PAX®
Focus, You Care.

2025
SUSTAINABILITY REPORT



YEE JEE TECHNOLOGY CO., LTD.

www.pax.com.tw

Shares Profits And Gives Back To Society.

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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 Highlight

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YEE JEE Technology Co., Ltd. (hereinafter referred to as **PAX**) publishes an annual sustainability report to disclose its ESG (Environmental, Social, and Governance) management strategies, actions, and performance to stakeholders. This report systematically presents our risk and opportunity management on material topics, responds to sustainability concerns, and details our alignment with the UN Sustainable Development Goals (SDGs), demonstrating our commitment to long-term value creation.

Report Scope & Editorial Principles (GRI 2-2、2-5、3-1)

The disclosure scope of this report focuses primarily on the Nantou Headquarters of PAX Technology Co., Ltd., covering the operational activities and sustainability performance of the company's economic, environmental, and social (including human rights) dimensions. The content of this report is compiled in accordance with the GRI Standards (2021 Edition) published by the Global Reporting Initiative (GRI). Based on the Materiality Principle (Material Topics), it identifies the significant impacts generated by the company on the economy, environment, and society to disclose relevant management approaches, action measures, and performance results. Concurrently, it references the sustainability disclosure indicators of the Sustainability Accounting Standards Board (SASB) and the framework of the Task Force on Climate-related Financial Disclosures (TCFD) to enhance the disclosure of financially material information and climate-related risks and opportunities. During the compilation process, the company adhered to principles such as completeness, balance, comparability, accuracy, and timeliness, and conducted cross-year data analysis on key sustainability indicators to improve information transparency and decision-making reference value. Relevant disclosure principles and index alignment tables can be found in the appendix of this report.

Reporting boundaries & category (GRI 2-2)

The information disclosure scope of this report is based primarily on the operational activities controllable by the company and is compiled according to the following principles：

- Materiality： Focusing on topics with high impact on the enterprise and stakeholders.
- Completeness： Covering all important information regarding material topics.
- Balance： Disclosing both positive and negative performance simultaneously.
- Comparability： Ensuring consistency of data across different years.
- Accuracy and Timeliness： Ensuring reliable and timely disclosure of information.

The disclosure scope of this report covers the primary operational site of **PAX**：

Address： 319, Sec 1, Mingshan Rd, Mingjian Township, Nantou County 551010, Taiwan.



Report Management Process and the Role of the Highest Governance Unit (GRI 2-9、2-12、2-14)

The Board of Directors serves as the highest governance and decision-making body of the company, responsible for supervising corporate sustainable development strategies and promoting material topics. The data collection, compilation, review, and assurance processes of this report are handled in accordance with the company's "Procedures for the Compilation and Verification of Sustainability Reports." The information and data disclosed in the report are provided by various relevant departments of PAX Technology, and are consolidated and reviewed by the Corporate Sustainable Development Committee. After being reviewed and confirmed by the heads of each unit, the report is submitted to the Chairman of the Board for approval and issuance to ensure the accuracy, completeness, and consistency of the report content.

External guarantee/assurance (GRI 2-1、2-5)

To enhance credibility, PAX Technology engaged Deloitte & Touche to perform (limited assurance) on the sustainability data in accordance with ISAE 3000. The scope covers specific (GRI) disclosure items and key performance indicators (KPIs) through document reviews, data sampling, and personnel interviews.

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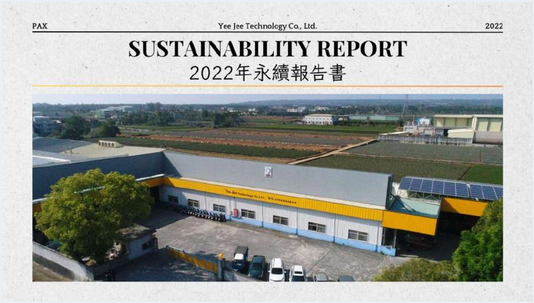
Report coverage period,Frequency (GRI 2-3)

This report covers PAX Technology's ESG performance for the 2025 fiscal year (January 1 – December 31, 2025). Content is also accessible on our official website.

Previous report released date：September 2025

This report released date： August 2026

Next report release date： September 2027







Release management (GRI 2-3、2-5)

- The Corporate Sustainable Development Committee oversees compilation and management, utilizing a cross-departmental mechanism to ensure data integrity.
- Following internal reviews, the report is approved by the Chairman and publicly released annually.
- The report is published online for stakeholder access. Feedback and inquiries can be directed to our external contact window.
- We continuously refine our compilation process to enhance corporate transparency and stakeholder trust.

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 Phone： +886-49-2738898
- Email： Choco@pax.com.tw
- ESG Website： https：//pax.com.tw/en-US/About#esg

Information Restatement Note (GRI 2-4)

Waste Data

General waste reported from 2022 to 2024 under item D-1801 (general waste generated by business activities) is changed to H-0002 (general corporate employee lifestyle waste) starting from 2025 based on actual declaration classifications. To maintain the comparability of waste trend information in the report, prior D-1801 general waste data is grouped under the general waste category in the trend tables. This adjustment only involves waste classification and nomenclature disclosure and does not affect the total waste volume or final disposal methods for any year.

Energy Data

The GJ conversion factors for energy consumption this year were reviewed based on the latest applicable energy heating values and unit conversion standards. To ensure a consistent baseline for comparing energy consumption and energy intensity from 2023 to 2025, prior energy consumption and intensity data have been recalculated using a consistent conversion baseline. This adjustment is due solely to changes in the conversion factors and does not affect the original activity data, such as electricity, natural gas, and diesel consumption.

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1-2 From the owner

(GRI 2-22)



YEE YEE TECHNOLOGY CO., LTD

CEO
SU CHING-HAO

Amidst the accelerating global transition toward Net-Zero, the restructuring of global supply chains, and the increasing sustainability requirements from international brands, the manufacturing sector is undergoing a profound structural shift. For PAX, this represents more than just a challenge of environmental compliance; it is a fundamental pivot in our business model and the logic of value creation. Historically, manufacturing competitiveness was built upon efficiency and cost. However, as carbon management and supply chain responsibility become critical criteria in international procurement, businesses that fail to respond in a timely manner risk losing market relevance. PAX recognizes that proactive transformation is the only path to maintaining a resilient position within the global supply chain.

Since 2022, we have formally integrated sustainable development into our core corporate strategy. By systematically implementing an ESG management framework, we have conducted Greenhouse Gas (GHG) inventories (ISO 14064) and Product Carbon Footprint (PCF) assessments (ISO 14067), translating sustainability concepts into concrete institutional actions. Furthermore, in the fourth quarter of 2025, the company successfully completed the ISO 14001 Environmental Management System (EMS) certification across all plants. This achievement signifies the full integration of environmental management into every organizational level and operational process, strengthening environmental risk management and resource efficiency while marking our official transition from project-based initiatives to a phase of institutionalized and systematic sustainable governance.

In our manufacturing operations, we continue to advance energy management and process optimization to reduce carbon intensity. Regarding supply chain management, we have adopted international standards, including BSCI and SEDEX, to enhance transparency and responsible governance, thereby strengthening the foundation of trust with our international clientele.

On the product front, we have successfully channeled sustainability into R&D momentum. Our Pineapple Fiber Tire Sealant, developed through the upcycling of agricultural waste, has entered mass production and global distribution. This product has completed its carbon footprint inventory and received prestigious accolades, including the Taiwan Excellence Award and the Innovation & Design Award, demonstrating our capabilities in circular economy and low-carbon design while capturing differentiated market opportunities.

We believe that sustainable transformation is not merely risk management—it is the source of value reshaping and growth momentum. Through our strategic focus on institutional, manufacturing, and product transformation, PAX's evolving from a traditional manufacturer into a sustainability-centric value creator. Looking ahead, we will continue to deepen our sustainable governance by setting medium-to-long-term carbon reduction targets. With "Low-Carbon Manufacturing" and "Sustainable Products" as our dual growth engines, we will collaborate with all stakeholders to forge a path toward a low-carbon and resilient future.

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1-3 2025 Annual Highlights

With sustainability at our core, we realize corporate value across innovation, governance, environment, and social responsibility. By continuously enhancing our international performance, we collaborate with stakeholders to create a sustainable future.

SUSTAINABILITY PERFORMANCE OVERVIEW

Supplier CSR Commitment	Environmental Declaration	Intl. Platforms	Intl. Exhibitions	Taiwan Excellence
60	15	3+	9+	3+

Innovation

- **Sustainable Products**
  - Pineapple Fibe Series Application of bio-based materials.
  - Tire Sealant：Extension of product life cycles.
- **Market & Technology**
  - Export Reach： 60 Countries
  - International Exhibition Participation： 09 Events
    (Taipei Cycle/AMR/INAPA/Eurobike/CYCLE MODE/WWAS/Japan Bike Show)
  - Taiwan Excellence Exhibition：03 Events
- **R&D Investment**
  - New Product Development： 2 Products
  - Patents/Trademarks： 19 Items

Governance

- **ESG Governance**
  - ESG Governance： 100% Coverage
  - ESG KPI Import rate： 100%
- **Supply Chain**
  - ESG Evaluation： 60 Supplies
  - Commitment Rate：60%
  - Audit Coverage： 70% (High-Risk Suppliers)
- Disclosure & Global Alignment
  - Sustainability Report： Vol. 4
  - TCFD：Fully Implemented

Environment

- **Environmental Excellence：**
  ✅Verified (HQ Plant) (ISO 14001)
- **GHG Inventory(ISO 14064)**
  ✅Verified (Scope 1+2)
- **PCF Verification(ISO 14067)**
  Patches & Sealant Series
- **Innovation** (circular economy)
  -Pineapple Fiber Tire Patch (In Development)
  -Tire Sealant：Extension of tire service life (Reduce Waste)
- **Environmental Performance Indicators**
  - Annual Carbon Emissions： 13,822.0790 tCO_2e
  - Energy Consumption： 7,228,000 kWh
  - Energy Intensity： ↓ 8.38%
  - Waste Reduction： ↓ 100%
  - Recycling Rate： 87% (Compared to 2024)

Social

- **Strengthen talent develoment**
  - Education & Training Hours： 578 hours
  - ESG Training Hour： 81 hours
  - Training Cover rate： 100%
- **Occupational Safety & Employees**
  - Occupational Safety Trainging： 48 People
  - Zero Major Occupational Disaster：✔
- **DEI & Culture**
  - Female Manager： 66.7%
  - Employee Satisfication： 98%
- **Social Investment**
  - Charitable Contributions 1,000,000+ NT dollars

ESG & Global Performance

- **2026 Taipei Cycle**
  - Green Forward Environment
- **GA Tire Sealant**
  - d&i awards 2025
  - Taiwan Excellence Award 2025
- **Tire Repair Kit**
  - Taiwan Excellence Award 2026
- **Bike Vision**
  - Innovative Design Team
- **TCSA Sustainability Awards：**
  Silver Award （2024）

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1-4 Goals & Achievements

PAX prioritizes sustainability, setting goals across three main areas： environment, society, and governance. It develops short-, medium-, and long-term plans to gradually implement its sustainability strategy and create long-term value.

SUSTAINABILITY CORE | THREE CORE PILLARS | SHORT-, MEDIUM-&LONG-TERM | STAKEHOLDERS

Environmental

Low-Carbon Transition
Circular Economy / Low-Carbon Products

Sustainable Policy: Drive low-carbon innovation and resource circulation to build eco-friendly business models.

SHORTS TERM | 2023-2025

- ISO 14001 Certification
- Product Carbon Footprinting
- Plastic-Free Packaging
- Waste Minimization
- Refillable & Durable Design

MEDIUM & LONG TERM | 2025-2030

- Carbon Labeling & Low-Carbon Lines
- Bio-Based Material Application
- Recycled Material Integration
- Carbon Reduction Targets
- Energy-Efficient & Low-Carbon Manufacturing

LONG-TERM VISION | 2030+

Advancing toward net-zero and a circular economy to become the global leader in low-carbon, sustainable tire repair solutions.

Social

Employee Development
Supply Chain Responsibility / Social Impact

Sustainable Policy: Foster talent growth, secure workplace safety, and expand social impact across the supply chain.

SHORTS TERM | 2023-2025

- Total Employee Training： 578 hours
- ESG Training： 81 hours
- Employee Training Coverage： 100%
- Ongoing Workplace Safety Training
- Supplier Social Responsibility Commitment
- Environmental Responsibility Statement

MEDIUM & LONG TERM | 2025-2030

- Build employee career development systems.
- Implement tiered supplier ESG assessments.
- Advance DEI & female leadership ratios.
- Expand community & charitable investments.

LONG-TERM VISION | 2030+

Foster a thriving workplace and responsible supply chain; be a trusted enterprise employees pride in.

Governance

Transparent Governance
Risk Management / ESG Institutionalization

Sustainable Policy: Enhance governance and corporate transparency to institutionalize ESG by global standards.

SHORTS TERM | 2023-2025

- Sustainability Committee Integration
- 4th Sustainability Report Published
- TCFD Framework Adoption
- ESG Data Process Standardization

MEDIUM & LONG TERM | 2025-2030

- ESG KPI Management System.
- Develop climate risk management and scenario analysis.
- Supplier ESG Auditing & Tracking.
- Global Benchmark Governance.

LONG-TERM VISION | 2030+

To become a sustainable corporate model recognized for transparent governance, controlled risks, and global standards.

Our Promise Driving ESG, creating stakeholder value, and shaping a net-zero, shared future.

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1-5 Key Milestones

Driven by innovation, quality, and sustainability, we continuously advance and achieve recognition through global and domestic awards and certifications.

ISSUER / NO.	CERTIFICATION / AWARD	CERTIFICATION / AWARD	CERTIFICATION / AWARD	CERTIFICATION / AWARD
ISO	ISO14064 GHG Verification 	ISO14067 Carbon footprint 	ISO14001 EMS 	ISO9001 QMS 
TITA, MINISTRY OF ECONOMIC AFFAIRS	TAIWAN EXCELLENCE AWARDS 2025 (GA TIRE SEALANT) TAIWAN EXCELLENCE 2025		TAIWAN EXCELLENCE AWARDS 2026 (MULTIFUNCTION TIRE REPAIR KIT) TAIWAN EXCELLENCE 2026	
TIRE SEALANT	GA TIRE SEALANTP3301-P3304 (I843596) 		TIRE PATCH (2025 Q4 APPLYING)	
MULTIFUNCTIONAL TIRE REPAIR KIT	ITEM： P6127 (M632004) 	ITEM： P6128 (M632004) 	ITEM： P6133 (M667465) 	ITEM： P6134 (M667466) 
ESG PRICE	TCSA SUSTAINABILITY AWARDS (2024) 	NET ZERO 2050 	TAIPEI CYCLE GREEN FOWARD 	

- Align with global standards to enhance management quality and efficiency.
- Execute sustainability actions to drive a low-carbon and circular economy.
- Create social value to advance supply chain responsibility and cohesion.
- Connect with global trends to strengthen competitiveness and brand value.

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1-6 Company Overview

1985
1st Gen Logo
Launched the debut white-dove logo in black and white, establishing the brand image and industry foundation.

1995
2nd Gen Logo
Introduced blue tones and removed the border; the white dove represents the PAX corporate spirit.

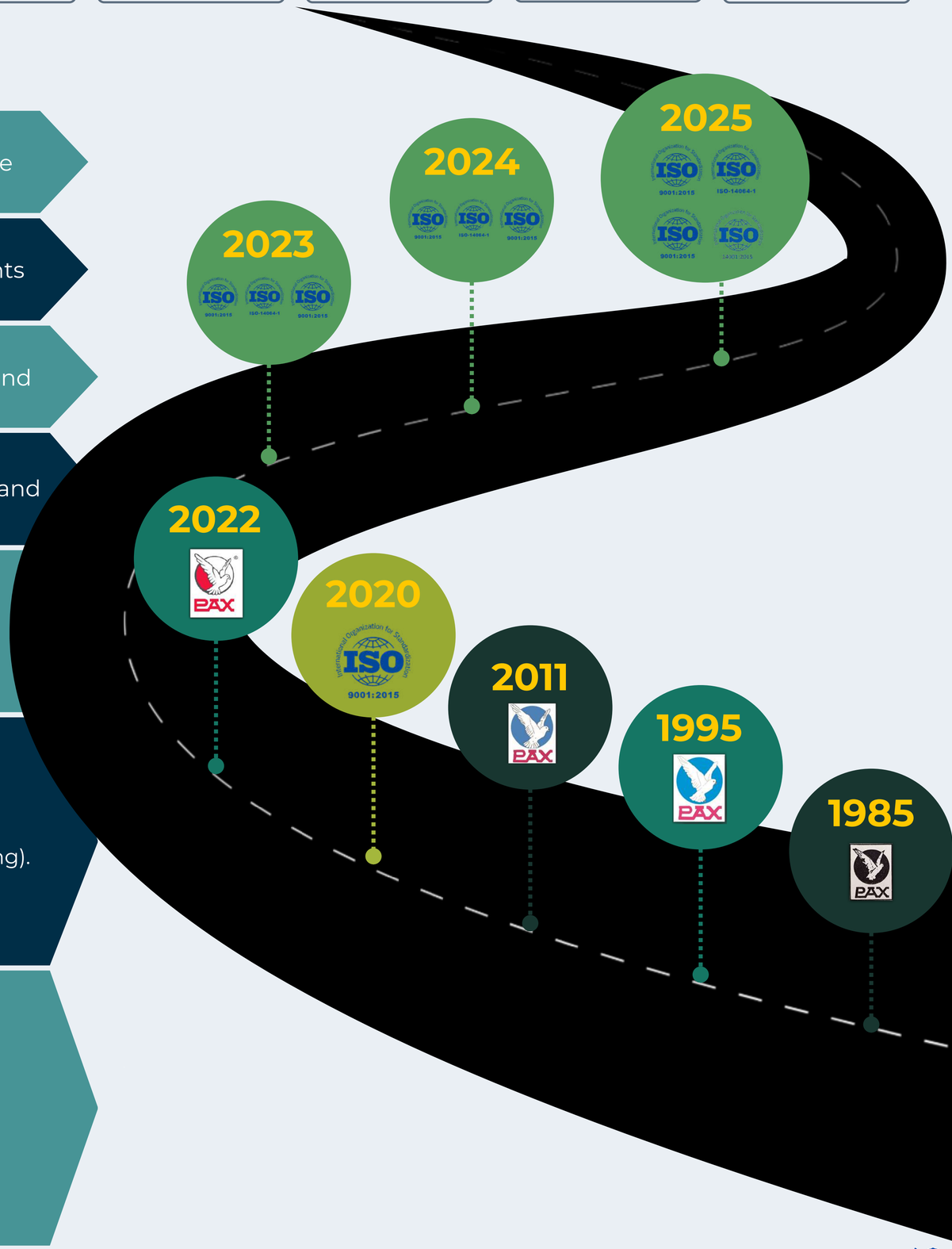
2011
3rd Gen Logo
Refined with fuller wings and a modern aesthetic, symbolizing growth and internationalization

2022
4th Gen Logo
Unveiled the "FOCUS, YOU CARE" brand essence, fusing passion, agility, and global vision.

2023
- Apr.：Obtained TAIPEI AMPA ESG Achievement Badge.
- Jun.：Certified ISO 9001：2015 Quality Management.
- Sep.：Verified ISO 14064-1 GHG Inventory.
- Oct.：Published the inaugural Sustainability Report.

2024
- Apr.：Renewed TAIPEI AMPA ESG Achievement Badge.
- Jun.：Awarded the Net Zero Label.
- Aug.：Completed 2nd ISO 14064-1 verification
  Released 2023 Sustainability Report.
- Nov.：Won TCSA Sustainability Report Silver Award (Traditional Manufacturing).
- Nov.：GA Tire Sealant won the Taiwan Excellence Award.
- Dec.：Verified ISO 14067 Product Carbon Footprint
  (Tube Patches & GA Sealant).

2025
- Mar.： Taipei Cycle Green Forward Governance.
- Mar.： Taipei Cycle d&i awards 2025 by IF.
- Mar.： Taiepi Cycle Bike Vision Innovative Design Team.
- Jun.：ISO14064-1：3rd External GHG Verification
- Jul.： Celebrate Earth Day by Supporting Green Office
- Sep.：Released《2024 Sustanablity Report》
- Nov.：Multifunctional Tire Repair Kit 2026 Taiwan Excellence Award
- Dec.：ISO 14001： 2015 EMS Environmental Excellence



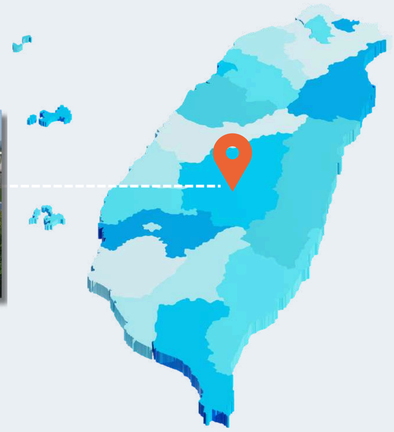
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1-7 Company Profile (GRI 2-1、2-2、2-6、2-7、2-8、2-9、2-11)

Established on April 4, 2005, PAX has a capital of TWD 52,500,000, under the leadership of Chairman Ching-Hao Su. Headquartered in Mingjian Township, Nantou County, Taiwan, the company specializes in the R&D, manufacturing, and global sales of tire repair solutions. Our comprehensive portfolio includes tire patches, tube patches, bicycle tools, repair strings, cement, sealants, and DIY repair kits, with an ongoing expansion into sustainable products and international markets.



Headquarters

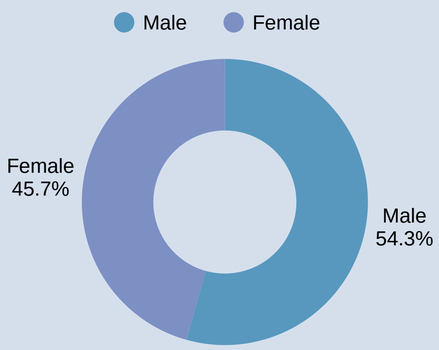


1-7-1 Workforce & Operations

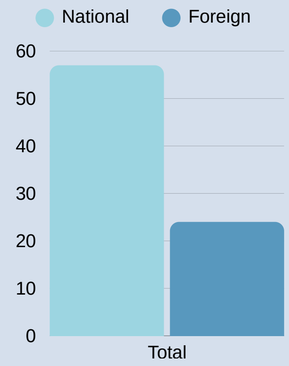
As of Dec 31, 2025, PAX employed 81 regular staff. Through cross-functional efficiency, continuous talent development, and a safe, inclusive workplace, we lay a solid foundation for sustainable growth.

Employee Structure (GRI 2-7)

- Gender Ratio



- Nationality Structure



Workforce Overview

Regular Employees	Full-Time	Part-Time
81 p.	62 p.	19 p.

Disabilities	Total Training Hours	Training Cover
3 p.	857 hr.	100 %

Workers Who Are Not Employees (GRI 2-8)

PAX engages external contractors for select manufacturing operations, totaling ~500 non-employee workers as of Dec 31, 2025. All contractors must comply with OHS and labor standards to ensure site safety and operational quality.

Non-Employee Workers **500 p.**

OHS Management

Enforce safety requirements to mitigate operational risks.

Contractor Management

Sign contractor commitments; conduct regular audits.

Regulatory Compliance

Comply with labor laws and company regulations to safeguard worker rights.

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1-7-2 Market & Operational Footprint

PAX deeply penetrates the global automotive aftermarket, marketing products across major regions in Europe, the Americas, and Asia. By establishing long-term partnerships with international brands and distribution channels, we continuously expand our global footprint.

Operationally, our Nantou headquarters serves as the primary production hub, fully integrating R&D, manufacturing, and quality management. We enhance brand visibility and market penetration through major international trade shows—including TAIPEI CYCLE, Beijing AUTO, TOKYO CYCLE MODE, West Africa, INAPA, Eurobike, China Cycle, Japan Bike Show, and CHINA AUTO—as well as cross-border e-commerce platforms.



1-7-3 Product & Technology Development

Centered on the core philosophy of "extending product lifecycles," PAX leverages material innovation and technical R&D to continuously optimize tire repair performance, reducing tire scrap rates and maximizing resource efficiency. Our product strategy integrates circular economy principles and low-carbon design to deliver sustainable product solutions that combine environmental benefits with market competitiveness.

In terms of technology development, we have implemented ISO 14067 Product Carbon Footprint (PCF) management, embedding carbon emissions auditing directly into the product development process. Combined with our ISO 14001 Environmental Management System (EMS), we have established a comprehensive environmental management mechanism spanning from R&D and manufacturing to product application, systematically enhancing sustainable value.

01 Key Product & Technology Developments

- **Tire Repair Technology Optimization**
  1. Enhance sealant sealing efficiency & durability.
  2. Optimize material strength and stability for patches and strings.
  3. Strengthen product adaptability across diverse climates and conditions.
- **Material Innovation & Low-Carbon Design**
  1. Promote bio-based material applications.
  2. Reduce dependency on petrochemical materials.
  3. Advance plastic reduction and eco-friendly packaging design.

02 Sustainable Product Development

- **GA Pineapple Fiber Tire Sealant**
  1. Extend tire lifecycles.
  2. Reduce scrap tire generation.
  3. Minimize resource consumption and carbon emissions.

  **Extended tire lifecycles cut waste and emissions.
- **GA Pineapple Fiber Tire Patch**
  1. Upcycle agricultural waste.
  2. Decrease reliance on petrochemical materials.
  3. Drive circular economy and low-carbon material applications.

  **Bio-based materials boost eco-friendliness and competitive edge.

03 Product Sustainability Performance

- **Verified ISO 14067 PCF Products：**
  18 items
- **Low-Carbon Product Ratio：**
  40%–50%
- **Packaging Plastic Reduction：**
  30%–50%
- **Recycled / Bio-Based Material Ratio：**
  10%–20%

04 R&D & Innovation

- Upgrade product R&D and technology.
- Strengthen material and design capabilities.
- Showcase innovations at global trade shows.
- Win Taiwan Excellence and d&i awards.

05 Future Development Directions

- Drive low-carbon eco-design. (Eco-design)
- Establish product carbon labeling.
- Expand bio-based and circular materials.
- Develop market-driven sustainable products.

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1-7-4 Sustainability & Institutionalization

PAX introduced the ESG management framework in 2022, progressively establishing sustainable governance and environmental management systems while strengthening capabilities in low-carbon transition and information disclosure.

To date, we have completed ISO 14064 GHG inventory, ISO 14067 Product Carbon Footprint (PCF), and ISO 14001 Environmental Management System (EMS) verifications, while continuously driving carbon management, energy efficiency, and sustainable product development. Governance-wise, the Sustainability Committee orchestrates all ESG initiatives. By adopting international frameworks such as GRI and TCFD, we enhance transparency and risk management to systematically align with global sustainability standards.

01

2022 | ESG Starts

Launch & Institutionalization

- Establish the corporate sustainability framework.
- Publish the inaugural Sustainability Report (GRI).
- Launch stakeholder communication mechanisms.

02

2023 | Carbon

Carbon Management & Infrastructure

- Complete ISO 14064 GHG inventory verification.
- Establish energy and emissions data management.
- Strengthen supply chain ESG awareness.

03

2024 | Product PCF

PCF & Governance Deepening

- Implement ISO 14067 Product Carbon Footprint.
- Drive low-carbon transition for sealant products.
- Refine ESG governance and disclosure mechanisms.
- Win TCSA Sustainability Report Silver Award.

04

2025 | Transition

Low-Carbon Transition & Global Alignment

- Certified ISO 14001 Environmental Management.
- Developed Pineapple Fiber Tire Sealant.
- Adopted TCFD climate disclosure framework.
- Won Taiwan Excellence & Green Forward awards.
- Joined MOE "Net-Zero Green Life" initiative.
- Built ESG KPI & data management systems.

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1-7-5 Product Portfolio (GRI 2-6)

PAX specializes in the R&D and manufacturing of tire repair and maintenance solutions. Our portfolio spans patches, sealants, repair tools, and DIY kits for the automotive, motorcycle, and bicycle markets, with a continuous focus on performance optimization and eco-design.

01 Tire Patch

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

02 Tube Patch

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

03 Seal String

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

04 Bike Tools

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

05 Rubber Solution

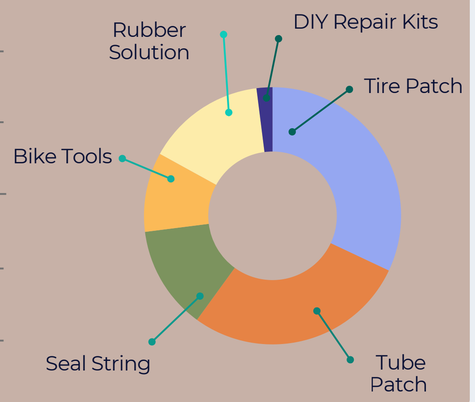
- Rubber Cement
- Tire Sealant

06 DIY Repair Tools

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

2025 Sales Breakdown

- Tire Patch 32%
- Tube Patch 28%
- Seal String 13%
- Bike Tools 10%
- Rubber Solution 15%
- DIY Repair Kits 2%



Sustainable Product Highlights

Drive low-carbon and circular products through eco-design and material innovation：

- Extend tire lifecycles with sealant products to minimize waste.
- Reduce petrochemical reliance via bio-based GA Pineapple Fiber Patches.
- Advance plastic reduction and packaging optimization to maximize resource efficiency.



