers and low-carbon raw materials.
 - Participate in industry exhibitions and international competitions to promote PAX's green innovation achievements.

| Evaluation mechanism

- Annually review new product development progress and sustainability metrics to ensure alignment with the company's ESG objectives.
- Incorporate R&D findings and carbon reduction benefits into performance evaluations and sustainability reporting disclosures.

• Short-term (2024–2025)

- Launch at least 2 new products annually and continuously improve product performance and environmental attributes.
- Complete ISO 14067 carbon footprint verification for major products (such as tire sealant and patches).

• Medium to Long Term (2030)

- Green and innovative products will account for 30% of sales.
- Enhance product differentiation and brand value through patent development and international awards.

| Action Plan

• Positive Impact Management

- Developing application examples of natural fibers and environmentally friendly raw materials (such as Pineapple Leaf Fiber GA Tire Sealant)
- Promoting low-carbon product design and adopting FSC-certified packaging materials
- Participating in green innovation awards such as the Taiwan Excellence Award, Golden Pin Design Award, and d&i Award at the International Cycle Show

• Negative Impact Management

- Process Waste Reduction: Continuous recycling of rubber scraps for reprocessing
- Carbon Emission Control: Incorporating carbon footprint assessment during the R&D phase to reduce carbon emissions throughout the product lifecycle


05 Sustainable Environment

5-1. Climate Change and Carbon Management

5-2. Energy Management

5-3. Raw Materials Management

5-4. Water Resource Management

5-5. Waste Management

5-6. Environmental Compliance

5-7. Green Innovation
Green Innovation
| Green Innovation Evolution Path
• Key Achievements

- In 2023, PAX showcased the potential of utilizing agricultural waste for green products through its "Pineapple Leaf Fiber GA Tire Sealant" case study.
- In 2024, the company further deepened its green innovation strategy, expanding to include Pineapple Leaf Fiber GA Tire Sealant and inner tube patches, among other diverse case studies. It also completed ISO 14067 product carbon footprint verification, revealing comprehensive greenhouse gas emission data to support customers' ESG supply chain needs.

• R&D and Market Recognition

- Product patents have been obtained, demonstrating R&D strength and originality.
- Continuous optimization of low-carbon design, emphasizing the use of pineapple fiber to replace traditional materials, practicing the recycling of agricultural waste, and reducing the environmental impact of the manufacturing process.

• Circular Economy and Green Packaging

- 70% of paper materials are FSC certified.
- Low-carbon inks are used in printing to enhance the environmental friendliness and sustainability of packaging.
- At the supply chain level, we actively collaborate with the bicycle industry chain to promote low-carbon maintenance solutions and strengthen sustainable connections within the industry chain.

• Future Outlook

- PAX will continue to promote the application of green and innovative products and gradually expand into the Japanese and European markets.
- The company aims to become an "international green supply chain solutions provider," demonstrating its long-term commitment to low-carbon transformation and the green economy.

| Highlights of Achievements
• R&D Investment

- R&D expenditure accounts for 15% of revenue, with continued increased investment in green product development.
- The R&D team focuses on low-carbon design and material innovation to enhance product added value.

• Product Innovation

- Pineapple Fiber Tire Repair Liquid
Continued mass production and market promotion, showcasing the resource utilization of agricultural waste
- Inner Tube Patches
Completed ISO 14067 product carbon footprint verification, providing complete environmental data
- Assisting clients with supply chain ESG reporting through carbon footprint information

• Patents and Certification

- Obtained 1 invention patent in 2024, safeguarding R&D achievements
- Products completed ISO 14067 carbon footprint verification, strengthening trust in the international market.

• Packaging Innovation

- 70% of packaging materials are FSC-certified, gradually replacing traditional packaging materials.
- Low-carbon inks are being used to reduce the environmental impact of the printing process.

• Industrial chain cooperation

- Collaborate with the bicycle industry chain to promote low-carbon maintenance solutions and support the industry's sustainable transformation.
- Participate in government projects and industry exhibitions to continuously promote green and innovative products.

CH 6

Sustainable Workplace

PAX is committed to creating a safe, healthy, diverse, and inclusive workplace.

With a people-first approach, we promote career development, well-being, and employee rights.

We value work-life balance and foster a supportive culture that empowers our people and drives sustainable growth.



Key Highlights

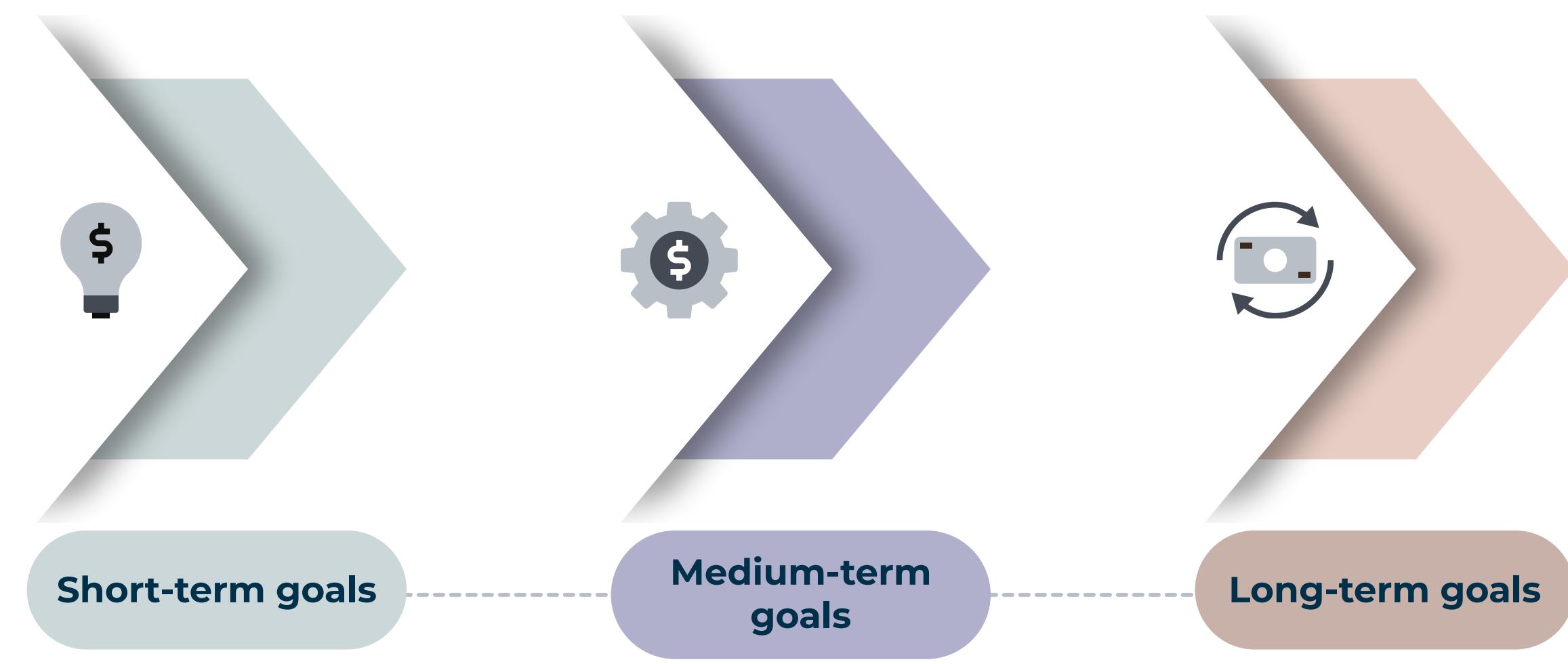
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Sustainable Workplace Strategies and Goals

PAX firmly believes that "talent is the most important asset of an enterprise," and creating a safe, healthy, diverse, and growth-oriented work environment is the core foundation for the company's sustainable development. We adhere to a people-oriented management policy, regarding employees as partners in value creation, and continuously enhance employees' sense of belonging and competitiveness through comprehensive human resource policies, career development plans, and happy workplace initiatives.

| Short, medium and long term strategic goals



- Protect workers' rights (working hours management, labor protection)
- Increase average training hours to over 20 hours per person
- Achieve 100% health check and employee participation coverage
- Establish a superior corporate culture and work environment

Medium-term goals

- Provide digital and international training and development opportunities
- Strengthen leadership and management capabilities
- Increase the proportion of women in management positions
- Cultivate a "happy workplace" culture and become the industry's preferred employer

Long-term goals

- Establish a more comprehensive career development system.
- Employee training coverage exceeds 90%.
- Deepen the employee health promotion plan and maintain the goal of zero workplace injuries.

| Strategies for Promoting Sustainable Workplaces

| | |
|--|--|
| Safety and health (SDGs 3, 8) | <ul style="list-style-type: none"> • Establish a comprehensive occupational safety and health management system to reduce workplace accidents and move towards the goal of "zero workplace injuries." • Promote health promotion programs, including regular health checkups, psychological support, and employee exercise activities. |
| Diversity and Inclusivity (SDGs 5, 10) | <ul style="list-style-type: none"> • Implement policies promoting gender equality, equal pay for equal work, and non-discrimination to create a friendly workplace. • Encourage female and young employees to leverage their expertise and increase the diversity of representation in management. |
| Growth and Prosperity (SDGs 8, 17) | <ul style="list-style-type: none"> • Continuously strengthen education, training, and talent development to build cross-departmental and international professional capabilities. • Provide a transparent and fair performance appraisal and compensation system to ensure that employees and the company share in the business results. |

| Management Results

| | |
|---|--|
| Health and Safety | <ul style="list-style-type: none"> • Promote employee health check-up programs and occupational disease prevention. • Establish an employee feedback and communication platform. |
| Protecting workers' rights | <ul style="list-style-type: none"> • Improve working conditions, provide training and development opportunities, and ensure workplace safety. |
| Employee turnover rate $\leq 10\%$ | <ul style="list-style-type: none"> • Successfully maintained human resource stability by improving employee satisfaction and career stability. |
| Education and training implementation rate: 100% | <ul style="list-style-type: none"> • The average number of training hours per employee throughout the year was met, and satisfaction and participation in training were improved. |


06 Sustainable Workplace

- 6-1. Sustainable Workplace
- Strategy and Goals
- 6-2 Human Resource Management**
- **Material Topics**
- Employee Profile
- 6-3. Talent Recruitment and Retention
- 6-4. Diversity, Equity, and Inclusion (DEI)
- 6-5. Employee Benefits and Well-being
- 6-6. Occupational Safety and Health
- 6-7. Training and Career Development
- 6-8. Performance Evaluation and Compensation Management
- 6-9. Social Inclusion and Community Engagement

HR Management

| | |
|----------------------------|---|
| Major Themes | <ul style="list-style-type: none"> (Human Resource Management (HRM)) |
| Scope of disclosure | <ul style="list-style-type: none"> Internal: All employees and management External: Investors, government agencies, and clients |
| Topic Definition | <ul style="list-style-type: none"> Human resources are PAX's most important core asset, which is related to the company's operational efficiency, R&D innovation, customer service and sustainable development. Good human resource management can ensure that employees have safety, respect and growth opportunities at work, while enhancing the company's competitiveness. |
| Management Policy | <ul style="list-style-type: none"> Establish diverse career development and training programs. Provide comprehensive labor and health insurance, retirement systems, and employee care measures. Strengthen fair recruitment, transparent compensation, and performance appraisal systems. Promote gender equality, a friendly workplace, and non-discrimination policies. Hold regular labor-management meetings to ensure smooth communication and improve mechanisms. |
| 2024 Performance | <ul style="list-style-type: none"> Total Employees: 76 (39 males, 37 females) New Employees: 24 (31.6% new hire rate); Employees Who Left: 29 (38.2% turnover rate) Health Check Coverage: 100% Average Training Hours: 28.55 hours/person |
| Short-term goals | <ul style="list-style-type: none"> Employee turnover rate ≤ 40% All employees complete the annual training plan Establish a health promotion activity and psychological support mechanism |
| Medium-term goals | <ul style="list-style-type: none"> Establish a digital learning platform, achieving a training coverage rate of 90%. Increase the proportion of female managers. Continuously improve pay equity. |
| Long-term goals | <ul style="list-style-type: none"> Establish a comprehensive career development blueprint Cultivate a "happy workplace culture" and become the industry's preferred employer for talent. |
| GRI corresponding | <ul style="list-style-type: none"> 401-1 New and Departing Employees 404-1, 404-2, 404-3 Education, Training, and Performance Appraisal 405-1, 405-2 Diversity and Pay Equity 2-30 Labor-Management Negotiation and Employee Participation |



Employee Profile (GRI 401-1, 2-7, 2-30)

06 Sustainable Workplace

6-1. Sustainable Workplace Strategy and Goals

6-2 Human Resource Management

- Material Topics
- Employee Profile

6-3. Talent Recruitment and Retention

6-4. Diversity, Equity, and Inclusion (DEI)

6-5. Employee Benefits and Well-being

6-6. Occupational Safety and Health

6-7. Training and Career Development

6-8. Performance Evaluation and Compensation Management

6-9. Social Inclusion and Community Engagement

PAX regards its employees as a crucial foundation for the company's sustainable growth and is committed to providing a safe, equitable, and developmental work environment. The company discloses its 2024 employee profile in accordance with GRI standards, including gender, age, job level, employment type, and new hire/turnover rates, and implements labor-management communication and negotiation mechanisms.