Material Characteristics

■100% Natural Rubber：

A highly elastic polymer that exhibits significant deformation under minimal external force at room temperature, fully recovering its original shape once the force is removed.

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1-7-6 External Initiatives & Association Engagement

(GRI 2-23) (GRI 2-28)

PAX collaborates with industry organizations, sustainability platforms, and supply chain partners to embed ESG across operations and boost industry competitiveness.

In supply chain management, 60 suppliers have signed the Supplier Social Responsibility Commitment and 15 have signed the Environmental Responsibility Statement to institutionalize human rights, safety, and environmental standards.

Externally, we engage in rubber and bicycle associations, leveraging global trade shows (TAIPEI CYCLE, Eurobike) and platforms (Taiwantrade, Alibaba, Amazon) to accelerate international alignment and market sustainable products.



Sustainability & Supply Chain Results

Supplier Social Responsibility Commitment	60
Environmental Responsibility Statement	15
Global Platform	3+
Global Exhibition	12+

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CH 2
Sustainable Development

PAX believes corporate value encompasses economic growth, environmental protection, and social shared good. We continuously enhance competitiveness while advancing sustainability to create multi-dimensional value across the economy, environment, and society.

Key Highlight

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2-1 Value Creation Process

Driving Product Innovation through ESG to Build Global Competitiveness

PAX adopts ESG as its core strategy. Through sustainable materials, supply chain reinforcement, and circular design, we drive product innovation and translate technical advantages into market competitiveness to expand globally and secure stable revenue growth.

Value Creation Model

ESG Strategy

- Sustainable materials
  (e.g., pineapple fiber)
- Supply chain management
  (social responsibility & environmental criteria)
- Circular economy
  (waste reduction design & resource recycling)



Product Innovation

- Patch
- Sealant
- Repair Kit



Market Expansion

- Middle East & Africa
- America
- Others



Business Value

- Enhance differentiation & value-add
- Strengthen international competitiveness
- Stabilize export revenue structure
- Mitigate supply chain and regulatory risks

Value Chain Description (GRI 2-6)

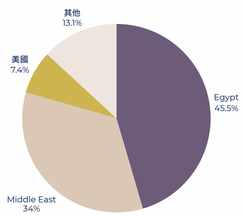
PAX's value chain spans raw material sourcing, manufacturing, international sales, and end-user applications. Upstream, we enforce ESG criteria for rubber and chemical suppliers. Midstream, we optimize processes to cut energy and emissions. Downstream, we deliver solutions to global distributors and OEM clients across automotive and bicycle repair markets.

ESG Governance Mechanism (GRI 3-3)

Led by the Sustainability Committee, we orchestrate ESG initiatives, regularly review performance, and integrate material topics into business operations and risk management. Cross-departmental collaboration ensures all ESG actions—from design and manufacturing to market application—align with sustainable development principles.

Key Performance Indicators

- Supplier CSR Commitment：60 Companies
- Environmental Declaration：15 Companies
- Primary Export Market：
  -Egypt 39.1%
  -Middle East 29.2%
  -USA 6.4%
- Core Pruduct：
  Patch / Sealant / Repair Kit
- Sustainable Product R&D：
  Tire Sealant / Tyre Tube Patch



GA Tire Sealant

- **ESG Integration：** Uses pineapple fiber to cut petrochemical reliance and carbon footprint.
- **Product Innovation：** Develops eco-friendly sealants balancing efficiency and safety for differentiation.
- **Market Application：** Meets global green demands to unlock high-end market potential.
- **Business Value：** Drives value-add, enhances sustainable image, and expands global footprint.

Value Creation Benefits

- Generate stable revenue growth
- Enhance global competitiveness
- Enhance sustainable brand
- Expand global market footprint

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2-2 Sustainability Vision

Core Sustainability Framework Defining Corporate Future

Amid rapid shifts in global climate, supply chain restructuring, and surging demand for sustainable products, PAX has repositioned its strategic direction. We have elevated sustainability from traditional corporate responsibility to our core business strategy. Grounded in "Quality First, Innovation Driven," we integrate sustainable materials, low-carbon manufacturing, and responsible governance to become a globally competitive, value-driven manufacturer.

SUSTAINABILITY COMMITMENT (GRI2-23)

PAX commits to embedding sustainability principles across all facets of business operations, anchoring our long-term growth on the following three strategic pillars：

Environmental
Drive low-carbon transition and resource efficiency; mitigate product environmental impacts; expand sustainable materials and carbon reduction.

Social
Foster a safe, healthy workplace; prioritize employee rights; engage communities to create shared value.

Governance
Strengthen governance and risk management; enhance transparency; build a responsible supply chain.

Long-term Goals (2050 Vision)

Short-term (By 2030)	Reduce emissions by 5% across offices and production sites.
Mid-term (By 2040)	Reduce emissions by 20% across production facilities.
Long-term (By 2050)	Achieve 100% Net Zero across all facilities.

Strategy： Reinforce competitiveness and adapt to global regulatory trends.

Sustainability Positioning (GRI 2-22)

PAX transforms from traditional to sustainability-oriented manufacturing, establishing an eco-friendly, supplier-backed model to turn ESG into product innovation and brand value.

Strategic Business Connection

We embed ESG into design, manufacturing, and market strategies to align sustainability with growth.

STRATEGIC BUSINESS CONNECTION

Stakeholder Engagement → Surveys & Communication → Materiality Analysis → Committee Review → Integrate Material Topics & Risks → Set KPIs & Strategies → Operational Feedback & Improvement

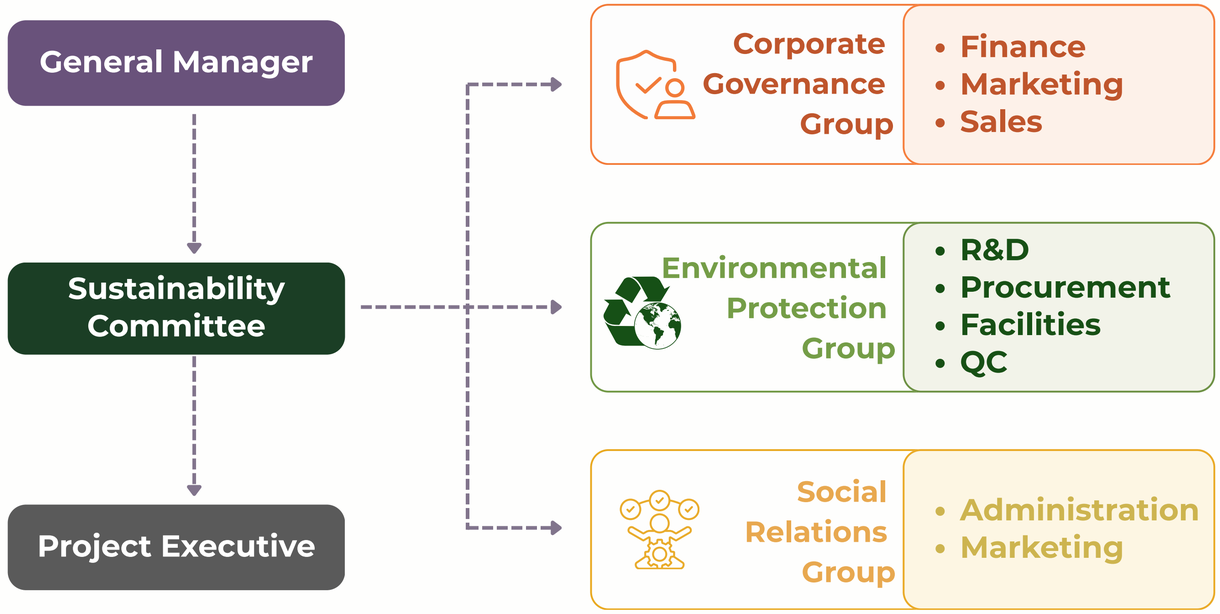
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2-3 Sustainability Vision

Governance Framework & Management Mechanism

PAX established the Sustainability Committee as the highest governing body for ESG. Formed by senior management and representatives from various departments, the committee oversees sustainability planning, materiality reviews, and execution to ensure ESG strategies are seamlessly integrated into daily operations.

Organizational Structure (GRI 2-12)



Operating Mechanism

The Sustainability Committee drives ESG initiatives through regular meetings via the following mechanisms：

- Convene meetings at least quarterly. (GRI 2-14)
- Review material sustainability topics.
- Track ESG implementation progress. (GRI 2-19)
- Coordinate cross-departmental execution (GRI 2-13)

Material Topic Management

We identify material sustainability topics based on stakeholder interests and operational impacts, managing them through the following mechanisms：

- Incorporate material topics into annual business plans.
- Set concrete management metrics （KPI） (GRI 2-14、2-15)
- Track and review execution results regularly.
- Support decision-making and resource allocation. (GRI 2-18)

Policy & Commitment

(GRI 2-23 、2-12、 2-13 、3-3)



PAX formulates policies spanning environmental protection, occupational safety, supply chain, and governance. Through institutionalized tracking, we embed sustainability into executive decision-making to secure long-term competitive advantages.

Performance Management & Feedback

(GRI 2-23、2-24)



To ensure effective strategy execution, the company established a tracking and feedback mechanism：

- Review ESG target achievements regularly.
- Discuss improvements through internal meetings.
- Optimize management systems and operational workflows continuously.

Sustainability Governance Goals

Strengthen Governance
Enhance transparency & accountability.

Drive Decarbonization
Implement low-carbon & circular practices.

Promote Social Cohesion
Co-create shared value.

Deepen Value Creation
Accelerate sustainable growth.

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2-3-1 Sustainable Development Committee

The Sustainability Committee is PAX's core ESG decision-making body, integrating environmental, social, and governance topics into corporate strategies and annual business plans. The committee formulates policies, guides strategic direction, and monitors project progress and performance to ensure continuous optimization.

Organizational Structure & Division of Labor

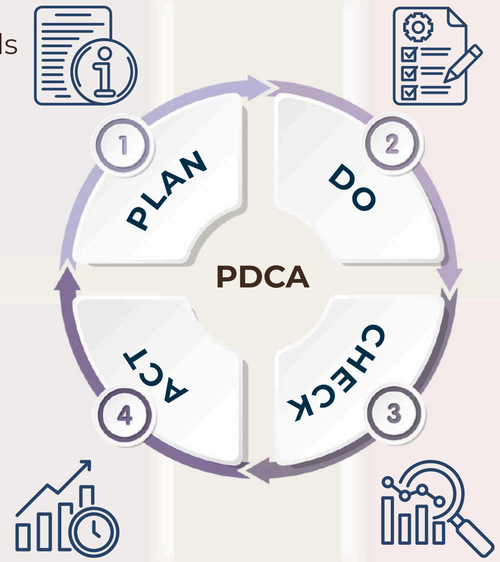
To boost efficiency, we established ESG task forces across three main pillars with cross-departmental execution：

Task Force	Items	Main Responsibilities
Project Coordination Unit	• Coordinate ESG strategies & annual goals • Review material topics & action plans • Monitor progress & performance • Serve as a cross-dept decision platform	Oversee committee operations, make strategic decisions, integrate task force results, and report to the Board.
Governance	• Plan ESG policies • Analyze risks & opportunities • Prepare reports & disclose information • Integrate stakeholder topics	Establish sound governance and risk controls to ensure transparency and compliance.
Environment	• Establish ISO 14001 EMS • Manage ISO 14064 GHG inventory • Promote ISO 14067 PCF • Deploy energy & carbon reduction • Improve green products & processes	Drive environmental management and carbon reduction to minimize operational impacts and maximize resource efficiency.
Social	• Manage occupational health & safety • Provide employee training • Drive social engagement & local connection • Respond to stakeholder communication	Focus on employee and social welfare, promote local growth, and strengthen stakeholder relationships.

Operating Mechanism & Management Process (GRI 3-3)

The Sustainability Committee drives ESG initiatives through systematic management via the following workflow：

- Set annual ESG goals and KPIs based on material topics and stakeholder concerns.
- Task forces drive project execution and integrate sustainability goals into daily operations
- Track KPI achievements regularly and conduct reviews during committee meetings.
- Adjust strategies and action plans based on review results to boost management efficiency.



Performance Linkage & Decision Impact

Beyond driving ESG topics, the Committee integrates ESG performance into corporate decisions and operations, including：

- **STEP 1** Serving as a basis for annual business plans and resource allocation.
- **STEP 2** Supporting R&D decisions for low-carbon products and sustainable materials.
- **STEP 3** Strengthening supply chain management and risk control mechanisms.
- **STEP 4** Enhancing corporate brand image and global competitive ness.

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2-3-2 Material Agenda **Sustainability Roadmap & Strategic Deepening**

Since 2022, PAX has systematically implemented sustainability management, moving from infrastructure setup to strategic integration and value creation along a defined evolutionary path.



2022 | FOUNDATION

- Launch digital transformation & ESG integration.
- Establish the Sustainability Committee.
- Build preliminary sustainability governance framework.

👉 **Core Significance.**

Establish organizational foundations to initiate sustainable transition



2023 | SYSTEM ESTABLISHMENT

- Publish the inaugural Sustainability Report.
- Introduce ISO 14064 GHG inventory.
- Establish ESG frameworks and operating mechanisms.

👉 **Core Significance.**

Complete institutionalization and establish management workflows.



2024 | INTEGRATION

- Introduce ISO 14067 Product Carbon Footprint.
- Establish ESG KPI management mechanisms.
- Strengthen supply chain management and climate risk assessments.

👉 **Core Significance.**

Shift from system to management orientation, boosting execution and performance.



2025 | STRATEGIC INTEGRATION

- Strengthen ESG integration with business strategies.
- Introduce ISO 14001 EMS (Main Factory).
- Develop sustainable material products (Pineapple Fiber applications).
- Increase supply chain ESG management coverage.
- Optimize ESG KPIs and performance tracking.
- Enhance information disclosure and global alignment.

👉 **Core Significance.**

Elevate sustainability from management to core corporate competitiveness.

1 — 2 — 3 — 4

Key Strategic Initiatives

In 2025, PAX continues to deepen its sustainability direction, focusing on three strategic pillars：

- **ESG × Business Integration**

Incorporate sustainability topics into business decisions and product development to strengthen the link between ESG and operations.

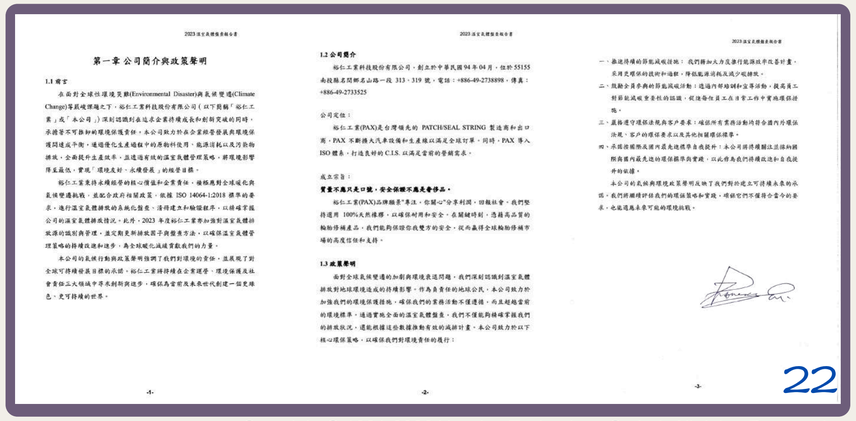
- **ESG × Product Innovation**

Develop market-competitive green products grounded in sustainable materials

- **ESG × Supply Chain Management**

Strengthen supplier ESG management and compliance to mitigate operational risks and enhance supply chain resilience.

2025 Sustainability Policy & Commitment



第一章 公司簡介與政策聲明

1.1 緒言

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」）深刻認識到在這不安全資料確定及和創新突破的同時，承擔著不可推卸的環境保護責任，本公司致力於在各立業務營運與環境保護間達成平衡，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，全面提升生產技術，並透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」的積極目標。

裕仁工業秉持永續經營的核心價值和企業責任，積極遵對全球碳化與氣候變遷挑戰，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，清晰建立和驗證程序，以精確掌握公司的溫室氣體排放狀況，此外，2023 年度裕仁工業帶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時確性與精和選步，為全球減化減碳貢獻我們的力量。

本公司向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經營、環境保護及社會責任三大領域中尋求創新與進步，確保為當前及未來世代創建一個更綠色、更可持續的世界。

2023 溫室氣體盤查報告書 -1-

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 南投縣名間鄉名山路一段 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 不斷擴大汽車按摩和生產模具滿足全球市場。同時，PAX 導入 ISO 體系，打造美好的 C.I.S. 以滿足當前的營銷需求。

成立宣言：

質量不應只是口號，安全保證不應是奢侈品。

裕仁工業(PAX)品牌精神是"專注，創新"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，透過高品質的輪胎修補產品，我們能夠保證您的駕乘的安全，從而贏得全球輪胎修補市場的高度信任和支持。

1.3 政策聲明

面對全球氣候變遷的加劇與環境意識問題，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 溫室氣體盤查報告書 -2-

一、 推動持續的節能減碳措施：我們將加大力度進行能源技術改善計畫，採用更環保的設備和過程，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施環保措施。

三、 嚴格遵守環境法規與客戶要求：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、 承諾按期無償向當地環保主管機關申報設計：本公司將積極配合當地相關部門的環保檢查工作，並確保所有提供的環保數據真實準確，以此作為我們持續改善和高效管理的基礎。

本公司的此項典型環境政策聲明反映了我們對於地方可持續未來的承諾。我們將繼續評估我們的環境績效和管理，確保它們不僅符合當今的要求，也能滿足未來可能的環境挑戰。

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2-3-3 Decision Execution & Performance Tracking

Sustainability Decision Execution Mechanism

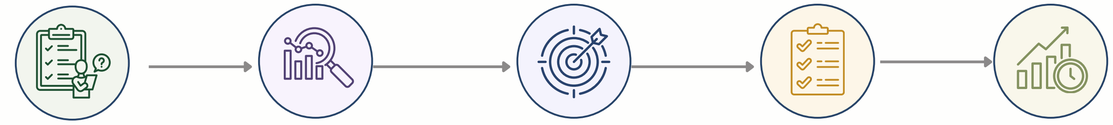
In addition to establishing a comprehensive management mechanism, the Sustainability Committee of PAX drives ESG-related decisions through regular meetings, implementing outcomes into corporate operations and strategic planning. In 2025, the committee focused on climate management, supply chain governance, and sustainable product development, utilizing decision-making mechanisms for resource allocation and action drive.

Key Decisions & Impacts

Topic Type	Key Decisions	Operational Impact
ESG Goals	• Set annual KPIs and management metrics	Strengthen performance management
Carbon Management	• Promote ISO 14001 / 14064 / 14067	Mitigate carbon emissions and regulatory risks
Supply Chain	• Strengthen supplier ESG requirements	Enhance compliance and stability
Product Development	• Promote sustainable materials (Pineapple Fiber)	Enhance product competitiveness

Performance Tracking & Meeting Records

The company utilizes a KPI management mechanism to regularly track ESG-related performance and conducts reviews and analyses during Sustainability Committee meetings. This serves as the baseline for strategic adjustments and decision-making to ensure the concrete implementation of sustainability actions. Relevant indicators cover dimensions such as carbon emission management, energy efficiency, supply chain compliance, and sustainable product development.



Meeting Records

Date	Main Topic	Decisions	KPI Impact	Follow-up Actions
2025 Q1	ESG Goal Setting	Establish Annual KPIs	Carbon/Energy	KPI Implementation
2025 Q2	Supply Chain	Strengthen ESG Audits	Compliance Rate	Supplier Management
2025 Q3	Stakeholders	Optimize Communication	Satisfaction	System Optimization
2025 Q4	Annual Review	Adjust Strategies	KPI Achievement	Next Fiscal Year

Continuous Improvement & Feedback

Through regular reviews and internal feedback mechanisms, PAX continuously optimizes sustainability management strategies and execution plans, integrating improvement outcomes into annual planning and resource allocation. This forms a management cycle of continuous advancement, further transforming sustainable development from system introduction into a corporate decision-making baseline and performance management tool to reinforce overall operational efficiency and long-term competitiveness.



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2-3-4 Objective Response (GRI 2-24)

Sustainability Goal Execution & Performance Response Mechanism

Sustainability Strategy Integration

Grounded in "Sustainability Principles," PAX aligns its policies with the UN SDGs, focusing on critical topics linked to its core business and value chain. Through cross-departmental integration, we embed sustainability into product development, manufacturing, supply chain, and market applications. By incorporating these goals into decision-making and KPI mechanisms, we maintain a traceable, verifiable, and continuously improving sustainability management system.

Goal Management Process (GRI 3-3)

Alignment

Ensure alignment between mid-to-long-term sustainability goals and SDGs, integrating them into annual business strategy reviews.

Resource Allocation

The Sustainability Committee and senior management review action plans to ensure resource investment in high-impact topics.

Performance Tracking

Track the execution status of various ESG goals through the KPI management mechanism

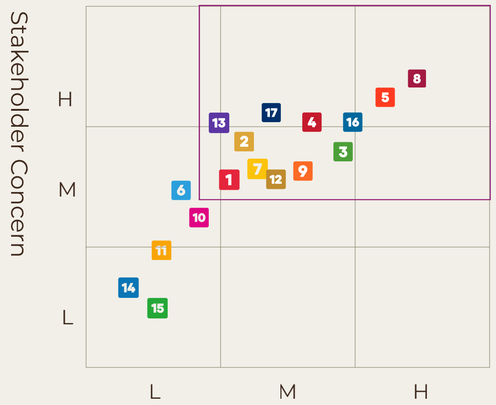
Continuous Improvement

Adjust strategies and action plans based on performance results to form a management cycle.

Evaluation Criteria

When evaluating SDGs and sustainability topics, the company primarily bases its assessment on the following principles

- Degree of impact on business operations
- Degree of stakeholder concern
- Relevance to core business and value chain



Value Chain Action Integration

Value Chain Stage	ESG Actions	KPI Indicators	Corresponding SDGs
Raw Material Sourcing	Supplier ESG Management	Number of ESG Signatories	SDG 12
Manufacturing	GHG Inventory & Carbon Reduction	Emissions / Energy Efficiency	SDG 13
Shipping Management	Packaging Reduction	Packaging Material Usage	SDG 12
After-sales Service	Repair & Extended Use	Product Lifespan	SDG 9

Long-term Goals

- Continuously reduce production carbon emissions (over 20% reduction vs. base year)
- Expand the application proportion of sustainable materials.
- Establish a comprehensive low-carbon product line.
- Drive operational net-zero (Long-term goal).

<Addition>

Evaluation Criteria - Based on GRI 3-1, 3-2, and 3-3 standards to ensure consistency and traceability in material topic identification.

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2-3-5 Sustainability Commitments

ESG Strategy× KPI Management × Results oriented

Grounded in "Sustainable Materials, Supply Chain Management, and Circular Economy," PAX systematically introduces sustainability strategies into corporate operations across the Environmental (E), Social (S), and Governance (G) pillars. Through KPI management mechanisms and international standards (ISO 14001/14064/14067), we ensure concrete implementation and continuous optimization of all actions.

ESG Action & Management	Environmental	Social	Governance
(GRI 2-24、3-3) **SDGs**	7 AFFORDABLE AND CLEAN ENERGY; 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE; 12 RESPONSIBLE CONSUMPTION AND PRODUCTION; 13 CLIMATE ACTION	1 NO POVERTY; 3 GOOD HEALTH AND WELL-BEING; 4 QUALITY EDUCATION; 5 GENDER EQUALITY; 8 DECENT WORK AND ECONOMIC GROWTH; 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	8 DECENT WORK AND ECONOMIC GROWTH; 16 PEACE, JUSTICE AND STRONG INSTITUTIONS; 17 PARTNERSHIPS FOR THE GOALS
	(The company selects and aligns with key SDGs based on material topics and operational impact, tracking execution outcomes through the KPI management mechanism.)		
Core Actions	• Implement ISO 14001 EMS (Main Factory) • Conduct ISO 14064 GHG inventory • Conduct ISO 14067 PCF assessment • Promote recycled material (Pineapple Fiber) application • Enhance energy efficiency & renewable energy use	• Drive occupational safety & health management • Establish employee training & development • Strengthen workplace diversity & equality • Build stakeholder communication mechanisms	• Strengthen supply chain ESG management • Upgrade green product & process capabilities • Establish transparent information disclosure • Enhance global market & client collaboration
Target Management	<Short-Term> • Reduce carbon emissions by 5% vs. base year • Recycled material usage ratio ≥15% • Complete ISO 14001 implementation	<Short-Term> • Increase employee satisfaction by 5% • Training coverage rate ≥70% • Lower OHS incident rate than previous year	<Short-Term> • Green product revenue growth ≥5% • Supplier ESG commitments ≥60 companies • Sustainable supplier audit coverage ≥50%
	<Mid-to-Long-term> • Reduce carbon emissions by 20% • Establish low-carbon product lines • Enhance energy efficiency by 10%	<Mid-to-Long-term> • Retention rate ≥95% • Employee satisfaction ≥90% • Zero major occupational disasters	<Mid-to-Long-term> • Green product revenue growth ≥10% • Supplier ESG commitments ≥80 companies • Coverage rate ≥70%
Related Section	Climate Change,Energy Management Raw Material Management, Waste Management	Ethical Management, Social Inclusion Talent Attraction & Retention, Occupational Safety & Health, Human Resource Management, Workplace Diversity & Equality	Economic Performance, Green Innovation Supply Chain Management Customer Relationship Management

OUR COMMITMENTS

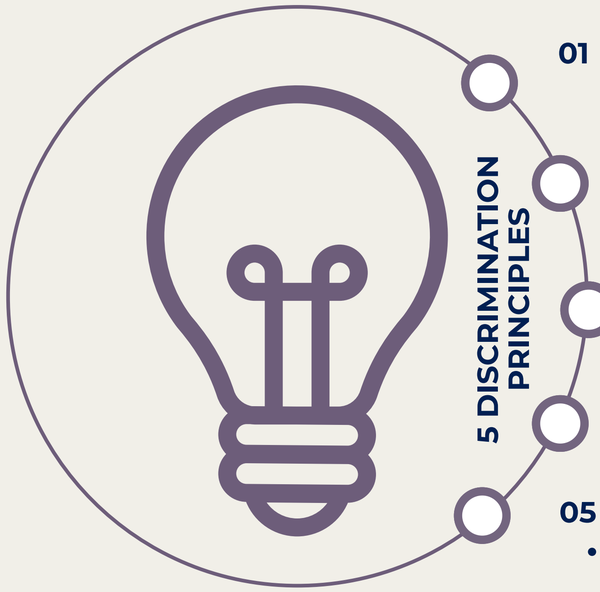
Implement ESG Strategies → Track KPI Management → Execute Strategic Implementation → Continuous Improvement & Optimization → Create Sustainable Value

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2-4 Stakeholder Identification (GRI 2-29、3-1、413-1、413-2)

PAX values effective communication with stakeholders. Based on operational characteristics and value chain analysis, we systematically identify stakeholders relevant to corporate sustainable development. In 2025, the Sustainability Committee convened cross-departmental managers for identification and inventory, conducting analysis based on the following five principles with reference to the AA1000 Stakeholder Engagement Standard (SES, 2015)

Action & Management



01 Dependency
- Importance of stakeholders to company operations.

02 Responsibility
- Corporate responsibility toward stakeholders.

03 Influence
- Degree of influence on corporate decision-making.

04 Diversity
- Encompassing distinct needs and perspectives.

05 Tension
- Intensity of concern regarding topics.

<Systematic above and completeness decision-making. ensures evaluation for high identification in principles reference stakeholder the through value>

Communication Strategy & Response Mechanism

PAX establishes communication principles centered on continuity, immediacy, inclusivity, and consistency. We interact with stakeholders through diversified channels to ensure transparency and prompt response to needs, integrating collected feedback into the Sustainability Committee's decision-making process as a key baseline for strategic adjustments and resource allocation.

01	02	03	04
Continuity	Immediacy	Inclusivity	Consistency

Quantification & Analysis

The company gathers stakeholder opinions through questionnaires and interviews, conducting 1-5 scoring quantitative evaluations on topics across sustainability governance, environment, and society, ranking them by average scores and impact levels.

2025 Execution Results

200 Questionnaires Distributed → 172 Valid Questionnaires ✓ → 86% Response Rate

Evaluation results serve as a vital baseline for material topic identification and sustainability strategy prioritization.

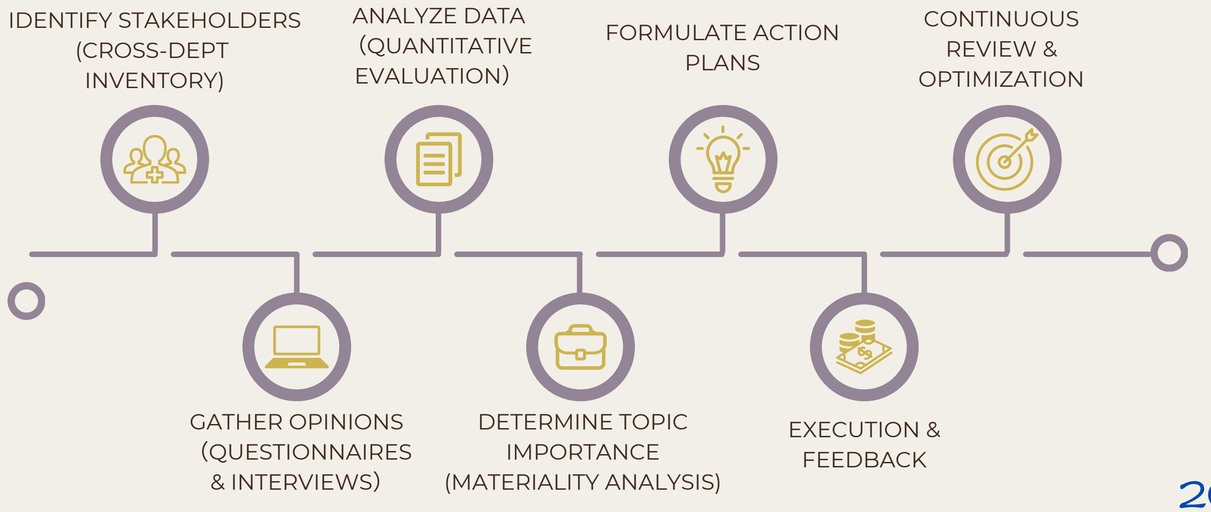
Key Stakeholders

Through identification and evaluation, the company's key stakeholders are：

Employees, Customers, Suppliers, Shareholders, Government Agencies, Local Residents, and Non-profit Organizations.

Stakeholder concerns have been integrated into the material topic analysis and management mechanisms.

Identification & Communication Process



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2-4-1 Stakeholder Engagement

Adhering to principles of transparency, integrity, and two-way communication, PAX establishes institutionalized engagement mechanisms based on distinct stakeholder characteristics. We gather opinions and respond promptly through diversified channels to ensure corporate operations and sustainability strategies reflect stakeholder needs, integrating engagement outcomes into the Sustainability Committee's decision-making process as a key baseline for material topic identification, strategic adjustment, and resource allocation.

	Employees	**Customers**	**Shareholders**
Engagement Objective	Foster a safe workplace and development opportunities to enhance employee satisfaction and retention.	Enhance satisfaction and product competitiveness to drive sustainable product development.	Strengthen information transparency and corporate governance.
Key Topics	Compensation & Benefits, OHS, Career Development, ESG Engagement.	Product Quality, Innovation, Eco-friendly Materials.	Operational Performance, ESG Disclosure.
Channels & Frequency	• Performance Interviews (Mid/Year-end) • Employee Welfare Committee (Min. 2/year) • OHS Committee (Quarterly) • Education & Training (Per Plan) • Employee Health Checkups	• Customer Satisfaction Surveys (Min. 1/year) • Market Surveys (Ad-hoc) • Inquiry & Grievance Handling (Anytime) • Business Visits (Ad-hoc)	• Shareholders' Meeting (Annual) • Sustainability Report (Annual)
Action	• Review compensation to ensure market competitiveness. • Build diverse channels to boost engagement. • Drive healthy workplace initiatives & OHS policies. • Provide continuous skill development & promotions. • Encourage employee involvement in ESG actions.	• Deliver high-quality, innovative products for market needs. • Conduct regular satisfaction surveys and track improvements. • Strengthen after-sales service and technical support. • Develop green and low-carbon products per client needs. • Enhance supply chain sustainability through collaboration.	• Publish annual reports disclosing ESG performance & strategies. • Convene meetings to address investor concerns & boost transparency. • Continuously improve corporate governance evaluation scores.
Decision Response	• Total Annual Training Hours： 542.5 hours • Training Satisfaction Score： 4.5 • Employee Welfare Committee Meetings： 2 • OHS Committee Meetings： 4 • Employee Health Checkups： 1	• Overall Customer Satisfaction： 98.6% • Customer Grievance Resolution Rate： 100%	• Annual General Meetings： 2 • Completed the 2025 Sustainability Report
Performance	Establish human capital development systems.	Develop sustainable product strategies.	Enhance governance transparency.
Operational Impact	Enhance retention rates and production efficiency.	Enhance market competitiveness.	Reinforce investor trust.

Decision Process

Stakeholder Engagement → Surveys & Communication → Materiality Analysis → Committee Review → Integrate Material Topics & Risks → Set KPIs & Strategies → Operational Feedback & Improvement

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2-4-1 Stakeholder Engagement

	Suppliers	Government	Community	NGOs
Engagement Objective	Build a stable supply chain and drive ESG management.	Ensure legal compliance and carbon management.	Maintain positive local relationships.	Drive social inclusion and support vulnerable groups.
Key Topics	ESG Requirements, Quality	Regulations, Carbon Emissions, Reporting	Community Engagement, Environmental Impacts	Charity Initiatives (Ad-hoc)
Channels & Frequency	• Procurement processes (Per need) • Supplier questionnaires (Annual / New suppliers) • Review meetings • Annual audits	• Official correspondence & key notices • Legal compliance • Seminars or workshops • On-site inspections & collaboration	• Community events • Community visits	• Charity collaboration • Care for vulnerable groups
Actions	• Co-develop sustainable supply chain standards. • Execute supplier quality & ESG evaluations. • Hold supplier training & exchange meetings. • Promote green procurement & carbon reduction.	• Comply with all laws & regulations. • Actively participate in policy & regulatory seminars. • Complete legal ESG & sustainability filings on time. • Influence policy development via feedback.	• Participate in or host local charity events. • Donate materials & resources to residents. • Provide environmental & health/safety training. • Support community disaster & emergency plans.	• Support charity project plans. • Donate resources and funds. • Assist in promoting charity projects. • Encourage employees to volunteer. • Support vulnerable employment.
Performance	• Questionnaire response rate： 86% • Completed annual supplier assessments & audits • 60 suppliers committed • 15 environmental responsibility statements	• Official correspondence： 10 items/month • Completed compliance & ESG advocacy	• 2 community events & visits • Executed material donation & community plans	• 2 charity events participated • Completed annual charity projects
Decision Response	Establish supplier ESG systems.	Integrate carbon & compliance into Committee core decisions.	Strengthen local relationship strategies.	Develop social inclusion strategies.
Operational Impact	Mitigate supply chain risks.	Strengthen compliance; lower operational risks.	Enhance corporate image.	Reinforce ESG brand value.

2025 Engagement Results		
	Questionnaires Distributed： 200 Copies	Supplier ESG Commitments： 60 Companies
	Valid Responses： 172 Copies	Supplier Assessment Coverage： ≥50%
Employee Training Hours 578 Hours	Response Rate： 86%	Customer Satisfaction： 98%+

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2-5 Material Topic Identification & Decision Mechanism (GRI 2-29、3-1、3-2、3-3)

Grounded in GRI Standards 2021 and double materiality principles, PAX established a systematic material topic identification mechanism. Through four steps—Identification, Survey, Analysis, and Decision—we evaluate operational impacts and stakeholder concerns. In 2025, through stakeholder surveys (86% response rate) and cross-departmental reviews, the Sustainability Committee finalized this year's material topics, integrating them into corporate strategy and KPI systems to serve as a baseline for decision-making and performance controls.

Four Major Steps

01 STEP 1 | IDENTIFICATION

- Based on GRI Standards 2021 and AA1000SES principles.
- Inventory ESG topics across Environmental, Social, and Governance pillars.
- Combine industry trends (Low-carbon, Circular Economy, Supply Chain ESG).
- Compile initial topic list.

02 STEP 2 | SURVEY

- Distributed 200 stakeholder questionnaires
- 172 valid responses collected
- 86% response rate
- Coverage： Employees, Customers, Suppliers, Shareholders, Government, Community.

03 STEP 3 | ANALYSIS

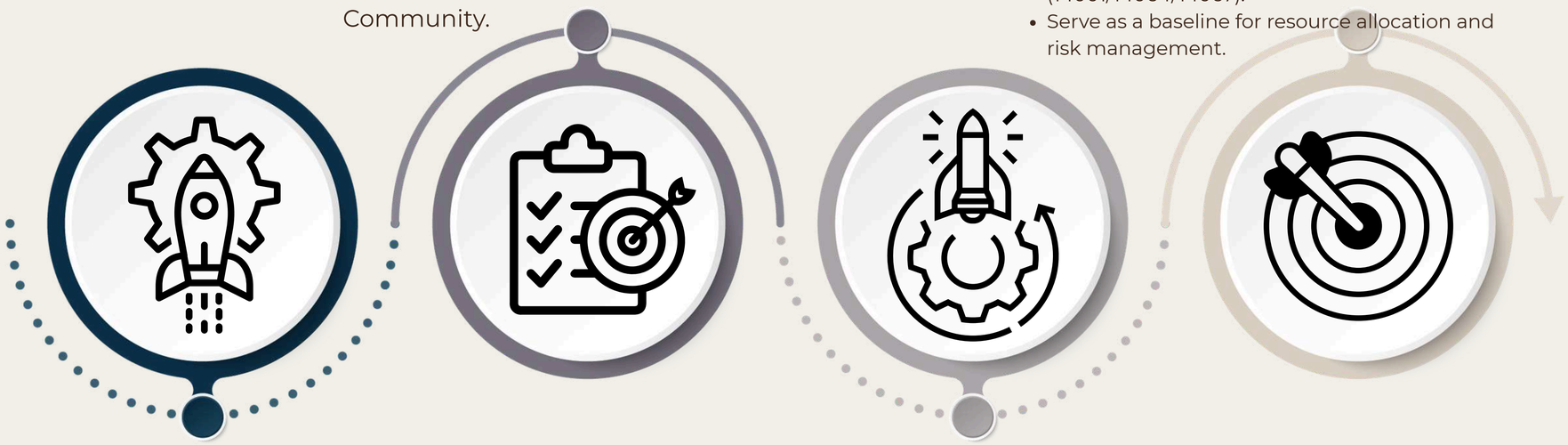
Evaluate the materiality of each topic based on：

- Impact on business operations
- Degree of stakeholder concern
- Positive and negative impacts on operations and verified via：
- Cross-departmental manager evaluation
- Sustainability Committee review

04 STEP 4 | DECISION

Final material topics approved by the Sustainability Committee to：

- Incorporate into annual strategic planning.
- Align with KPI management metrics.
- Introduce ISO management systems (14001/14064/14067).
- Serve as a baseline for resource allocation and risk management.



2025 MATERIAL TOPICS

- Sustainable Materials & Product Innovation
- Raw Material Management
- Waste & Circular Management
- Occupational Health & Safety
- Talent Development & Retention
- Climate Change & Energy Management
- Supply Chain ESG Management
- Legal Compliance & Governance
- Legal Compliance & Governance

Material Topics → Management Linkage

- This year's material topics focus on "Low-carbon Transition, Supply Chain Management, and Sustainable Product Innovation," reflecting core business operations and market trends.
- A management framework of "Material Topics → KPIs → Decisions → Operational Impacts" has been established to effectively transform sustainability into corporate competitiveness.

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2-5-1 Material Topics List

Management Approach	Material Topics	GRI Alignment	SDGs Alignment	Strategic Linkage	KPIs	Strategy	Corresponding Chapter	Value Chain Impact Analysis						
								Employees	Customers	Shareholders	Suppliers	Government	Community	NGOs
Env.	① Green Innovation	GRI 201 GRI 302	7、9、 12、13	Develop sustainable material products	Percentage of sustainable product revenue	Increase product volume	Ch5 Sustainable Environment / 5-8 Green Innovation	o	o	o	o			
	② Raw Material Management	GRI 301 GRI 302	8、9、 12、15	Enhance raw material efficiency	Material utilization & scrap rate	Reduce costs	Ch5 Sustainable Environment / 5-4 Material Management	o		o	o			
	③ Waste Management	GRI 306	11、12、 13、15	Promote circular economy	Waste reduction rate	Reduce environmental risks & costs	Ch5 Sustainable Environment / 5-6 Waste Management	o				o	o	o
Social	④ Occupational Health & Safety	GRI 403	3、8	Establish OHS systems	Occupational injury rate	Reduce operational disruptions	Ch6 Sustainable Workplace / 6-6 Occupational Health & Safety	o				o		
	⑤ Assessment & Compensation	GRI 401 GRI 402 GRI 404	5、8	Strengthen performance systems	Employee satisfaction	Enhance organizational stability	Ch6 Sustainable Workplace / 6-8 Assessment & Compensation	o		o				
	⑥ Talent Attraction & Retention	GRI 405 GRI 406 GRI 408	4、5、 8、10	Establish talent development mechanisms	Retention rate & training hours	Upgrade talent retention	Ch6 Sustainable Workplace / 6-8 Assessment & Compensation	o					o	
Gov.	⑦ Climate & Energy Management	GRI 302 GRI 303 GRI 305	7、12、13	Drive low-carbon transition	Carbon emissions & energy efficiency	Lower regulatory risks	Ch5 Sustainable Environment / 5-1 Climate Change & Carbon Management	o		o	o	o		
	⑧ Supply Chain Management	GRI 308 GRI 414	8、9、 12、17	Build ESG supply chains	Number of ESG commitments	Lower supply chain risks	Ch4 Sustainable Value Chain / 4-1 Sustainable Supply Chain	o			o			
	⑨ Economic Performance	GRI 201	8、9、12	Strengthen product & market strategies	Revenue growth rate	Drive corporate growth	Ch3 Sustainable Governance / 3-2 Economic Performance	o	o	o	o			

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2-5-2 Materiality Matrix



1 Green Innovation
2 Raw Material Management
3 Waste Management
4 Occupational Health & Safety
5 Assessment & Compensation
6 Talent Attraction & Retention
7 Climate & Energy Management
8 Economic Performance
9 Supply Chain Management
10 Ethical Management
11 Legal Compliance
12 Risk Management
13 Information Security
14 Water Resource Management
15 Environmental Compliance
16 Human Resource Management
17 Inclusive Workplace
18 Social Inclusion

2-5-3 Materiality Assessment Results

	Environmental			Social			Governance		
Material Topic	Green Innovation	Raw Material Management	Waste Management	Occupational Health & Safety	Assessment & Compensation	Talent Attraction & Retention	Climate Change & Energy Management	Supply Chain Management	Economic Performance
Positive Actual Impact	• Lower environmental impacts • Boost product differentiation and market competitiveness	• Enhance resource utilization efficiency • Reduce material waste and costs	• Promote recycling and reuse • Reduce waste generation	• Lower accident rates • Ensure employee health and safety	• Motivate employee performance • Upgrade organizational productivity	• Strengthen talent competitiveness • Attract and retain key talent	• Reduce carbon emissions • Comply with laws and global requirements	• Enhance supply chain stability and sustainable collaboration	• Increase revenue and shareholder value
Negative Actual Impact	• Increased R&D and transition costs	• Risk of raw material price fluctuations	• Improper waste handling causing pollution	• Increased OHS management costs	• Flawed systems leading to employee dissatisfaction	• Brain drain affecting organizational stability	• Capital costs for low-carbon transition and equipment	• Risk of supply chain disruptions	• Market volatility affecting revenue
Relevant GRI Standard	• GRI 302 Energy • GRI 201 Economic Performance	• GRI 301 Materials	• GRI 306 Waste	• GRI 403 Occupational Health & Safety	• GRI 401 Employment • GRI 404 Training & Education	• GRI 402 Labor/Management Relations • GRI 405 Diversity & Equal Opportunity	• GRI 302 Energy • GRI 305 Emissions	• GRI 308 Supplier Environmental Assessment • GRI 414 Supplier Social Assessment	• GRI 201 Economic Performance
Strategic Alignment	• Develop sustainable materials (Pineapple Fiber)	• Strengthen material management and supply stability	• Establish circular economy and waste reduction mechanisms	• Establish OHS management and prevention mechanisms	• Optimize performance systems and compensation equity	• Establish talent development and retention frameworks	• Drive ISO 14001/14064/14067 low-carbon transition	• Build supplier ESG management systems	• Strengthen product and market competitive strategies

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CH 3
Sustainable Governance

Anchored in robust governance, PAX integrates sustainability into decision-making across economic, environmental, and social dimensions. Through transparency and risk management, we continuously strengthen compliance and sustainable operations.

Key Highlight

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3-7. Government Subsidies 42
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3-9. Cyber Security Management 44

3-1-1 Sustainability Governance Framework (GRI 2-9、2-10、2-11、2-13)

PAX regards the Board of Directors as the highest governance body. Through a visualized governance framework and management mechanism, we integrate ESG into operational management to create long-term sustainable value.

① GOVERNANCE OBJECTIVES

- Establish a sustainability governance framework aligned with international standards（GRI 2-9、2-12、2-26）
- Strengthen Board oversight and decision-making on ESG topics.
- Enhance disclosure transparency and stakeholder trust.

★ **The Board is the highest decision-making body for sustainability governance.**

② GOVERNANCE STRATEGY

- Embed ESG into Board and senior management decision-making.
- Integrate internal controls with Enterprise Risk Management (ERM).
- Establish an ESG performance management mechanism (KPI-driven).
- Optimize governance via external audits and stakeholder engagement.

★ **Transition from system-driven to performance-driven governance.**

③ MANAGEMENT MECHANISM

- Implement the ESG PDCA cycle (Plan-Do-Check-Act).
- Convene the Sustainability Committee at least quarterly to track material topics.
- Establish a cross-departmental ESG mechanism overseen by project management.
- Establish stakeholder communication and feedback mechanisms (GRI 2-16).

Frequency
- Min. 4 Committee meetings annually

Reporting
- Min. 2 ESG reports to the Board annually.

Review
- Quarterly tracking of ESG performance.

④ RISK & OPPORTUNITY

<Risks>
- Regulatory risks (Environmental, Labor, Taxation).
- ESG deficits undermining brand and client trust.
- Inadequate disclosure limiting global market access.

<Opportunities>
- Enhancing brand equity and global competitiveness.
- Securing government subsidies and green financing.
- Strengthening talent attraction and retention.

⑤ ESG PERFORMANCE INTEGRATION

- Incorporate ESG metrics into departmental evaluations.
- Integrate carbon emissions, energy use, and supply chain metrics into KPIs.
- Utilize ESG performance as a baseline for business decisions.
- Link executive compensation to ESG outcomes.

★ **Establish an ESG KPI tracking and performance analysis mechanism.**

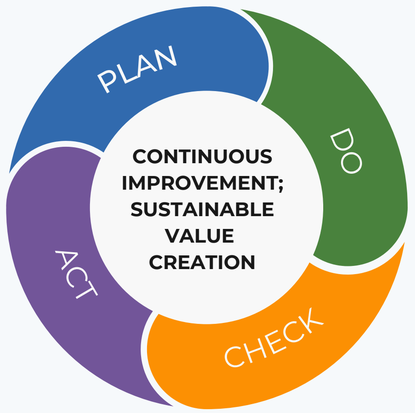
Key Improvement Areas

BOARD OVERSIGHT
- Incorporate ESG into the Board's annual agenda.
- Regularly review ESG performance and risks.
- Ratify major sustainability topics at the Board level.

ESG KPI MANAGEMENT

Environmental	Social	Governance
• Carbon emissions (Scope 1/2) • Energy efficiency • Waste reduction	• Employee training • OHS metrics • Supplier sustainability	• Legal compliance • Ethical management • Information security

PDCA CYCLE



- Review goals and strategies.
- Integrate cross-departmental resources.
- Conduct tracking and internal audits.
- Adjust strategies based on performance.
- Optimize governance and efficiency.

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3-1-2 ESG Governance Structure

Led by the Board, we execute sustainable strategies and value creation through committee operations and performance linkage.

Gov. Level

Board
Highest ESG oversight and strategic decision-making.

Chairman
Directing and promoting sustainable development.

- Ratify ESG strategies
- Oversee performance
- Ensure risk controls and compliance
- Engage stakeholders

Mana. Level

Sustainability Committee
- Coordinate ESG strategies
- Track goals/performance
- Report to the Board.

Risk Management Committee
- Integrate ESG risks
- Evaluate risk response
- Oversee internal controls.

Climate Change Task Force
- Climate scenario analysis
- Drive carbon reduction
- Develop green opportunities.

- Plan ESG action items
- Integrate cross-departmental resources
- Oversee progress & outcomes.

Exe. Level

PMO - ESG
Project coordination / Data collection / Performance tracking / Stakeholder communication.

MFG | QC | R&D | MKT | SALES | ADM | FD

- Execute ESG actions
- Provide performance data
- Implement daily improvements.

PDCA Cycle

PLAN
- Design ESG strategies and annual goals.

DO
- Drive cross-departmental execution.

CHECK
- Track performance
- Conduct Audits

ACT
- Review outcomes
- Optimize strategies

SUSTAINABLE VALUE CREATION.

ESG/KPI Performance Linkage

ESG KPI Linkage
Embed ESG into performance metrics to drive sustainable value.

Environment
- Carbon management
- Energy efficiency
- Waste reduction.

Social
- OHS metrics
- Talent development
- Social engagement.

Government
- Ethical management
- Risk management
- Information security.

- Incorporate into departmental evaluations
- Link executive compensation to performance
- Enforce regular reviews for optimization

Governance Commitment
Committed to a transparent, accountable governance culture, anchoring sustainability in business strategy to co-create long-term stakeholder value.

Benchmarking
Benchmarked against industry leaders (e.g., ASE) and international standards (GRI, SASB, TCFD, ISO).

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3-1-3 Board Structure & Operations

1 BOARD COMPOSITION & GOVERNANCE POSITIONING

- As a private company, PAX establishes its Board per the Company Act and Articles of Incorporation, comprising 7 directors and 1 supervisor to oversee corporate decisions and governance.
- Led by the Chairman, the Board is the highest decision-making body, steering strategy, risk management, and sustainability while ensuring effective governance.

★ **The Board also serves as the highest oversight body for sustainability governance, ratifying ESG strategies and material topics.**

2 BOARD PROFESSIONALISM & DIVERSITY

- Directors possess diverse backgrounds in operations, industry experience, finance, accounting, and risk management, enhancing decision quality and governance efficiency.
- With an average age of 65, the Board brings extensive industry experience and continuously updates governance and ESG knowledge to elevate maturity.

★ **Board diversity and ESG competencies will be progressively strengthened to align with global governance trends.**

3 BOARD OPERATIONS & MEETINGS

- In 2025, the Board convened twice, achieving an average attendance rate of >90%.
- All major resolutions were fully deliberated and required a majority vote per the Articles of Incorporation to pass.

★ **The Board regularly reviews ESG topics to ensure alignment between sustainability strategies and corporate direction.**

4 BOARD COMMITTEE OPERATIONS

- The Sustainability Committee (including the ESG Task Force) under the Board coordinates sustainability strategy and performance tracking, reporting regularly to the Board.
- The Sustainability Committee meets at least 4 times annually to report on ESG progress and outcomes.

★ **Committee mechanisms are utilized to reinforce Board oversight and management of ESG topics.**

5 BOARD OVERSIGHT & GOVERNANCE MECHANISMS

- Guided by corporate governance principles, the Board regularly oversees management performance, ensuring compliance and robust operations via internal controls and ERM.
- For conflict of interest management, directors recuse themselves from votes involving personal interests to ensure objective decision-making.

★ **The Board oversees ESG risks and opportunities, ensuring sustainability is integrated into the enterprise risk management framework.**

6 ESG PERFORMANCE LINKAGE

- ESG metrics integrated into performance management with regular Board reviews.

★ **ESG performance is embedded into business reviews and decisions, directly linking to executive compensation.**

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

Governance Highlights 2025

BOARD MEETINGS
2 Meetings convened / Average attendance： 92%

REPORTING TO THE BOARD
2 ESG progress reports / Regular risk & strategy reviews

SUSTAINABILITY COMMITTEE
Min. **4** meetings annually / Regular performance tracking

CONFLICT MANAGEMENT
Regulatory recusal for personal interest conflicts

ESG LINKAGE
Embedded in KPIs / Linked to executive compensation

Board Members

		Basic Structure			Industry Experience			Professional skills				ESG Competencies (E/S/G)	ESG Decision-Making & Oversight
Status	Diverse Projects Board Members	Nationality	Gender/Age	Employee status	Business Development	Leadership and Human Resource Management	International perspective	Governance & regulatory compliance	Industry expertise	Financial & accounting knowledge	Risk Management		
Chairman	Su O Hao	ROC	Males/50-60 Years Olds	V	V	V	V	V	V	V	V	V	V
Director	Su O Dung	ROC	Males/70-80 Years Olds	-	V	V	-	-	-	-	V	-	-
Director	Su O Lai	ROC	Males/70-80 Years Olds	-	V	V	-	-	-	-	V	-	-
Director	Su O Gui	ROC	Males/60-70 Years Olds	-	-	-	-	-	V	-	-	V	-
Director	Yen O Jun	ROC	Males/50-60 Years Olds	-	V	-	-	-	-	-	V	-	-
Director	Zheng O Song	ROC	Males/60-70 Years Olds	-	V	-	-	-	-	V	-	V	-
Director	Young O Kai	ROC	Males/40-50 Years Olds	V	-	V	-	-	V	-	-	V	-
Supervisor	Zheng O He	ROC	Males/60-70 Years Olds	-	-	-	-	-	V	-	-	-	-

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3-1-4 Board Recusal for Conflicts of Interest (GRI 2-15、2-16、205)

Aligned with GRI Standards, PAX continuously strengthens its Board governance and conflict management to ensure objective, transparent decision-making and build stakeholder trust. In 2025, conflict recusal mechanisms were institutionalized into internal controls and Board operations, ensuring compliance and formal declarations for all interest-related resolutions.

1 Recusal Policy & Practice

- Directors must disclose personal or related-party interests and recuse themselves from voting.
- Directors are prohibited from leveraging their positions for improper gain or acting as voting proxies for other directors.
- All recusals are documented in Board minutes and regularly disclosed in the Sustainability Report.

★Conflict management is integrated into Board governance and enterprise risk management (ERM).

2 Oversight & Reporting Mechanisms

- Supervisors review Board recusals and provide advisory recommendations.
- Stakeholder communication and grievance channels (GRI 2-16) are established to address potential conflict issues.
- Board independence and conflict management effectiveness are reviewed regularly.
- Recusal compliance is regularly audited via internal control mechanisms.

★Strengthened oversight ensures robust policy enforcement.

3 Performance & Improvement

- All directors completed 3 hours of conflict recusal and ethical management training in 2025.
- All conflict cases were declared and processed legally with zero material violations.
- Tracking and refinement of management mechanisms are sustained to enhance governance transparency.

★Institutionalized management and training elevate Board decision credibility.

4 Future Priorities

- Continuously strengthen Board diversity and independence.
- Introduce international best governance practices (e.g., OECD Principles).
- Optimize conflict identification and early warning mechanisms.

2025 Key Metrics

- Conflict Declaration Rate :**100%**
- Case Resolution Rate : **100%**
- Board Training **18 Hours**
- Material Conflict of Interest Incidents :**100%**

3-1-5 Board Performance Evaluation (GRI 2-18)

To strengthen Board efficiency and elevate sustainability maturity, we continuously implement the Board performance evaluation system, incorporating ESG metrics into the scope to ensure alignment between Board decisions and corporate sustainability strategies.

1 Evaluation Criteria

- Board efficiency & decision quality
- Effectiveness of risk management & internal controls
- ESG execution outcomes (including climate change, carbon management, employee wellness)
- Stakeholder communication & disclosure transparency

★ESG performance integrated into Board evaluation metrics

2 Evaluation Methodology

- Conducted via self and peer evaluations
- Evaluated via questionnaires, meeting minute reviews, and expert interviews
- Scope covers overall Board operations and individual committee performance

3 Results & Applications

- Outcomes reported and deliberated at Board meetings
- Sustainability Committee proposes improvements based on outcomes
- Outcomes serve as a baseline for corporate governance and ESG strategy optimization

★Feedback mechanisms continuously optimize Board governance efficiency and sustainable decision quality

4 2025 Improvement Outcomes

- Increased Board discussion frequency on ESG topics
- Enhanced information disclosure transparency
- Increased director training hours on sustainability
- Optimized risk management and internal controls

★Sustained corporate governance refinements generate long-term value

2025 Evaluation Summary

- Overall Rating **Excellent**
- Board Efficiency **Enhanced**
- ESG Performance **Significant Progress**
- Future Priorities **Ongoing Implementation**

Our Commitment PAX is committed to strengthening Board governance and enforcing ethical, transparent, and accountable operations, partnering with stakeholders to co-create long-term sustainable value.