| Employee distribution by gender over the past three years

2022 2023 2024

65 76 76

Male Female

50

40

30

20

10

0

| Employee distribution by age and gender over the past three years

2022 Male 37 Female 28

2023 Male 43 Female 33

2024 Male 39 Female 37

2022

<30 years old

30-50 years old

>50 years old

2023

<30 years old

30-50 years old

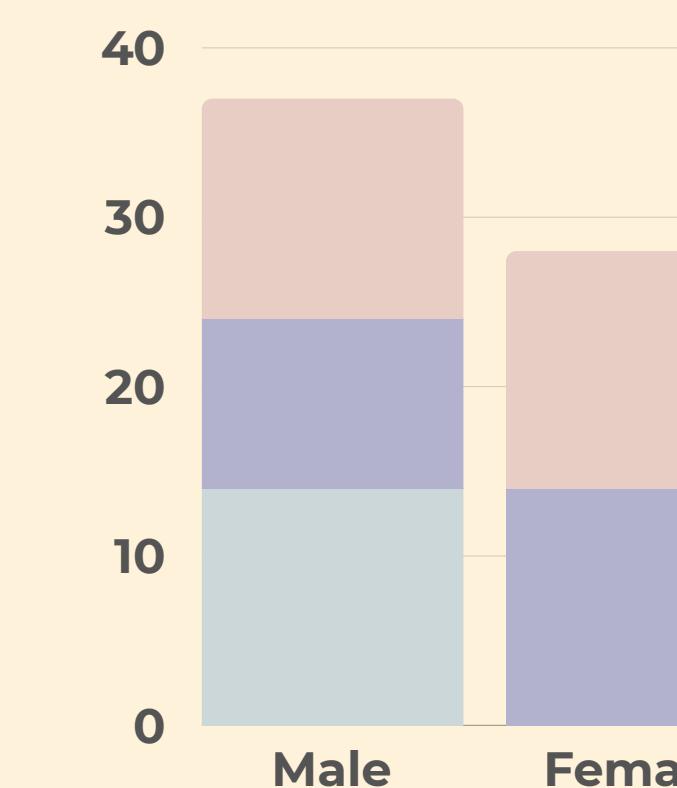
>50 years old

2024

<30 years old

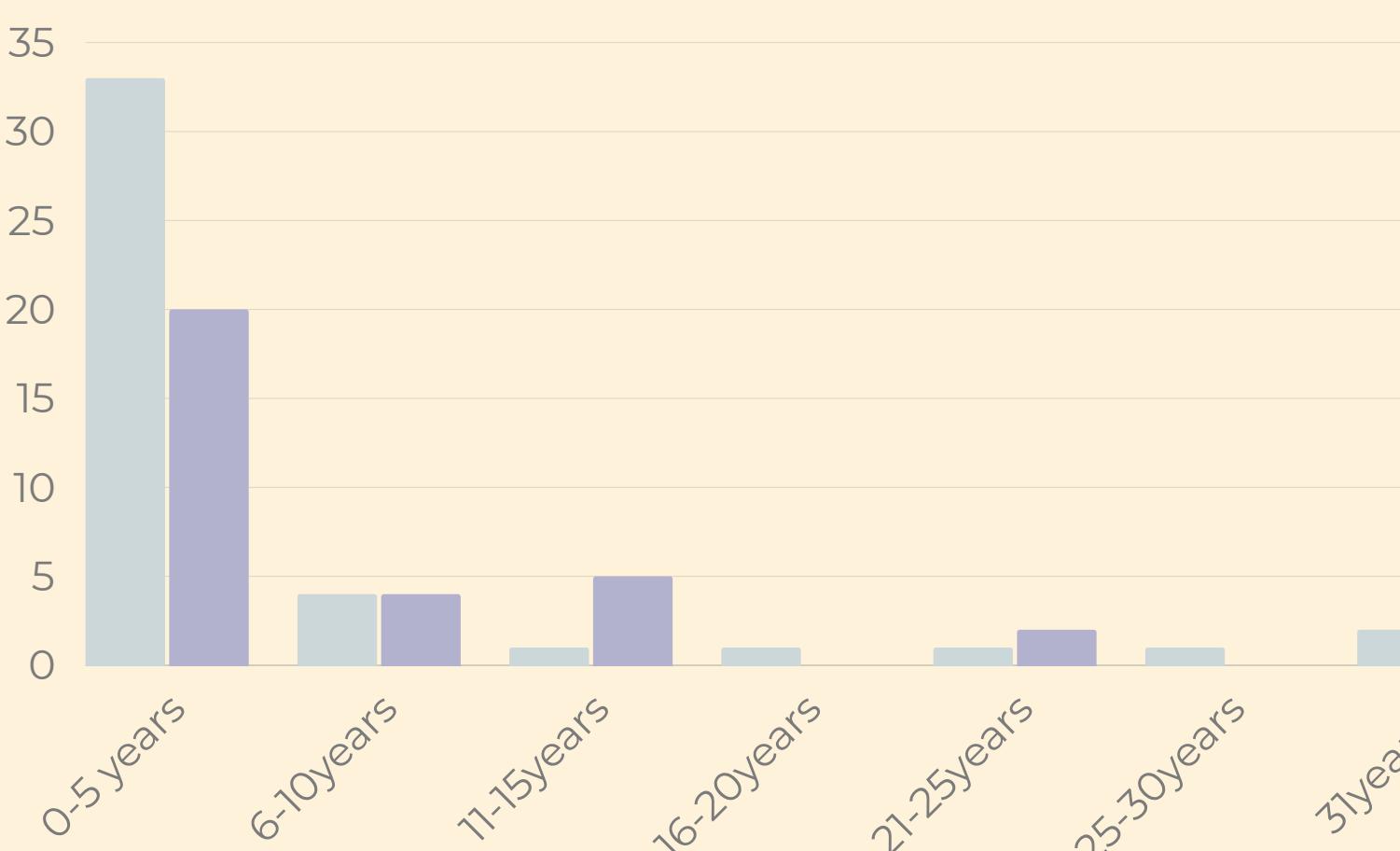
30-50 years old

>50 years old



| Employee distribution by seniority and gender

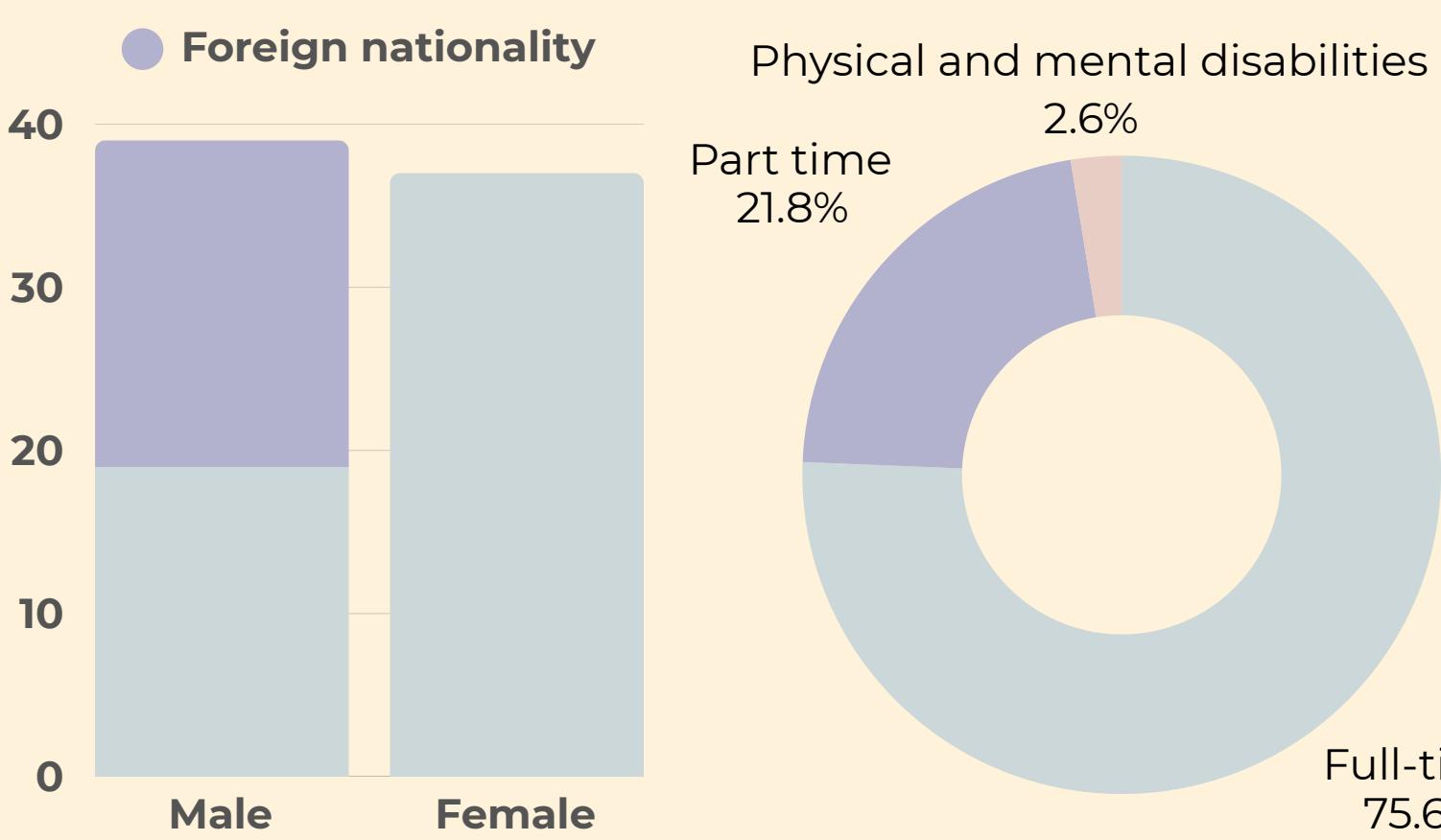
Male Female



| Employment type

Nationality

Foreign nationality





06 Sustainable Workplace

- 6-1. Sustainable Workplace
- Strategy and Goals
- 6-2 Human Resource Management
- 6-3. Talent Recruitment and Retention**
 - **Material Topics**
 - Recruitment Policy
 - Talent Distribution
 - Talent Retention
 - Succession Planning and Future Outlook
- 6-4. Diversity, Equity, and Inclusion (DEI)
- 6-5. Employee Benefits and Well-being
- 6-6. Occupational Safety and Health
- 6-7. Training and Career Development
- 6-8. Performance Evaluation and Compensation Management
- 6-9. Social Inclusion and Community Engagement

Talent Recruitment and Retention

| | |
|----------------------------|---|
| Major Themes | <ul style="list-style-type: none"> • (Talent Recruitment and Retention) |
| Scope of disclosure | <ul style="list-style-type: none"> • Internal: All employees and management • External: Investors, government agencies, and clients |
| Topic Definition | <ul style="list-style-type: none"> • Outstanding talent is key to a company's continued growth and innovation. PAX is committed to attracting and retaining core talent, providing a fair, transparent, and non-discriminatory recruitment environment, and enhancing employee satisfaction and retention rates through training, benefits, and career development mechanisms to ensure the company's sustainable competitiveness. |
| Management Policy | <ul style="list-style-type: none"> • Establish a fair and transparent recruitment system, prohibiting any discriminatory practices. • Provide a comprehensive welfare system and employee care measures. • Establish career development and succession planning programs. • Strengthen education and training and professional skills enhancement. • Provide flexible working hours and work-life balance solutions. |
| 2024 Performance | <ul style="list-style-type: none"> • Total Employees: 76 (39 male, 37 female) • New Employees: 24 (31.6% new hire rate) • Employees Who Left: 29 (38.2% turnover rate) • Education and Training: Average training hours per person: 28.55 hours • Female senior managers received the highest average training hours (88 hours per person), indicating the company's active efforts to cultivate female leaders. • A succession plan is being gradually implemented, covering key positions in R&D and manufacturing. |
| Short-term goals | <ul style="list-style-type: none"> • Recruit new employees and reduce initial turnover. • Improve work-life balance and increase employee satisfaction. • Complete annual talent training and career development plans. |
| Medium-term goals | <ul style="list-style-type: none"> • Employee retention rate increased to 95% • Established a digital learning platform, increasing training coverage to 90% • Improved succession planning system, strengthening the stability of management and technical personnel. |
| Long-term goals | <ul style="list-style-type: none"> • Cultivate a "happy workplace" culture to attract top external talent and retain your core team. • Become the industry's preferred employer, providing long-term career development and promotion opportunities. |
| GRI corresponding | <ul style="list-style-type: none"> • 401-2: Employee Benefits • 404-2: Employee Skills Development and Continuing Learning Program |



Fair and transparent recruitment policy (GRI 401-2, 404-2)

PAX adheres to the talent philosophy of "people-oriented" and recruits in accordance with the principles of fairness, transparency and non-discrimination, ensuring that all applicants can obtain job opportunities under the same standards.

| Recruitment Policy

- Adhering to relevant labor laws and regulations
 - Discrimination in any form, including but not limited to gender, age, ethnicity, religion, and disability, is prohibited.
- Recruitment information is open and transparent, with job openings published through the official website and public platforms.
- Internal referral systems are encouraged to enhance corporate culture and talent diversity.

| Recruitment process



| Extended measures

1

Recruitment through multiple channels

- We reach out to diverse talent pools through university recruitment fairs, employment platforms, social media, and collaborations with industry associations.
- We actively participate in local job matching events to increase employment opportunities for young people and enhance local connections for businesses.

2

Youth and disadvantaged support

- Offer internship programs for college and university students, allowing them to gain work experience before graduation.
- Encourage the employment of people with disabilities, and provide appropriate job assignments and support measures.

| Recruitment principles

| | |
|--------------------|--|
| Fairness | <ul style="list-style-type: none"> • Strictly adhere to labor laws and regulations, and eliminate any discrimination based on gender, age, ethnicity, religion, or disability. |
| Transparency | <ul style="list-style-type: none"> • All job openings are published through the official website and public platforms to ensure that the information is publicly available. |
| Non-discrimination | <ul style="list-style-type: none"> • The company's interview and hiring criteria focus on professional competence and suitability, and are not influenced by other factors. |
| Diversification | <ul style="list-style-type: none"> • Actively attract talent from diverse backgrounds and enhance organizational diversity through internal referral systems and external collaboration channels. |

3

International talent strategy

- To support the company's expansion into overseas markets, we will gradually open up recruitment to international talent, attracting professionals with international perspectives and language skills.
- We will provide localization support measures for foreign employees (language learning, cultural adaptation) to enhance their cross-cultural communication abilities.

4

Digitalization and Efficiency Improvement

- Establish an electronic recruitment process system to improve the efficiency and transparency of application, screening, interviewing, and hiring.
- Optimize the talent recruitment process by monitoring recruitment sources and hiring effectiveness through data analysis.



Talent distribution (GRI 405-1)

PAX believes that "talent" is the core source of a company's competitiveness. We adhere to the principles of fairness, transparency, and non-discrimination in recruitment to ensure that all applicants can obtain job opportunities under the same standards. We are committed to attracting talents with professional skills and innovative thinking, and to improving employee retention and strengthening organizational resilience through comprehensive training, welfare systems, and career development plans.

Employee professional distribution

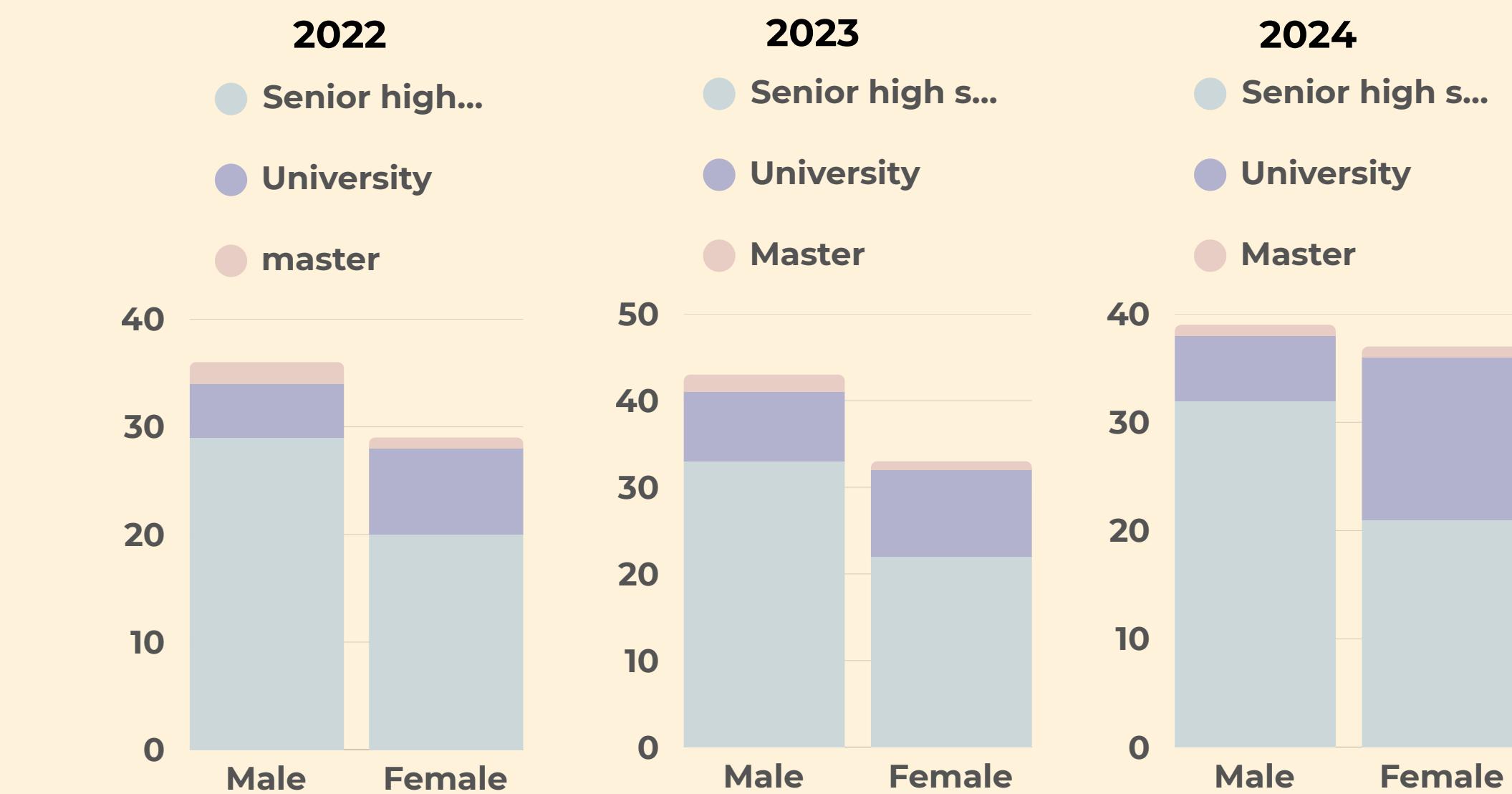
| | |
|--|--|
| Manufacturing | <ul style="list-style-type: none"> With a highly experienced production team, we ensure efficient production and consistent product quality. |
| Research and development innovation | <ul style="list-style-type: none"> The R&D team continues to invest in exploring new materials and processes to improve product performance and maintain the company's leading position in the field of green innovation. |
| Quality control | <ul style="list-style-type: none"> We strictly implement testing and monitoring systems to ensure that every product meets international standards and earns customer trust. |
| Market Sales | <ul style="list-style-type: none"> We gain a deep understanding of customer needs, provide market expansion solutions, and assist companies in continuously expanding into overseas and digital markets. |
| Environmental protection and sustainability | <ul style="list-style-type: none"> The dedicated team continuously promotes low-carbon transformation and green management, and implements ESG strategies. |

Distribution Analysis

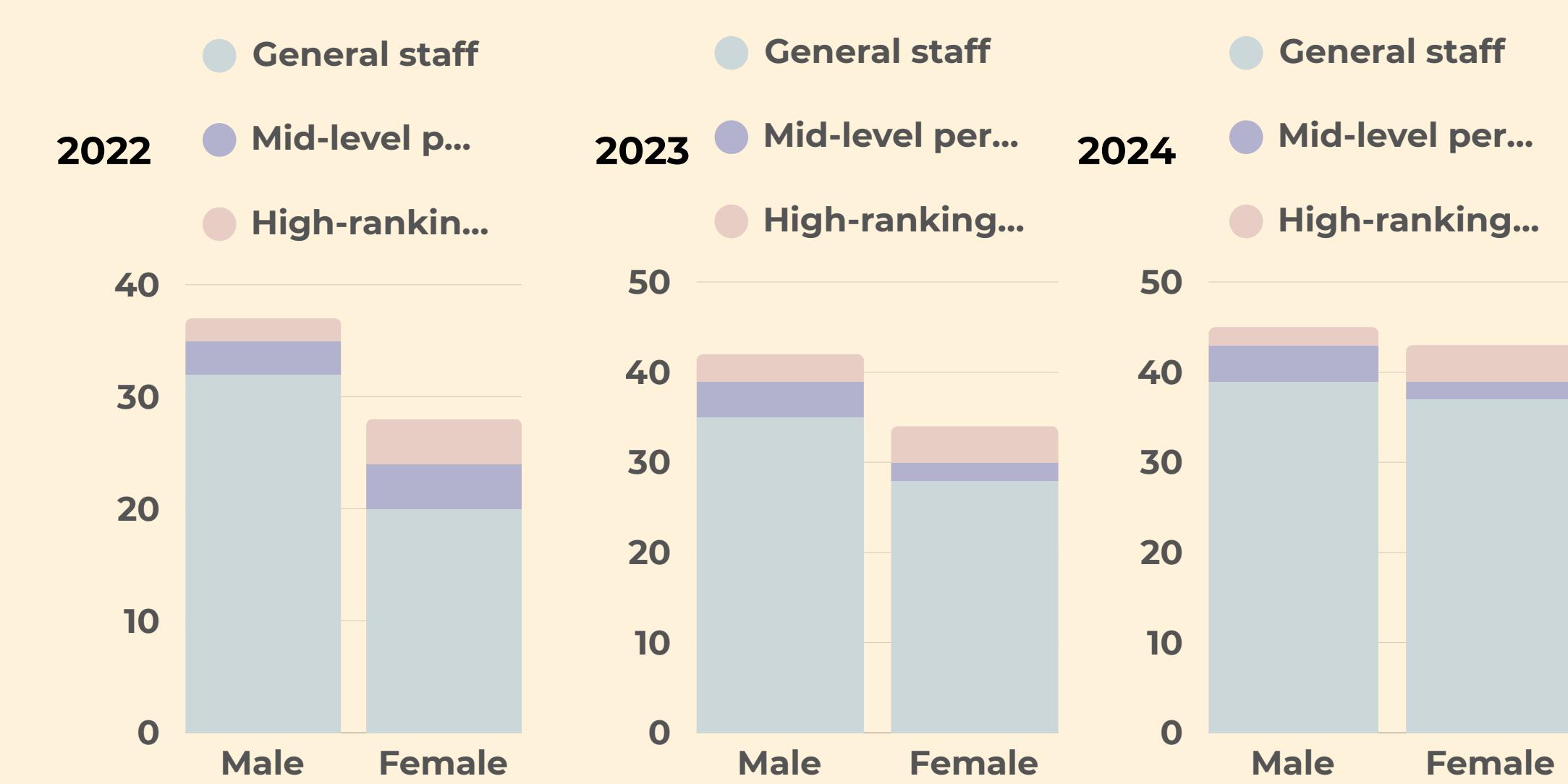
- Employee Education Distribution
 - Those with high school diplomas or below are primarily concentrated in manufacturing positions.
 - The proportion of personnel with university degrees or above is increasing year by year, reflecting the professionalization of the R&D and quality control teams.
 - Master's degree holders mainly hold senior management and R&D project positions, strengthening innovation capabilities.
- Employee job level and gender distribution
 - Senior Management: Women now make up 67% of the workforce, indicating significantly improved promotion opportunities for women.
 - Middle Management: The male-to-female ratio is 2:1, gradually moving towards balance.
 - General Staff: Almost evenly distributed between men and women (39 vs. 37).
 - Overall Gender Ratio: 51.3% male, 48.7% female, showing a high degree of balance.