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3-1-6 Rules of Procedure for Board Meetings (GRI 2-15、2-17)

Aligned with the Company Act, Articles of Incorporation, and GRI 2-12, PAX enforces these Rules to ensure Board efficiency, transparency, and objectivity. In 2025, meeting procedures were optimized to permanently integrate ESG topics into agendas and decision-making workflows.

① **Meeting Convections**	• **Regular:** Min. 2 meetings annually. • **Special:** Convened by Chairman or 1/3 of directors for major/urgent matters. **★Material ESG topics may be designated as special agenda items.**
② **Meeting Notices**	• Notices and agenda materials sent 7 days in advance. • Sent 3 days in advance; immediate notice for emergencies. **★ESG data and performance reports provided for director review.**
③ **Meeting Chairmanship**	• Board meetings chaired by the Chairman. • If Chairman is absent, directors elect an acting chair.
④ **Attendance & Resolutions**	• In-person attendance required (video conferencing allowed via regulations). • Approved by a majority vote of attending directors. • 1 vote per director. **★ESG resolutions are integrated into formal decision-making workflows.**
⑤ **Conflict of Interest Recusal**	• Directors must disclose personal/related-party interests and recuse from voting. • Directors cannot act as voting proxies for conflicted members. **★Recusals are fully disclosed and monitored under governance mechanisms.**
⑥ **Meeting Minutes**	• Fully documented and signed/sealed by all attending directors. • Kept for a minimum of 10 years. **★ESG resolutions and execution progress are recorded for tracking.**
⑦ **Information Transparency**	• Key resolutions and recusals published on corporate website and Sustainability Report. • Non-confidential information is accessible to stakeholders. **★Transparency is continuously enhanced to strengthen stakeholder trust.**

2025 Key Enhancements

ESG AGENDA INTEGRATION
ESG topics integrated into Board decision-making

KPI REPORTING
Regular ESG KPI reports for Board review & decisions

DECISION TRANSPARENCY
Clear disclosure of votes & recusals to enhance transparency

GOVERNANCE MATURITY
Transition from compliance to performance-driven governance

DISCLOSURE ENHANCEMENT
Regular disclosure of key resolutions to build trust

3-1-7 Board Agendas & Execution (GRI 2-17)

Date	Venue	Chair	Expected	Attended	Agenda Topics	Recusals & Voting Status
114/1/3	Nantou HQ	Ching-Hao Su	7	5	• Annual business plan & budget • Annual ESG goals & strategy review • Carbon management & energy plans	• All resolutions approved by attending directors • Zero conflicts of interest requiring recusal • ESG resolutions integrated and passed
114/8/9	Nantou HQ	Ching-Hao Su	7	5	• ESG KPI performance report • Supply chain sustainability progress • New products & global market strategies	• All resolutions approved by attending directors • Zero material conflicts of interest • ESG performance reviewed for Board decisions

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3-2 Economic Performance (GRI 201-1、201-2)

In 2025, PAX prioritized "Robust Operations, Innovation, Smart Manufacturing, and Low-Carbon Transition" to boost profitability and market competitiveness. We integrated ESG into our financial framework to align economic growth with environmental and social value, ensuring long-term stability.

Key Improvement Areas (GRI3-3)

SHORT-TERM GOALS (< 1 YEAR)

- Maximize capacity utilization & efficiency; optimize cost structures.
- Drive carbon inventories & energy efficiency initiatives
- Enhance product quality & delivery stability.

MID-TO-LONG-TERM GOALS (3-5 YEAR)

- Advance smart manufacturing & data-driven management.
- Develop low-carbon materials & green products (e.g., pineapple fiber sealant).
- Expand international markets & strategic partnerships.

RESOURCES & GOVERNANCE

- Joint KPI reviews by management & finance departments.
- Periodically report major business matters to the Board & Committee.
- Integrate ESG metrics into decisions & performance tracking.

★Established economic-ESG linked management to reinforce value creation.

2025 Performance Matrix

BUSINESS GROWTH	R&D & TECHNOLOGY	COST & EFFICIENCY	RISK MANAGEMENT	STAKEHOLDER VALUE
• Stable revenue growth; sustaining momentum. • Optimized mix; increased high-margin shares.	• Sustained R&D investment (~20% of revenue). • Focusing on low-carbon materials & smart manufacturing.	• Lowered unit costs via process & energy optimization. • Enhanced supply chain efficiency & delivery stability.	• Mitigating material volatility & market fluctuations. • Enhanced supply chain resilience & climate risk management.	• Shared value creation; fulfilled sustainability duties.

★Climate & market risks embedded in decisions to elevate resilience.

Evaluation Mechanism

KPI MANAGEMENT

- Revenue growth rate
- R&D intensity
- Unit production cost
- Energy efficiency
- Carbon intensity

★ Quarterly KPI reviews integrated into business decisions.

ASSURANCE & GOVERNANCE

- Financial data audited by external CPAs.
- Committee reviews economic & climate risks regularly.

★ Major topics reported to the Board for effective oversight.

| Sustainability Governance & Economy For SDGs

2025 Key Highlights

ESG & ECONOMIC INTEGRATION
Synchronizing financial performance with ESG metrics for long-term value.

KPI MANAGEMENT
Quarterly KPI reviews to guide annual business decisions.

ENTERPRISE RISK MANAGEMENT
Countering climate change & market volatility to strengthen supply chain resilience.

GLOBAL MARKET EXPANSION
Expanding overseas channels to upgrade global competitiveness.

ECONOMIC DISCLOSURE (GRI 201-1)

PAX discloses economic value generated and distributed (revenue, wages, taxes, investments) to build trust.

REVENUE & PROFIT	WAGES & BENEFITS	TAXES	SOCIAL INVESTMENT
Stable economic value	Employee care & development	Tax compliance & social contribution	Inclusive social development

| 2025 Economic Performance Metrics

Category	Metrics	2025	2024	2023
Profitability	ROA	1.08%	0.45%	1.73%
	ROE	3.60%	1.50%	5.37%
	Net Profit Margin	1.64%	0.66%	2.87%
	EPS	0.44	0.18	0.64

Notes：

1. Return on Assets (ROA) = Net Income After Tax ÷ Average Total Assets × 100%
2. Average Total Assets = (Beginning Total Assets + Ending Total Assets) ÷ 2
3. Return on Equity (ROE) = Net Income After Tax ÷ Shareholders' Equity × 100%
4. Net Profit Margin = Net Income After Tax (NT$ thousand) ÷ Net Operating Revenue (NT$ thousand) × 100%
5. Earnings Per Share (EPS) = Net Income After Tax ÷ Weighted Average Number of Outstanding Common Shares
6. Cash Dividend per Share = Total Cash Dividends ÷ Number of Outstanding Common Shares

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3-3 Ethical Management (GRI 2-23、2-24、205-1)

Upholding "Integrity, Transparency, and Accountability," PAX Industrial integrates anti-corruption and compliance into corporate governance and ERM. In 2025, ethical management was embedded into ESG structures and KPIs to enforce operational transparency through training and oversight.

Management Policy (GRI3-3)

GOVERNANCE INTEGRATION

- Enforce Ethical Management Code & Employee Conduct Code.
- Integrate integrity into corporate governance & ESG frameworks.
- Report major integrity issues to the Board & Committee regularly.

EDUCATION & TRAINING

- Ethical & anti-corruption training 1–2 times annually.
- Scope： Anti-corruption, anti-bribery, conflict, & compliance.

2025 Training Coverage
100%

Note.Training Participants: Senior Management at the Assistant Manager Level and Above

Ave. Training Hour
1 hr / person

GRIEVANCE MECHANISM (GRI 2-16)

- Anonymous reporting hotlines & mailboxes.
- Define case workflows with 30-day resolution.
- Cases jointly overseen by designated units & Committee.

2025 Whistleblower Cases
0 Cases

Case Resolution Rate
100

SUPPLY CHAIN INTEGRITY

- 100% of new suppliers signed sustainability commitments.
- Strictly prohibit bribery, corruption, & improper transactions.

★EXTEND INTEGRITY MANDATES TO SUPPLIERS TO STRENGTHEN VALUE CHAINS.

ANTI-TRUST & FAIR COMPETITION (GRI 206-1)

- Enforce fair trade; prohibit monopoly & unfair competition.
- Review operations regularly to ensure full legal compliance.

2025 ZERO ANTI-TRUST OR MATERIAL NON-COMPLIANCE CASES.

PROCEDURES & GUIDELINES (GRI 2-25、2-26、205-1)

- Establish anonymous reporting channels for employees and external stakeholders.
- Define case review and resolution workflows (response within 30 days).
- Provide whistleblower protection mechanisms to prevent retaliation.
- Fully document and retain all case records for at least 5 years.

GRI ALIGNMENT - 2025 OUTCOMES

GRI 205-2	Anti-Corruption Training	100% Coverage
GRI 205-3	Corruption Incidents Disclosed	0 cases
GRI 206-1	Anti-Competitive Actions	0 cases

OTHER INTEGRITY PRACTICES

Data Security & Confidentiality
Prevent internal data leaks via security controls.

Conflict Management
Proactive disclosure & mandatory recusal.

Regular Audits & Evaluations
Periodic internal audits to optimize effectiveness.

Promoting a Clean Culture
Deepen integrity via continuous education.

Board Oversight

- Embed integrity into Committee annual agendas.
- Report integrity outcomes to the Board periodically.
- Integrate integrity risks into enterprise risk management (ERM).

★ REGULAR BOARD OVERSIGHT OF INTEGRITY TO ENSURE TRANSPARENT GOVERNANCE.

2025 Key Metrics

(GRI 205-2、205-3、206-1)

COMPLIANCE & RISK
Material corruption/integrity violations
0
Anti-trust / competitive incidents
0

TRAINING & EDUCATION
Training Coverage
100
Avg. Hours
1 HR/PERSON

GRIEVANCE & RESOLUTION
Whistleblower Cases
0
Resolution Rate
100 %

SUPPLY CHAIN MANAGEMENT
New Supplier Commitments
100 %
Regular Supplier Evaluations
100 %

★Track performance to embed integrity into daily operations & build a clean culture.

OUR COMMITMENT

PAX Industrial reinforces ethical governance and legal compliance, partnering with stakeholders for sustainable, trusted value.

INTEGRITY | TRANSPARENCY | ACCOUNTABILITY | SUSTAINABILITY

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3-4 Regulatory Compliance (GRI 2-27、307-1 | SASB RT-CH-530a.1)

PAX Industrial continuously strengthens compliance across corporate governance, labor rights, product liability, environmental protection, and occupational safety. By embedding compliance into ESG and ERM under a "Prevent-Monitor-Improve" framework, we mitigate risks and enhance resilience.

Zero material compliance incidents in 2025, demonstrating governance maturity and execution.

0 cases
Material Non-Compliance

100 %
Improvement Completion Rate

ESG
ESG Governance Integration

Compliance Approach (GRI3-3)

1

PREVENTIVE

- Regulatory monitoring
- Real-time policy updates.

2

MONITORING

- Annual compliance audits
- Committee oversight
- ERM integration

3

TRAINING

- Annual safety & compliance training.

Coverage 100 %

Ave. Hour 3 HR/PERSON

4

DISCLOSURE & IMPROVEMENT

- Incident disclosure
- Tracking

"Prevent-Monitor-Improve" compliance cycle.

2025 Compliance Status (zero material incidents)

2025 All operations fully compliant; zero material incidents.

(GRI 406-1、407-1、408-1、409-1、411-1、415-1、416-2、417-2、417-3、418-1)

Category	Compliance Status	Resault
Corporate Governance	• Compliant with company, tax, and financial laws • No corruption or material governance violations	Compliant
Labor Rights	• Zero labor violations, material safety incidents • No child/forced labor	Compliant
Product Liability	• Zero labeling violations, product liability issues. • No material complaints.	Compliant
Environment & Safety	• Zero environmental or safety violations • Full emission & waste compliance.	Compliant

Note： Scope covers cases formally penalized by authorities during the reporting period Major violations refer to events causing significant financial loss operational disruption environmental impact or reputational damage Hence there are no major violations or penalty records for 2025.

Non-Compliance Resolution

Resolved → Internal Audit → Corrective Action → Internal Audit → Resolved

Compliance PDCA

| HISTORICAL CASES

2023 LABOR CASE

- Penalty： NT$20,000
- Solution： Resolved via workforce adjustments & training.

(Sustained Compliance in 2025)

2024 ENVIRONMENTAL CASE

- Penalty： NT$60,000
- Solution： Resolved via labeling corrections & process optimization.

(Fully Compliant in 2025)

2025 Key Metrics

0 cases	100 %	100 %	100 %
MATERIAL VIOLATIONS	RESOLUTION RATE	COMPLIANCE AUDIT RATE	COMPLIANCE TRAINING RATE

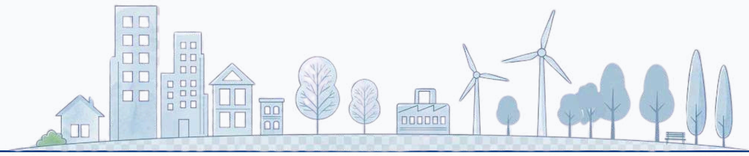
GOVERNANCE & ERM LINKAGE

- Board integration & regular reporting
- Committee oversight of risks & outcomes
- Compliance risks integrated into ERM

Compliance is embedded into ESG frameworks to strengthen resilience and trust.

GOVERNANCE COMMITMENT

PAX Industrial reinforces compliance mechanisms to secure legal operations and robust risk control, fulfilling corporate sustainability.



ESG INTEGRATION

Integrating compliance into ESG frameworks upgrades global competitiveness to co-create social and environmental value.

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3-5 Aligning with IFRS (IFRS S1 / S2)

In response to global sustainability disclosure trends and the FSC roadmap, PAX Industrial initiated preparations for IFRS Sustainability Disclosure Standards. Based on the four core pillars, we reinforce sustainability risk and opportunity management, enhance information quality and transparency, and advance toward global governance best practices.

IFRS

IFRS S1

General Requirements for Disclosure of Sustainability-related Financial Information

Disclose sustainability impacts on financial performance and value creation.

IFRS S2

Climate-related Disclosures

Disclose climate risk and opportunity impacts on strategy, finance, and cash flows.

IFRS S1 / S2 FOUR CORE CONTENT AREAS

GOVERNANCE

- Board as the highest oversight body.
- Sustainability Committee drives corporate strategies.
- Regular progress reports to the Board.

STRATEGY

- Identify sustainability risks and opportunities.
- Assess impacts on operations and finance.
- Embed sustainability into business strategies and annual plans.

RISK MANAGEMENT

- Manage climate risks aligned with TCFD.
- Evaluate transition and physical risks.
- Cross-departmental collaboration to boost resilience.

METRICS & TARGETS

- Establish sustainability metrics and targets.
- Manage GHG, energy, and water resources.
- Continuously advance performance and disclosure quality.

IFRS

2022	2023	2024	2025	2026	2027	2028
BUILD THE FOUNDATION	**INVENTORY & INITIAL DISCLOSURE**	**DEEPEN ENVIRONMENTAL MANAGEMENT**	**SYSTEM CERTIFICATION & ROADMAP PLANNING**	**GAP ANALYSIS & DATA SOURCING**	**STRENGTHEN DATA CONNECTIVITY**	**CONTINUOUS PROGRESS & ALIGNMENT**
• Establish ESG promotion mechanisms. • Build sustainability governance frameworks. • Promote sustainability culture.	• Complete ISO 14064-1 GHG inventory. • Publish the inaugural sustainability report. • Adopt GRI and SASB frameworks.	• Complete ISO 14067 product carbon footprint verification. • Adopt TCFD framework. • Strengthen climate risk management.	• Obtain ISO 14001 • Obtain ISAE 3000 limited assurance. • Launch IFRS S1 and S2 roadmap planning and data inventory.	• Conduct IFRS S1 and S2 gap analysis. • Inventory required data and workflows. • Assess financial impacts and data connectivity.	• Link sustainability metrics with financial data. • Optimize disclosure workflows and internal controls. • Elevate sustainability data quality.	• Refine management systems based on global trends. • Enhance sustainability governance and disclosure quality. • Create long-term sustainable value.

Existing Foundations & Systems

GRI STANDARDS | SASB | TCFD | ISO 9001:2015, ISO-14001, ISO-14067, ISO-14064-1 | ISAE 3000

2025 Key Initiatives

- Complete ISO 14001 environmental management certification.
- Obtain ISAE 3000 limited assurance for sustainability report.
- Conduct current data and IFRS gap analysis.
- Review sustainability data and disclosure workflows.
- Establish cross-departmental taskforce and governance.
- Strengthen climate risk and opportunity management.

Future Outlook

PAX will consistently deepen sustainability governance across governance, strategy, risk management, and metrics and targets. We focus on integrating sustainability with financial information to elevate resilience against climate change and market transition, securing long-term sustainable value.

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3-6 Tax Policy (GRI 207-1、207-2、207-3)

Upholding "Compliance, Transparency, and Prudence," PAX Industrial establishes a robust tax governance framework to ensure all activities align with local regulations and international tax standards. In 2025, tax management was further integrated into our ESG governance and Enterprise Risk Management (ERM) frameworks to reinforce tax risk identification and control.

1 COMPLIANCE & TRANSPARENCY

- Local tax compliance (income tax, VAT, etc.) across operations.
- Periodic tax workflow reviews against global standards.
- Review tax filings and workflows regularly against international standards.
- Timely tax filings & payments for transparency.
- Tax risk identification integrated into ERM.

▶ **Tax transparency builds stakeholder trust & governance quality.**

2 GOVERNANCE & INTERNAL POLICY

- Board oversight & management execution.
- Regular tax system reviews & regulatory updates.
- Internal training for tax compliance & risk awareness.
- **Tax topics embedded in Board & Committee oversight.**

3 RISK MANAGEMENT

- Internal controls to mitigate tax errors & risks.
- Pre-assessments & reviews for material tax matters.
- **Tax risk management integrated into ERM.**

4 STRATEGY & PLANNING

- Tax strategy alignment with business & financial goals.
- Reasonable tax planning to boost competitiveness.
- Zero tolerance for high-risk or unethical tax practices.

GOVERNANCE & ESG INTEGRATION

- Tax & subsidy management integrated into ESG governance.
- Regular tax reporting to the Board & Committee.
- Tax management embedded in risk & internal controls.

TAX & SUBSIDY MANAGEMENT ARE EMBEDDED INTO ESG STRATEGY TO DRIVE SUSTAINABLE COMPETITIVENESS.

3-7 Government Subsidies (GRI 201-4)

PAX Industrial leverages government resources for operational upgrades, workforce development, and environmental sustainability with full transparency. Moving forward, we will reinforce tax governance and subsidy management to utilize external resources for long-term shared value.

COMPLIANCE & TRANSPARENCY

- Legal eligibility & compliance for all applications.
- Internal review & control for all processes.

PROPER APPLICATION & DISCLOSURE

- Full application & reimbursement documentation.
- Periodic tracking of project progress & outcomes.

EARMARKED FUNDS

- Strict fund allocation for approved purposes.
- Internal controls for financial transparency.

EFFECTIVENESS EVALUATION

- Regular project evaluations & management feedback.
- Optimized resource allocation for sustainability.

2025 SUBSIDY OUTCOMES

TOTAL SUBSIDIES

NTD 3,842,090

SUBSIDY TYPES

WORKFORCE & HR DEVELOPMENT
Training, employment incentives, & talent initiatives.

ECO & LOW-CARBON TRANSITION
Energy-saving & Circular economy projects

GLOBAL MARKET EXPANSION
Domestic & international exhibition subsidies.

Corporate Value Contribution

- Operational efficiency & cost optimization
- Employee welfare & skill development
- Low-carbon transition & sustainability
- Global expansion & brand visibility

2025 Highlights

- Compliant Application & Execution： 100%
- Reimbursement Compliance Rate： 100%
- Project Completion Rate： 100%

PAX INDUSTRIAL REINFORCES TAX GOVERNANCE AND SUBSIDY MANAGEMENT, LEVERAGING EXTERNAL RESOURCES TO DRIVE COMPLIANCE AND LONG-TERM SUSTAINABLE VALUE.



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3-8 Risk Management (GRI 2-12、3-3)

PAX Industrial systematically manages risks via a "identification to response" workflow. In 2025, critical risks—including climate, supply chain, cyber security, and compliance—were fully integrated into our ESG and ERM frameworks under Board and Committee oversight to elevate resilience.

0 case — Material operational risk incidents

100 % — Risk assessment coverage rate

Board — Regular Oversight

ESG — 風險整合

Risk management is fully embedded into governance and ESG decisions to reinforce competitiveness and resilience.

Policy

GOVERNANCE

- Build mechanisms aligned with GRI & ISO risk principles.
- Integrate risks into ESG governance & sustainability strategies.
- Report material risks to the Board & Committee regularly.

STRATEGY

- Strengthen financial, supply chain, climate, & cyber security controls.
- Establish preventive & response mechanisms to mitigate impacts.

MONITORING

- Conduct a comprehensive risk inventory at least annually.
- Review the effectiveness of risk controls periodically.
- Implement risk KPIs and early warning indicators.

DISCLOSURE

- Enhance risk disclosures & stakeholder communication.
- Ensure stakeholders stay informed of risk management status.

Risk Management Process

1 DATA COLLECTION — Gather internal, external, market, & ESG risk data.

2 RISK IDENTIFICATION — Identify financial, operational, climate, supply chain, & cyber risks.

3 RISK ASSESSMENT — Conduct risk matrix analysis by likelihood & impact.

4 RISK RESPONSE — Adopt avoidance, reduction, transfer, or acceptance strategies.

PDCA (PLAN, DO, STUDY, ACT)

5 RISK STRATEGY — Embed material risks into business strategies & ESG goals.

6 COMMUNICATION — Ensure disclosure transparency via meetings & reports.

7 AUDIT & REVIEW — Review control effectiveness via internal & external audits.

8 CONTINUOUS IMPROVEMENT — Optimize risk mechanisms based on review outcomes.

2025 Risk Management Highlights & Performance

ESG RISK INTEGRATION

- **Climate transition risks** (emissions & regulations)
- **Supply chain disruption risks**
- **Cyber security & digital risks**

RISK MANAGEMENT PERFORMANCE

- **0** case — **Material operational risk incidents**
- **100** % — **Risk assessment coverage rate**

KEY RISKS & PERFORMANCE

- **100** % — **Risk inventory completion rate**
- **100** % — **Material risk resolution rate**
- **100** % — **Internal audit coverage rate**

Governance Alignment

BOARD OVERSIGHT — Risk embedded in Board decisions with regular progress reports.

SUSTAINABILITY COMMITTEE — Committee reviews ESG risks & tracks control performance regularly.

ERM — Align risk mechanisms with the ERM framework to boost efficiency.

PAX Industrial reinforces institutional risk management and continuous improvement to elevate adaptability and sustainable competitiveness.

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3-8-1 Risk Matrix & Control Framework

PAX Industrial systematically manages operational, ESG, and ERM risks focusing on climate, supply chain, cyber security, and compliance to secure long-term sustainable value.

0 case
Material operational risk incidents

100 %
Risk assessment coverage rate

100 %
High Risk Closure Rate

Risk Category	Potential risks	Control strategies and practices	Scope of influence	Risk level	Responsible Unit
Finance	FX & Interest Rate Volatility	Establish financial hedging and funding mechanisms to mitigate market volatility.	Operation	2.0	Fin.
	Capital Cost & Liquidity	Strengthen cash flow management and banking relations to secure liquidity.	Operation	1.8	
Market	Intensified Market Competition	Enhance product differentiation, brand value, and customer relations.	Operation/ Down Stream	2.3	MKT. & Sales
	Quality & Product Development	Enforce strict quality control and innovative R&D to shorten development cycles.	Down Stream	2.4	
Supply Chain	Supplier Concentration Risk	Diversify and localize supply chains to reduce single-source reliance.	Up Stream	2.6	PUR.
	Raw Material Price Volatility	Monitor raw material prices and secure long-term contracts for strategic procurement.	Up Stream/ Operation	2.5	
ESG Risk (Environment)	Climate Change (Emissions & Regulations)	Drive carbon reduction and energy management to adapt to carbon fees and regulations.	Operation	3.2	ESG. FAC
	Waste & Environmental Management	Strengthen waste classification, reduction, and recycling to minimize impacts.	Operation	2.8	
Information	Cyber Security & Data Leaks	Implement firewalls, intrusion detection, and backups with regular vulnerability scans.	Operation	2.5	IT.
	Employee Cyber Security Awareness	Conduct regular cyber security training and social engineering drills.	Operation	2.0	
Operation	Intensified Market Competition	Perform routine equipment maintenance and implement health monitoring systems.	Operation	2.6	FAC.
	Intensified Market Competition	Establish emergency response plans and drills to secure safety and damage control.	Operation	3.0	

Risk Level Definitions by Score

High Risk（3.0–5.0）
- Highly likely with severe impact, requiring priority management and control measures.

Medium Risk（2.0–2.9）
- Possible with moderate impact, requiring continuous monitoring and improvement.

Low to Medium（1.0–1.9）
- Low likelihood or minor impact, requiring routine management and tracking.

Risk Management Performance 2025

- Material operational risk incidents--- **0件**
- Risk assessment coverage rate------- **100%**
- Material risk resolution rate---------- **100%**
- Risk inventory completion rate------- **100%**
- Internal audit coverage rate---------- **100%**

Governance & Oversight Mechanism

Report material risks to the Board regularly to embed risk management into executive decisions.

Sustainability Committee reviews ESG risks and monitors mitigation progress periodically.

Integrate risk management into the ERM framework to strengthen corporate resilience.

CONTINUOUS IMPROVEMENT & ADVANCEMENT

We consistently enhance risk management efficiency through the PDCA cycle of identification, monitoring, review, and improvement to elevate adaptability and operational resilience, securing corporate sustainability and long-term value.

- **P**lan: Risk Identification & Management Planning
- **D**o: Risk Control & Emergency Response Execution
- **C**heck: Performance Monitoring & Audit Review
- **A**ct: Management Review & Mechanism Optimization

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3-9 Information Security Management (GRI 418)

PAX systematically manages information security to ensure data **Confidentiality**, **Integrity**, and **Availability**. In 2025, cyber security was integrated into our ESG and ERM frameworks under General Manager leadership and Sustainability Committee oversight to elevate governance maturity.



Information security management is integrated into corporate governance and ESG decision mechanisms.

Information Security Management Strategy (GRI2-23、2-24、418)

GOVERNANCE

- Establish security policies & operating procedures.
- Ensure full employee compliance.
- Embed policies into governance with regular reviews.

TECHNOLOGY CONTROL

- Deploy firewalls, IDS, & endpoint protection.
- Encrypt sensitive data & control access.
- Adopt Defense in Depth framework.

HUMAN FACTOR

- Conduct regular security training.
- Run phishing simulations & drills.
- 2025 training coverage： 100%
- Cyber security drills： 2 times

MONITORING

- Review security policies & systems periodically.
- Optimize protections against emerging threats.

Cyber Security Risk Management

Main Risk Categories	Control Measures
Data Leaks	DR backup mechanisms / Routine scans & vulnerability checks / Access & credential control.
Cyber Attacks	Multi-layered protection / Real-time monitoring & incident alerts / Penetration testing & drills.
Human Error	Integrated into ERM framework / Tiered permission & behavior controls / Regular employee security training.

CORE SECURITY GOALS

CONFIDENTIALITY
Prevent unauthorized access

INTEGRITY
Prevent unauthorized modifications

AVAILABILITY
Ensure timely data availability

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3-9 Information Security Management

Cyber Security Governance Structure

General Manager
(Chief Cyber Security Officer)

Sustainability Committee
(Oversight of Security Risks & Performance)

Cyber Security Taskforce
(Execution Unit)

MFG. | R&D | MKT. | Sales | FIN.

Establish a cross-functional cybersecurity governance mechanism to enhance cybersecurity resilience.

Cyber Security Action Plan

SHORT-TERM GOALS (WITHIN 1 YEAR)

- Complete foundational security training for all staff to ensure awareness of basics and corporate policies.
- Strengthen basic protections including firewalls, IPS, and endpoint security.
- Establish incident reporting and emergency response procedures.

MEDIUM-TERM GOALS (1 TO 3 YEARS)

- Complete foundational security training for all staff to ensure awareness of basics and corporate policies.
- Complete third-party penetration testing to mitigate supply chain security risks.
- Implement security KPI management to track and improve performance.

LONG-TERM GOALS (3 TO 5 YEARS)

- Integrate ESG & Green Security to optimize data center efficiency & safety.
- Upgrade technical compliance to secure international market expansion.
- Deepen security culture to build company-wide self-management.

Governance Linkage

BOARD OVERSIGHT
Report security risks and management performance regularly.

SUSTAINABILITY COMMITTEE
Review security risks and mitigation progress periodically.

ERM INTEGRATION
Strengthen risk identification and control mechanisms.

ESG INTERGRATE
Cyber security is the foundation of corporate sustainability. Strengthening security governance secures stable operations and elevates trust among customers and stakeholders.

PDCA Cycle

PLAN
- Define security objectives & strategies.
- Conduct risk assessments & resource planning.

DO
- Implement security strategies and measures.
- Execute training and drills.

CHECK
- Monitor security performance and risks.

ACT
- Review and implement corrective actions.
- Optimize management mechanisms.

FUTURE OUTLOOK

PAX will continuously reinforce information security mechanisms, comprehensively elevating technology, processes, and personnel to build a secure, stable, and resilient digital operating environment, securing corporate sustainability and greater value.

Safeguarding Information Security, Creating a Sustainable Future

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3-9 Cyber Security Management

External Threat Prevention Measures

SIMULATED ATTACKS & RESPONSE DRILLS

- Simulate hacking scenarios to strengthen response capabilities.
- Conduct at least 2 security training sessions annually.

THIRD-PARTY COLLABORATION & TESTING

Partner with external experts for annual vulnerability scans and penetration testing.

CLOUD & MOBILE SECURITY MANAGEMENT

Partner with external experts for annual vulnerability scans and penetration testing.

2025 Cyber Security Performance (KPI)

0 cases

MATERIAL SECURITY INCIDENTS

Zero material incidents in 2025, demonstrating effective management mechanisms.

100 %

SECURITY TRAINING COVERAGE RATE

All staff completed training to elevate awareness and defense capabilities.

100 %

SECURITY TESTING COMPLETION RATE

Routine testing and vulnerability scans to ensure continuous protection.

Remedial Measures for Security Incidents

1

INCIDENT DETECTION & REPORTING

Isolate and report immediately per Incident Response Procedures.

2

ANALYSIS & INVESTIGATION

Complete initial investigations within 24 hours to clarify impact scope.

3

IMPROVEMENT & ENFORCEMENT

Analyze root causes and define mitigation plans to prevent recurrence.

4

TRACKING & REVIEW

Track mitigation effectiveness regularly and report to management for optimization.

Security Incident Statistics： Zero Material Incidents for Three Consecutive Years

Classification	Definition	2023	2024	2025
Low	Routine operational errors or data misrouting with no business or customer damages.	0	0	0
Medium	Malicious intrusions or anomalies blocked instantly with no operational or data impacts.	0	0	0
Material	Major security incidents causing disruptions, leaks, or requiring public disclosure.	0	0	0

Implementation Status

ZERO TRUST ARCHITECTURE ENFORCEMENT

Consistently strengthen Zero Trust architecture, enforcing least privilege and authentication.

SECURITY EDUCATION & TRAINING

Conduct annual company-wide training to boost awareness and defense capabilities.

SECURITY DRILLS & TESTING

Run routine phishing simulations and security drills to increase employee vigilance.

2025 OUTCOMES

Zero material cyber security incidents occurred in 2025.

Governance & Oversight Mechanism

BOARD OVERSIGHT

Include material security topics in Board oversight with regular performance reports.

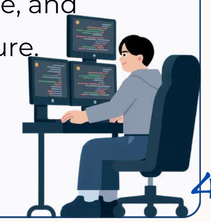
SUSTAINABILITY COMMITTEE

Review security risks and progress periodically to oversee strategy execution.

ERM INTEGRATION

Integrate cyber security risks into the ERM framework to boost overall resilience.

PAX will continuously reinforce information security management to safeguard corporate and customer data. We focus on elevating trust and competitiveness to build a secure, stable, and sustainable digital future.

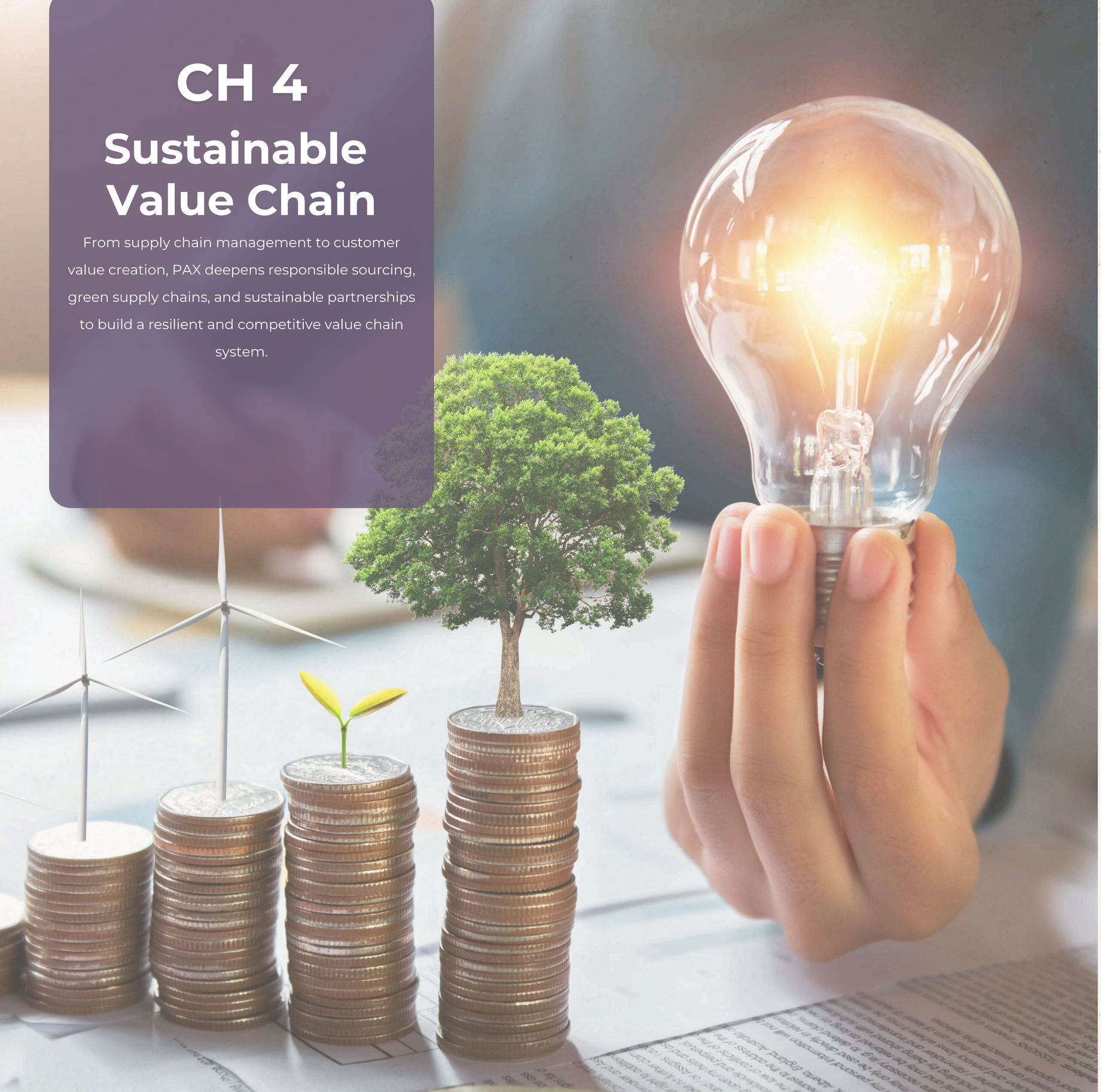


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CH 4

Sustainable Value Chain

From supply chain management to customer value creation, PAX deepens responsible sourcing, green supply chains, and sustainable partnerships to build a resilient and competitive value chain system.



Key Highlight

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4-1 ESG & Value Chain Framework

Environmental **Social** **Governance**

Centering on "Sustainable Manufacturing, Green Innovation, and Value Co-creation," PAX integrates ESG mechanisms across the value chain to generate positive environmental, social, and economic impacts, advancing toward sustainability and corporate resilience.

1 Inputs

CORPORATE INPUT

RAW MATERIALS
Rubber, chemicals, packaging

ENERGY
Electricity, fuel, renewables

WATER
Process & cooling water

TALENTS & SKILLS
Expert teams, R&D innovation, training

SUPPLY CHAIN
127 suppliers, A/B/C tiered management

STAKEHOLDERS
Shareholders, customers, employees, suppliers, communities

2 Operations

OPERATIONS & R&D

- Tire manufacturing
- Pineapple fiber product R&D
- Process optimization & quality control

★GREEN INNOVATION
PINEAPPLE FIBER PRODUCTS
Low-carbon materials, circular economy, reduced footprint

SUPPLY CHAIN MANAGEMENT
- Tiered supplier management
- Drive supplier ESG practices
- Adopt SEDEX (Social responsibility, ongoing)

OPERATIONAL MANAGEMENT
- Quality
- OHS
- Environmental
- Cyber security management

3 ESG Management

ESG GOVERNANCE FRAMEWORK

COMMITMENTS & GOALS
Set carbon targets toward Net Zero

GOVERNANCE STRUCTURE
Sustainability Committee, cross-departmental collaboration

RISKS & OPPORTUNITIES
Climate risk & opportunity identification aligned with TCFD

ACTION OUTCOMES & KPIS
Set metrics, track management, regular reviews

GHG INVENTORY
ISO 14064 Scope 1/2/3

PRODUCT CARBON FOOTPRINT
ISO 14067 full range of tubes, patches, and sealants

ENVIRONMENTAL MANAGEMENT
ISO 14001 Nantou HQ full assessment

4 Outputs

ECONOMIC
- Stable revenue growth (Amazon/Alibaba/Taiwantrade...etc)
- Global market expansion
- Elevate operational efficiency

ENVIRONMENTAL
- Carbon reduction & intensity decline
- Boost energy efficiency
- Increase renewable energy use
- Elevate water efficiency
- Waste reduction & resource recycling

SOCIAL
- Create job opportunities
- Employee health & safety
- Product safety & quality assurance
- Community engagement & contribution

5 Impact

FOR ENTERPRISE
- Boost competitiveness & resilience
- Enhance ESG brand value
- Meet global client needs
- Attract investment & talents

FOR INDUSTRY
- Drive green supply chains
- Promote low-carbon innovation
- Elevate industry sustainability

FOR ENVIRONMENT & SOCIETY
- Mitigate climate change
- Reduce resource depletion & pollution
- Resource recycling
- Co-create a sustainable future

Aligned with SDGs

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
12 RESPONSIBLE CONSUMPTION AND PRODUCTION
13 CLIMATE ACTION

E S G FOUNDATION

ISO14001
Establish environmental mechanisms to continuously improve performance.

ISO14064
Build carbon inventory capabilities to track emissions and reduction opportunities.

ISO14067
Quantify product lifecycle emissions to drive low-carbon design.

ESG Dashboard Data Monitoring & Decision Support
Integrate ESG data for real-time monitoring and trend analysis to support strategic decisions

ENVIRONMENTAL METRICS
(Emissions, energy, water, waste)

SOCIAL METRICS
(Employees, safety, community)

GOVERNANCE METRICS
(Risks, compliance, supply chain)

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4-2-1 Supply Chain Overview (GRI 2-6、204-1)

ESG & Low-Carbon = Chain Resilience & Corporate Edge

PAX builds a low-carbon, resilient supply chain via localized procurement, tiered supplier management, and ESG integration, transforming sustainability into a corporate competitive advantage.

118 Total Suppliers

96 % Domestic Suppliers Rate

95 % Local Purchase

Local Procurement Creates Sustainable Value

LOCAL PROCUREMENT
Reduce long-distance transport

→

LOWER TRANSPORT EMISSIONS
Reduce carbon footprint & support low-carbon supply chains

→

MITIGATE SUPPLY CHAIN RISKS
Enhance supply chain stability & lower disruption risks

→

BOOST SUPPLY CHAIN RESILIENCE
Elevate flexibility & response capabilities to ensure operational stability

→

ELEVATE CLIENT ESG SCORES
Meet global brand standards & boost sustainability edge.

→

BOOST GLOBAL EDGE
Create long-term value & expand worldwide business opportunities

ESG Management Initiatives

SEDEX SELF-ASSESSMENT (IMPLEMENTED)
Track supplier ESG performance

SUPPLIER ESG ASSESSMENT MECHANISM (UNDER DEVELOPMENT)
Phase in international standards BSCI & SA8000

LOW-CARBON PROCUREMENT (95% LOCAL)
Reduce emissions & enhance supply chain resilience

ECO-FRIENDLY MATERIAL INTEGRATION (PINEAPPLE FIBER)
Promote innovative green materials & reduce environmental footprint

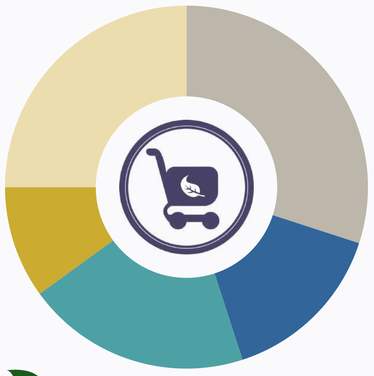
Supplier Structure

Primary Raw Materials	**8 Suppliers**	Rubber and adhesive materials as product core foundations
Secondary Raw Materials	**30 Suppliers**	Chemical and plastic materials supporting diverse formula applications
Materials	**51 Suppliers**	Packaging paper and metal parts supporting manufacturing
Assets	**2 Suppliers**	Primarily production equipment and facility infrastructure
Others	**27 Suppliers**	Outsourced processing and auxiliary materials

TOTAL 118 SUPPLIES

Note： 2025 statistics cover 118 active suppliers, classified by primary supply type.

Procurement Spending Share by Raw Material



- Primary Raw Materials 30%
- Secondary Raw Materials 15%
- Materials 20%
- Assets 10%
- Others 25%

ESG Insight

Primary and secondary raw materials combine for 45% of total spending, representing priority items for carbon management and material transition.

Note： Share percentages are based on 2025 procurement amounts, with total spend at 100% grouped by supplier category.

Tiered Supplier ESG System

Tier A (Excellent)
- Excellent ESG performance
- Meets company standards
- Comprehensive management system

→ Preferred collaboration, long-term strategic partners

Tire B (Qualified)
- Meets basic requirements
- Partial items need improvement
- Continuous tracking

→ Continuous guidance, routine improvement tracking

Tire C (To be improved)
- High risk or non-compliant
- Insufficient management
- significant room for improvement

→ Limited-time improvement, alternative assessment mechanisms

Management Mechanism

Reinforce supply chain risk control via tiered supplier systems to progressively elevate overall supply chain ESG maturity.

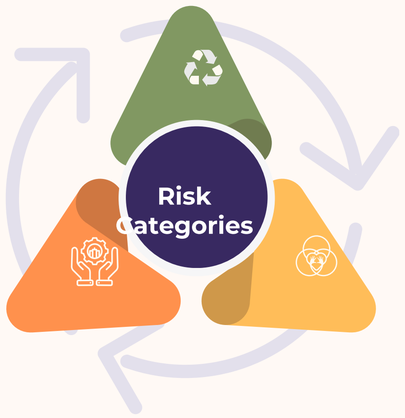
PAX builds a low-carbon, resilient supply chain via localized procurement, tiered supplier management, and ESG integration, transforming sustainability into a corporate competitive advantage.

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4-2-2 Supply Chain Risk Management (GRI 414-2)

Build Resilient Supply Chains x Mitigate Risks x Create Sustainable Value

| Primary Risk Categories



ENVIRONMENTAL RISKS
- Climate & extreme weather volatile rubber supply & costs.
- Petrochemical auxiliary materials pose carbon & eco impacts.

SOCIAL RISKS
- Gaps in labor rights & OHS among outsourced suppliers.
- Raw materials involve conflict minerals; require responsible sourcing.

GOVERNANCE RISKS
- Non-compliance with REACH/RoHS/GHS impacts exports.
- Uneven integrity & anti-corruption enforcement poses operational risks.

2025 Highlights

GREEN MATERIALS
+1 new application annually to boost low-carbon edge.

SOURCING COMMITMENT
50% CSRW signing by 2025; 80% by 2027.

COMPLIANCE BOOST
≥20% major supplier eco self-assessment by 2025.

ESG COMM
Briefings via phone/online to optimize management.

| Supply Chain Risk Management Matrix (GRI 3-3、308-1、414-1、414-2)

Category	Measures	Scope	2025 Focus & Outcomes	2025 KPI	Targets
Eco	• Enforce ISO14001/RoHS/REACH. • Adopt bio-materials (plant fiber). • Require carbon & eco disclosures.	• Suppliers • Clients	• Completed major supplier eco self-assessments. • Added 1 green material application. • Promoted high-risk material substitution.	• ≥20% eco assessment coverage. • ≥1 green material application.	• 2026 coverage ≥30% • 2027 coverage ≥40% • 2030 major suppliers ≥80%
Social	• Sign CSR commitments & eco declarations. • Set conflict mineral controls. • Review labor & human rights. • Drive supplier OHS improvements.	• Suppliers • Staff • Community	• Achieved 50% supplier CSR signing. • Conducted on-site/online audits for high-risk suppliers.	• 40% CSR signing rate.	• 2026 reach 60% • 2027 reach 80% • 2030 reach 100% • Zero tolerance for violations.
Gov	• Add compliance to new supplier screening. • Track existing supplier compliance. • Implement anti-corruption & integrity clauses.	• Clients • Government	• Conducted supplier compliance briefings. • Completed major supplier self-assessments (≥20% coverage). • Enhanced audit & tracking.	• ≥20% supplier compliance coverage.	• 2026 coverage ≥30% • 2027 coverage ≥40% • 2030 major suppliers ≥80%

Resilient Chain x Lower Risk x Sustainable Value

Compliance **Sourcing** **Prosperity** **Low-Carbon**

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4-2-3 Responsible Procurement Policy (GRI 308-1、308-2)

PAX views the supply chain as a vital sustainability partner. We implement a Responsible Procurement Policy to ensure sourcing meets international ESG standards while driving a low-carbon, sustainable future.

2025 Highlights

BUILD RESILIENT SUPPLY CHAINS

Meet global standards, co-create value & prosperity, and drive a low-carbon future.

Policy Commitments

Environmental

- Prioritize suppliers compliant with ISO 14001, RoHS, and REACH.
- Encourage low-carbon processes and bio-based materials like natural rubber and pineapple fiber.
- Reduce waste and energy consumption to lower supply chain carbon footprints.

Social

- Prohibit child and forced labor; enforce compliance with local labor laws.
- Require signing a Supplier CSR Commitment covering human rights, OHS, and DEI.
- Encourage suppliers to support local industries and community development.

Governance

- Enforce business integrity and anti-corruption; prohibit fraud and improper benefits.
- Ensure fair competition and absolute transaction transparency.
- Establish supplier ESG assessment and tiering systems for procurement decisions.

Management Mechanisms

1 NEW SUPPLIER SCREENING

- Integrate ESG requirements into supplier qualification.

2 COMMITMENT SIGNING

- Drive all suppliers to sign CSR Commitments and Eco Declarations.

3 REGULAR REVIEWS

- Audit ESG performance via supplier self-assessments and spot checks.

4 PARTNER COLLABORATION

- Jointly drive carbon reduction, compliance, and sustainable actions.

Future Roadmap

2025	2026	2027	2030
Carbon inventory for major raw material suppliers to boost transparency.	Increase circular and low-carbon material share for a sustainable value chain.	Expand supplier engagement in social and environmental responsibility.	Establish comprehensive supplier ESG systems to boost supply chain resilience.

Vision

Partner to build a low-carbon, transparent, and responsible supply chain for mutual prosperity.

2025 Key Highlights

- **60 Supplies** Signed CSR Commitments
- **15 Supplies** Signed Eco Declarations
- Green Material Share **≧15%** (2026 Target)
- Major Supplier Self-Assessment **≧15%** (2026 Target)
- ESG Assessment Coverage **100%** (2030 Target)

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4-2-4 Circular Economy and Supply Chain

PAX drives supply chain management with circular thinking, adopting reduction, reuse, and material substitution from sourcing to usage to optimize resource efficiency, lower environmental impacts, and create win-win value.

Action Plan | Three-Step Circular Strategy

1 MATERIAL USE

- Use natural rubber; introduce pineapple fiber to turn agricultural waste into resources.
- Prioritize eco-materials; progressively adopt bio-based & recycled inputs.
- Drive local sourcing to lower transport emissions.

2 PROCESS OPTIMIZATION

- Classify and recycle production scraps for remanufacturing.
- Transition to FSC paper; reduce single-use plastics.
- Optimize workflows & equipment to lower energy & waste.

3 PRODUCT CIRCULAR VALUE

- Patches & sealants extend tire life to show circular benefits.
- Promote green design focused on durability & waste reduction.
- Market circular value at exhibitions to boost sustainability image.

ESG Cases | Circular Economy & Supply Chain

Material Innovation

- Natural rubber base; lower petrochemical reliance.
- Integrate plant fibers to convert agricultural waste.
- Develop bio & recycled materials to lower footprint.

Process Reuse

- Recycle production scraps back into manufacturing.
- Progressively adopt FSC-certified packaging.
- Optimize equipment to lower energy & emissions.

Product Circular Value

- Patches & sealants extend tire & tube lifespans.
- Minimize waste to reduce environmental burden.
- Boost product durability for client-eco win-win.

Roadmap & Targets

- 2025：+1 product using circular/recycled materials.
- 2026：Inventory circular materials of major suppliers.
- 2027：FSC packaging coverage ≥60% .
- 2030：Implement tiered supplier ESG systems.

2025 KPIs

- Scrap Reuse Rate **≧80%** (2025 Goals)
- FSC Packaging **≧50%** (2025 Goals)
- Per-Unit Waste Intensity **↓ 15%** (vs. 2023 Baseline)
- Supply Chain Carbon Intensity **↓ 10%** (vs. 2023 Baseline)
- Supplier ESG Assessment Coverage **≧15%** (2026 Goals)

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4-3-1 Customer Profile & Distribution

(GRI 2-6)

PAX products are widely used in bicycle, automotive, and motorcycle aftermarket maintenance. Our clients include global distributors, brands, retail channels, and e-commerce consumers.
We build resilient client networks to co-create sustainable value.

CUSTOMER CENTRICITY	STABLE RELATIONSHIPS	GLOBAL FOOTPRINT	SHARED PROSPERITY
Deliver high-quality, innovative solutions based on client needs.	Build long-term partnerships for sustainable growth.	Expand worldwide markets and enhance brand influence.	Drive eco-friendly products and responsible marketing.

Global market distribution

PAX expands business across major global markets.



US & Europe	Main export zone, distributors & parts channels, strictest quality/certification standards.
China & SE Asia	Fastest-growing market, bike brands & repair shops, highly price/efficiency sensitive.
Middle East	Core market, aftermarket & tire maintenance, high demand for durable products.
Emerging Markets	Africa & South America, expand via expos & trade platforms with local partners.

2025 Target：Expand high-potential markets, deepen local ties, and boost global brand reach.

Channels： B2B & B2C



B2B Business to Business

- Secure global clients via international expos (Eurobike/INAPA/Taipei Cycle/AMPA) and distributor partnerships.
- Provide custom solutions and technical support for professional needs.

B2C Business to Customer

- Manage cross-border e-commerce (Amazon, Alibaba, Taiwan Trade).
- Reach end consumers directly to optimize products via platform feedback.

Omnichannel	Data-Driven	Mutual Growth	Sustainable Value
Integrate online/offline to expand coverage.	Analyze data to grasp market trends precisely.	Co-create value with clients to boost brand trust.	Promote green products to fulfill sustainability.

Optimize digital channels and use data feedback to refine design, safety, and sustainable value.

2025 KPIs

New Markets	Customer Satisfaction	B2B Client Growth	E-com Revenue Growth	Eco-Product Sales
≧2 Countries (2025 Target)	**≧90%** (2025 Target)	**≧15%** (vs 2024)	**≧15%** (vs 2024)	**≧20%** (2025 Target)

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4-3-2 Customer Satisfaction & Feedback

(GRI 416-1、417-1)

PAX prioritizes a customer-centric philosophy, listening to feedback via diverse channels to ensure continuous improvements in quality, service, and sustainable value.

CUSTOMER CENTRICITY	LISTEN & RESPOND	QUALITY & INNOVATION	SHARED PROSPERITY
Provide high-quality, innovative solutions based on client needs.	Establish diverse feedback loops to quickly resolve client issues.	Continuously enhance product quality, service efficiency, and innovation.	Implement ESG principles to co-create a sustainable future with clients.

1 SOURCING — Collect client opinions & demands via diverse channels.

2 ANALYSIS — Classify & quantify feedback to identify key issues.

3 PROVE & ACTION — Formulate and execute improvement plans, then track results.

4 FOLLOW-UP — Report outcomes to clients to optimize satisfaction.

Satisfaction Surveys & Feedback Management

EXPOS & INTERVIEWS

Gather feedback on product performance, design, and packaging at global expos.

DIGITAL PLATFORMS

Track feedback via e-commerce platforms to drive product upgrades.

CUSTOMER SERVICE

Dedicated service desk for complaints and tech support with time-tracked follow-ups.

Actions & Outcomes Matrix

STEADY SATISFACTION GROWTH

Improve product and service quality via annual surveys to drive steady satisfaction gains.

MULTILINGUAL LABEL OPTIMIZATION

Enhance label clarity and add multiple languages based on expo and e-commerce feedback.

PRODUCT SAFETY INFO SYSTEMS

Provide SDS files to ensure clients access accurate, complete product info and usage guides.

OPTIMIZE SERVICE & RESPONSE

Build rapid response workflows and cross-department collaboration to track and resolve client feedback.

PAX will focus on client feedback, driving long-term value and a sustainable future through structured management and innovation.

Future Roadmap

SHORT-TERM (2025)

- Establish standardized satisfaction surveys covering quality, delivery, and response speed.

MID-TERM (2026)

- Build a feedback database to digitize expo and platform metrics for R&D.

LONG-TERM (2027+)

- Integrate ESG elements into surveys and track interest in eco-products.

2025 HIGHLIGHTS

- Customer satisfaction maintained 80% ↑
- Label clarity satisfaction 90% ↑
- SDS file provision rate 100%
- Issue tracking completion rate 100%

2025 KPIs

Customer Satisfaction	Issue Tracking Completion	Annual Expo/Channel Feedback	Customer Response Time	Eco-Request Feedback Growth
≧90% (2025 Target)	**100%** (2025 Target)	**≧50 Cases** (2025 Target)	**Average.≦48H** (2025 Target)	**≧20%** (vs 2024)

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4-3-3 (GRI 416-1、417-1、417-2)

Product Responsibility & Info Disclosure

PAX upholds safety, transparency, and sustainability, ensuring product lifecycles meet health standards to protect consumers and create value.

SAFETY
Ensure product safety & regulatory compliance.

TRANSPARENCY
Disclose full info to maximize transparency.

SUSTAINABILITY
Minimize eco impacts via green design.

TRUST
Enhance client trust for long-term value.

Product Safety Management

CHEMICAL SAFETY
Provide SDS and GHS labels to clarify hazards and safe usage.

PHYSICAL SAFETY
Supply operation guides for patches and tools, ensuring durability via quality tests.

LIFECYCLE MANAGEMENT
Integrate health and safety impact reviews into all lifecycle stages (design to disposal)

MANAGE SAFETY FROM THE SOURCE TO PROTECT CONSUMER HEALTH.

Disclosure & Labeling

FULL DISCLOSURE
Include safe usage and disposal guidelines on all product labels.

MULTILINGUAL LABELS
Provide multilingual packaging across Americas, Europe, and Asia.

DIGITAL TRANSPARENCY
Disclose safety and eco info on Amazon, Alibaba, and Taiwantrade platforms.

CONTINUOUS PROGRESS
Refine label clarity and info consistency via ongoing surveys.

TRANSPARENCY BUILDS TRUST TO EXCEED CUSTOMER EXPECTATIONS.

| Progress & Targets Matrix

Indicators	Requirements	PAX Practices 2025	Highlights	Future Targets
GRI 416-1 Product Health & Safety Impact Assessment	• Assess lifec ycle health & safety impacts. • Disclose percentage of assessed products.	• Provide SDS & GHS labels for all series. • Complete function tests for patches/tools. • Embed safety reviews from design to disposal.	SDS & GHS Label Coverage	• Short-Term (2026)：Digital platform for website SDS & test report queries. • Mid-to-Long Term (2027+)：100% health & safety review coverage for main lines.
GRI 417-1 Product Information & Labeling	• Disclose (a)sourcing (b)content (c)usage (d)disposal , and others. • Calculate percentage of covered categories.	• Include usage and disposal guides on labels. • Progressively expand multilingual packaging. • Disclose compliance info on e-com platforms.	Key Product Info Disclosure Coverage	

2025 KPIs

SDS Provision **100%** (2025 Target)

Functional Testing **100%** (2025 Target)

Multilingual Labeling **Global Market** (2025 Target)

Customer Satisfaction **≧90%** (2025 Target)

Recycling/ Reuse Guides **100%** (2025 Target)

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4-3-4 Sustainable Collaboration & Value Chain

PAX partners with clients on green products, eco-data sharing, and usage training to build low-carbon, responsible value chains.