Distribution data

Employee distribution by education level over the past three years



Employees by job level and gender





Key measures for talent retention (GRI 401-2, 404-2)

PAX understands that the manufacturing industry generally faces the challenge of high employee turnover. Therefore, we actively build a more attractive and supportive workplace culture through welfare policies, education and training, employee care and flexible measures. We not only value the adaptation of new employees, but also emphasize the development and stability of long-term employees. We hope to improve retention rates and create a happy workplace through concrete actions.

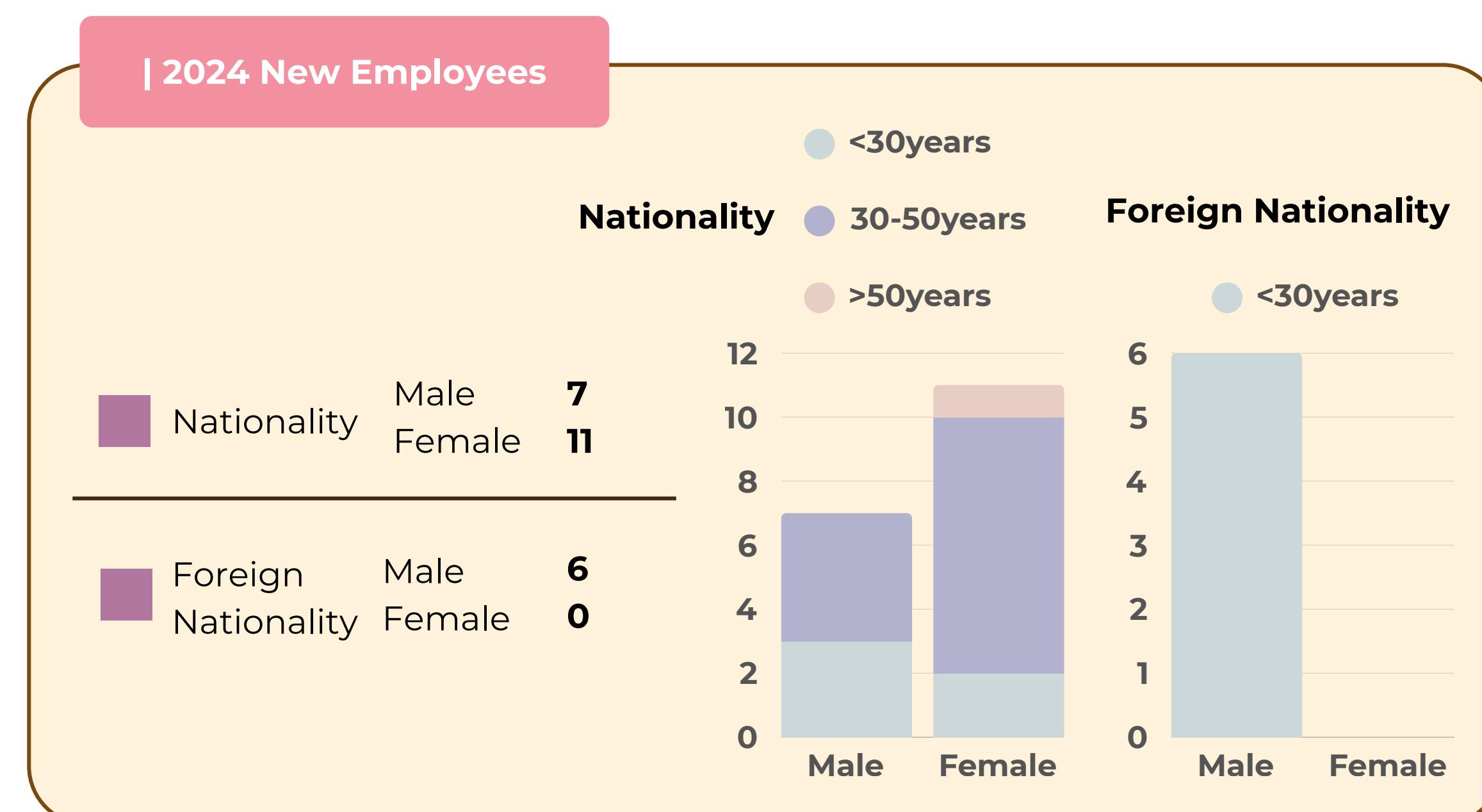
| Key measures for retaining talent

| | |
|--|---|
| Comprehensive welfare system | <ul style="list-style-type: none"> Provides labor and health insurance, retirement pensions, health checkups, marriage and funeral allowances, and subsidies. Adds psychological counseling, exercise subsidies, and health lectures to improve quality of life. |
| Education and Training & Career Development | <ul style="list-style-type: none"> Senior Executives: Leadership and Strategy Training Mid-Level Executives: Management Skills and Cross-Departmental Collaboration Training (Planning) Junior Staff: Professional Skills and Safety Training New Employees: Comprehensive Onboarding Training to Reduce Probationary Period Turnover |
| Employee care and communication | <ul style="list-style-type: none"> Quarterly labor-management meetings are held to ensure timely responses to feedback. An anonymous feedback platform is available, with a 100% response rate guaranteed. Regular employee satisfaction surveys are conducted. |
| Flexible measures | <ul style="list-style-type: none"> Provide on-the-job training subsidies to encourage employees to obtain certifications or degrees. Establish a return-to-work support program to assist employees on parental leave in smoothly returning to work. |

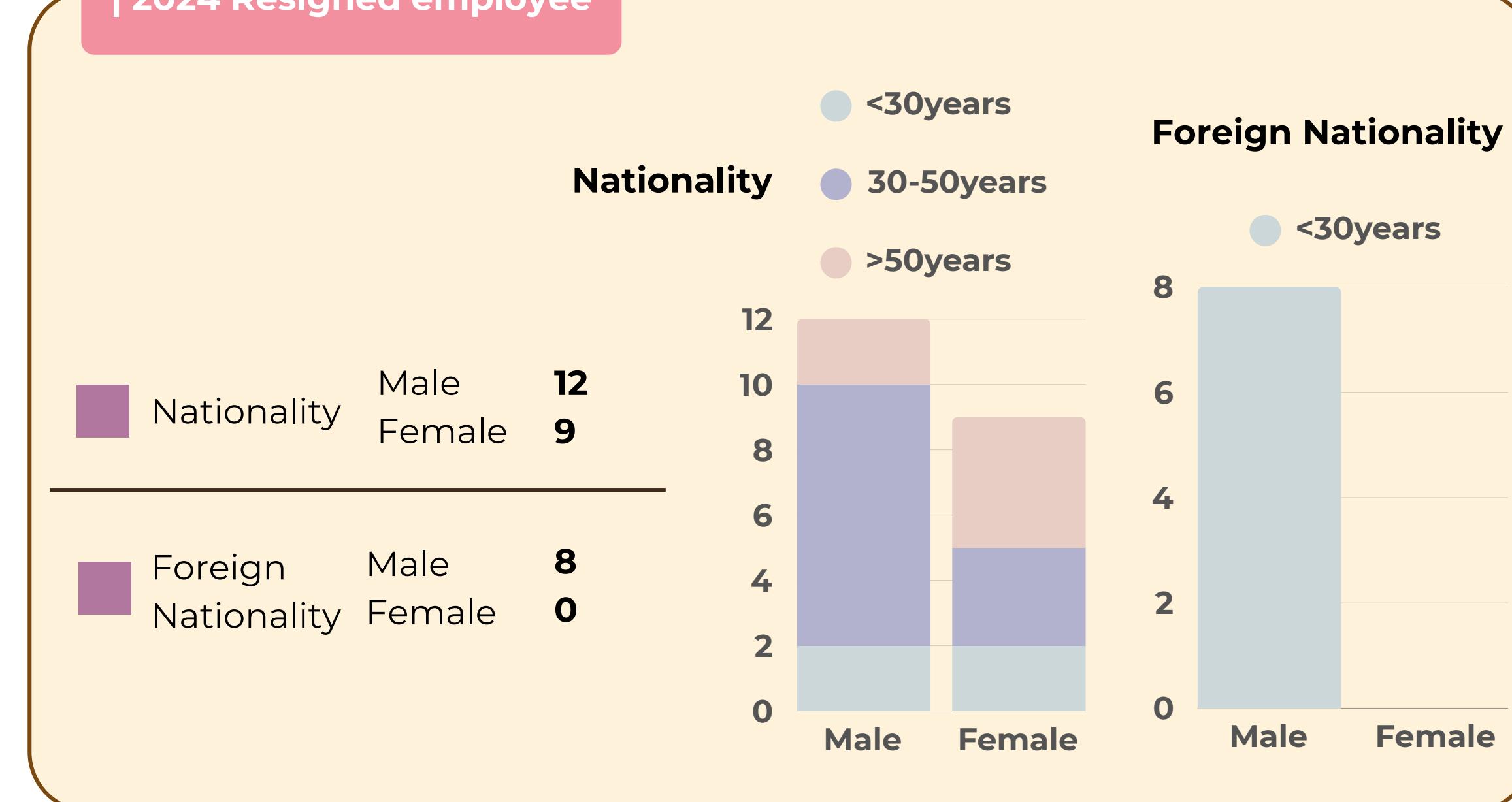
| Future Commitment

| | |
|--------------------------|--|
| Short-term goals | <ul style="list-style-type: none"> New employee probationary period retention rate $\geq 85\%$ Establish a training module for mid-level managers |
| Medium-term goals | <ul style="list-style-type: none"> Employee retention rate rises to 80% Proportion of female managers continues to grow. |
| Long-term goals | <ul style="list-style-type: none"> Establish a career development blueprint for all employees and create a "happy workplace culture". |

| Flow data



| 2024 Resigned employee





| |
|---|
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| 6-2 Human Resource Management |
| 6-3. Talent Recruitment and Retention |
| • Material Topics |
| • Recruitment Policy |
| • Talent Distribution |
| • Talent Retention |
| • Succession Planning and Future Outlook |
| 6-4. Diversity, Equity, and Inclusion (DEI) |
| 6-5. Employee Benefits and Well-being |
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| 6-7. Training and Career Development |
| 6-8. Performance Evaluation and Compensation Management |
| 6-9. Social Inclusion and Community Engagement |

Succession planning and future outlook (GRI 401-2, 404-2)

PAX recognizes that in addition to attracting and retaining outstanding talent, it is also necessary to establish a comprehensive succession plan and career development blueprint to ensure organizational stability and continued competitiveness. The company is gradually strengthening the training and rotation system for key positions and linking education and training results to build a talent pipeline and lay the foundation for future operations.

| Succession planning measures

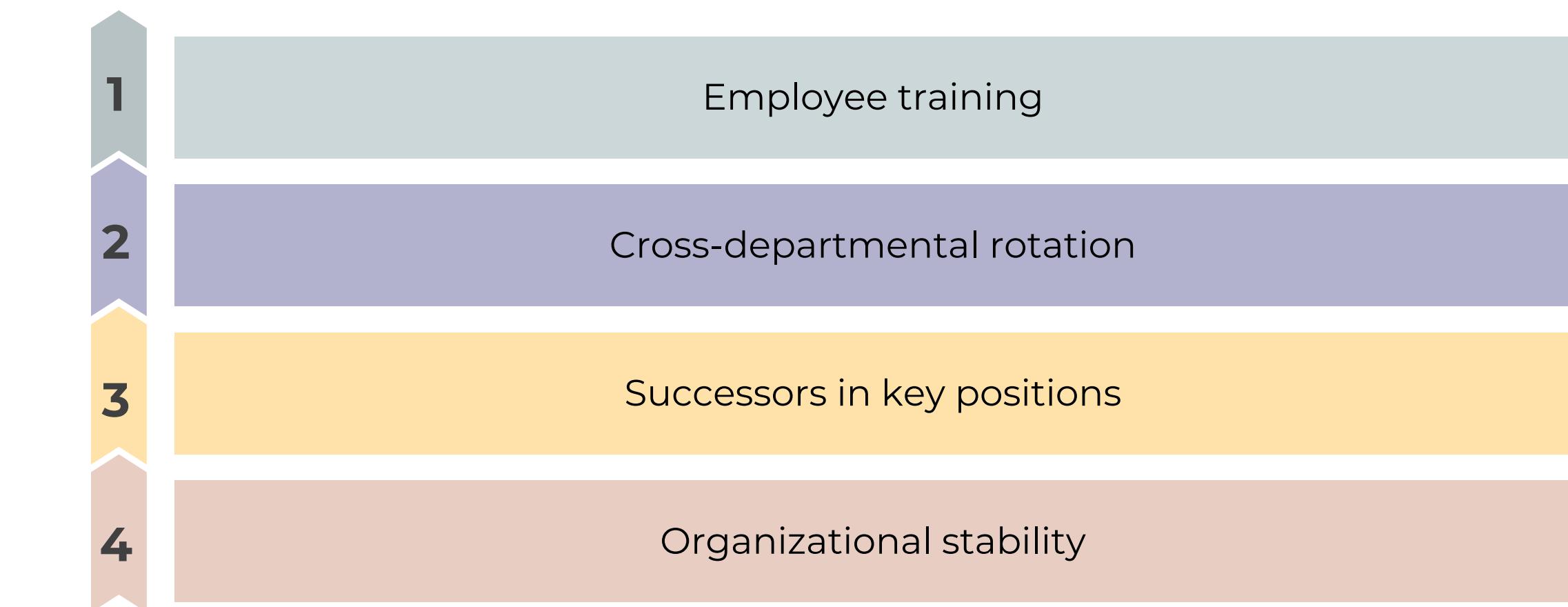
| | |
|---|---|
| Key job identification | <ul style="list-style-type: none"> For core positions such as R&D engineers, production supervisors, and quality control specialists, these roles are prioritized in succession planning. Department heads conduct job risk assessments to ensure that core skills are not interrupted due to staff turnover. |
| Internal talent development | <ul style="list-style-type: none"> Cross-departmental rotations allow employees to become familiar with knowledge and processes in different fields, enhancing their diverse skills. A one-on-one mentorship system is designed, where senior managers guide new employees, accelerating knowledge transfer. |
| Professional and Leadership Development | <ul style="list-style-type: none"> Encourage employees to participate in external professional training, obtain certifications, and pursue further education. Introduce leadership and strategic management courses for middle-level managers to enhance their succession planning capabilities. |
| Women and the promotion of diverse talents | <ul style="list-style-type: none"> The company has been increasing the proportion of women in its management positions year by year, reaching 67% in senior management by 2024. Going forward, the company will continue to promote diverse career advancement opportunities to ensure a diverse succession pipeline. |

| Governance structure of succession system (GRI 2-23, 2-24)

- Human resources development policies are overseen by the Board of Directors/Sustainability Committee.
- The HR department develops succession plans covering core positions, management, and technical specialists.
- Progress is reported annually to the Board of Directors or the General Manager.

| Succession planning

- PAX has established a succession plan for key positions, ensuring a stable workforce and reducing staff turnover risks through internal training and cross-departmental rotations.



| Future Outlook

| | |
|--------------------------|---|
| Short-term goals | <ul style="list-style-type: none"> Complete succession planning for key positions. Establish succession pipelines for R&D and manufacturing departments. Strengthen training for new employees and reduce turnover during the probationary period. |
| Medium-term goals | <ul style="list-style-type: none"> Implemented a digital talent management system Integrated employee performance, training, and succession planning databases Employee retention rate increased to 80% Succession planning coverage reached 100% |
| Long-term goals | <ul style="list-style-type: none"> Develop a comprehensive career development blueprint to ensure successors for all positions. Cultivate a "happy workplace culture" to attract and retain cross-generational talent, becoming the industry's preferred employer. |