CO-CREATION
Develop green/ low-carbon products with clients.

TRANSPARENCY
Disclose full info to build trust.

EDUCATION
Promote proper usage and sustainability.

VALUE BOOST
Create win-win value for clients and society.

GREEN PRODUCT COLLABORATION

- Co-develop efficient, eco-friendly items.
- Drive natural rubber & recycled inputs.

EDUCATION & ESG PROMOTION

- Hold regular safety and ESG training regularly.
- Feature dedicated ESG zones at expos & e-com.

DATA & COMPLIANCE SUPPORT

- Provide carbon data to support client ESG reporting.
- Supply compliance declarations for global standards.

CLIENT CO-INNOVATION

- Use client feedback to optimize product R&D.
- Form sustainable client taskforces for regular exchanges.

TRANSPARENT COMMUNICATION

- Share regulatory and ESG updates via newsletters.
- Centralize online access to SDS and test reports.

ESG PARTNERSHIP

- Elevate mutual green market presence with global brands.
- Help clients reference PAX sustainable product cases.

Future Roadmap & Targets

SHORT-TERM (2025)

- Launch standardized customer satisfaction surveys.
- Integrate ESG into surveys & improvement workflows.
- Enhance product carbon footprint data collection.

MID-TERM (2026-2027)

- Build databases for SDS, test reports, and carbon data.
- Implement customer sustainability evaluation.

LONG-TERM (2028-2030)

- Build databases for SDS, test reports, and carbon data.
- Implement customer sustainability evaluation.

2025 KPIs

Customer Satisfaction
≧90%
(2025 Target)

Product Carbon Footprint
≧60%
(2025 Target)

Compliance Document Provision
100%
(2025 Target)

Client Co-R&D Engagement
≧3 Cases
(2025 Target)

Client ESG Info References
≧3 Cases
(2025 Target)

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CH 5

Sustainable Environment

Driven by climate action and powered by green innovation, PAX advances carbon management, energy efficiency, and resource recycling to build low-carbon sustainable competitiveness.



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5-2. Climate & Carbon Management

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5-1 Climate Action & Resource Management

Facing climate challenges, PAX adopts low-carbon manufacturing, resource circulation, and green innovation to lower environmental impacts, drive transformation via eco-products, and advance toward net zero.

CLIMATE ACTION | RESOURCE CIRCULATION | ENERGY & WATER EFFICIENCY | COMPLIANCE | GREEN INNOVATION

ENVIRONMENTAL MANAGEMENT FRAMEWORK



CLIMATE & CARBON MANAGEMENT → ENERGY MANAGEMENT → MATERIALS MANAGEMENT → WATER MANAGEMENT → WASTE MANAGEMENT → REGULATORY COMPLIANCE → GREEN INNOVATION

MANAGEMENT MECHANISMS

COMMITMENTS & TARGETS
Set carbon reduction goals toward Net Zero.

GOVERNANCE
Sustainability Committee cross-department collaboration.

RISKS & OPPORTUNITIES
Identify climate risks via TCFD framework.

ACTIONS & INDICATORS
Establish KPIs for regular performance reviews.

DISCLOSURE
ESG Dashboard for transparent performance tracking.

SDGs Alignment



5.2 Climate & Carbon Management

① GOVERNANCE & STRATEGY

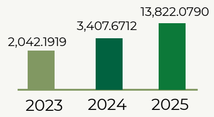
- TCFD aligned climate risk management.
- Carbon reduction pathway toward net zero.

② ISO 14064 INVENTORY

- 2025 (tCO_2e)

Scope		2025
Scope 1	Direct	228.9942
Scope 2	Indirect	342.6451
Scope 3	Other Indirect	13,250.4397
Total		13,822.0790

③ Carbon Trend (tCO_2e)



Expanded data sourcing caused a technical rise in calculated carbon volume.

④ Carbon Reduction Actions

- Upgrade equipment to boost energy efficiency.
- Optimize processes to lower energy intensity.

5.3 Energy Management

① ENERGY USAGE

- 2025 Total Energy Usage

Natural Gas 106,829.77 m³

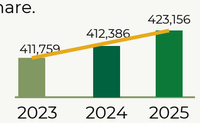
Total Energy Intensity
46.95 GJ／Revenue (in millions)

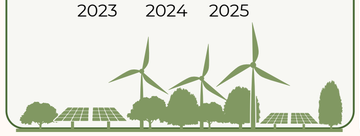
② ENERGY SAVING

- Replace inefficient motors.
- Optimize HVAC systems.
- Refine processes to cut consumption.
- Deploy EMS for real time tracking.

③ RENEWABLE ENERGY

- Solar Power
- Target： Increase green power share.



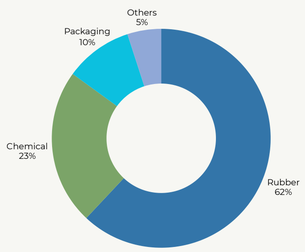


5.4 Materials Management

① MATERIAL SOURCING

- Build workflows and supplier audits.
- Prioritize low risk, eco materials.

② MATERIAL SHARES



CIRCULAR INPUTS

- Use pineapple fiber to replace petrochemicals.
- Repurpose agricultural waste.
- ISO 14067 certified.

③ PACKAGING REDUCTION

- Optimize design to cut material use.
- Increase recyclable packaging ratio.

REUSE RATE | ≥90% (CONTINUOUS PROGRESS)

5.5 Water Management

① WATER USAGE

- 2025 Total Volume

Total Volume 1,733.08 m³

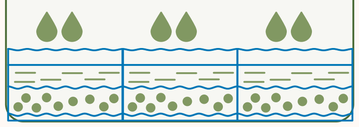
Intensity 0.06 m³/ Units
(Compared to 2024 ↓ 31.8%)

② WATER SAVING

- Optimize process water.
- Regular checks to stop leaks.
- Raise employee water awareness.



Save water
Boost efficiency
Lower impacts



5.6 Waste Management

① WASTE VOLUME 2025

Category	Volume (t)
Scrap Rubber	0.80
General Waste	5.13
Total	5.93

② WASTE MITIGATION

- Sorted storage and outsourced disposal.
- Maximize recycling and reuse.
- Use certified vendors for compliance.

③ RECYCLING RATE



vs 2024：↑4.4%



Waste increased due to business growth, implementing waste intensity management for ongoing optimization.

5.7 Regulatory Compliance

① COMPLIANCE MANAGEMENT

- Identify and follow environmental regulations.
- Set up internal audits and corrective actions.
- Track regulatory changes for proactive response.

② 2025 RESULT

Zero major environmental violations.

COMPLIANCE
100%



Ensure environmental compliance, lower risks, and practice corporate responsibility.

5.8 Green Innovation

ECO PRODUCT R&D

PINEAPPLE FIBER SEALANT

- Low carbon material reducing petrochemical reliance.
- Agricultural waste driving circular economy.
- Verified via ISO 14067 product carbon footprint.
- Awarded Taiwan Excellence and Design Awards.



TAIPEI CYCLE d&i awards 2025

FUTURE R&D DIRECTIONS

- Develop more low carbon, eco friendly formulations.
- Expand bio based material applications.
- Implement Product Lifecycle Assessment (LCA).

ENVIRONMENT SYSTEM & NORMAL

ISO 14001
Build environmental management systems for continuous performance gains.

ISO 14064-1
Establish carbon inventory capabilities to track emission sources.

ISO 14067
Quantify product lifecycle emissions to drive low carbon design.

FUTURE PLAN

SHORT-TERM (2026)

- Boost energy efficiency by 5%
- Maximize waste recycling rates.
- Optimize water use efficiency.

MID-TERM (2030)

- Cut carbon emissions by 10% from base year.
- Steadily increase renewable energy share.
- Achieve 20% green product sales share.

LONG-TERM (20250)

- Achieve net zero emissions.
- Build a low carbon, circular, sustainable enterprise.

ENVIRONMENTAL PERFORMANCE MONITORING

ESG DASHBOARD & DATA MANAGEMENT

- Real-time energy data tracking.
- Data analysis, trend tracking, performance visualization.

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5-2-1 Climate & Carbon Management | Commitments & Goals

Facing supply chain carbon limits and carbon taxes, PAX targets climate and energy issues under science-based goals via low-carbon products, process optimization, and energy transition for net zero.

CLIMATE ACTION | NET ZERO | LOW CARBON OPERATION | SUSTAINABLE VALUE | GREEN INNOVATION

Foundations

- Establish ISO 14064-1 from 2023 for Scope 1, 2, 3 with third-party audits.
- Complete ISO 14067 for sealant and patch lines to support ESG reporting.
- Integrate climate action into long-term strategies for global market demands.

Mechanisms

- Sustainability Committee
- Reduction Targets Net Zero 2050
- Risk Management TCFD Framework
- Performance Tracking ESG Dashboard
- Audits & Assurance Data quality control

| NET ZERO ROADMAP NET ZERO 2050

	Scope	Strategies	Timeline
Short	Sites emissions ↓5%	• Full inventory system • Boost energy efficiency	Before 2026
Mid.	Production emissions ↓20%	• Refine process saving • Alternative materials R&D	Before 2029
Long	Office sites net zero	• Green power procurement • Supply chain carbon cuts	Before 2030
Ultimate	Full net zero (all sites)	• Circular economy • Value chain transition	Before 2050

Action Commitments

SHORT (2026)
- Build GHG inventory and verify product carbon footprint.
- Drive equipment upgrades and energy efficiency.
- Implement energy-saving systems and staff training.

MID (2030)
- Integrate digital energy management.
- Use alternative materials like pineapple fiber for low-carbon products.
- Raise renewable energy share to meet 20% reduction goals.



LONG (2050)
- Expand green power and carbon offset projects.
- Build low-carbon supply chain networks.
- Adopt circular economy models for site-wide net zero.

2025 MILESTONE

JAN. Targets approved by Board.

MAR. Sign Supplier Social Commitments.

APR. Sign Supplier Environmental Declarations.

JUN. Complete 2024 ISO 14064-1 verification (Scope 1, 2, 3).

NOV. Attain 2025 ISO 14001 certification.

DEC. Plan 2026 ISO 14067 verification for rubber cement.

2025 KEY KPI

GHG EMISSIONS 113,822.0790 tCO_2e

ENERGY INTENSITY 6,673.39 GJ

EMS AUDIT Completed 2025 site-wide inventory.

PRODUCT FOOTPRINT 2 products verified, 2026 planned.

2025 WASTE Total 5.93 t

COMPLIANCE 0 major violations 0 fines.

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5-2-1 Climate & Carbon Management | Governance Framework

(GRI 201-2、305-1、305-2、305-5)

CLIMATE ACTION | NET ZERO | LOW CARBON OPERATION | SUSTAINABLE VALUE | GREEN INNOVATION

TCFD Framework

Governance
- Board reviews climate risks and carbon reduction progress regularly.
- Sustainability Committee drives and oversees strategy implementation.

Strategy
- Integrate climate risks and opportunities into corporate strategies.
- Set short, mid, and long term carbon reduction and transition plans.

Risk Management
- Build identify, assess, respond, and track workflows.
- Include transition risks (policy, legal, market, tech) and physical risks (acute, chronic).

Metrics & Targets
- Track Scope 1 and 2 emissions while expanding Scope 3.
- Establish energy efficiency and carbon reduction KPIs.
- Deploy ESG Dashboard for real time monitoring.

Climate Governance Structure

BOARD OF DIRECTORS
Oversee climate strategies, ensure resource input, and review performance.

SUSTAINABILITY COMMITTEE
Propose carbon plans, allocate resources, and report to Board.

DEPARTMENT TASKFORCES
Implement carbon cuts, track results, and review data.

CROSS-DEPARTMENT INTEGRATION

① **R&D /** Low carbon products and material innovation.

② **Manufacturing /** Process optimization and energy efficiency.

③ **Procurement /** Chain carbon management and green sourcing.

④ **Finance /** Carbon investments & benefit analysis.

⑤ **HR /** Staff training & green culture promotion.

2025 Management Upgrades

ISO 14001 CERTIFICATION
- Certified in 2025 to standardize eco workflows.

ISO 14064-1 INVENTORY
- Certified in 2025 to standardize workflows.
- Covers reasonable assurance for Scope 1, 2 and limited assurance for Scope 3.
- Progressively expand Scope 3 tracking.

ISO 14067 FOOTPRINT
- Completed third-party carbon footprint verification for patches and sealant lines.
- Plan 2026 third-party carbon footprint verification for glue lines.

ESG Dashboard Deployment
- Real-time energy performance monitoring.
- Enhance decision and management efficiency.

ClimateRisk Management Process

Identify
- Identify climate risks and opportunities including transition and physical aspects.
- Collect internal, external, and stakeholder feedback.

Assess
- Evaluate risk impact levels and occurrence probabilities.
- Conduct scenario analysis and financial impact assessments.

Respond
- Formulate mitigation and adaptation strategies.
- Deploy carbon reduction plans to strengthen operational resilience.

Review
- Review strategy effectiveness and KPI achievements regularly.
- Apply rolling adjustments for continuous improvement.

Metrics & Targets (KPI)

- **Continuous improvement of GHG emission inventories.**
- **Ongoing refinement of energy intensity metrics.**
- **Constant optimization of product carbon footprints.**
- **Increased waste recycling and circular material use.**
- **Regular performance disclosure via sustainability reports.**



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5-2-3 Climate & Carbon Management | Risk & Opportunity (GRI 201-2、305-5)

Aligned with TCFD, PAX integrates climate risks and opportunities into its enterprise risk management via systematic identification, assessment, and mitigation to strengthen resilience and drive sustainable growth.

CLIMATE ACTION | NET ZERO | LOW CARBON OPERATION | SUSTAINABLE VALUE | GREEN INNOVATION

Our Commitments

2050
NET ZERO

- Drive low-carbon transition and risk management.
- Advance climate action across operations, supply chains, and products.
- Overseen by Board and Sustainability Committee.



| 2025 Climate Risks & Opportunities

Type	Risk / Opportunity	Horizon	Risk Level	Financial Impact	Mitigation & Action	Strategy Link
Transition (Policy/Market)	**Carbon Fees & CBAM compliance.**	**Short-Mid** (1-3 Year)	High ◎	**Carbon costs ↑** 5 - 10%	Launch ISO 14064 audits and reduction projects.	Low-carbon manufacturing and cost control.
	Rising Client ESG Demands (Low Carbon product、Carbon footprint certification)	**Mid** (3-5 Year)	Mid-high ◎	**Revenue↓** (order losses)	Attain ISO 14067 and develop low-carbon products.	Green products and market expansion.
Physical (Climate/ Supply Chain)	**Extreme weather** (Typhoons, rain, and droughts.)	**Mid-Long** (5 Year↑)	High ◎	**Raw material↑** 10 - 15%	Diversify sourcing and optimize logistics for resilience.	Supply chain resilience and BCM.
	Unstable supply (Rubber & petrochemicals))	**Short-Mid** (1-3 Year)	Mideum◎	**Rising costs & squeezed margins.**	Use recycled rubber and plant fibers to lower reliance.	Circular economy & green sourcing.
Opportunity	**High Demand for Green Products** Low-carbon, Circular, Eco-friendly)	**Mid** (3-5 Year)	Mid-high ◎	**Revenue Growth** +10 - 15%	Develop pineapple fiber sealant and patches to boost edge.	Green innovation & differentiation.
	Renewable energy adoption and energy saving.	**Long** (5 Year↑)	Mideum◎	**Energy costs down 5 -8%**	Install solar panels and buy green power to boost efficiency.	Energy transition and carbon reduction.

Climate Risk Management Process

Identify
- Identify climate risks/opportunities
- Collect internal/external data.

Assess
- Evaluate financial impacts
- Conduct scenario analysis.

Respond
- Formulate adaptation strategies
- optimize product/supply structures.

Review
- Track KPI progress
- Monitor via ESG Dashboard.

Management Standards

ISO 14001
Implement environmental management and continuous improvement.

ISO 14064-1
Establish corporate emission baselines.

ISO 14067
Track product full lifecycle emissions.

TCFD
Strengthen climate governance and disclosure transparency.

Scenario Analysis

Risk：Supply Chain Impacts



Extreme weather destabilizes rubber supply, impacting material prices.

Strategy： Use recycled rubber and plant fibers to boost resilience.

Opportunity：Green Product Growth



Global demand for low-carbon products is rising; carbon-verified items gain an edge.

Strategy： Completed ISO 14067 for pineapple fiber sealant to expand in Western markets.

Opportunity：Energy Transition & Saving



Green power and efficiency upgrades lower emissions and energy costs.

Strategy： Adopt renewable energy and EMS toward 2030 net-zero office goals.

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5-2-4 Climate & Carbon Management | Action & Results

Committed to action, PAX drives climate and energy measures with certified standards for data transparency. In 2025, we transitioned from framework setup to performance-driven actions, achieving concrete success.

CLIMATE ACTION | NET ZERO | LOW CARBON OPERATION | SUSTAINABLE VALUE | CIRCULAR ECONOMY

System Transformation

ISO 14001
Certified in 2025 to standardize environmental workflows.

ISO 14064-1
Covers Scope 1, 2, 3 emission inventories.

ISO 14067
Verified carbon footprints.

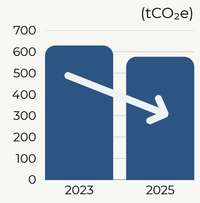
ISO 14067
Verified pineapple fiber sealant and patches.

Build standardized environmental systems to mature corporate ESG governance.

Operational Impact

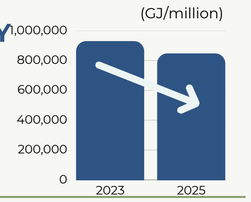
GHG EMISSIONS

v.s. 2023 Scope 1-2
▼ **8.40%**



ENERGY INTENSITY

v.s. 2023
▼ **8.87%**



WASTE RECYCLING

2025 Reuse Rate
≧ **87%**



Process optimization and energy management reduce emissions and power use.

Prodcut Innovation

GA TIRE SEALANT
Completed ISO 14067 footprint verification.

INTEGRATE PLANT FIBERS
Cut petrochemical reliance and drive circular economy.

PROVIDE CLIENT ESG DATA
Strengthen supply chain transparency.

GAIN EUROPEAN LOW-CARBON MARKET SHARE
boost brand value and competitiveness.

Drive market edge via low-carbon products to unlock sustainable growth.

GREEN INNOVATION
GA TIRE SEALANT

- Natural plant base.
- Low-carbon Eco formula.
- Water-based, non-toxic.
- ISO 14067 certified.
- Carbon reduction, innovation, sustainability.



TCFD Alignment

Governance
- Board reviews climate risks and opportunities regularly.
- Sustainability Committee tracks carbon reduction progress.
- Establish cross-department taskforces to drive climate governance.

Strategy
- Formulate Climate Transition Action Plans (CTAP).
- Map short, mid, and long term carbon reduction pathways.
- Promote low-carbon products and renewable energy adoption.

Risk Management
- Build climate risk identification and assessment workflows.
- Embed transition and physical risks into management mechanisms.
- Strengthen supply chain risk management and operational resilience.

Metrics & Targets
- Complete ISO 14064-1 GHG inventories.
- Target 20% renewable energy share by 2030.
- Commit to net zero emissions by 2050.

2025 ESG Highlights

GHG EMISSIONS	ENERGY INTENSITY	WASTE RECYCLING	VERIFIED CARBON FOOTPRINTS
(v.s 2023)	(v.s 2023)	(Reuse Rate)	Complete Item
▼ 8.40%	▼ 8.87%	≧ 87%	14+3 ITEMS

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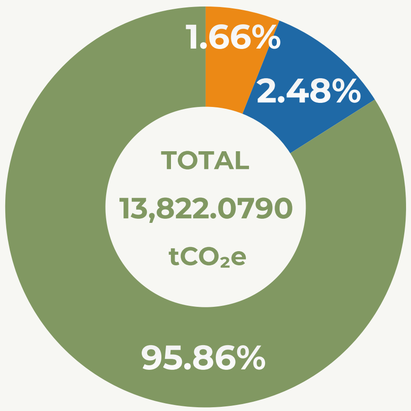
5-2-5 GHG Inventory

(SASB RT-CH- 110a.1)
(GRI 305-1、305-2、305-3、305-4、305-5)

Based on ISO 14064-1：2018, PAX establishes a complete GHG inventory covering Scope 1, 2, and 3 with third-party verification for data accuracy. In 2025, we linked inventory results with reduction strategies to pursue net-zero goals.

CLIMATE ACTION | NET ZERO | LOW CARBON OPERATION | SUSTAINABLE VALUE | CIRCULAR ECONOMY

2025 GHG Emissions Breakdown



Scope 1 | Direct
228.9942 tCO_2e
1.66%

Sources
- Diesel.
- Natural gas.

Controllable sources, to be reduced via efficiency and alternative energy.

Scope 2 | Indirect
342.6451 tCO_2e
2.48%

Sources
- Purchased electricity.

Stabilized and controlled via energy efficiency upgrades.

Scope 3
13,250.4397 tCO_2e
95.86%

Sources
- Raw materials
- Supply chain activities.

Primary emission source, shifting strategy focus to supply chain management.

Emissions Trend Overview (Unit： tCO_2e)

項目	2023	2024	2025	YoY (24→25)
Scope 1	225.5557	230.6178	228.9942	▾0.70%
Scope 2	403.6672	392.0454	342.6451	▾12.60%
Scope 3	1,412.9690	2,785.0080	13,250.4397	▴375.78%
Scope 1+2+3	1,412.9690	2,785.0080	13,822.0790	▴396.30%

Note： Scope 3 increased due to production growth and raw material inventory, reflecting business expansion rather than lower efficiency.

Emissions by Gas Type

Gas Type	CO_2	CH_4	N_2O	HFC_s	PFC_s	SF_6	NF_3	Total
Emission (tCO_2e/Y)	13,807.8912	3.6941	0.2757	10.2181	-	-	-	13,822.0790
Proportion	99.897%	0.027%	0.002%	0.074%	-	-	-	100.00%

Emissions are primarily CO_2. Low non-CO_2 shares mean limited risk from high-GWP gases like HFCs. Refrigerant management and maintenance will be enhanced.

Reduction Measures by Scope (Unit： tCO_2e)

Scope 1
- Equipment efficiency optimization.
- Low-carbon fuel substitution.
- Regular maintenance to cut leakage.

Scope 2
- Energy efficiency upgrades.
- Green power and renewable sourcing.
- Energy Management System (EMS) deployment.

Scope 3
- Supplier carbon management and mentoring.
- Alternative materials like plant fibers.
- Green and localized procurement.

STANDARDS

ISO 14001 EMS | ISO 14064-1 GHG INVENTORY | ISO 14067 PRODUCT FOOTPRINT | THIRD-PARTY VERIFICATION.

FUTURE TARGETS

2030： 20% RENEWABLE ENERGY SHARE /
2050： NET-ZERO EMISSIONS.

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5-2-6 Product Carbon Footprint

Based on ISO 14067：2018, PAX quantifies and third-party verifies product carbon footprints for patches and sealants to disclose lifecycle emissions and boost client supply chain transparency. In 2025, we drive product decarbonization via material innovation and manufacturing optimization to turn footprint management into a sustainable market edge.

CLIMATE ACTION | NET ZERO | LOW CARBON OPERATION | SUSTAINABLE VALUE | CIRCULAR ECONOMY

Tube Patch

ISO 14067 ISO 14067 certified across entire product range.



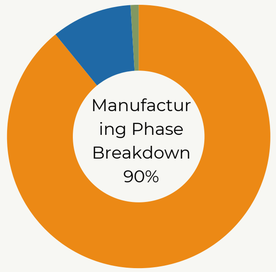
Carbon Footprint Results
$kgCO_2e$/box



Round Patches
1.681 – 110.601
$kgCO_2e$/box



Oral Patches
5.356 – 111.469
$kgCO_2e$/box



REDUCTION ACTIONS

Process Cuts
Deploy efficient equipment to boost efficiency and lower unit emissions.

Material Optimization
Expand natural rubber use to cut petrochemical reliance and boost efficiency.

Design Innovation
Optimize product sizing to minimize material use and transport footprint.

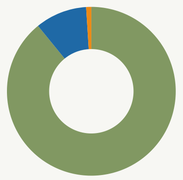
GA Tire Sealant (RT-CH- 410b.2)

ISO 14067 GA Tire Sealant ISO 14067 certified



Carbon Footprint Results
$kgCO_2e$/bottle

GA Tire Sealant
193.720 – 1,169.090
$kgCO_2e$ / bottle



Reduction Actions

Material Innovation
Use biomass materials like pineapple fiber to replace traditional inputs.

Process Cuts
Boost energy efficiency and deploy smart metering.

Circular Design
Drive bottle lightweighting and packaging recycling.

Low-Carbon Edge
Lower emission intensity to enhance green competitiveness.

MANAGEMENT BENEFITS

TRANSPARENCY
Quantify lifecycle emissions to support client ESG and supply chain reporting.

MARKET EDGE
Elevate brand via low-carbon items to meet global green demands.

DECISION SUPPORT
Use footprint data to guide product design and material selection.

ECO INNOVATION
Drive material and process innovation for net-zero transition.

Link to Carbon Strategy

- Align with Scope 3 tactics focusing on supply chain and product carbon tracking.
- Use material alternatives to lower intensity and advance low-carbon R&D.
- Product footprint serves as a core element in net-zero roadmaps.

PRODUCT CARBON FOOTPRINT ROADMAP

2025 Q4
- Map out carbon footprint inventory for glue lines.
- Build product carbon footprint management databases.
- Strengthen internal inventory capabilities.

2026 Q2
- All glues product lines
- Conduct ISO 14067 footprint audits
- Expand carbon footprint disclosure scope.

2027 - 2028
- Drive footprint optimization for key product lines.
- Implement carbon-reducing materials and low-carbon processes.
- Lower product emission intensity.

2030 GOALS
- Establish complete low-carbon product lines.
- Fully integrate footprint management into supply chains.
- Support corporate net-zero targets.



GRI

GRI 305-3 Other indirect GHG emissions (Scope 3)
GRI 305-5 Reduction of GHG emissions.
GRI 301-1 Materials used by weight or volume.

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5-2-7 Environmental Management System (GRI 302、305、307-1)

To enhance eco-management and meet global ESG trends, PAX formally attained ISO 14001 certification for its main facility in 2025. This institutional framework embeds environmental factors into business decisions, boosting performance and regulatory compliance as a cornerstone for net-zero transition.

CLIMATE ACTION | NET ZERO | LOW CARBON OPERATION | SUSTAINABLE VALUE | CIRCULAR ECONOMY

2025 New Deployment

ISO 14001 EMS Certification

Scope： PAX Main Facility (Manufacturing and sales of rubber products).


Certificat
Certificate

N° 2026/116553.1

AFNOR Certification certifies that the management system implemented by:
AFNOR Certification certifie que le système de management mis en place par :

YEE JEE TECHNOLOGY CO., LTD.
裕仁工業科技股份有限公司

for the following activities:
pour les activités suivantes :
MANUFACTURE OF RUBBER PRODUCTS.
橡膠製品之製造

has been assessed and found to meet the requirements of:
a été évalué et jugé conforme aux exigences requises par :

ISO 14001:2015

and is developed on the following locations:
et est déployé sur les sites suivants :

NO. 319, SEC. 1, MINGSHAN RD., MINGJIAN TOWNSHIP, NANTOU COUNTY 551810, TAIWAN (R.O.C.)
南投縣名間鄉名山路一段 319 號

This certificate is valid from (year/month/day) / Ce certificat est valable à compter du (année/mois/jour): 2026-01-14 Until / jusqu'au 2029-01-13

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- Build structured environmental management to mature governance.
- Strengthen compliance and risk management capabilities.
- Drive continuous improvement to fulfill eco commitments.

PDCA Framework



PLAN
- Policy formulation
- Material issue identification
- Legal tracking
- Management programs.

DO
- Implement energy-saving measures
- Process upgrades
- Raw material & chemical tracking
- Waste & water management
- Staff training.

CHECK
- Internal audits
- KPI tracking
- Compliance evaluations
- ESG Dashboard monitoring.

ACTION
- Management reviews
- Corrective & preventive actions
- Continuous improvement
- Target reviews.

Drive continuous optimization via PDCA cycle mechanisms.

Link to Climate Strategy — ISO 14001 serves as the foundational management platform for climate action, supporting all sustainability strategies.

ISO 14064 GHG inventory + ISO 14067 Footprint + ESG KPI Tracking + Net-Zero Transition

ISO 14001 serves as the management backbone for corporate net-zero transition.

ISO 14001 Impact (2025)

Institutionalized Management
- Build comprehensive environmental systems.
- Strengthen cross-department collaboration.
- Elevate professional eco-management.

Performance Gains
- Continuously improve energy efficiency.
- Institutionalize GHG management.
- Maximize waste recycling.
- Minimize environmental impacts.