06 Sustainable Workplace

- 6-1. Sustainable Workplace Strategy and Goals
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- 6-3. Talent Recruitment and Retention
- 6-4. Diversity, Equity, and Inclusion (DEI)**
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 - Non-discrimination Policy
 - Human Rights Advocacy
 - Employee Well-being
 - 6-5. Employee Benefits and Well-being
 - 6-6. Occupational Safety and Health
 - 6-7. Training and Career Development
 - 6-8. Performance Evaluation and Compensation Management
 - 6-9. Social Inclusion and Community Engagement

| Diversity, Equity, and Inclusion (DEI) | |
|--|--|
| Major Themes | <ul style="list-style-type: none"> (Diversity & Inclusion) |
| Scope of disclosure | <ul style="list-style-type: none"> Internal: All employees and management External: Investors, government agencies, and the general public |
| Topic Definition | <ul style="list-style-type: none"> YEE JEE values gender equality and diversity, and strictly prohibits any form of discrimination, ensuring that employees can thrive in a fair, safe, and respectful workplace environment. |
| Management Policy | <ul style="list-style-type: none"> Promote gender equality and ensure women's participation in management positions. Strictly prohibit discriminatory practices and establish a complaint and improvement mechanism. Establish human rights protection policies that cover foreign workers and young workers. Provide supportive measures (childcare support, health promotion). |
| 2024 Performance | <ul style="list-style-type: none"> Total Employees: 76 (39 males, 37 females), balanced gender ratio Female Ratio in Management: Senior Management 67% (4 out of 6), Middle Management 33% (2 out of 6) Foreign Workers: Hired and provided with reasonable job assignments; zero cases of forced labor Support for Vulnerables: Hired 2 employees with disabilities and provided with reasonable job assignments Discrimination Cases: No complaints in 2024 |
| Short-term goals | <ul style="list-style-type: none"> Maintain a balanced male-to-female employee ratio (male:female \approx 1:1) Fully implement parental leave and return-to-work support systems. |
| Medium-term goals | <ul style="list-style-type: none"> The proportion of women in management positions remains above 40%. Zero discrimination complaints are ensured annually. |
| Long-term goals | <ul style="list-style-type: none"> Building a "culture of diversity and inclusion" that encompasses employees of gender, age, ethnicity, and disabilities Becoming a benchmark enterprise for "gender-friendly and inclusive" practices in central Taiwan. |
| GRI corresponding | <ul style="list-style-type: none"> 405-1: Diversity (Gender ratio, percentage of women in management) 406-1: Non-discrimination incidents 412-1: Human rights policy commitments |
| SDGs corresponding | <ul style="list-style-type: none"> SDG 5 Gender Equality SDG 8 Appropriate Work and Economic Growth SDG 10 Reduction of Inequality |


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Management

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and Retention

 6-4. Diversity, Equity,
and Inclusion
(DEI)

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- Non-discrimination Policy
- Human Rights Advocacy
- Employee Well-being

 6-5. Employee Benefits
and Well-being

 6-6. Occupational
Safety and Health

 6-7. Training and Career
Development

 6-8. Performance
Evaluation and
Compensation
Management

 6-9. Social Inclusion and
Community
Engagement

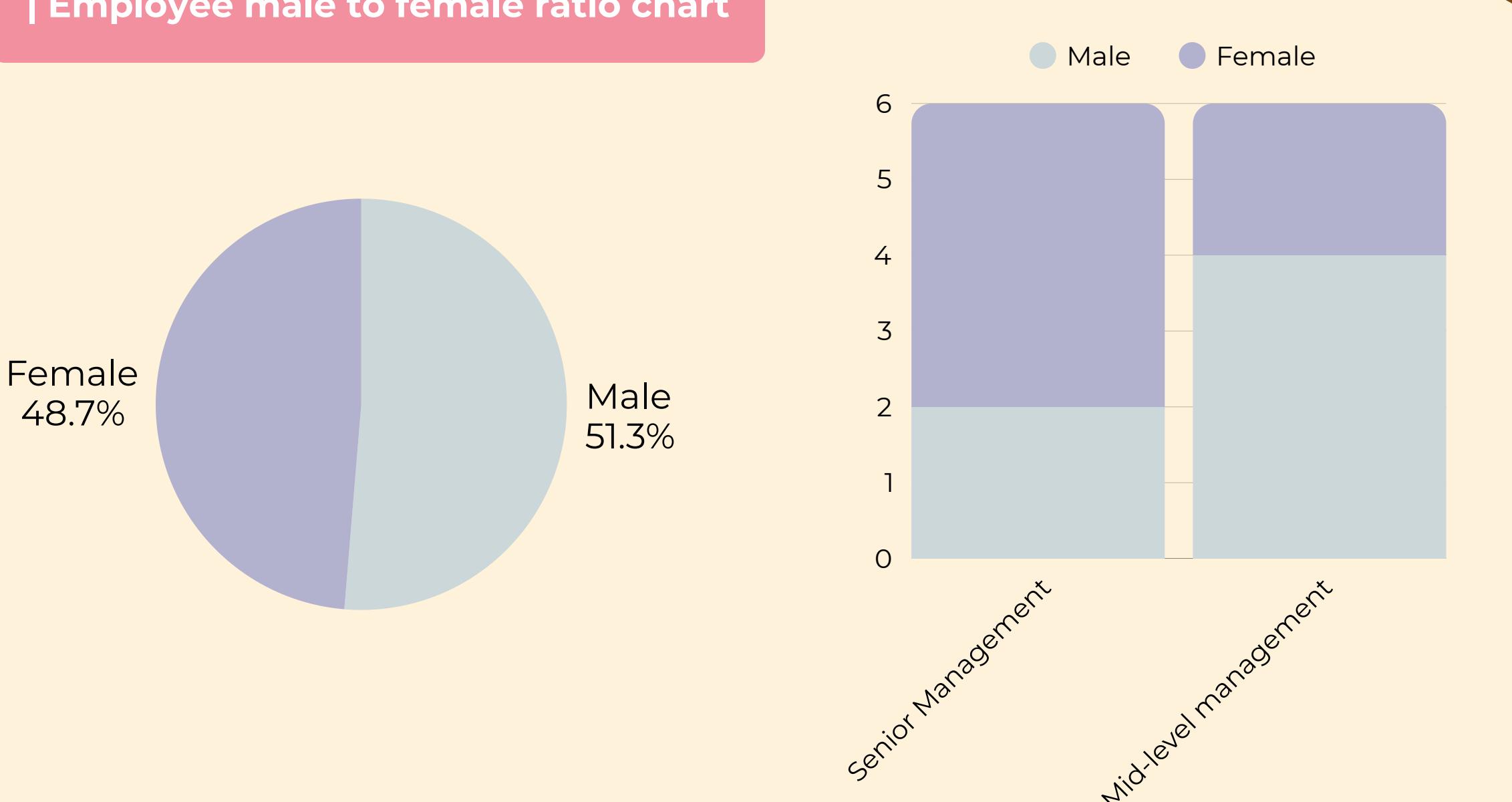
Gender Equality (GRI 405-1, SDGs 5)

PAX's committed to promoting gender equality and ensuring that women have equal opportunities for advancement and development in the workplace. We believe that gender-diverse teams can bring more comprehensive decision-making perspectives and innovation, and are in line with international ESG and sustainable development trends.

2024 Results

- Significant Increase in the Proportion of Women in Management
 - Women account for 67% of senior management and 33% of middle management, demonstrating that women are playing an important role in organizational decision-making.
- The gender ratio of employees is balanced.
 - Total number of employees: 76, with 39 males (51.3%) and 37 females (48.7%).
- Family Support System
 - All employees are eligible for parental leave application and return-to-work support
 - No cases of return-to-work difficulties or career setbacks in 2024
- Investment in Women's Training
 - Female senior managers received an average of 88 hours of training per person, higher than the overall employee average of 28.55 hours, demonstrating the company's proactive approach to cultivating female leadership.

Employee male to female ratio chart



Management measures

- Fair Promotion System
 - The promotion process is open and transparent to avoid gender bias in decision making.
 - The gender ratio in management is reviewed annually to ensure promotion opportunities for women.
- Training and Leadership Development
 - Providing female employees with opportunities to participate in cross-departmental projects and professional training
- Family-Friendly Policies
 - Provide parental leave, prenatal check-up leave, and family care leave, and guarantee return-to-work rights.
 - Promote flexible working hours to help employees balance family and career.
- Anti-gender discrimination mechanisms
 - Implement gender neutrality in recruitment, training, and compensation systems
 - Establish a grievance platform to ensure employees can promptly raise issues related to gender equality.
- External Engagement and Commitment
 - References: UN Women's Empowerment Principles (WEPs) and Taiwan's Gender Equality Working Act

Future goals

| | |
|--------------------------|--|
| Short-term goals | <ul style="list-style-type: none"> • Complete gender equality awareness training for all managers. • Ensure all female employees have the same career development opportunities as men. |
| Medium-term goals | <ul style="list-style-type: none"> • Cultivating a "culture of gender equality" ensures that gender issues are not just policies, but are internalized as part of the organization's culture. |
| Long-term goals | <ul style="list-style-type: none"> • We will continue to increase women's leadership participation in R&D, quality control, and international marketing departments to enhance the company's international competitiveness. |



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6-2 Human Resource

Management

6-3. Talent Recruitment

and Retention

**6-4. Diversity, Equity,
and Inclusion
(DEI)**

• Material Topics

• Gender Equality

**• Non-discrimination
Policy**

 • Human Rights
Advocacy

 • Employee Well-
being

 6-5. Employee Benefits
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 6-6. Occupational
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Non-discrimination policy (GRI 406-1, 412-1, SDGs 8, 10)

PAX is committed to creating a fair, respectful, and safe work environment and explicitly prohibits any discriminatory behavior. The policy covers diverse aspects such as gender, age, ethnicity, religion, disability, marital status, and political stance. Through system design, education and training, and grievance channels, we protect the equal rights of all employees in the workplace and implement international human rights standards.

| 2024 Achievements

- Zero Discrimination Complaints
 - No employees filed discrimination-related complaints throughout the year.
- Protection of Foreign Workers
 - All foreign workers receive equal training and development opportunities, with no discrimination in treatment.
- Education and training coverage:
 - All employees have completed anti-discrimination and human rights awareness training.
- Internal Survey Results
 - In the employee satisfaction survey, the "fair treatment" aspect received 100% satisfaction.

| Appeals processing procedure



| Future goals

| | |
|--------------------------|---|
| Short-term goals | <ul style="list-style-type: none"> • Maintaining a "zero discrimination complaint" record • All staff completed annual non-discrimination awareness and human rights training. |
| Medium-term goals | <ul style="list-style-type: none"> • Establish multilingual work communication guidelines to support foreign and diverse employees. • All company policy documents include "non-discrimination clauses." |
| Long-term goals | <ul style="list-style-type: none"> • Cultivating a "zero-discrimination culture" and internalizing fairness and respect as part of the company culture • This has become a benchmark case for SMEs in promoting non-discrimination and human rights protection. |

| Management Measures

- Fair Recruitment and Promotion
 - The recruitment process adheres to a gender-neutral principle, using professional competence and job requirements as the sole criteria.
- Employee training and promotion evaluation processes are based on performance and ability, avoiding any discrimination.
- Feedback and Appeals Mechanism
 - Quarterly labor-management meetings ensure employees can voice their concerns through formal channels.
 - An anonymous feedback platform allows employees to freely express any perceived unfair treatment in the workplace.
 - A commitment is made to respond to and process all appeals within 30 days.
- Foreign Worker Protection
 - Foreign employees enjoy the same working conditions and benefits as local employees (including wages, working hours, and overtime regulations)
 - Explicitly prohibit any form of exploitation, forced labor, and withholding of documents
 - Provide language support and safety training to help foreign employees adapt to the workplace environment
- Education and Training
 - Annual "Diversity and Inclusion" and "Anti-Discrimination Awareness" courses are held to enhance all employees' awareness of fair treatment.

Number of discrimination complaints from 2022 to 2024 (0 cases)



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Human Rights Advocacy (GRI 412, SDGs 8, 10, 16)

PAX is committed to creating a fair, respectful, and safe work environment and explicitly prohibits any form of discrimination. Our policies cover diverse aspects such as gender, age, ethnicity, religion, disability, marital status, and political affiliation. Through system design, education and training, and grievance channels, we safeguard the equal rights of all employees in the workplace and implement international human rights standards.

| 2024 Specific Actions and Results

- Supply Chain Initiatives
 - Continuously promoting supply chain social responsibility management, in 2024, a total of 51 suppliers signed human rights commitments.
- Foreign Worker Protection
 - Foreign employees enjoy the same wages, working hours, benefits, and training opportunities as local employees, and any form of exploitation and forced labor is prohibited.
- Youth Labor Protection
 - 2024 No employment of employees under the age of 18, continuing to comply with international and domestic regulations.
- Health and Safety
 - All employees receive annual health checkups, and mental health support programs are being progressively implemented.
- Education and Training
 - All employees completed the "Anti-Discrimination and Human Rights Awareness" course, totaling 8 hours of training, with a 100% participation rate.

| Future goals

| | |
|--------------------------|---|
| Short-term goals | <ul style="list-style-type: none"> We update and sign supplier human rights commitments annually to ensure supply chain compliance. |
| Medium-term goals | <ul style="list-style-type: none"> Establish a human rights due diligence process covering the supply chain and operational activities. Establish a transparent mechanism for internal and external human rights complaints, improving processing efficiency to within 30 days. |
| Long-term goals | <ul style="list-style-type: none"> Fully implements the international Human Rights Due Diligence (HRDD) process Becoming a benchmark enterprise for Taiwanese SMEs in promoting human rights governance and diversity and equality. |

| Management Measures

- Policy Formulation and Compliance
 - The company's "Work Rules" are formulated in accordance with the "UN Guiding Principles for Business and Human Rights," the "Code of Conduct for Responsible Business Alliances," and relevant Taiwanese laws and regulations (Equality of Employment Act, Gender Equality of Employment Act), and are reviewed and revised regularly.
- Education and Training
 - Conduct annual "Human Rights and Anti-Discrimination" training sessions to ensure all staff understand human rights policies.
- Complaint and Response Mechanism
 - A dual-track system of anonymous feedback platform and labor-management meetings has been established, allowing employees to immediately report unfair treatment or human rights concerns. The company promises to respond and handle such complaints within 30 days.
- Supply Chain Management
 - Require all suppliers to sign a "Supplier Human Rights Commitment" and incorporate human rights review into the procurement and auditing process.
 - Prioritize review of high-risk suppliers (labor-intensive, high proportion of foreign migrant workers).
- Protection of Foreign Workers and Vulnerable Employees
 - Foreign workers enjoy the same wages, working hours, benefits, and development opportunities as local employees.
 - Actively recruit employees with disabilities and adjust job positions and facilities according to their needs.
- Continuous Monitoring and Improvement
 - Conduct annual human rights self-assessments and supply chain reviews, identify gaps, and propose improvement plans.
 - Proactively plan for compliance in response to international trends (such as forced labor laws and the EU's Sustainable Due Diligence Directive CSDDD).


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Happy Workplace (GRI 405-1, 401-2, SDGs 3, 8)

PAX believes that a happy workplace is not just about providing basic benefits, but also about creating a sense of psychological security, work-life balance, and a friendly culture, so that employees can gain respect, a sense of belonging, and opportunities for growth in the workplace. We are committed to designing systems, culture, and activities to make employees feel supported and cared for in their daily work, thereby further enhancing organizational cohesion and long-term competitiveness.

| Five dimensions of a happy workplace

Psychological security

- FOSTER A RESPECTFUL AND OPEN WORKPLACE ENVIRONMENT THAT ENCOURAGES EMPLOYEES TO OFFER OPINIONS AND INNOVATIVE IDEAS WITHOUT PUNISHMENT.
- ESTABLISH A DUAL SYSTEM OF ANONYMOUS FEEDBACK PLATFORMS AND LABOR-MANAGEMENT MEETINGS TO GUARANTEE EMPLOYEES' RIGHT TO EXPRESS THEIR OPINIONS.

Work-life balance

- SPECIFIC DEPARTMENTS ARE IMPLEMENTING FLEXIBLE GET OFF WORK HOURS TO HELP EMPLOYEES BALANCE FAMILY AND WORK.
- SUPERVISORS ARE ENCOURAGED TO SUPPORT EMPLOYEES IN TAKING REASONABLE LEAVE TO AVOID A CULTURE OF LONG WORKING HOURS.

Career well-being

- PROVIDE EDUCATION AND TRAINING, CROSS-DEPARTMENTAL PROJECTS, AND PROMOTION CHANNELS TO HELP EMPLOYEES SEE THEIR FUTURE CAREER DEVELOPMENT.
- PROMOTE LEADERSHIP TRAINING FOR FEMALE AND YOUNG EMPLOYEES AND SUPPORT DIVERSE CAREER OPPORTUNITIES.

Intergenerational Inclusion

- YOUNG EMPLOYEES: PROVIDE PROFESSIONAL TRAINING AND A MENTORSHIP PROGRAM.
- MID-LEVEL EMPLOYEES: DESIGN FAMILY SUPPORT MEASURES, SUCH AS PARENTAL LEAVE AND CARE LEAVE.
- SENIOR EMPLOYEES: EMPHASIZE RETIREMENT POLICIES AND MEDICAL CARE ARRANGEMENTS.
- CREATING A HAPPY WORKPLACE THAT MEETS THE NEEDS OF DIFFERENT AGE GROUPS AND ENHANCING OVERALL SENSE OF BELONGING.

Friendly culture and cohesion

- CONTINUE TO EMPLOY EMPLOYEES WITH DISABILITIES TO PROMOTE INCLUSION VALUES.
- ENCOURAGE EMPLOYEES TO PARTICIPATE IN PUBLIC WELFARE ACTIVITIES TO STRENGTHEN THE WORKPLACE VALUES OF "GOODNESS" AND "MUTUAL BENEFIT."

| 2024 Achievements

1

An employee survey revealed that over 80% of employees believe their company listens to their opinions.

2

The average employee vacation utilization rate reached 95%, indicating that the vacation system has been fully utilized.

4

We have hired two employees with disabilities to promote inclusion values.

5

Organize a year-end party and employee trip to enhance communication among colleagues and strengthen team cohesion.

| Future goals

Short-term goals

- 90% participation rate in mental health and stress management courses
- 100% employee feedback processing rate

Medium-term goals

- Employee happiness/satisfaction surveys show a rate exceeding 80%.
- Average employee vacation utilization consistently remains above 95%.

Long-term goals

- Developing a "happy workplace culture" and internalizing it as a core corporate value
- Becoming a benchmark enterprise in the industry for promoting psychological safety and a friendly culture.