Compliance Strengthening
- Establish regulatory tracking.
- Implement systematic risk management.
- Achieve zero major environmental violations.

Data Update
- Deploy ESG Dashboard.
- Real-time data monitoring.
- Ensure data traceability.
- Support executive decisions.

ISO 14001 transitions eco-management from siloed tasks to systemic governance, boosting maturity and enterprise edge.

Scope of EMS

Energy (Power, Fuel). | GHS (Scope 1-3) | Materials. | Water. | Wastes.

EMS ROADMAP

2025
- Complete ISO 14001 certification for main facility.
- Build structured environmental management frameworks.
- Integrate corporate ESG data management platforms.

2026
- Drive supply chain environmental management.
- Strengthen Scope 3 management mechanisms.
- Expand product carbon footprint tracking scope.

2027
- Align low-carbon products with environmental management.
- Establish company-wide environmental performance systems.
- Continuously optimize carbon reduction and management efficiency.

Long-Term Targets
- Fulfill long-term sustainable development commitments.
- Strengthen environmental resilience and market edge.
- Advance toward a net-zero sustainable future.

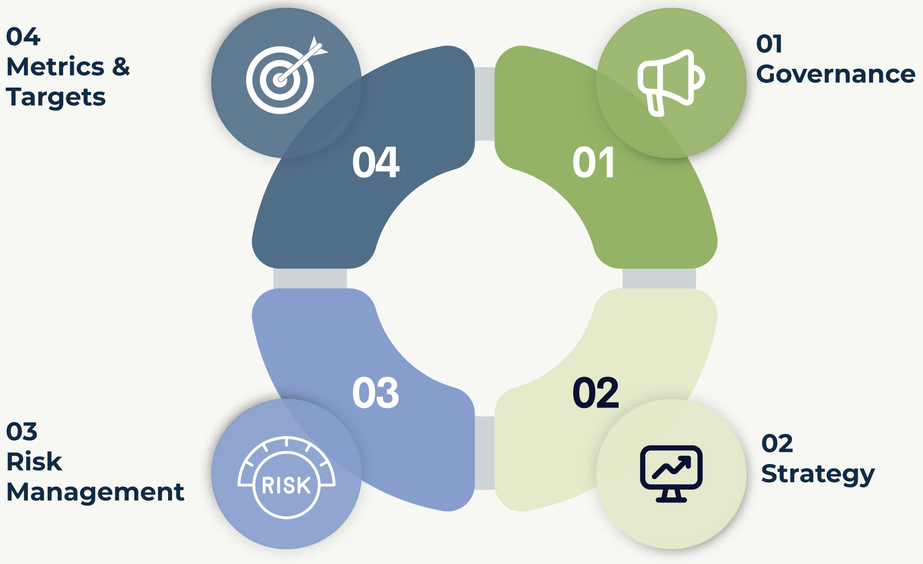


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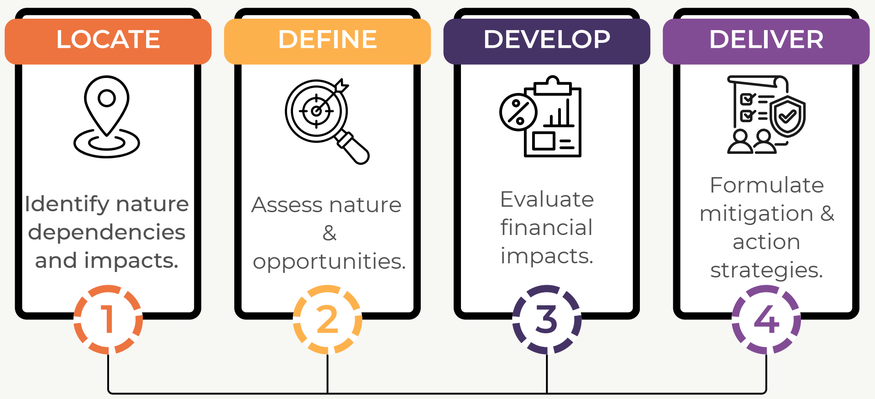
5-2-8 TNFD ROADMAP

From Climate Action to Nature Co-Prosperity

Four Core Pillars of TNFD

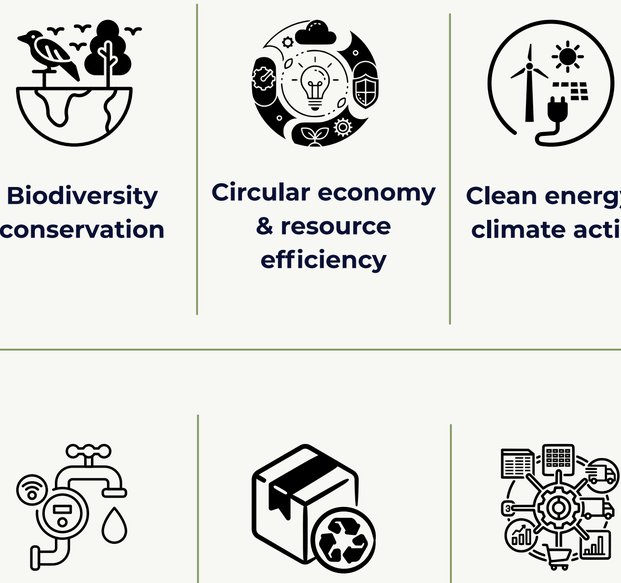


TNFD LEAP ASSESSMENT PROCESS



PAX Natural Capital Governance Results

2025 Key Performance		
1.	ISO 14001 EMS	Certified
2.	ISO 14064-1 GHG Inventory	Ongoing
3.	ISO 14067 Product Footprint	Verified
4.	FSC Paper Management	Ongoing
5.	Supplier CSR Commitments	60 Suppliers
6.	Supplier Environmental Declarations	15 Suppliers
7.	Green Product R&D	Ongoing
8.	TNFD Framework Deployment	Roadmap Launched



In 2025, PAX launched its TNFD roadmap to embed natural capital into sustainable governance, systematically mapping dependencies and impacts across rubber, paper packaging, water, and energy. Via ISO 14001, ISO 14064-1, and ISO 14067, we build risk assessment and supply chain tracking capabilities to balance growth with ecological protection.

STRATEGIC FRAMEWORK

Sustainable Governance
- Implement ESG governance.
- Strengthen natural capital management.

Green Innovation
- Develop eco-friendly products.
- Advance circular economy initiatives.

Responsible Supply Chain
- Partner with supply chain vendors.
- Co-create long-term sustainable value.

Shared Future
- Repair tires to restore the environment.
- Build a resilient sustainable future.

Transition to Nature Capital Governance

PAX uses TNFD frameworks to link green innovation, supply chain management, and eco-protection, unlocking competitive edges that balance industrial growth with ecological sustainability.

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5-3-1 Energy Management | Energy Efficiency Enhancement (GRI 302-1、302-3、302-4、302-5)

Viewing energy management as a core action for net-zero transition, PAX boosts efficiency and cuts emission intensity via audits, process optimization, equipment upgrades, and data monitoring. In 2025, despite continuous production growth, systematic measures effectively capped total energy consumption growth and optimized energy intensity, demonstrating concrete efficiency gains.

CLIMATE ACTION | NET ZERO | LOW CARBON OPERATION | SUSTAINABLE VALUE | CIRCULAR ECONOMY

2025 Consumption Overview

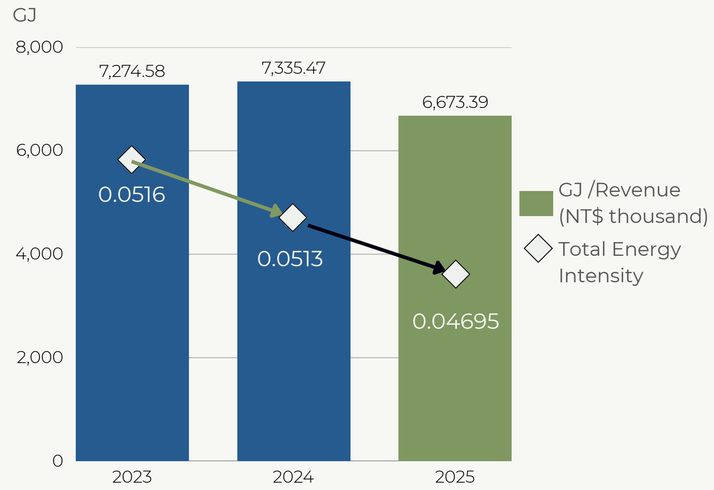
Energy (Primary)
722,880 kWh
39.00%
Essential for equipment operations, supporting energy efficiency and decarbonization efforts.

(Process Heat) Natural Gas
106,829.77 m³
58.50%
Primary energy source for process heating, with continuous improvements in energy efficiency.

Diesel (Equipment/ Transport)
4,623.77 L
2.50%
Mainly used as backup energy, minimizing reliance on fossil fuels and carbon emissions.

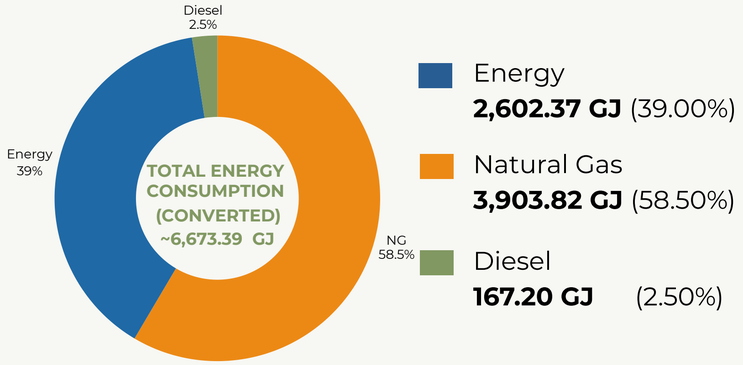
Electricity-dominated energy structure presents strong transition potential for renewable integration.

Three-Year Energy Trends



Stable energy totals and falling energy intensity despite 2025 production growth prove the tangible impact of saving measures.

2025 Energy Mix



Note：To improve the consistency of energy trend data, the Company recalculated the 2023 and 2024 energy consumption and energy intensity using a consistent conversion methodology. The restatement affects only the values expressed in GJ and does not affect the original activity data, including electricity, natural gas, and diesel consumption.

Energy mix relies primarily on natural gas, followed by electricity, with minimal diesel usage.

Energy Performance Metrics

Total energy consumption (Converted)
~ 6,673.39 GJ
(Est)

Total Energy vs 2024
FLAT OR DECREASED
Growth capped effectively

Energy Intensity (GJ/k HKD Revenue)
CONTINUOUS DECLINE
Extension of 2024 gains

Energy Saving Actions & Results

Process & Equipment Upgrades
- Replace equipment for efficiency.
- Implement VFDs and high-efficiency motors.
- Optimize steam systems.

Digital Monitoring
- Deploy energy monitoring platforms.
- Real-time data tracking.
- Anomaly alerts and tracking.

Operations & Training
- Improve workflows.
- Drive energy awareness.
- Train staff on energy saving.

Continuous efficiency optimization across equipment, management, and personnel.

Energy Management Roadmap

Short-term (2025)
- Drive energy-saving measures.
- Optimize energy efficiency.
- Strengthen data management.

Mid-term (2026-2027)
- Evaluate renewable integration.
- Adopt green power and solar.
- Elevate utilization efficiency.

Long-term (after 2028)
- Raise renewable energy shares.
- Build low-carbon energy structures.
- Support net-zero targets.

Transition from efficiency management to energy structure transformation toward a net-zero future.

MANAGEMENT STANDARDS

ISO 14001 Environmental Management System.

ISO 15001 Energy Management System.

Energy regulations & corporate policies.

FUTURE TARGETS
- Set targets for consecutive year-on-year declines in energy intensity.
- Progressively scale up renewable energy usage shares toward 2030.



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5-3-2 Energy Reduction Measures (GRI 302-4、302-5)

Through systemic management, data monitoring, and engagement, PAX cuts emissions across all operations. Following 2025 ISO 14001 setup, saving initiatives shifted from isolated actions to a performance-driven framework.

CLIMATE ACTION | NET ZERO | LOW CARBON OPERATION | SUSTAINABLE VALUE | CIRCULAR ECONOMY

Four Key Energy-Saving Pillars

01 Energy Intelligence



- Build energy war rooms.
- Real-time tracking & anomaly alerts.
- Daily, weekly, monthly reports.

2025 Result

- 100% real-time data upload.
- Faster anomaly response times.
- Data-driven decision making.

From reactive monitoring to real-time, data-driven management.

02 Operational Efficiency



- Upgrade boilers and motors.
- Install thickness & temperature sensors.

2025 Result

- Higher equipment efficiency.
- Lower energy per unit.
- Reduced manufacturing carbon.

Structural energy savings via equipment and process upgrades.

03 Smart Monitoring



- Deploy smart production & scheduling.
- Digital energy tracking.

2025 Result

- Smart monitoring for high-use gear.
- Full energy visibility.
- Real-time anomaly tracking.

Shifting from manual experience to smart, data-driven management.

04 People Engagement



- Energy-saving staff training.
- Employee savings proposal program.
- Link savings to performance KPIs.

2025 Result

- 95% training participation.
- Rising employee proposals.
- Promoted conservation culture.

A top-down driven, bottom-up engaged conservation culture.

Digital Operations

- 100% paperless electronic signing.
- Continuous decline in paper use.
- Video meetings replacing travel.

Digital transformation cuts indirect energy and emissions.

Overall Energy Saving KPIs

Total Energy Consumption	Energy Intensity	Energy Efficiency	Emission Intensity
STABLE CONTROL	CONTINUOUS DECLINE	EFFICIENCY BOOST	CONTINUOUS REDUCTION
Growth capped effectively.	2025 continuous optimization.	Tangible results from saving measures.	Support net-zero transition goals.

Continuous efficiency gains amid planned business growth demonstrate solid saving execution and management.

Management System Integration (ISO 14001 PDCA)



- **ISO 14001 EMS** — Institutionalized management for continuous eco-performance gains.
- **ISO 14064 GHS** — Track carbon emissions to formulate reduction tactics.
- **ESG Dashboard** — Real-time monitoring to drive optimized decision-making.

Future goals

SHORT-TERM (2025-2026)

- Continuously drive energy-saving improvements.
- Elevate energy and equipment efficiency.

MID-TERM (2027-2028)

- Evaluate renewable energy integration.
- Strengthen energy asset optimization.

LONG-TERM(2029+)

- Raise renewable energy usage shares.
- Advance toward net-zero emission targets.

TAKE FROM NATURE AND GIVE TO NATURE, PARTNERING FOR GREEN MANUFACTURING TOWARD A SUSTAINABLE FUTURE.



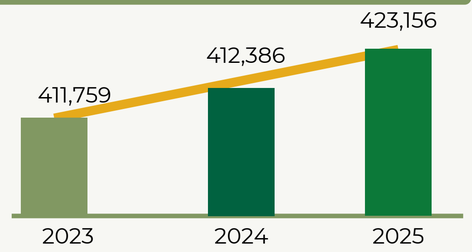
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5-3-3 Renewable Energy Integration | Solar Power

PAX actively drives renewable sourcing with solar power as a core strategy. In 2025, stable solar operations alongside data monitoring and optimization boosted generation efficiency, lowering grid reliance and emissions to anchor net-zero goals.

RENEWABLE ENERGY | CONTRIBUTION TO CARBON REDUCTION | ENERGY TRANSITION | SUSTAINABLE DEVELOPMENT

Annual Solar Generation Results

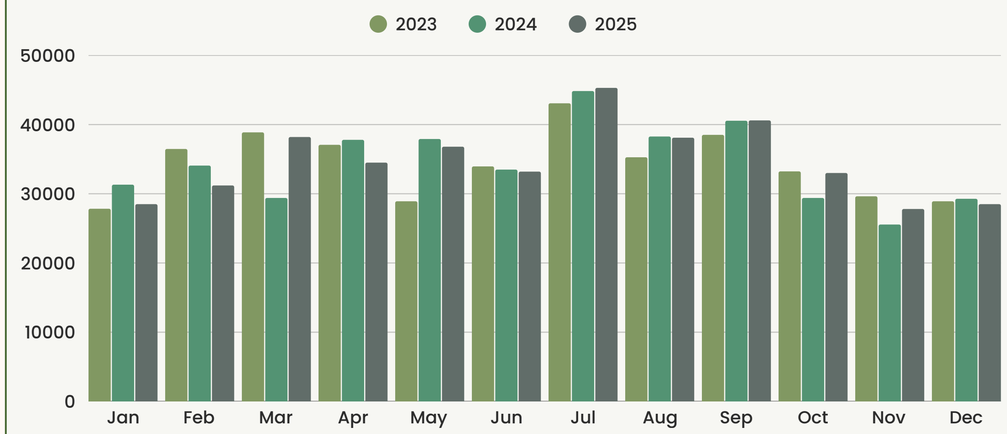


Year	Total Volume (kWh)	Annual Variance
2023	411,759	+0.1%
2024	412,386	+ 0.15%
2025	423,156	+ 2.60%

Highlight

Steady growth in 2025 solar output proves continuous gains in system efficiency and management.

2025 Monthly Solar Generation Trends



TREND ANALYSIS

- Summer (June to August) marks peak generation while winter output dips.
- Stable annual trends indicate solid system operations.
- Routine maintenance and optimization ensure rising system efficiency.

Renewable Energy Benefits & Contributions

Lower Grid Dependency
Cut traditional power reliance to boost energy autonomy.

Reduce Carbon Emissions
Lower indirect emissions annually to support net-zero transition.

Boost Green Competitiveness
Demonstrate corporate sustainability to strengthen brand value.

Energy Structure Transformation



- Grid electricity remains the primary energy source.
- Solar power shares are rising progressively.
- Expand renewable applications continuously.
- Support low-carbon energy transition.

Solar Development Targets

SHORT-TERM(2025-2026)

- Raise solar output steadily.
- Boost system efficiency and reliability.
- Optimize energy management mechanisms.

MID-TERM (2027-2028)

- Exceed 450,000 kWh in annual solar generation.
- Increase renewable shares in total electricity.
- Deploy more green energy equipment.

LONG-TERM (2029+)

- Expand renewable application scale.
- Combine energy storage with smart energy management.
- Fully support net-zero emission targets.

OUR COMMITMENT

Continuously advance solar generation and green tech applications, progressively raising the renewable share in our energy mix to march toward a net-zero future.



2025 Estimated Impact

Generation Growth Steady and continuous output expansion

Carbon Reduction Abate 200+ tCO_2e/year (calculated by grid factors)

Energy Autonomy Lower grid power reliance

SDGs Support 07 Affordable and Clean Energy 13 Climate Action

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5-4-1 Raw Material Management | Circular Strategy (GRI 301-1、301-2、301-3、305-3)

Raw material consumption is a major driver of PAX manufacturing emissions, particularly within Scope 3. In 2025, we elevated material tracking to strategic management. Focused on circular loops, low-carbon materials, and eco-design, this shift minimizes environmental impacts while strengthening resource efficiency and product competitiveness.

CLIMATE ACTION | NET ZERO | LOW CARBON OPERATION | SUSTAINABLE VALUE | CIRCULAR ECONOMY

Three Core Material Strategies

1 Resource Efficiency

- Optimize material consumption efficiency.
- Recycle and reuse production scrap.
- Minimize raw material waste.

Shift from linear use to circular loops to elevate resource efficiency.

2 Low-Carbon Materials

- Integrate pineapple fiber bio-materials.
- Lower reliance on petrochemical materials.
- Advance low-carbon product design.

Material substitution serves as a core strategy for Scope 3 carbon cuts.

3 Sustainable Packaging

- Source FSC-certified paper materials.
- Drive refillable and reduced-weight packaging designs.
- Minimize single-use plastic consumption.

Optimize product designs to lower overall environmental impacts.

2025 KPI

Production Scrap Recycling Rate
95%
(Maintained high standards)

FSC Packaging Adoption Rate
50% → 70%
(Continuous improvement)

Unit Product Waste Intensity
▼15%
(v.s. 2023)

Greenhouse Gas Emissions
▼ 8.40 %
(v.s. 2023 Scope 1-2)

Supplier ESG Assessment Coverage
50% → 65%
(Continuous improvement)

Material management has shifted from cost control to low-carbon competitiveness, directly driving Scope 3 reduction goals.

Material Management Targets

SHORT-TERM (2025-2026)		MID-LONG TERM (2030)	
Scrap recycling rate	**FSC packaging use**	**Low-carbon product sales share**	**3 types of low-carbon new materials**
≧ 95%	≧ 70%	≧ 30%	
Maintain high standards	Continuous improvement		

Transitioning from single-point improvements to product structure transformation realizes low-carbon material innovation and product sustainability.

Action Plan

Positive Impact Management (Opportunities)

- Partner with suppliers to introduce low-carbon materials.
- Expand pineapple fiber material applications.
- Accelerate market commercialization of low-carbon products.
- Elevate brand green image and competitiveness.

Negative Impact Management (Risks)

- Build material safety stock mechanisms.
- Diversify supply sources to lower disruption risks.
- Strengthen raw material and finished product quality control.
- Continuously audit manufacturing quality to ensure stable performance.

Management & Evaluation Mechanisms

- Annual inventory of raw material usage patterns.
- Introduce ISO 14067 product carbon footprint verification.
- Continuously improve via ISO 14001 EMS
- Periodically review performance & target achievement progress.

Links to Sustainability Strategies

- Support SDG 12 Responsible Production
- Contribute Scope 3 Cuts Lower Chain Emissions
- Drive Circular Economy Create Sustainable Value

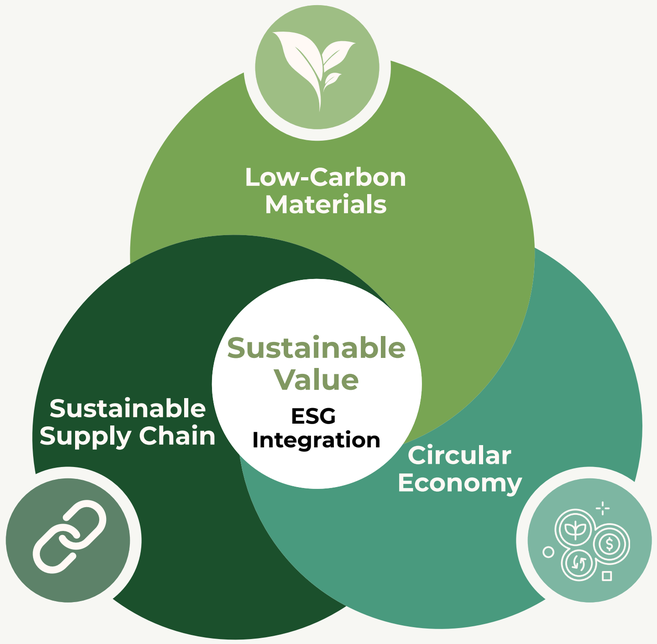
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5-4-2 Raw Material Management | Transition to Low-Carbon Efficiency

Integrating Low-carbon materials, circular economics and sustainable supply chains to build a resilient, competitive green value network.

CLIMATE ACTION | NET ZERO | LOW CARBON OPERATION | SUSTAINABLE VALUE | CIRCULAR ECONOMY

Three Core Strategies



01 Low-Carbon Materials

- Innovative applications
- Reduce carbon footprint

02 Circular Economy

- Resource reuse
- Waste reduction

03 Sustainable Supply Chain

- Responsible sourcing
- Enhance transparency

Institutional Upgrades

ISO 14001

2025 Completed ISO 14001 EMS System Certified

Institutionalize eco-management & improvement

ISO 14067

Ongoing ISO 14067 Product Carbon Footprint Management

Deepen carbon control & market edge

2026 Roadmap Rubber Cement Carbon Footprint Certified

Broaden verification scope & competitiveness

| Four Action Pillars

Sustainable Sourcing

- ESG supplier assessments
- Join Rubberway to track rubber origins
- Prioritize eco-friendly materials
- Partner with suppliers on carbon cuts

Resource Efficiency

- ≧95% Production Scrap Recycling
- Process Optimization & Lean Production
- Data-Driven Monitoring Systems

Certification & Compliance

- 2025 ISO 14001 Certified
- Core products drive ISO 14067
- 2026 Plan： Verify 3 product footprints
- Suppliers meet ISO 9001/14001/45001
- Adopt FSC-certified packaging

Circular Material System

- Internal loop： Recycle ➔ Remanufacture ➔ Reinput
- Reuse agrowaste like pineapple fibers
- Develop reusable repair tools for eco-design
- Strengthen waste sorting & recycling

PAX has transitioned material management into a competitive strategy driven by Low-carbon materials & Circular economics.

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5-4-3 Raw Material Management | Quantitative Results

Demonstrating action results through data to continuously deepen low-carbon material applications and product carbon management.

Low-Carbon Material Transition Indicators

Recycled Material Share
15 %
(Compared 2024 ▲5%)

Low-Carbon Material Share
25 %
(Compared 2024 ▲10%)

FSC Packaging Share
70 %
(Continuous improvement)

Metrics	2024	2025	Highlight
Production Scrap Recycling Rate	≧ 95%	≧ 95% ↑	Continuous optimization for maximum resource utilization
Recycled Material Share	10%	15% ↑	Elevate circular material use to lower raw material reliance
Low-Carbon Material Share	15%	25% ↑	Expand low-carbon material integration to lower product footprint
FSC Packaging Share	70%	≧ 70%	Prioritize sustainable packaging to minimize environmental impacts
ISO 14001 Environmental Management	In Progress	Certified	Institutionalize environmental management mechanisms
ISO 14067 Product Carbon Footprint	2 Major Categories	Expanding	2026 completion of multi-product calculation & verification

Low-Carbon Management Roadmap

2024 Foundation Optimization
- Elevate material management efficiency.
- Recycle and reuse production scrap.
- Adopt FSC packaging.

2025 System Building & Accelerated Transition
- Complete ISO 14001 certification.
- Increase low-carbon material integration.
- Grow recycled material share.

2026 Carbon Management Optimization
- Multi-product calculation & verification.
- Optimize low-carbon product design.
- Broaden circular economy applications.

Innovative Material Highlights



Pineapple Leaf Harvesting

| GA Tire Sealant
- Reuse agricultural waste.
- Bio-based material application.
- Continuous market sales growth.
- Realize circular economy value.

| Alignment with International Standards
GRI 301 Materials
GRI 306 Waste

ISO 14067 Product Carbon Footprint

| Future Outlook
Continuous execution driven by innovative materials and data management to deepen low-carbon transition, achieving environmental sustainability and corporate co-prosperity.

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5-5 Water Management (GRI 303-1、303-2、303-3、303-5)

PAX relies on the Nantou HQ for domestic and industrial water supplied by the Taiwan Water Corporation. Based on the WRI Aqueduct assessment tool, our operational water risk is Low–Medium (1-2) with stable supply and no severe impact on the local environment.

Water Risk Level
Low-Medium Risk (1-2)

2025 Total Water Use
1,733.08 m³

Versus 2024
-31.8%

Water Management Highlights
Significant water reduction / Institutionalized management / Data-driven monitoring

Five Management Pillars

① High-Efficiency Water Use

- Deploy water-saving gear and optimize processes.
- Lower unit output water intensity (Water Intensity).

Efficiency Management

② Wastewater & Recycling

- Strengthen wastewater treatment processes.
- Expand process recycling and reuse.

Circular Resource

③ Monitoring & Quality Management

- Periodically monitor process water and effluents.
- Ensure compliance with environmental regulations.

Data Management

④ Employee Education & Training

- Schedule regular water-saving and eco-education.
- Secure full staff water awareness.

Behavioral Change

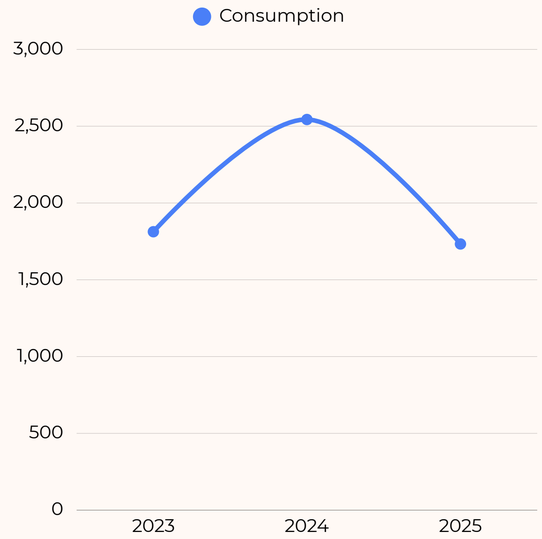
⑤ Continuous Improvement & Compliance

- Integrate ISO 14001 PDCA mechanisms.
- Plan smart meter deployment and real-time tracking.