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Institutional Foundation and Safeguard Measures (GRI 201-3, 401-2, 401-3, SDGs 5, 8)

PAX believes that a happy workplace is not just about providing basic benefits, but also about creating a sense of psychological security, work-life balance, and a friendly culture, so that employees can gain respect, a sense of belonging, and opportunities for growth in the workplace. We are committed to designing systems, culture, and activities to make employees feel supported and cared for in their daily work, thereby further enhancing organizational cohesion and long-term competitiveness.

| Statutory protections and retirement system (GRI201-3)

- Labor Insurance and Health Insurance System
 - All employees are covered by Labor Insurance and National Health Insurance, with 100% coverage.
- Retirement System
 - In accordance with the Labor Retirement Pension Act, 6% is allocated to a special account under the new Labor Retirement System to ensure employees' basic living security after retirement.
- Enhanced Protection
 - The company provides group insurance (life insurance and accident insurance) to give employees more layers of protection.

|Pension system (GRI201-3)

- PAX provides strong support for employee retirement benefits and has established a comprehensive retirement security system for all employees in accordance with the Labor Pensions Act.

| Mechanism | Directions | Coverage |
|-------------|--|------------------|
| Popularity | <ul style="list-style-type: none"> • New employees are automatically enrolled in the retirement plan, ensuring they begin accumulating retirement savings from the date they start working. | 100% |
| Compliance | <ul style="list-style-type: none"> • Strictly in accordance with the Labor Pension Act to ensure legality and policy effectiveness. | 100% |
| Flexibility | <ul style="list-style-type: none"> • Employees can choose to increase their contributions to their retirement account, and the company also provides a diversified investment portfolio platform to allow employees to adjust their retirement preparation methods according to their personal plans. | Employees choose |

| Family support and parental leave (GRI 401-3)

- We provide "parental leave, family care leave, and prenatal check-up leave" to ensure employees achieve a balance between family responsibilities and career.
- Employees retain the right to return to work during their leave to avoid career interruption.

|Infant care

- PAX values employees' family responsibilities and career balance. In accordance with the Gender Equality in Employment Act and the Parental Leave Regulations, it provides a comprehensive parental leave system and guarantees the right of employees who apply for leave to return to work.
- It offers maternity subsidies, ranging from NT\$2,000 to NT\$3,600 per child depending on job level, with additional support for families with multiple children, assisting employees in receiving more comprehensive care during the birthing and raising process.
- 2024 Results
 - Total number of employees entitled to parental leave: 0
 - Total number of employees actually using parental leave: 0
 - Total number of employees returning to work after parental leave: 0
 - No employees applied for parental leave in 2024, but the company continues to maintain a complete system and strengthens its promotion to ensure that employees who need it in the future can receive timely support.
- Future Goals
 - Short-term Goal: Continue to protect employees' rights to return to work and enhance their understanding and willingness to use the system.
 - Medium-term Goal: Promote the "Parenting Support Program," including childcare subsidies and flexible working hours.
 - Long-term Goal: Integrate childcare into a happy workplace culture, making it an important system for attracting and retaining talent.



Health Promotion and Education Development

 (GRI 403-1, 403-3, 403-4, 403-5, 403-6, 403-7, 404-2, SDGs 3, 8)
 (SASB RT-CH-320a.2)

PAX upholds the philosophy that "employee health is the cornerstone of corporate sustainability" and has established a comprehensive health management system. From prevention and testing to promotion, we provide employees with all-round health support. We also focus on physical health, mental safety and occupational risk management, so that employees can work and grow in a safe and friendly environment.

| Medical care and health check

- New Employee Health Check
 - All new employees must complete a pre-employment health check to ensure they meet job suitability requirements.
- Regular Health Checks
 - All employees will undergo a health check every two years, with 100% coverage by 2024.
- Professional Medical Support
 - A resident nurse will be on-site monthly, and a resident physician will conduct rounds annually to improve access to medical care.
- Expense Reimbursement
 - All check-up costs are fully subsidized by the company. Employees can claim reimbursement upon presentation of receipts, with reimbursement completed within three months.

| Health promotion measures

- Mental Health
 - Established psychological support channels and an anonymous feedback platform to ensure employee mental well-being.
- Health Activities
 - Added fitness equipment to the factory area to encourage employees to exercise independently.
- Health Education
 - Conducted 2 health lectures in 2024, covering topics such as nutrition, chronic disease prevention, and mental health.
 - 100% employee participation rate.

| Education and Training Development

- In-service professional training: Tiered courses designed for production, R&D, and management employees
- Continuing education subsidies: Subsidies provided for language, professional certification, and degree programs
- Digital learning: Utilization of online learning platforms; average training hours per employee: 28.55 hours

| Health Risk and Occupational Safety Management

- Employee Health Status Analysis
 - Implement a health management system to establish individual employee health records and track health data and trends.
- Risk Prevention
 - Plan specific protective measures and training for high-risk work positions (such as chemical exposure and machinery operation).
- Occupational Safety and Health
 - Conduct annual safety training in accordance with the Occupational Safety and Health Act, achieving 100% training coverage by 2024.

SASB RT-CH-320A.2
EXPLAIN YOUR COMPANY'S EMPLOYEE HEALTH AND SAFETY PROGRAM AND HOW THESE PROGRAMS MEET OR EXCEED INDUSTRY STANDARDS.

- YEE JEE 2024 Disclosure:
 - Established a comprehensive health management system, including pre-employment physical examinations, regular health checkups (100% coverage), physician residency (once a year), and nurse rounds (monthly).
 - Held 2 health education seminars (100% participation).
 - Provided exercise subsidies and fitness facilities, established employee health records and risk tracking management.
 - Fully subsidized health checkup costs, exceeding Taiwanese regulations, demonstrating the company's commitment to employee health.


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| 6-9. Social Inclusion and Community Engagement |

Employee benefits and care (GRI 401-2, 401-3, 403-6, SDGs 3, 8)

PAX values employee well-being and is committed to providing a comprehensive and diversified benefits system to ensure that colleagues receive all-round support in their work and life. Our benefits measures cover work environment, on-the-job benefits, care benefits, and leave system to protect the physical and mental health and quality of life of our employees.

| Diverse benefits

| WORKPLACE ENVIRONMENT | EMPLOYEE BENEFITS | CARE AND WELFARE | CARE AND WELFARE | FESTIVAL GIFTS | VACATION SYSTEM | VACATION SYSTEM |
|--|--|---|---|--|--|---|
| <ul style="list-style-type: none"> • Staff Dormitory • Staff Restaurant • Staff Parking • Staff Break Room • Breastfeeding Room • Fitness Equipment • Recreational Facilities | <ul style="list-style-type: none"> • Employee benefits • Employee on-the-job training • Employee domestic training subsidies • Year-end bonus • Performance bonus | <ul style="list-style-type: none"> • Maternity benefits • 2024, issued once • Death benefits for employees' dependents • Distributed 6 times in 2024 • Occupational injury compensation for employees • Paid once in 2024 | <ul style="list-style-type: none"> • Regular health checkups for employees • Once every 2 years • 100% coverage in 2024 • Employee travel • 2024 1 event • Insurance system: Labor insurance, health insurance, employer's liability insurance; retirement reserves are allocated in accordance with regulations. | <ul style="list-style-type: none"> • Spring Festival gift money • Dragon Boat Festival Gift Money • Mid-Autumn Festival Gift Money • Labor Day Gift Money • Birthday Gift Money • Distributed 51 times in 2024 • Home Purchase Gift Money • Distributed 1 time in 2024 | <ul style="list-style-type: none"> • Special leave • Compensatory leave • Family care leave • Marriage leave • Bereavement leave • Public holidays | <ul style="list-style-type: none"> • Paternity leave (without pay) • Maternity leave • Prenatal check-up leave • Pregnancy leave • Paternity leave • Infant leave |

| Employee Benefits Committee

In accordance with the Labor Standards Act, PAX allocates funds to the Employee Welfare Committee every month. The committee is responsible for planning and promoting various welfare measures and ensuring that welfare resources are used fairly and transparently.

Key Initiatives for 2024:

- Benefits Policy Planning and Implementation
- Continuously review and update benefits policies to ensure they meet employee needs and market trends.
- Employee Activity Promotion
- Organize annual year-end parties and employee trips, with participation rates exceeding 90%.
- Education and Training Support
- Provide on-the-job education and training subsidies to support employee career development.
- Communication and Feedback
- Collect suggestions through labor-management meetings and employee feedback platforms and provide feedback to management decision-making processes.

| Staff meals (vegetarian meals)

PAX actively implements its ESG strategy, incorporating employee catering improvements into its sustainability initiatives and continuously promoting vegetarian meals to reduce environmental impact and promote employee health.

2024 Key Initiatives:

- Environmental Sustainability
 - Carbon-Reduced Diets: Continuously provide plant-based meals to reduce carbon emissions from livestock farming.
- Resource Efficiency: Use local and seasonal ingredients to reduce food waste.
- Social Responsibility
 - Health Promotion: Provide balanced meals including vegetables, legumes, and grains to improve nutritional balance.
- Diverse Choices: Cater to employee tastes by offering a variety of vegetarian and meat-based dishes to meet diverse needs.
- Governance Transparency
 - Supply Chain Management: Continuously monitor the source of ingredients to ensure compliance with food safety and sustainable procurement standards.
- Satisfaction Feedback: Conduct a catering satisfaction survey in 2024, aiming for an 85% satisfaction rate.



06 Sustainable Workplace

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- 6-3. Talent Recruitment and Retention
- 6-4. Diversity, Equity, and Inclusion (DEI)
- 6-5. Employee Benefits and Well-being
- 6-6. Occupational Safety and Health**
 - **Material Topics**
 - Policies and Systems
 - Injury Statistics
 - Occupational Safety Education and Training
- 6-7. Training and Career Development
- 6-8. Performance Evaluation and Compensation Management
- 6-9. Social Inclusion and Community Engagement

| Occupational safety and health | | Sustainable Workplace | | | | | | | | | |
|--------------------------------|--|--|--|---|--|---|--|--|---|---|--|
| | | Major Themes | Scope of disclosure | Topic Definition | Management Policy | 2024 Performance | Short-term goals | Medium-term goals | Long-term goals | GRI corresponding | SDGs corresponding |
| | | <ul style="list-style-type: none"> • Occupational Health & Safety | <ul style="list-style-type: none"> • Internal: All employees and suppliers • External: Government agencies and communities | <ul style="list-style-type: none"> • PAX places great importance on the safety and health of its employees, regarding occupational safety and health management as a fundamental responsibility of the company. By implementing occupational safety management systems, health promotion plans, and education and training, the company reduces occupational accidents and health risks, ensuring that employees can work in a safe and healthy environment. | <ul style="list-style-type: none"> • Establish occupational safety and health policies and adhere to regulations and international standards. • Conduct occupational safety education and training, and emergency response drills annually. • Perform regular health checkups and occupational disease prevention. • Promote the goal of zero workplace injuries and establish accident reporting and improvement processes. | <ul style="list-style-type: none"> • Health check coverage: 100% • Occupational safety education and training: 160 participants • Occupational safety drills: 2 conducted annually (including fire and chemical spill response) • Number of occupational accidents: 1 • An "Occupational Safety Committee" was established to review risks and improvement measures quarterly. | <ul style="list-style-type: none"> • Maintain zero workplace accidents annually. • All employees participate in occupational safety education and training, held twice a year. | <ul style="list-style-type: none"> • Implement and validate the ISO 45001 Occupational Safety and Health Management System. • Add a health promotion program (mental health, exercise plan). | <ul style="list-style-type: none"> • Establish an intelligent safety monitoring system to reduce potential risks. • Continuously promote a "zero-work-injury culture" to enhance workplace safety resilience. | <ul style="list-style-type: none"> • 403-1~403-10 (Comprehensive Disclosure of Occupational Safety and Health) | <ul style="list-style-type: none"> • SDG 3 Health and Well-being • SDG 8 Suitable Work and Economic Growth |



| |
|---|
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Occupational safety policies and management systems (GRI 403-1)

PAX upholds the core values of "safety first, zero occupational accidents" and has established occupational safety and health policies in accordance with the Occupational Safety and Health Act. Although it has not yet implemented ISO 45001, it has adopted the PDCA cycle management model to continuously improve employee safety and health.

Goals and Commitments

PAX is committed to continuously promoting preventive measures and improvement programs to create a "zero major workplace accident" work environment and gradually reduce occupational injury risks to ensure the physical and mental health of its employees.

Organizational structure

- Safety Committee
 - Departmental composition, meeting every six months, responsible for reviewing safety policies and examining their implementation.
- Responsible Personnel
 - Department heads and safety specialists are responsible for implementation audits and improvements.

Policies and Procedures

- Risk Identification and Hazard Assessment
 - 100% risk identification of production areas completed in 2024
 - SOPs developed for high-risk operations such as chemical handling and machinery maintenance
- Accident Reporting and Improvement
 - 1 serious occupational injury occurred in 2024
 - Timely reporting and process improvement; no major accidents.

Training and Communication

- Annual Training and Education
 - Occupational Safety and Health Training (June 25, 2024)
 - CPR First Aid Seminar (October 24, 2024)
 - Fire Drill (Second Half of the Year), 100% Employee Participation
- Communication Platform: Continuously collect suggestions through labor-management meetings and anonymous suggestion boxes to strengthen two-way communication.

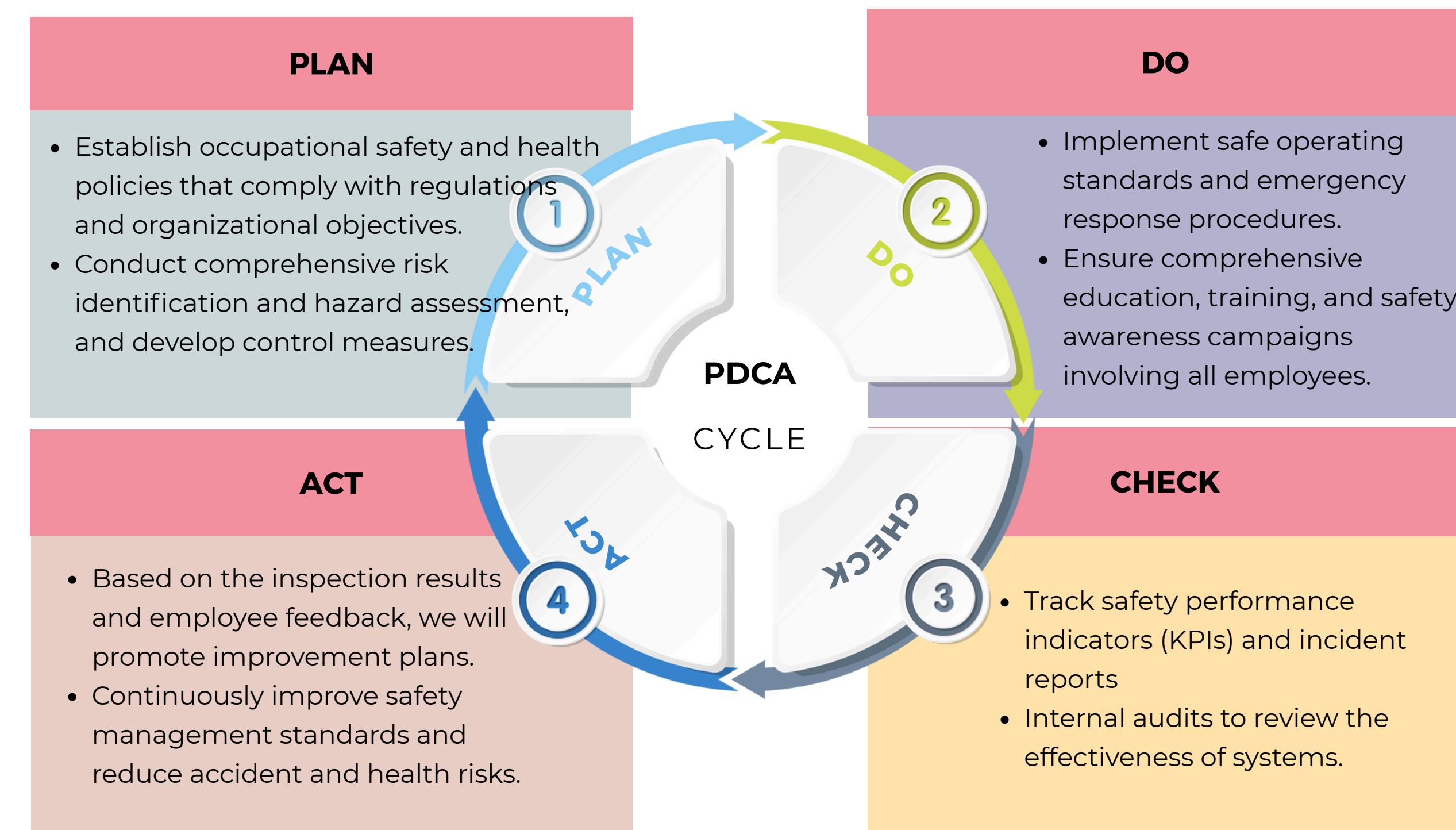
Supervision and audit

- Performance Monitoring
 - Tracking workplace accident rate (2024 LTIFR=0.01)
- Internal Audit
 - Each unit's supervisor conducts monthly self-inspections and submits improvement reports.

Continuous improvement

- Based on accident investigation and training feedback, optimize SOPs and emergency response procedures.
- The ISO 45001 occupational health and safety management system is expected to be implemented in 2026, gradually raising international standards.

PDCA cycle management





Damage statistics (GRI 403-2)

| 2024

Employee Occupational Injury Statistics

| | PAX | Overtime hours |
|---|---------|----------------|
| Total working hours (unit: hours) | 112,896 | 15,655 |
| General occupational injury cases (Note 1) | 0 | |
| Number of serious occupational injuries (Note 2) | 1 | |
| Death toll | 0 | |
| Total number of recordable occupational injuries (person-times) | 1 | |
| Lost work days | 310 | |
| The mortality rate caused by occupational injuries (Note 3) | - | |
| Severe occupational injury rate (Note 4) | - | |
| Recordable occupational injury rate (frequency of disability injury) Note 5 | 7.78 | |
| Lost-days ratio (disability injury severity rate) Note 6 | 2745.90 | |
| Total Damage Index (Note 7) | 4.93 | |

Note: Working hours = Actual number of on-duty employees × 8 hours × number of working days per month

Occupational injury report filed in February 2024 (SASB RT-CH- 320a.1)

- Employee with occupational injury : Shen o jyun
- Employee onboarding : 2020/03/10
- Occupational injury incident :

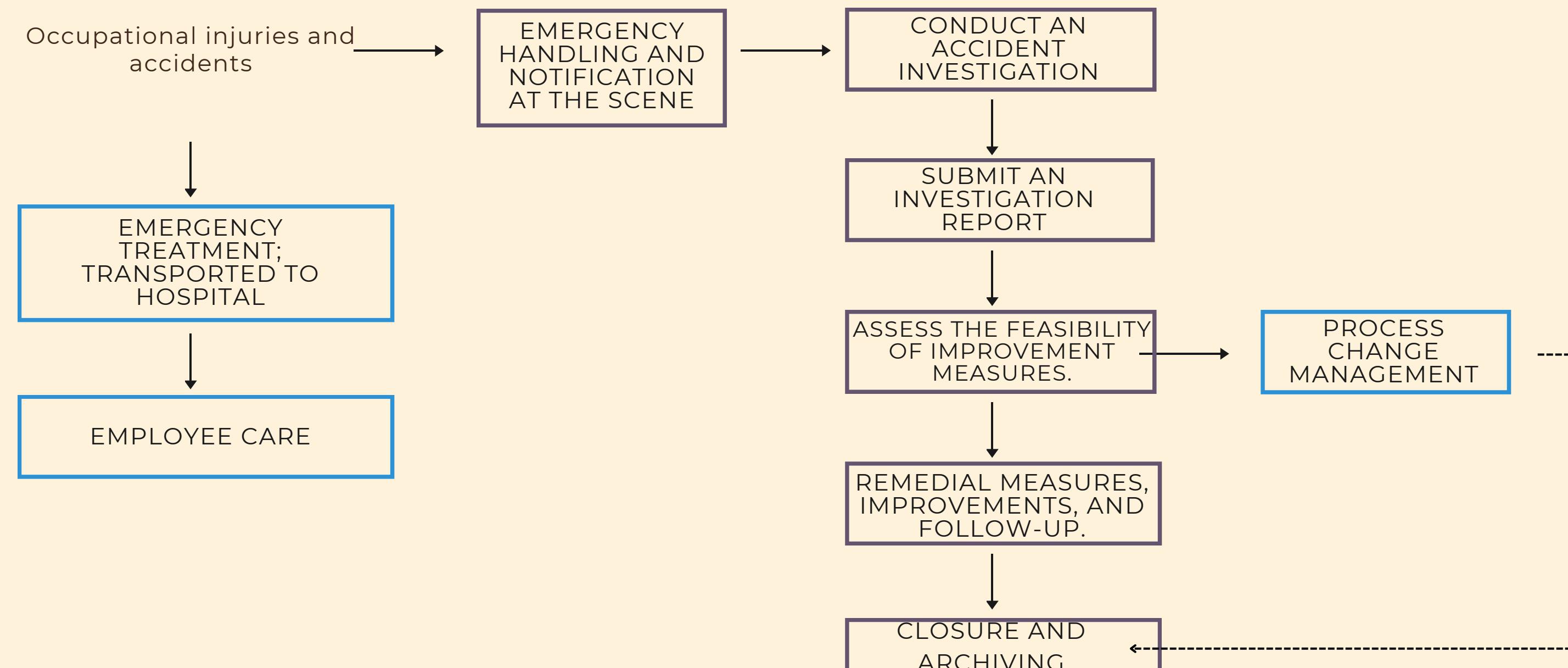
On the afternoon of February 5, 2014, the employee failed to follow operating regulations, resulting in an irreversible amputation and loss of function of the left thumb. The employee was absent from work from the date of injury and later resigned on December 10, 2014, without performing any work duties during this period.

- After multiple negotiations, both parties agreed that the company would process the departure as an involuntary resignation and provide severance pay and final wage settlement in accordance with labor laws and company regulations.

2024 Occupational Injury Incident Report

- Note 1: Lost work days less than 180 days
- Note 2: Lost work days exceeding 180 days, excluding deaths
- Note 3: Occupational injury mortality rate = Number of deaths * 1,000,000 / Total working hours
- Note 4: Severe occupational injury rate = Number of severe occupational injuries * 1,000,000 / Total working hours
- Note 5: Recordable occupational injury rate = Total number of recordable occupational injuries (instances) * 1,000,000 / Total working hours
- Note 6: Disability injury severity rate = Lost work days * 1,000,000 / Total working hours
- Note 7: Total injury index = $\sqrt{(\text{Disability injury frequency} * \text{Disability injury severity rate}) / 1,000}$

| Accident investigation process



Implementation and Follow-up

✓ Implement preventative measures
 Implement the improvement measures outlined in the action plan, including revising work processes, providing further training, and enhancing oversight.

✓ Tracking and Evaluation
 Regularly track the implementation status and effectiveness of the action plan to ensure that the measures taken achieve the expected improvement results.



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6-3. Talent Recruitment and Retention

6-4. Diversity, Equity, and Inclusion (DEI)

6-5. Employee Benefits and Well-being

6-6. Occupational Safety and Health

• Material Topics

• Policies and Systems

• Injury Statistics

• Occupational Safety Education and Training

6-7. Training and Career Development

6-8. Performance Evaluation and Compensation Management

6-9. Social Inclusion and Community Engagement

Occupational safety education and training

(GRI 403-8, 403-9, 403-10, SASB RT-CH-320a.1)

PAX prioritizes occupational safety and health education, and is committed to improving employees' safety awareness and operational skills. We have designed comprehensive education and training programs covering first aid, hazardous materials handling, fire safety, and machinery operation.

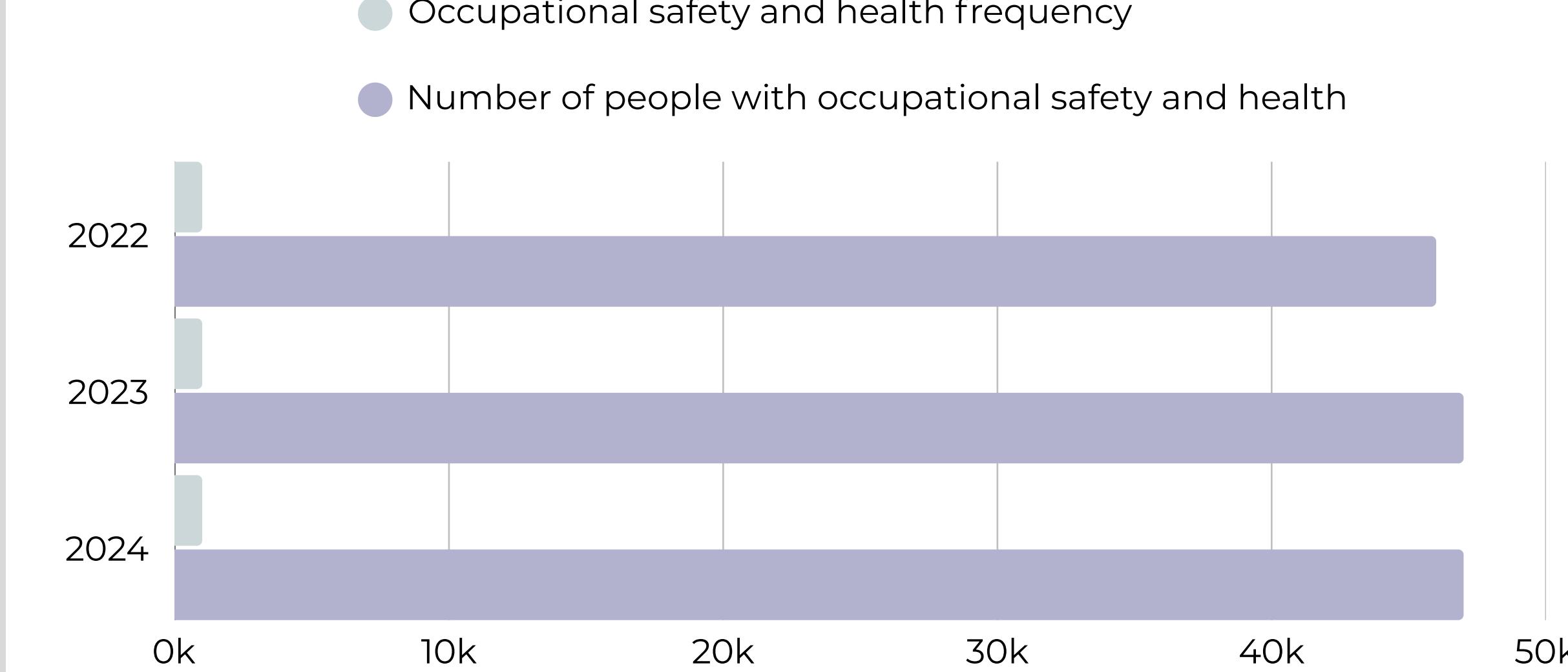
| 2024 Achievements

- New Employee Training
 - All new employees must complete basic training upon joining the company.
- Annual Continuing Education Training
 - Occupational Safety and Health Education Training (06/25) (12/26)
- First Aid Professional Course
 - Added CPR First Aid Lecture (10/24) to enhance emergency response capabilities.

| Emergency response drill

- To enhance employee emergency response capabilities:
 - Two fire drills were held (Nantou headquarters, with full employee participation, simulating fire evacuation and firefighting).
 - CPR first aid drills were conducted to improve employees' first aid skills.

| Occupational safety data



| Overview of Occupational Safety and Health Education and Training

- YEE JEE prioritizes occupational safety and health education, committed to enhancing employee safety awareness and operational skills. We design comprehensive occupational safety and health education and training programs, providing customized training content tailored to the specific needs of different positions and work environments. These trainings cover key areas such as first aid, hazardous materials handling, fire safety, and safe operation of machinery and equipment.
- Every new employee must complete basic occupational safety and health education and training upon joining the company, and undergo advanced or updated training at least once a year to ensure that all employees' knowledge and skills are up-to-date with the latest safety standards.
- YEE JEE's occupational safety and health training not only promotes workplace safety but also improves employee job satisfaction and productivity, further strengthening the company's sustainable development and social responsibility.




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Education and training and career development

| | |
|----------------------------|--|
| Major Themes | <ul style="list-style-type: none"> Education and Career Development |
| Scope of disclosure | <ul style="list-style-type: none"> This topic covers all employees (full-time, contract, and foreign employees) at PAX headquarters and production sites, excluding external suppliers or temporary staff. |
| Topic Definition | <ul style="list-style-type: none"> Education, training, and career development primarily impact internal employees, improving employee satisfaction, retention, and organizational performance through learning and growth opportunities. They also indirectly affect customers and partners, as enhanced employee professional capabilities strengthen product and service quality. |
| Management Policy | <ul style="list-style-type: none"> New Employee Training: Covers company culture, occupational health and safety policies, quality management, and environmental sustainability. On-the-Job Training: Department-specific professional courses covering R&D, production, marketing, and management. Digital Learning: Utilizes an online platform with 12 courses covering ISO internal auditing and quality management. Leadership Development: Conducts cross-departmental collaboration and performance management courses. Performance Appraisal System: 100% coverage across all employees, linked to compensation and career development. |
| 2024 Performance | <ul style="list-style-type: none"> New employee training completion rate: 100% (24 new hires) Average training hours per employee: 41.7 hours (19.3 hours for men, 48.5 hours for women) Senior managers received an average of 66.1 hours of training, with female senior executives averaging 88.1 hours, demonstrating the company's emphasis on developing female leadership. 13 employees received education and training, totaling 542.5 hours. A new digital learning module was added to improve learning flexibility and participation. |
| Short-term goals | <ul style="list-style-type: none"> Employees' average training hours remain above 25 hours. Digital learning platform usage rate increases to 85%. |
| Medium-term goals | <ul style="list-style-type: none"> Completed cross-departmental talent development plans and established a succession plan for R&D/production. Leadership training coverage reached 70%. |
| Long-term goals | <ul style="list-style-type: none"> Establish a comprehensive talent development blueprint to ensure that key positions have successors. Become a benchmark enterprise for talent development in the central manufacturing industry. |
| GRI corresponding | <ul style="list-style-type: none"> 404-1 (Training Hours), 404-2 (Skills Enhancement), 404-3 (Performance Evaluation) |
| SDGs corresponding | <ul style="list-style-type: none"> SDG 4 Quality Education SDG 8 Suitable Jobs and Economic Growth |



Education and training performance

(CRI 404-1, 404-2', 404-3, SDGs 4, 8)

06 Sustainable Workplace

6-1. Sustainable Workplace

Strategy and Goals

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- Training Performance

- Employee Training

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PAX firmly believes that "talent is the most important asset of an enterprise," and creating a safe, healthy, diverse, and growth-oriented work environment is the core foundation for the company's sustainable development. We adhere to a people-oriented management policy, regarding employees as partners in value creation, and continuously enhance employees' sense of belonging and competitiveness through comprehensive human resource policies, career development plans, and happy workplace initiatives.

| Average training hours per employee in 2024

- Male employees: 19.3 hours/person
- Female employees: 48.5 hours/person
- Average employee hours: 41.7 hours/person

| Distribution of employee training hours (by job level and gender) :

| Employee Categories | Number of men | Total training hours for men | Average training hours for men | Number of women | Total training hours for women | Average training hours for women |
|-------------------------|---------------|------------------------------|--------------------------------|-----------------|--------------------------------|----------------------------------|
| Senior Executives | 2 | 44.0 | 22.0 | 4 | 352.5 | 88.1 |
| Middle Management Level | 0 | - | - | 2 | 86.0 | 43.0 |
| General staff | 1 | 14.0 | 14.0 | 4 | 46.0 | 11.5 |

Note: The training hours for middle management were not fully recorded because the training was arranged for on-the-job learning and project-oriented.

- New Employee Training: 24 new employees participated, achieving a 100% completion rate.
- Digital Learning Platform: 12 new courses were added, with a 78% employee usage rate.
- Continuing Education Subsidy: One employee applied for professional certification and degree subsidies.
- Performance Linkage: Training outcomes are linked to annual performance evaluations, salary adjustments, and career planning, forming a complete talent development cycle.
- PAX continues to optimize its education and training satisfaction feedback mechanism. In 2024, it collected feedback from employees on course content, teaching quality, and practical application effectiveness through the SurveyCake questionnaire platform (education and training questionnaire return link). The average satisfaction rate exceeded 95%, showing that education and training design can effectively enhance employees' learning motivation and practical value.

| Education and training course hours

Number of students in class (people) **13**

Class time (hours) **542.5**

Total number of courses (classes) **64**

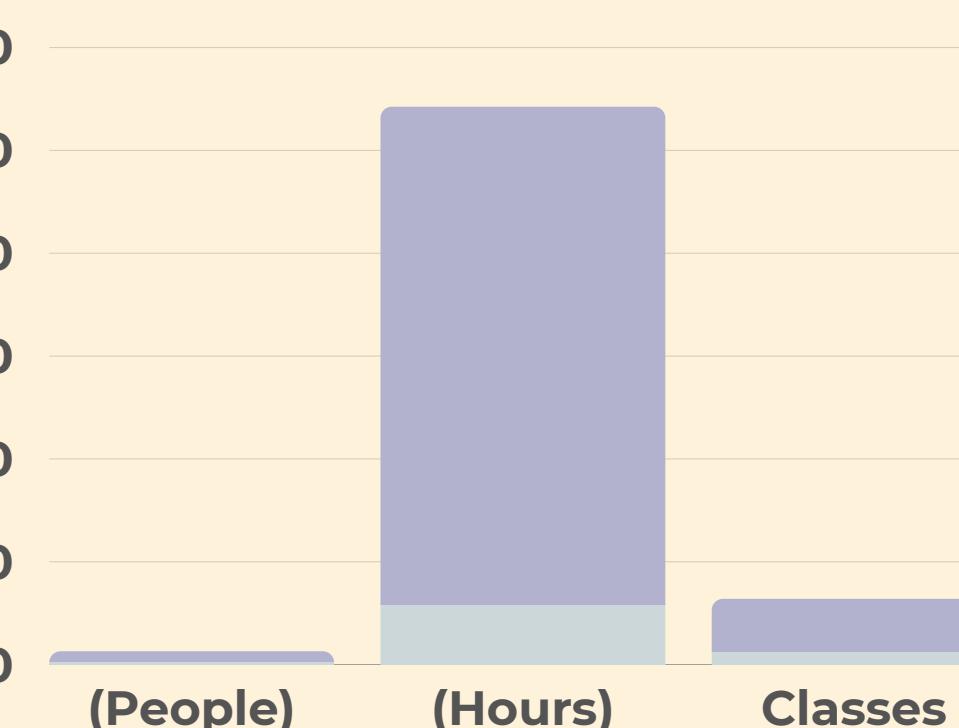
| Education and training course hours

Senior Executives: Number of Class (Hours) **396.5**

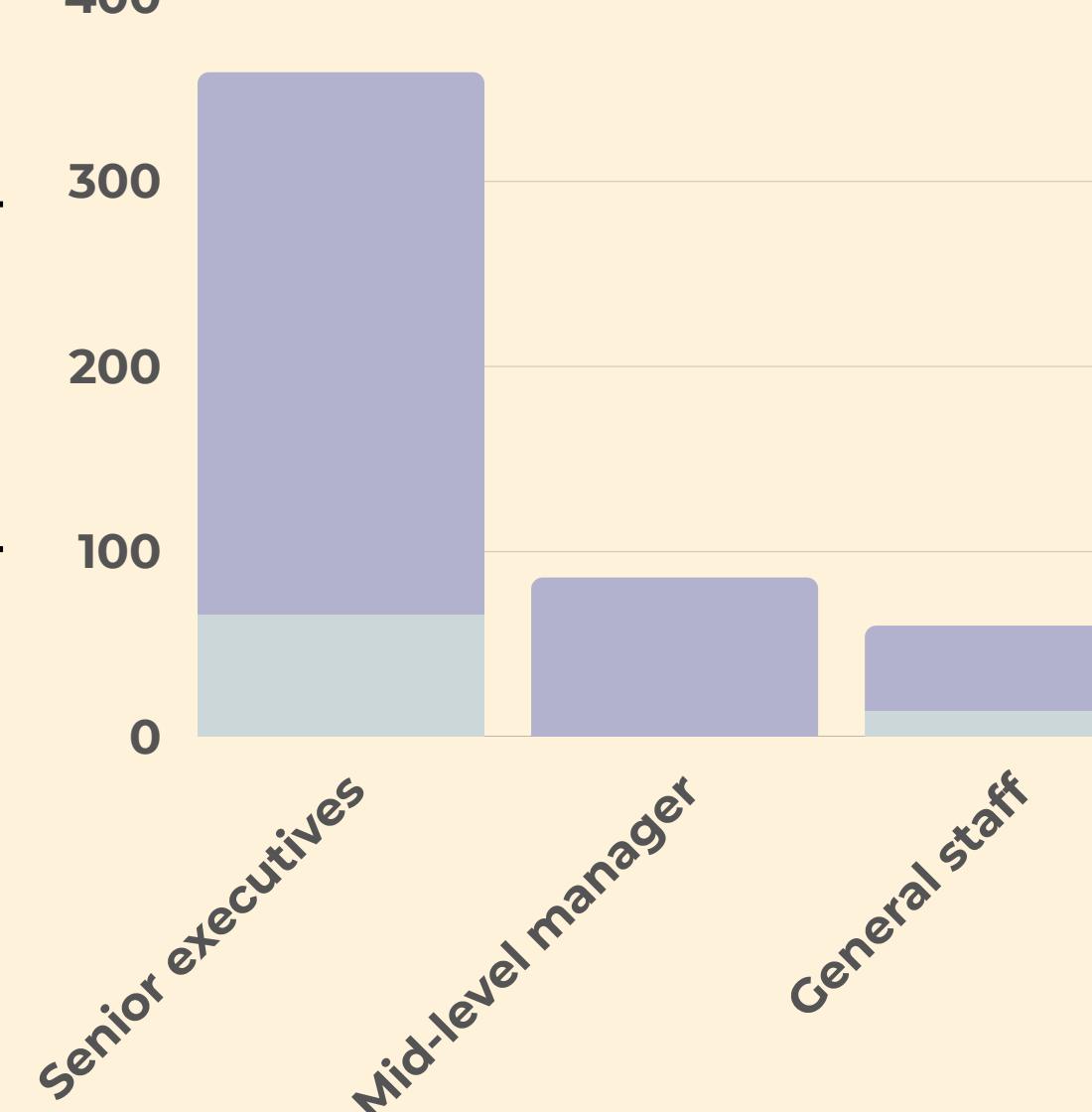
Mid-level manager's class hours (hours) **86.0**

General staff: Number of class hours (hours) **60.0**

Male Female



Male Female





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Employee training (new hires, current employees)

(GRI 404-1, 404-2, 404-3, SDGs 4, 8)

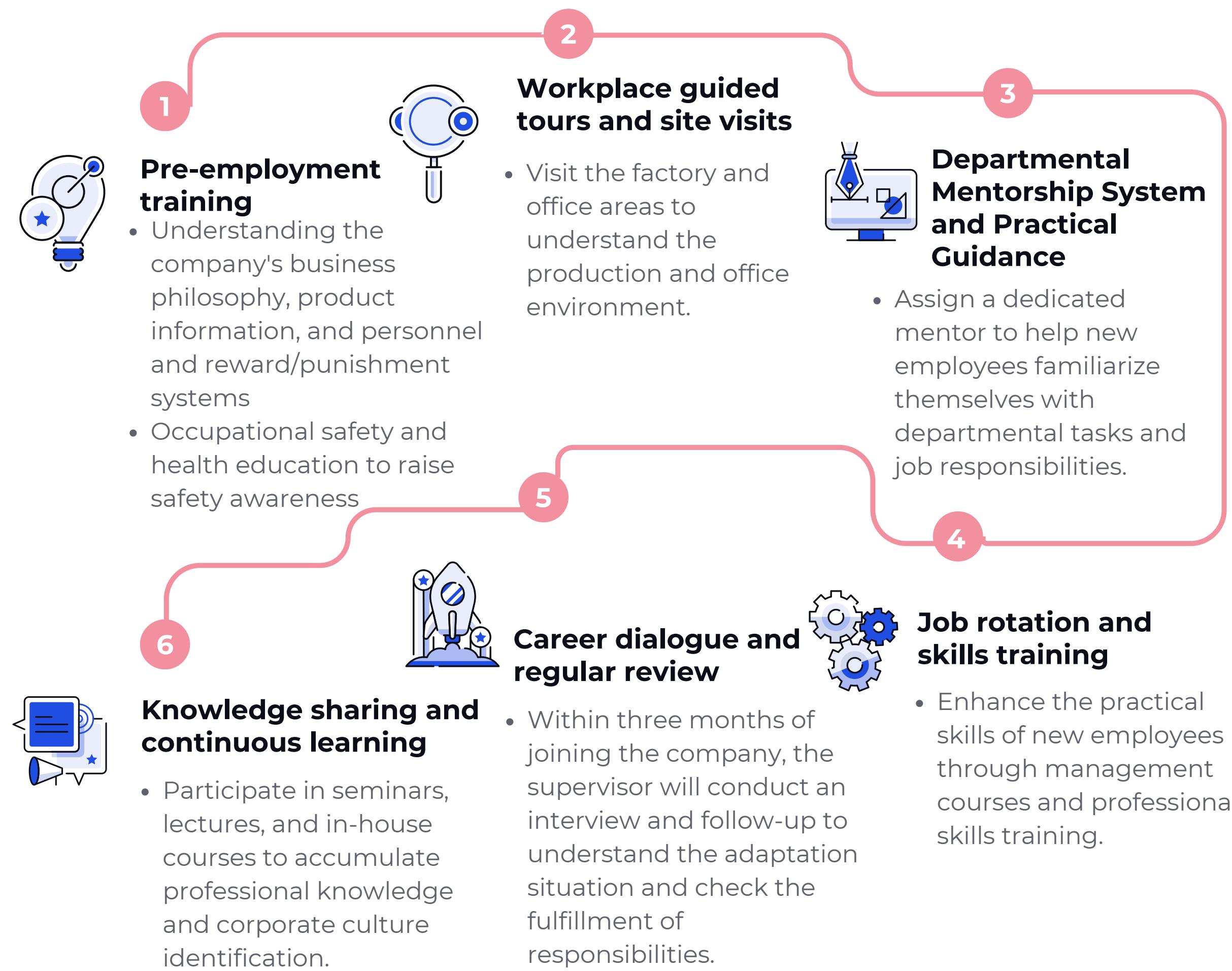
PAX regards "talent development" as an important cornerstone for the company's sustainable development. It continuously strengthens employees' professional skills and enhances workplace safety awareness through new employee training, on-the-job training and digital learning, and closely links it with the company's ESG strategy to create a career development environment for mutual growth.

| New Employee Training

PAX values the adaptation and growth of new employees, and has designed a systematic training process to help them quickly integrate into the company culture and become familiar with their job responsibilities.

- In 2024, a total of 24 new employees were hired, achieving a 100% completion rate.
- Training content covered: company culture, quality management, occupational health and safety policies, and environmental sustainability.

| Training process



| New Employee Training

In 2024, on-the-job training will be promoted in four major directions: "Professional Skills Enhancement × Digital Transformation × Sustainable Knowledge × Organizational Management," and will be carried out through a combination of external courses and internal education to help employees achieve continuous growth.

- Employees participated in a total of 64 courses, covering multiple aspects including technology, management, AI, and sustainability.
- Health checkup abnormality tracking improvement rate: 95% (combined with health education and training effectiveness)
- Employee satisfaction survey: 95% agree that the education and training system contributes to career development.
- The education and training satisfaction survey was conducted through the SurveyCake questionnaire platform, and employee suggestions are continuously collected to optimize course design.

| 2024 Course Categories

- Professional Technology and Quality Management
 - Enhance process stability and product reliability, strengthening the company's competitive advantage in the specialized manufacturing field.
- Digital Transformation and AI Applications
 - Assist employees in mastering emerging technologies, cultivating practical AI application skills, and improving work efficiency and market expansion capabilities.
- Sustainability and Low-Carbon Management
 - Establish a low-carbon and sustainable mindset, support customers' ESG supply chain needs, and enhance the sustainability literacy of all employees.
- Organizational Management and Human Resources
 - Enhance cross-departmental collaboration and organizational resilience through strengthened management tools and HR systems, building a fair, diverse, and inclusive workplace environment.



Performance Appraisal and Compensation Management

(GRI 2-20, 2-21, 202-1, 404-3, 405-2)

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| Fair and transparent performance evaluation mechanism

- Performance appraisals cover 100% of employees, ensuring fair evaluation of every colleague's performance.
- The appraisal content includes achievement of work goals, professional skills development, teamwork, innovation and continuous improvement, combined with interviews with department heads, resulting in an objective and multifaceted assessment.
- The appraisal results serve as the basis for salary adjustments, career development, and promotion considerations, establishing a link between employees and the company for mutual growth.

| Equal pay for equal work principle

- The company promises that there will be no salary differences due to non-professional factors other than gender, age, and job position, and will strictly abide by the Labor Standards Act and related regulations.
- In 2024, the pay ratio between female and male employees remained within a reasonable range (GRI 405-2 indicator), demonstrating the company's active commitment to pay equity.

| Reward System

- Performance-based Bonuses
 - Performance bonuses are distributed based on annual operating results and employee performance, and are shared with company profits.
- Year-End Bonus
 - Year-end bonuses are distributed fairly based on company operating results and individual performance, strengthening employee loyalty.

| System and process

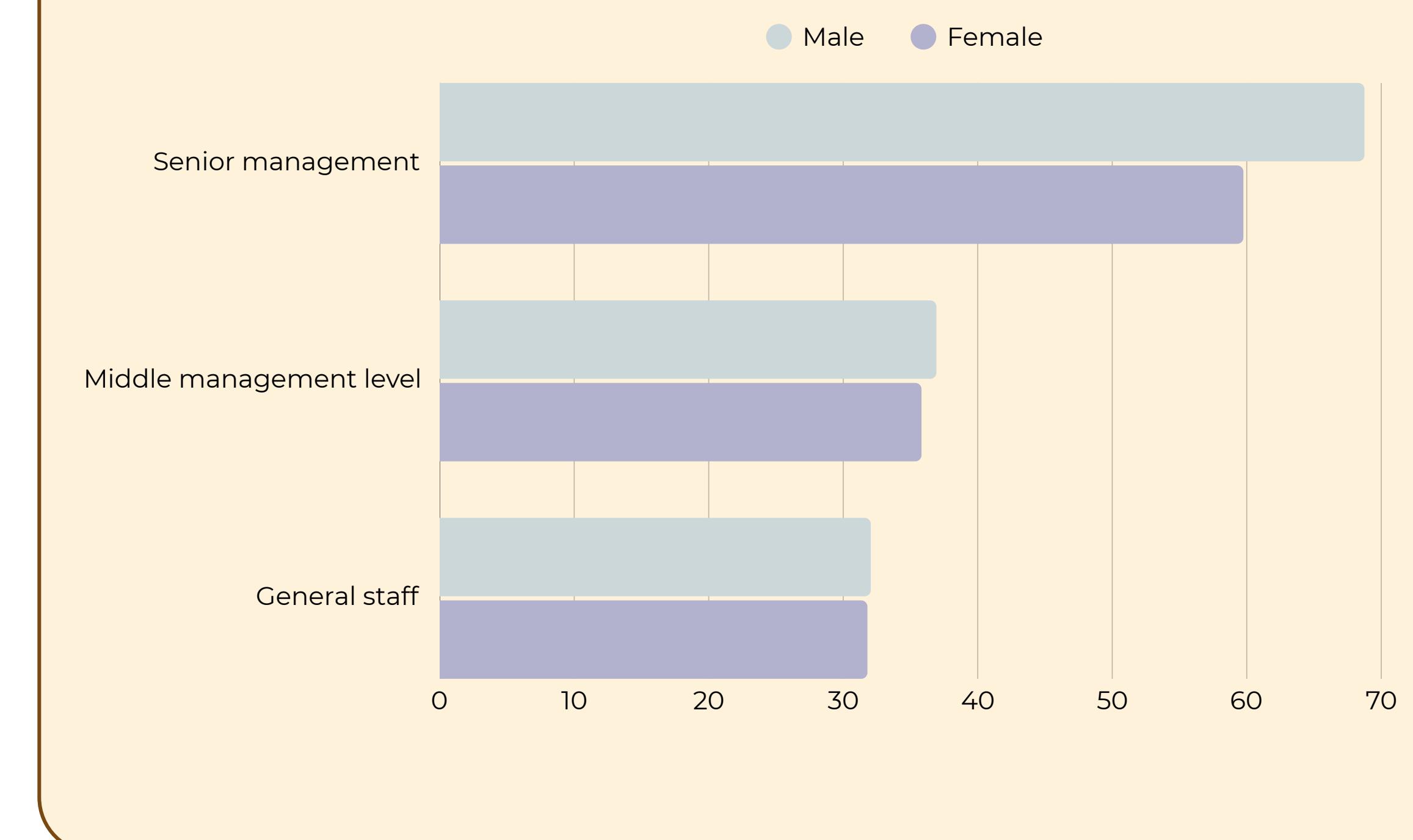


| 2024 Performance and Compensation Results

- Performance appraisal coverage: 100% (compliant with GRI 404-3)
- Average pay ratio: The female/male ratio complies with the fairness principle of GRI 405-2.
- The performance-based bonus system continues to be implemented, benefiting all eligible employees.
- Year-end bonuses are distributed based on performance and are linked to company operating results.

| Average monthly salary

(GRI 2-21, 405-2)





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- 6-9. Social Inclusion and Community Engagement**
- **Material Topics**
- Social Participation

| Social Inclusion | |
|----------------------------|---|
| Major Themes | <ul style="list-style-type: none"> Social Inclusion & Community Engagement |
| Scope of disclosure | <ul style="list-style-type: none"> Internal: All employees External: Local communities, non-profit organizations, government agencies |
| Topic Definition | <ul style="list-style-type: none"> PAX's deeply rooted in the local community, actively giving back to the community and promoting social inclusion through philanthropic participation and resource investment. We view the community as a key stakeholder, striving to be "good neighbors and good partners," and sharing the fruits of sustainability with society. |
| Management Policy | <ul style="list-style-type: none"> Leveraging core expertise (sustainable materials, green products), we promote educational outreach and environmental protection activities. We plan annual charitable donations to assist disadvantaged groups. We establish partnerships with local governments, schools, and NGOs. |
| 2024 Performance | <ul style="list-style-type: none"> Charitable donations: NT\$95,000 (including Lunar New Year food donations, support for the disadvantaged, and emergency relief) Partnerships with charitable organizations (Shenmu Village Rehabilitation and Education Center, Nantou County; Nanban Special Education School; Zhushan Branch of Caotun Psychiatric Center, Ministry of Health and Welfare... etc.) Community cleanup efforts to raise local residents' environmental awareness Sponsorship of cycling events (XYMG Cycling Race, Loving 197 Cycling Race, Yilun Cup) |
| Short-term goals | <ul style="list-style-type: none"> At least two local community collaboration projects annually Continuous charitable donations to support disadvantaged groups |
| Medium-term goals | <ul style="list-style-type: none"> Charitable donations have grown by 10% annually. Partnerships have been established with more than 3 NGOs/schools. |
| Long-term goals | <ul style="list-style-type: none"> Building a "Corporate × Community Co-prosperity Model" to continuously promote education, environmental, and disadvantaged care programs Becoming a benchmark enterprise for community integration in central Taiwan. |
| GRI corresponding | <ul style="list-style-type: none"> 203-1: Investment in infrastructure and the development and impact of support services 203-2: Significant indirect economic impacts 413-1: Local community operations, participation, impact assessment, and development planning |
| SDGs corresponding | <ul style="list-style-type: none"> SDG 10 Reducing Inequality SDG 11 Sustainable Cities and Communities SDG 17 Partnerships |



Social participation (GRI 413-1)

PAX firmly believes that corporate development should benefit society. Through employee volunteer services, charitable donations, and community participation, the company actively promotes local connections and inclusive development, responds to stakeholders' expectations for corporate social responsibility, and implements the philosophy of "taking from society and giving back to society."

| Local care

- Since 2018, PAX has been deeply involved in the local community, collaborating with social welfare organizations to promote a home-based employment program. This program creates stable employment opportunities for disadvantaged groups, helping them gradually move towards self-reliance. It not only provides economic support but also represents a process of community collaboration and mutual assistance, enabling participants to find their place within a warm community and realize their self-worth.
- In 2024, PAX not only continued its project but also actively expanded its cooperation scope, combining charitable donations, educational support, and environmental protection actions to deepen the interaction between the company and the local community. Through continuously promoting community economic development and social participation, we are committed to creating more diverse employment opportunities and development resources for residents, thereby improving their quality of life and sense of well-being.
- In the future, PAX will continue to be the core of communion, promote more and more cross-world cooperation, hope to achieve the full potential of the society, live a warm and hopeful life, live a happy, healthy and healthy life.

| Social welfare

- PAX continues to carry out practical activities, conduct public interest activities, cooperate with the community, deepen cooperation with the external society, and at the same time concentrate on the centripetal force and resonance of the internal group. I believe that I am strong, each time I am able to make a contribution to the society, I have added harmony to the society, and I have injected all the members into a deeper sense of mission and happiness.
- In 2024, we will not be able to extend the existing public interest assistance and social services, further develop and support education, and protect the environment in three major directions, and continue to promote positive influence. PAX The core of the "behavior of action, love and warmth", and the ability of the company to move forward and keep moving. The company's responsibility and spirit continue to develop without consent, and the path to continued development with influence.

| 2024 Achievements

- Public interest assistance (Huashan Kinki Association, special education school, 3 national middle schools, 1 national elementary school, police club)
 - Total amount: 95,000 NTD
- Yoda family public interest group collaboration
 - Nantou District Shenki Village Chiaji Educational Institution, Nanyang Special Education School, Weifutbu Caotun Sanatorium Zhushan Branch
- Company area cleanliness: Industrial road cleaning




06 Sustainable Workplace

6-1. Sustainable Workplace Strategy and Goals

6-2 Human Resource Management

6-3. Talent Recruitment and Retention

6-4. Diversity, Equity, and Inclusion (DEI)

6-5. Employee Benefits and Well-being

6-6. Occupational Safety and Health

6-7. Training and Career Development

6-8. Performance Evaluation and Compensation Management

6-9. Social Inclusion and Community Engagement

- Material Topics
- Social Participation

Social participation (GRI 413-1)

PAX not only values the healthy lifestyle of its employees and the community, but also actively engages in sports activities and industry-academia collaborations to promote a sporting culture and strengthen talent development. We believe that a healthy lifestyle can improve work efficiency and well-being, while the transmission of knowledge and education is the cornerstone of a company's sustainable development.

Sports promotion

- PAX actively supports and participates in various sports activities, promoting healthy living and low-carbon transportation concepts. By sponsoring cycling events and promoting sports culture, YEE not only encourages employees and community residents to develop regular exercise habits, but also makes sports a platform for practicing ESG (Environmental, Social, and Governance).

2024 Achievements

- Elun Cup Cycling Even (2024/09/22)
- XYMG Cycling Race (2024/11/26)
- Loving 197 (2024/12/02-03)



Industry-academia collaboration

- PAX prioritizes educational support and talent development. Through collaborations with universities and colleges, it provides students with practical experience, research resources, and workplace visits, helping young talents apply their professional knowledge to industry and bridging the gap between academia and practice. This benefits students' career development and cultivates a new generation of professionals for the industry.

2024 Achievements

- Collaborating with Chiao Kuang University of Science and Technology on the "USR Project"
- Establishing an industry-academia collaboration with National Yunlin University of Science and Technology (2023-2024)
- Collaborating with National Chiayi University on production technology-related projects (2023-2024)
- Establishing production-level industry-academia collaboration with National Chung Hsing University (2023-2024)



Appendix

The appendix outlines Yuren Industrial's key actions and results in sustainability, environmental protection, social responsibility, and corporate governance. With a commitment to transparency and accountability, the information is presented accurately and is traceable, serving as a useful reference for stakeholders.



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| | 2-2 | Entities Included in the Organization's Sustainability Reporting | About the Report、About PAX | 5、11 |
| | 2-3 | Reporting Period, Frequency, and Contact Information | About the Report | 6 |
| | 2-4 | Restatements of Information | About the Report | <u>No Restatement in 2024</u> |
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| | 2-14 | Role of the Highest Governance Body in Sustainability Reporting | About the Report、Organizational Promotion、Sustainability Committee | 5、19、20 |
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| | 2-21 | Annual Total Compensation Ratio | Performance Evaluation and Compensation Management | <u>96</u> |
| | Strategy, Policies, and Practices | | | |
| | 2-22 | Statement on Sustainable Development Strategy | Message from the Management、Sustainability Vision、Organizational Promotion | <u>7</u> 、 <u>18</u> 、 <u>19</u> |
| | 2-23 | Policy Commitments | External Affiliations and Initiatives、Sustainability Vision、Organizational Promotion | <u>15</u> 、 <u>18</u> 、 <u>19</u> |
| | 2-24 | Embedding Policy Commitments | Sustainability Vision、Goal Response、Ethical Business Practices、 Sustainable Workplace | <u>18</u> 、 <u>23</u> 、 <u>37</u> 、 <u>73</u> |
| | 2-25 | Processes to Remedy Negative Impacts | Materiality Matrix、Corporate Governance、Ethical Business Practices | <u>30</u> 、 <u>32</u> 、 <u>37</u> |
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| GRI 3: Material Topics 2021 | 3-1 | Process for Determining Material Topics | Sustainability Vision、Material Topic Identification | <u>18</u> 、 <u>28</u> |
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| GRI 205: Anti-Corruption 2016 | 205-1 | Operations Assessed for Risks Related to Corruption | Ethical Business Practices、Responsible Procurement Policy | <u>37</u> 、 <u>47</u> |
| | 205-2 | Communication and Training About Anti-Corruption Policies and Procedures | Conflict of Interest Avoidance、Ethical Business Practices | <u>34</u> 、 <u>37</u> |
| | 205-3 | Confirmed Incidents of Corruption and Actions Taken | Conflict of Interest Avoidance、Ethical Business Practices | <u>34</u> 、 <u>37</u> |
| GRI 206: Anti-Competitive Behavior 2016 | 206-1 | Legal Actions for Anti-Competitive Behavior, Anti-Trust, and Monopoly Practices | Conflict of Interest Avoidance、Ethical Business Practices | <u>34</u> 、 <u>37</u> |
| Economic Performance | | | | |
| GRI 201: Economic Performance 2016 | 201-1 | Direct Economic Value Generated and Distributed | Business Overview、Economic Performance | <u>13</u> 、 <u>36</u> |
| | 201-2 | Financial Implications and Other Risks and Opportunities Due to Climate Change | Economic Performance、Climate Change and Carbon Management | <u>36</u> 、 <u>53</u> 、 <u>55</u> |
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| GRI 207: Tax 2019 | 207-1 | Tax Policy | | | Tax Policy | | 39 |
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| Environmental Series | | | | | | | |
| GRI 301: Materials 2016 | 301-1 | Materials Used by Weight or Volume | | | Product Carbon Footprint, Raw Materials Management, Packaging Materials | | 59, 63, 65 |
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| | 302-5 | Reductions in Energy Requirements of Products and Services | | | Energy Management | | 60 |
| | | 303-1 | Interactions with Water as a Shared Resource | | | Water Resource Management | |
| GRI 303: Water and Effluents 2018 | 303-2 | Management of Water Discharge-Related Impacts | | | Water Resource Management | | 66 |
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| | 305-2 | Energy Indirect (Scope 2) GHG Emissions | | | | | |
| | 305-3 | Other Indirect (Scope 3) GHG Emissions | | | Greenhouse Gas (GHG) Inventory, Product Carbon Footprint | | 58 , 59 |
| | 305-4 | GHG Emissions Intensity | | | Greenhouse Gas (GHG) Inventory | | 58 |
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| GRI 307: Environmental Compliance 2021 | 307-1 | Non-Compliance with Environmental Laws and Regulations | | | Regulatory Compliance, Compliance with Environmental Regulations | | 38 , 69 |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 | New Suppliers Screened Using Environmental Criteria | | | Supply Chain Risk Management, Circular Economy and Green Supply Chain | | 46 , 48 |
| | 308-2 | Negative Environmental Impacts in the Supply Chain and Actions Taken | | | Responsible Procurement Policy, Circular Economy and Green Supply Chain | | 47 , 48 |
| Social Series | | | | | | | |
| GRI 401: Employment 2016 | 401-1 | New Employee Hires and Employee Turnover | | | Human Resources Management, Talent Recruitment and Retention | | 75 , 77 |
| | 401-2 | Benefits Provided to Full-Time Employees That Are Not Provided to Temporary or Part-Time Employees | | | Talent Recruitment and Retention, Diversity, Equity, and Inclusion (DEI), Employee Benefits and Care | | 77-80 , 85 , 86 |
| | 401-3 | Parental Leave | | | Employee Benefits and Care | | 86 |
| GRI 402: Labor/Management Relations 2016 | 402-1 | Minimum Notice Periods Regarding Operational Changes | | | Diversity, Equity, and Inclusion (DEI) | | 84 |

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| GRI 403: Occupational Health and Safety 2018 | 403-1 | Occupational Health and Safety Management System | | | Employee Benefits and Care, Occupational Safety and Health | | 87, 90 | | | | | | |
| | 403-2 | Hazard Identification, Risk Assessment, and Incident Investigation | | | Occupational Safety and Health | | 91 | | | | | | |
| | 403-3 | Occupational Health Services | | | Employee Benefits and Care | | 87 | | | | | | |
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| | 403-5 | Worker Training on Occupational Health and Safety | | | Employee Benefits and Care | | 87 | | | | | | |
| | 403-6 | Promotion of Worker Health | | | Employee Benefits and Care | | 87-88 | | | | | | |
| | 403-7 | Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships | | | Employee Benefits and Care | | 87 | | | | | | |
| | 403-8 | Workers Covered by an Occupational Health and Safety Management System | | | Occupational Safety and Health | | 92 | | | | | | |
| | 403-9 | Work-Related Injuries | | | Occupational Safety and Health | | 92 | | | | | | |
| | 403-10 | Work-Related Ill Health | | | Occupational Safety and Health | | 92 | | | | | | |
| GRI 404: Training and Education 2016 | 404-1 | Average Hours of Training Per Year Per Employee | | | Training and Career Development | | 94-95 | | | | | | |
| | 404-2 | Programs for Upgrading Employee Skills and Transition Assistance Programs | | | Talent Recruitment and Retention, Training and Career Development | | 79-80, 94-95 | | | | | | |
| | 404-3 | Percentage of Employees Receiving Regular Performance and Career Development Reviews | | | Training and Career Development, Performance Evaluation and Compensation Management | | 94, 96 | | | | | | |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 | Diversity of Governance Bodies and Employees | | | Talent Recruitment and Retention, Diversity, Equity, and Inclusion (DEI) | | 78, 82 | | | | | | |
| | 405-2 | Ratio of Basic Salary and Remuneration of Women to Men | | | Performance Evaluation and Compensation Management | | 96 | | | | | | |
| GRI 406: Non-Discrimination 2016 | 406-1 | Incidents of Discrimination and Corrective Actions Taken | | | Regulatory Compliance, Diversity, Equity, and Inclusion (DEI) | | 38, 83 | | | | | | |
| GRI 407: Freedom of Association and Collective Bargaining 2016 | 407-1 | Operations and Suppliers in Which the Right to Freedom of Association and Collective Bargaining May Be at Risk | | | Regulatory Compliance | | 38 | | | | | | |

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| GRI 408: Child Labor 2016 | 408-1 | Operations and Suppliers at Significant Risk for Incidents of Child Labor | | | Regulatory Compliance | | 38 |
| GRI 409: Forced or Compulsory Labor 2016 | 409-1 | Operations and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor | | | Regulatory Compliance | | 38 |
| GRI 411: Rights of Indigenous Peoples 2016 | 411-1 | Incidents of Violations Involving Rights of Indigenous Peoples | | | Regulatory Compliance | | 38 |
| GRI 412: Human Rights Assessment 2021 | 412-1 | Operations That Have Been Subject to Human Rights Reviews or Impact Assessments | | | Diversity, Equity, and Inclusion (DEI) | | 83 |
| GRI 413: Local Communities 2016 | 413-1 | Operations with Local Community Engagement, Impact Assessments, and Development Programs | | | Stakeholder Identification, Social Inclusion | | 25 、 98 |
| | 413-2 | Operations with Significant Actual and Potential Negative Impacts on Local Communities | | | Stakeholder Identification | | 25 |
| GRI 414: Supplier Social Assessment 2016 | 414-1 | New Suppliers That Were Screened Using Social Criteria | | | Supply Chain Risk Management | | 46 |
| | 414-2 | Negative Social Impacts in the Supply Chain and Actions Taken | | | Supply Chain Risk Management, Responsible Procurement Policy | | 46 、 47 |
| GRI 415: Public Policy 2016 | 415-1 | Political Contributions | | | Regulatory Compliance | | 38 |
| GRI 416: Customer Health and Safety 2016 | 416-1 | Assessment of the Health and Safety Impacts of Product and Service Categories | | | Customer Satisfaction and Feedback Product Responsibility and Information Disclosure | | 50 、 51 |
| | 416-2 | Incidents of Non-Compliance Concerning the Health and Safety Impacts of Products and Services | | | Regulatory Compliance, Product Responsibility and Information Disclosure | | 38 、 51 |
| GRI 417: Marketing and Labeling 2016 | 417-1 | Requirements for Product and Service Information and Labeling | | | Customer Satisfaction and Feedback | | 50 |
| | 417-2 | Incidents of Non-Compliance Concerning Product and Service Information and Labeling | | | Regulatory Compliance, Product Responsibility and Information Disclosure | | 38 、 51 |
| | 417-3 | Incidents of Non-Compliance Concerning Marketing Communications Regulations | | | Regulatory Compliance | | 38 |
| GRI 418: Customer Privacy 2016 | 418-1 | Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data | | | Regulatory Compliance, Information Security | | 38 、 42 |



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| - GRI - SASB - Assurance Report | Greenhouse Gas Emissions | RT-CH- 110a.1 | Scope 1 Greenhouse Gas Emissions (t-CO ₂ e) | <ul style="list-style-type: none"> Scope 1 GHG emissions: 219.873 t-CO₂e , accounting for 9.85% | Greenhouse Gas Emissions Management | 58 |
| | Hazardous Waste Management | RT-CH- 150a.1 | Amount of Hazardous Waste Generated and Percentage Recycled | <ul style="list-style-type: none"> Handled by EPA-approved vendors; no hazardous waste in 2024. | Waste Management | 67 |
| Occupational Health and Safety | RT-CH- 320a.1 | Number of Recordable Incidents | | <ul style="list-style-type: none"> One recordable incident in 2024 | Occupational Health and Safety | 91 |
| | | | | <ul style="list-style-type: none"> Employees receive full physical health checks every two years Two medical consultations per year | | |
| Product Safety and Environmental Management | RT-CH- 410b.2 | Management of Environmental Impact of Product Development and Substitution of Hazardous Substances | | <ul style="list-style-type: none"> Patented pineapple fiber tire sealant developed using agricultural waste as alternative material; ISO 14067 product carbon footprint verification completed to support green product globalization. | Green Innovation | 70 |
| Regulatory and Legal Environment | RT-CH- 530a.1 | Discussion of Corporate Positions on Regulatory and Environmental Issues | | <ul style="list-style-type: none"> Joined net-zero and circular economy forums by MOEA and MOENV; advanced compliance and governance. | Legal Compliance, Compliance with Environmental Regulations | 38 69 |



Appendix 3: Independent Assurance Report

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會計師有限確信報告

裕仁工業科技股份有限公司 公鑑：

裕仁工業科技股份有限公司（以下稱「貴公司」）民國 113 年度永續報告書，業經本會計師對所列之標的資訊執行確信程序竣事，並出具有限確信報告。

確信標的資訊與適用基準

本次執行確信之標的資訊與適用基準請詳附件一「確信項目匯總表」。

管理階層之責任

貴公司管理階層之責任係依照適當基準編制永續報告書所列之標的資訊，且維持與所列之標的資訊編製有關之必要內部控制，以確保永續報告書所列之標的資訊未存有導因於舞弊或錯誤之重大不實表達。

會計師之責任

本會計師係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序與所獲取之證據，對標的資訊(附件一)是否未存有重大不實表達取得有限確信，並出具有限確信報告。相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取之確信程度亦明顯低於合理確信案件中取得者。

本會計師系基於專業判斷規劃及執行確信程序，以獲取相關標的資訊之有限確信證據，且任何內部控制均受有先天限制，因此未必能查出所有業已存在之重大不實表達。本會計師執行確信程序包括：

- 對參與編制標的資訊之相關人員進行查詢，以瞭解編製標的資訊之政策、流程、內部控制及資訊系統，以辨認可能存有重大不實表達之領域。
- 對標的資訊選取樣本進行檢查、驗算、及重新執行，已取得有限確信之證據。

此報告不對民國 113 年度永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信。

會計師獨立性及品質管理規範

本會計師及本事務所已遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，因此維持完備之品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令相關之政策或程序。

先天限制

由於諸多確信項目係屬非財務資訊，相較於財務資訊之確性受有更多先天性之限制。故該等資訊之相關性、重大性及正確性之解釋可能涉及更多管理階層之重大判斷、假設與判斷，不同利害關係人對該等資訊亦可能有不同之解讀。

有限確信結論

依據所執行之程序及所獲取之證據，本會計師並未發現標的資訊在所有重大方面有未依適用基準編制而須做修正之請事。

其他事項

本確信報告出具後，貴公司對任何確信標的資訊或適用基準之變更，本會計師將不負責就該等資訊重新執行確信工作之責任。

佳明聯合會計師事務所
會計師王繼英
中華民國 114 年 10 月 24 日

附件一 確信項目匯總表

| 編號 | 對應章節 | 標的資訊 | 適用基準 |
|----|---------------|--|--|
| 1 | 3.5 財務政策與政府補助 | 2024 年共獲得政府及工會補助總額新台幣 369,129 元 | GRI 201-4 取自政府之財務援助 |
| 2 | 5.1 氣候變遷與碳管理 | 2024 年溫室氣體盤查 單位:公噸 CO ₂ 項目 2024 年 範疇一(直接排放) 230,6178 範疇二(能源間接排放) 392,0454 範疇三(其他間接排放) 2,785,0080 | GRI 305-1 範疇一 GRI 305-2 範疇二 GRI 305-3 範疇三 溫室氣體排放 2016 |
| 3 | 5.5 廉棄物管理 | 2024 年廢棄物 單位:mt 項目 2024 年 D-0399 廢膠膜混合物 1.47 D-1901 事業活動產生之一般性垃圾 1.12 | GRI 306-5 廉棄物的直接處置 2020 |
| 4 | 6.6 職業安全與健康 | 2024 年員工職安教育訓練 舉辦勞安衛教育訓練 (6/25) 新增 CPR 急救講座 (10/24) | GRI 403-5 有關職業安全衛生之工作者訓練 2018 |
| 5 | 6.6 職業安全與健康 | 2024 員工職業傷害統計 ● 職業傷害所造成的死亡比率 ● 嚴重的職業傷害比率 ● 可記錄之職業傷害比率 | GRI 403-9 職業傷害 2018 |



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