Proactive Management

Unit：m³

Three-Year Water Trend



Systems & Certifications

ISO 14001
EMS 2025 Certified

Institutionalize water management mechanisms

Digital Water Tracking
Master water consumption trends

Anomaly Monitoring
Strengthen abnormal use analytics

Resource Loops
Drive process recycling & reuse

Regulatory Compliance
Ensure compliance with eco-standards

Year	2023	2024	2025	YoY
Water Use (m³)	1,812.92	2,543.67	1,733.08	-31.8%
YoY Comparison	+30.34%	+40.3%	-31.8%	-

| Alignment with International Standards & SDGs

GRI 303-1 ~ 303-5 Water & Effluents

SDG 6 Clean Water and Sanitation

WRI Aqueduct Low-Medium Risk

| 2026 & Mid-to-Long-Term

- Deploy smart meters for real-time tracking
- Establish water intensity KPI target management
- Raise process water recycling shares
- Continuously lower unit output water intensity

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5-6 Waste Management

(GRI 306-1、306-2)

Source Reduction / Resource Loops / Data Governance / Sustainable Co-creation

By targeting source reduction, circular loops, data governance, and risk control, PAX runs a systematic waste tracking mechanism to turn manufacturing by-products into reusable resources. Through process optimization and data-driven management, we boost waste reduction and resource efficiency toward low-carbon operations.

ISO 14001

2025 Certified： ISO 14001 EMS (HQ)

Establish institutionalized eco-management and continuous improvement mechanisms

Management Strategy & Material Topics

Circular Economy-Driven Management

- Advance Reduce x Reuse x Recycle Strategy
- Recycle and remanufacture production scrap into the manufacturing loop.

Compliance & Risk Control

- 100% legally compliant industrial waste treatment.
- Delegate hazardous waste to certified vendors.
- Establish traceability management mechanisms via GPS and flow tracking.

Resource Efficiency Upgrades

- Elevate sorting and recycling precision.
- Decrease final landfill and incineration ratios.
- Strengthen resource reuse efficiency.

Sustainability Strategy

Minimize Disposal Strengthen waste sorting, recycling, and reuse to lower final disposal volumes

Internal Circular Loops Drive internal loops to boost manufacturing by-product resource reuse rates

Digital Data Systems Build digital waste management systems to enhance tracking transparency

100% Risk Compliance Ensure 100% compliant hazardous waste treatment with zero regulatory violations

Accountability & Resource Allocation

Internal

- Establish a dedicated waste management task force.
- Create cross-departmental management and audit mechanisms.
- Conduct routine educational training to raise employee participation.

External

- Resource loops x Value creation x Sustainable future
- Implement resource recycling management alongside suppliers.
- Build a green supply chain collaborative waste reduction mechanism.

Evaluation & Management Mechanisms

- Conduct annual waste treatment performance reviews.
- Establish recycling rates and waste intensity KPI tracking.
- Integrate waste performance into ESG report disclosures.
- Accept stakeholder reviews and feedback loops.

Circular Economy Management Flow

Raw Material Input → Process Manufacturing → By-product Generation → Sorted Recycling → Recycled Reuse → Reinput into Production

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5-6 Waste Management

PAX complies with the Waste Disposal Act and relevant regulations, implementing solid waste sorting, recycling, and legal disposal.
Through data-driven management, we track waste flows and performance to continuously advance resource efficiency.

2025 Certified： ISO 14001 EMS
Establish institutionalized eco-management and continuous improvement mechanisms

2025 KEY DATA

Total Waste (2025)
5.93 t
Increase vs 2024 (Due to warehouse cleanup & inventory audit)

In-Process Resource Recycling Rate
87.0 %
Continuous improvement

Production Scrap Recycling Rate
95.0 %
Continuous improvement

Legal Waste Disposal Rate
100.0 %
Certified legal disposal

Regulatory Compliance
100.0 %
Zero violation records

Data Management Adoption Rate
100.0 %
Full implementation

| Waste Generation Trend (Unit： t)

Item	2023	2024	2025
D-0399 Waste Rubber Mixture	2.28	1.47	**0.80**
H-0002 Municipal Solid Waste Generated by Employees	1.20	1.12	**5.13**
Total (t)	3.48	2.59	**5.93**

| Waste Flow Analysis (2025) (GRI 306-4)

Item	2025	Flow	Method
D-0399	0.80	Incineration	Handled by certified vendors
H-0002	5.13	Incineration	Handled by certified vendors
Total (t)	5.93	Incineration	100% Incineration

| Waste Directed to Final Disposal (2025) (GRI 306-5)



Disposal method	Weight (t)	Flow
Incineration	5.93	100%
Landfill	0.00	0%
Reuse	0.00	0%
Total	5.93	100%

Note： General waste was reported under D-1801 General Waste Generated from Business Activities during 2022–2024 and under H-0002 Municipal Solid Waste Generated by Employees from 2025 onward. For trend comparability, both categories are presented as General Waste. This reporting change affects only the classification and disclosure method and has no impact on the total waste generated or disposal methods.

In-Process Internal Loop Performance

In-Process Resource Recycling Rate
87.0 %
Recycling and reuse of plastic films, cartons, and packaging

Production Scrap Recycling Rate
95.0 %
Reinputting cut scrap back into the manufacturing loop

Note： Internal management performance, excluded from official waste declarations.

Waste Classification (GRI 306-3)

Waste generated by PAX consists entirely of "General Industrial Waste"; no hazardous industrial waste requiring special treatment was produced.

• Hazardous Industrial Waste	**0 t**	(0%)
• General Industrial Waste	**5.93 t**	(100%)
Total	**5.93 t**	(100%)

Waste Management (2025)

- 9.73 t Generated： 100% legally declared and treated.
- 87% Internal Loops： Successfully reused packaging and plastic films.
- 95% Scrap Recycling： Significantly enhanced material efficiency.
- 100% Incineration： Entrusted entirely to certified disposal vendors.
- Zero Incidents： No waste violations, pollution, or fine records.
- ISO 14001 Certified： Completed verification to strengthen waste control.

Improvement Roadmap (2025 → 2030)

- **-20% Waste Intensity**
  Establish "Waste per Unit Output" metrics for precise control.
- **Rubber Circular Reuse**
  Evaluate converting waste rubber mixtures into resources.
- **Optimize Material Efficiency**
  Refine process conditions to minimize wear and scrap.
- **Waste Reduction KPIs**
  Track and review regularly to improve management performance.
- **Supply Chain Collaboration**
  Partner with suppliers to implement green supply chain management.

| Alignment with International Standards & Sustainability Targets

GRI 306 Waste

SASB RT-CH-150a.1 Waste Management

SDG 12 Support Responsible Consumption& Production

SDG 13 Support Climate Action

Future Goals (2030)

- Production scrap recycling rate reaches 100%
- Overall utilization rate ≧ 90%
- Integrate waste into circular product designs

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5-7 Environmental Compliance

Zero Violations / Compliant Governance / Risk Control / Sustainable Operations

PAX commits to full environmental compliance aiming for "Zero Violations". Through institutionalized management—monitoring emissions, employee training, external audits, and risk control—we strengthen compliance, ensure legal processes, and mitigate financial or reputational risks.

ISO 14001

2025 Certified：ISO 14001 EMS (HQ)

Establish institutionalized eco-management and continuous improvement mechanisms

2025 Key Performance Indicators (KPI)

Regulatory Compliance	Permit Validity Rate	Environmental Incidents	Employee Training
100%	100%	0 cases	100%
Zero violation records	Legally valid	Zero major violations	Regularly conducted

| Material Topics

Institutionalized Compliance

- Establish eco-regulation tracking and update mechanisms.
- Routinely audit compliance status and applicable laws.

From Compliance → System Management

Real-Time Emission Monitoring

- Deploy emission tracking and data reporting systems.
- Create anomaly reporting and correction workflows.

From Testing → Real-Time Monitoring

Training & Audits

- Execute annual environmental compliance training.
- Conduct regular internal audits and external verifications.

From Education → Risk Prevention

Sustainability Commitment

- Achieve 100% environmental regulatory compliance.
- Secure legal setup and operation for all pollution sources.
- Enhance information disclosure transparency.
- Mitigate environmental violations and pollution risks.

| Accountability & Management

INTERNAL

- Committee oversight with plant units executing compliance and training
- Run regular internal audits for eco-compliance
- Enhance cross-department communication and risk control

EXTERNAL

- Coordinate with authorities and third-party auditors
- Ensure transparent info disclosure
- Maintain active stakeholder communication

| Evaluation Mechanisms

- Review compliance performance annually for ESG and internal audit reports.
- Integrate "Zero Violations" and "Environmental Permits" into core ESG KPIs.
- Establish anomaly emission alerts for immediate reporting and mitigation.
- Drive continuous improvement (PDCA) to elevate compliance management.

| 2025 Environmental Permits

Stationary Pollution Source Installation Permit (M03 Process)



- Issued by： Nantou County Government
- Validity： 119/10/26

Compliant Equipment Installation

Stationary Pollution Source Operation Permit (M01 Process)



- Issued by： Nantou County Government
- Validity： 117/12/18

Compliant Process Emissions

PAX legally obtains installation and operation permits for all stationary pollution sources, ensuring full lifecycle compliance across manufacturing processes.

| Target Setting

SHORT-TERM (2024-2025)

- Maintain zero major environmental violations.
- Secure 100% acquisition and renewal of legal permits.

MID-LONG TERM (2030)

- Build a smart environmental monitoring platform.
- Achieve real-time emission tracking and automated compliance reporting.

| Action Plan

Positive Management (Imapct)

- Maintain valid pollution permits.
- Execute routine emission testing.
- Lower eco-impacts via process optimization.

Risk Management (Risk)

- Establish anomaly emission alerts and response workflows.
- Conduct regular employee training.
- Strengthen regulatory tracking and response agility.

Transparent Disclosure (Disclosure)

- Integrate environmental compliance into ESG reports.
- Disclose compliance performance regularly.
- Accept stakeholder reviews and recommendations.

| Alignment with International Standards

GRI 2-27 Compliance

GRI 307 Enviromental Compliance

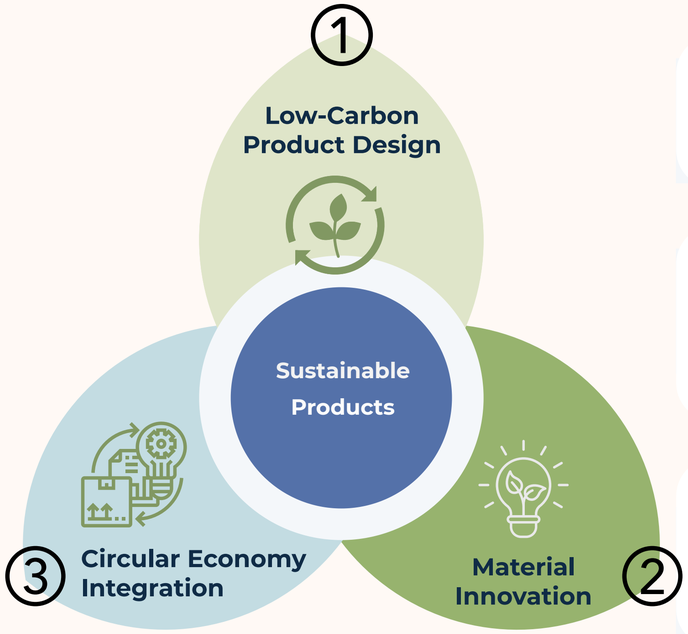
SASB RT-CH-530a.1 Environmental Compliance

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5-8 Green Innovation Strategy

Low-Carbon Design / Circular Economy / Technical Innovation

PAX focuses on low-carbon eco-friendly and circular principles. Through innovative design and R&D, we develop green products combining environmental benefits with market value to build a globally competitive sustainable portfolio.



Low-Carbon Product Design

- Introduce carbon footprint assessment ISO 14067
- Reduce product lifecycle carbon emissions

Material Innovation

- Adopt bio-based materials like pineapple fiber
- Substitute traditional petrochemical materials
- Create low-carbon value

Circular Economy Integration

- Recycle and reuse production scrap
- Drive product and packaging decarbonization
- Establish circular business models

| Green Innovation Roadmap

2023 Innovation Start

- Develop GA tire sealant
- Utilize agricultural waste as resources
- Build green material foundations

2024 Strategic Deepening

- Expand product applications
- Complete ISO 14067 verification
- Compile comprehensive greenhouse gas emission data

2025 Value Amplification

- Scale up green product mass production
- Establish product carbon management mechanisms
- Strengthen ESG supply chain value

| Management Mechanisms

Sustainability Commitment

- Launch at least 1 green innovative product annually
- Introduce low-carbon design processes
- Enhance product environmental performance
- Strengthen ESG info disclosure

Organization & Resources

- Establish cross-departmental Green R&D Team
- Adopt carbon footprint and environmental assessment tools
- Allocate R&D and testing resources

Evaluation Mechanisms

- Review new product progress and sustainability metrics annually
- Integrate carbon reduction results into performance appraisals
- Link ESG targets and disclose outcomes regularly

| Accountability & Management

INTERNAL

- Establish cross-departmental Green R&D Team
- Introduce carbon footprint and environmental assessment tools
- Allocate R&D and testing resources
- Cultivate green innovation talents

EXTERNAL

- Partner with academia to develop green materials
- Participate in industry exhibitions and international competitions
- Promote green innovation achievements
- Strengthen industry and supply chain collaboration

| Evaluation Mechanisms

- Review new product development progress and sustainability metrics annually
- Integrate carbon reduction results into performance reviews
- Disclose results in sustainability reports
- Link ESG targets to ensure full alignment

| Sustainable Value Creation

Drive Green Transformation through Innovation

Cut Carbon to Protect the Planet

Recycle Resources for a Circular Future

Unite Socially to Co-Create Value

Green innovation evolves from product development into a core low-carbon strategy, continuously driving triple-win value across the environment, society, and economy

Low Carbon | Eco | Circular | Innovation | Sustain ability

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5-8 Green Innovation Strategy

Technical Innovation / Low-Carbon Design / Value Innovation

2025 Key Performance (KPI)

Green Product Launches (Annually)	Carbon Footprint Expansion	FSC Packaging Usage Rate	R&D Expenses % of Revenue	Circular Material Integration
≧ 1 items		≧ 70 %	15 %	
Sustained achievement	Sustained Growth	Sustained enhancement	Sustained investment	Sustained promotion

| Green Innovative Products



GA Tire Sealant (ISO 14067 Certified)

Green Materials x Low-Carbon Application

- Adopt pineapple fiber materials
- Substitute traditional petrochemical ingredients
- Drive mass production and market scaling
- Showcase agrowaste upcycling resource value

Agrowaste Reuse | **Low-Carbon Materials** | **Market Growth**

2025 Key Highlights

R&D Investment	Patents & Certifications	Packaging Innovation	Product Innovation	Supply Chain Collaboration
R&D spending reaches 15% of revenue Continuous investment	1 invention patent 3 utility model patents ISO14067 ISO14064 ISO14001	FSC certified packaging usage rate ≧ 70 %	Pineapple fiber tire sealant mass production grows Inner tube patches complete carbon footprint verification	Partner with universities bicycle and automotive industries Promote low-carbon fiber repair solutions

Future Target



SHORT-TERM (2025-2026)

- Expand carbon footprint certified product volume
- Increase low-carbon material usage rates
- Enhance product ESG information disclosure

MID-LONG TERM (2030)

- Green product sales reach 30% of total revenue
- Expand global market reach and brand influence
- Build a comprehensive low-carbon product portfolio

| Alignment with International Standards and Sustainability Goals

GRI 301	GRI 302	GRI 305	SASB
Materials	Energy	Emissions	RT-CH-410b.2 Materials Efficiency

Innovation-Driven | **Low-Carbon Design** | **Circular Economy** | **Sustainable Value**

Drive green transformation with innovation to build competitive low-carbon products and deliver sustainable value for a low-carbon future



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CH 6 Sustainable Workplace

PAX is committed to building a safe, healthy, diverse, and equal workplace. Guided by a people-centric philosophy, we foster career development, employee well-being, and rights protection, while balancing work and life to empower our team toward sustainable growth.

Key Highlights

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(GRI 2-23、2-24、2-25、401-1、403-1、404-1、405-1)

6-1 Sustainable Workplace Strategy & Targets

PAX drives low-carbon and circular innovation to develop green products combining eco-benefits with market value for a competitive sustainable portfolio

PEOPLE CENTRIC
Respect diversity

SAFE & HEALTHY
Zero-accident workplace

CONTINUOUS GROWTH
Talent Cultivation

SHARED PROSPERITY
Employee care & benefits

Five Strategic Priorities

Safety & Health

SDGs 3、8

- Build occupational safety systems
- Promote health advancement activities
- Minimize occupational hazards
- Raise employee health awareness



Diversity & Inclusion

SDGs 5、10

- Implement gender equality
- Secure equal opportunity
- Shape inclusive work environments
- Elevate female management representation



Talent Development

SDGs 4、8

- Strengthen digital skills training
- Drive cross-disciplinary career advancement
- Establish talent succession systems



Wellbeing Workplace

SDGs 3、8

- Optimize corporate benefits
- Advance employee care initiatives
- Enhance employee workplace satisfaction
- Foster workplace happiness cultures



Shared Growth

SDGs 8、17

- Ensure transparent appraisal mechanisms
- Facilitate mutual corporate growth
- Generate long-term sustainable value



2025 Sustainable Workplace KPI Dashboard

Metrics	2023	2024	2025	Trend
Total Employees (person)	74	76	81	↗
Ave. Training Hours (hr)	25.3	41.7	36.1	↘
Female Executive Ratio (%)	60%	67%	67%	→
Occupational Safety Training (person)	47	52	48	→
Occupational Injuries (case)	1	1	0	↘
Training Satisfaction (5 point)	4.3	4.5	≧ 4.5	↗

Mid-to-Long-Term Targets

SHORT-TERM (2025-2026)

- Optimize safety management toward zero major injuries
- Increase annual training over 30 hours per employee
- Advance health promotion to boost participation
- Build feedback and communication mechanisms
- Strengthen ESG and digital skill training

MID-TERM (2027-2028)

- Establish talent rotation and career development systems
- Raise female management and diversity ratios
- Construct digital learning platforms
- Optimize performance appraisal and incentive systems
- Improve employee engagement and retention rates

LONG-TERM (2029+)

- Build sustainable talent succession systems
- Formulate sustainability-oriented training frameworks
- Continuously boost health and safety metrics
- Target zero injuries and low turnover
- Shape globally competitive corporate cultures

Employee Grievance & Remedy Mechanism

(Negative Impact Remedy Process)

① **Employee submits feedback**
↓
② **HR & supervisor accept case**
↓
③ **Initiate formal investigation**
↓
④ **Propose improvement measures**
↓
⑤ **Track correction effectiveness**
↓
⑥ **Close case with continuous improvement (PDCA)**

Labor Rights Protection & Regulation Compliance

100 %

Major Occupational Injuries Sustained

0 cases

Health Check & Employee Participation Coverage

100 %

Training Execution Rate & Satisfaction

100 %

| Alignment with UN Sustainable Development Goals SDGs

3 GOOD HEALTH AND WELL-BEING | 4 QUALITY EDUCATION | 5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH | 10 REDUCED INEQUALITIES | 17 PARTNERSHIPS FOR THE GOALS

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6-2 Human Resource Management (GRI 2-7)

PAX upholds a people-centric philosophy treating talent as the core drive for corporate sustainability to build a safe healthy diverse and growth-oriented workplace that co-creates sustainable value

PEOPLE CENTRIC Respect diversity

SAFE & HEALTHY Zero-accident workplace

DIVERSITY & INCLUSION Implement Equality & Inclusivity

CONTINUOUS GROWTH Talent Cultivation

SHARED PROSPERITY Employee care & benefits

Management Approach

PAX builds a fair transparent and competitive HR system based on labor laws and international human rights principles to optimize employee experience and career opportunities

- Comply with regulations to protect labor rights
- Ensure fair hiring and implement diversity equality
- Strengthen talent cultivation and career development
- Prioritize employee health & workplace safety
- Provide competitive compensation & benefits
- Establish solid communication and feedback mechanisms

Governance & Accountability

Board of Directors
Oversee HR policies & performance

↓

Remuneration Committee
Review compensation systems and talent strategies

↓

Human Resources Department
System planning execution tracking & optimization

↓

Department Heads
Implement practices feedback & continuous improvement

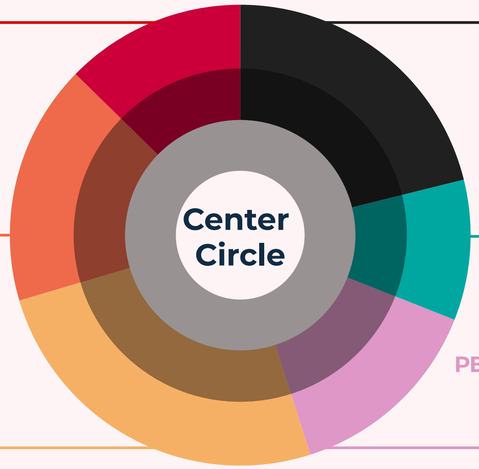
Talent Management Cycle

RECRUITMENT & HIRING
- Diverse recruitment management
- Rigorous selection processes
- Right person for the right position

CULTIVATION & DEVELOPMENT
- Diverse training courses
- Professional and management competency enhancement
- Digital and sustainability talent

RETENTION & SHARED PROSPERITY
- Foster wellbeing workplaces
- Strengthen employee identity
- Co-create corporate value

CAREER ADVANCEMENT
- Career path planning
- Cross-departmental rotation mechanisms
- Succession talent training programs



CARE & BENEFITS
- Comprehensive benefit systems
- Employee care & activities
- Health promotion & support

PERFORMANCE & FEEDBACK
- Target setting and performance evaluation
- Fair and transparent appraisal systems
- Real-time feedback and continuous improvement

Mid-to-Long-Term Strategies & Targets

Short-Term Targets (2025-2026)
- Increase average training hours
- Maintain employee turnover rate ≦ 40%
- Achieve 100% health check coverage
- Strengthen labor communication and employee care mechanisms
- Implement workplace safety toward zero major occupational injuries

Mid-Term Targets (2027-2028)
- Build digital learning platforms with 90% training coverage rate
- Elevate female management ratios
- Optimize career development and talent rotation systems
- Improve employee engagement and retention rates
- Strengthen corporate culture and ESG awareness

Long-Term Targets (2029+)
- Build comprehensive talent development and succession systems
- Foster a wellbeing workplace culture
- Cultivate international and sustainability-oriented talent
- Target low turnover high engagement and zero major injuries

Policies & Measures

Recruitment & Hiring	Establish fair transparent hiring processes to provide equal employment opportunities
Training & Education	Plan complete training systems to enhance professional skills and organizational competitiveness
Performance	Link development and rewards based on target-driven performance to motivate employees
Compensation	Provide market-competitive salary and diverse benefits to care for employees and families
Occupational Safety	Implement occupational health and safety management to prevent injuries and protect health
Labor Communication	Establish diverse communication management and hold regular labor-management meetings

2025 Key Targets

Metrics	2025 Targets
Average Training Hours	> 30 hours per person annually
Employee Turnover Rate	≦ 40%
Female Executive Ratio	Continuous increase
Health Check Coverage	100%
Major Occupational Injuries	0 cases

| Alignment with UN Sustainable Development Goals SDGs

3 GOOD HEALTH AND WELL-BEING | 4 QUALITY EDUCATION | 5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH | 10 REDUCED INEQUALITIES | 17 PARTNERSHIPS FOR THE GOALS

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6-2-1 Employee Profile (GRI 2-30、401-1)

YEE JEE treats talent as a core asset for corporate sustainability and organizational development. We build a safe equal diverse and progressive environment providing strong working conditions and development opportunities while implementing labor-management communication to enhance employee belonging and organizational resilience.

PEOPLE CENTRIC Respect diversity

SAFE & HEALTHY Zero-accident workplace

DIVERSITY & INCLUSION Implement Equality & Inclusivity

CONTINUOUS GROWTH Talent Cultivation

SHARED PROSPERITY Employee care & benefits

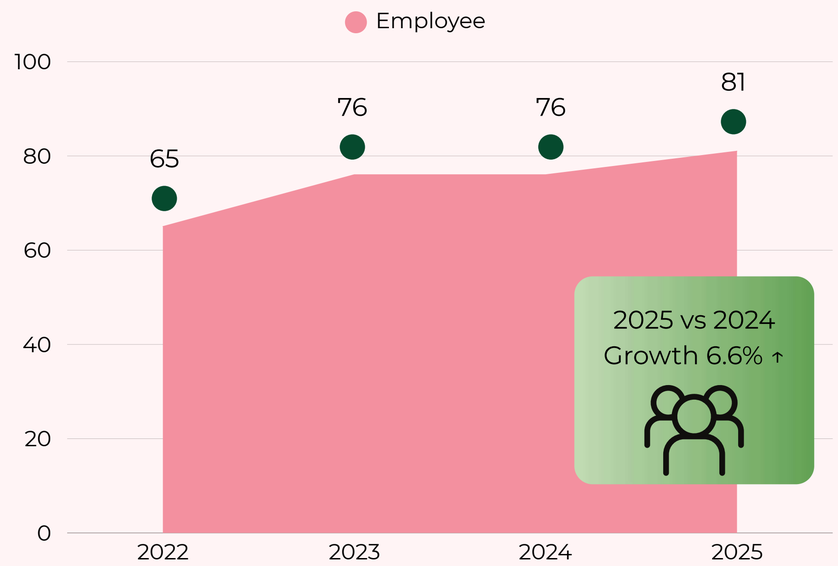
Employee Overview (2025/12/31)

81 persons.

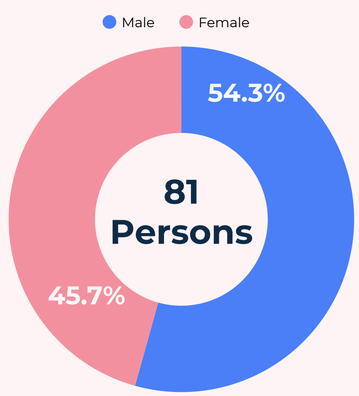
Compared to 2024 6.6%↑

	Full-Job	Part-time
Male	37	07
Female	24	13
Domestic Employees	37	20
Foreign Employees	24	0
Employees with Disabilities	3	0

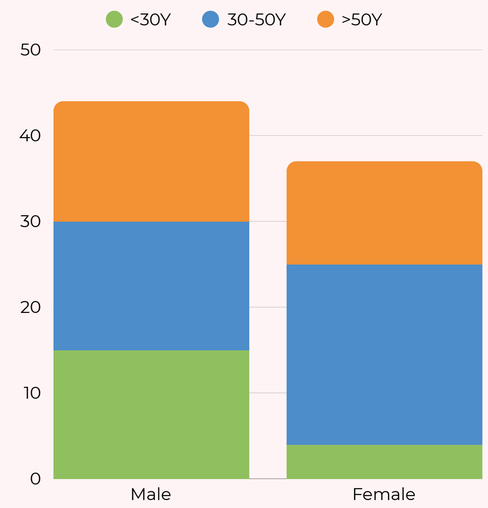
Total Employees Trend Over the Past 3 Years



Gender Profile



Age Profile (by gender)



Talent Turnover Overview (2025)

New Hires

18 persons

New Hire Rate 22.22%

Leavers

12 persons

Turnover Rate 14.81%

Key Initiatives for Talent Mobility

Active Recruitment

Hire youth and foreign talents to stabilize production manpower

Retention & Development

Perfect training and career pathways to enhance competitiveness

Employee Care

Advance wellbeing workplaces and health initiatives to boost retention

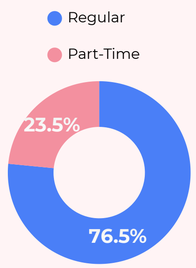
Communication

Implement solid labor dialogue mechanisms to strengthen feedback

Employment Type

Regular Employees (76.5%)

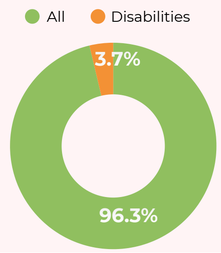
Part-Time Employees 19 Persons (23.5%)



DEI Indicators

Disabilities 3 Persons

(3.7% included in regular employees)



| Alignment with UN Sustainable Development Goals SDGs

5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH | 10 REDUCED INEQUALITIES

2025 Key Metrics

Total Employees 81 P.

Stable growth

Turnover Rate 14.81 %

2024↓

Female Employee 45.7 %

Balanced gender profile

Foreign Employees 29.6 %

Diverse inclusive & mutually beneficial

Employees with Disabilities 3 P.

Friendly workplace practices

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6-3 Talent Recruitment & Retention

PAX views talent as the core drive for sustainable competitiveness, building an attractive growth environment through fair hiring, robust training, and a wellbeing culture to boost retention and establish sustainable talent systems.

PEOPLE CENTRIC Respect diversity

FAIR & TRANSPARENT Equal Hiring

CARE & WELLBEING Employee care

CONTINUOUS GROWTH Talent Cultivation

SHARED PROSPERITY Employee care & benefits

Management Approach

PAX attracts and retains top talent through systematic strategies to drive innovation and growth.

- Ensure fair, transparent, and non-discriminatory hiring
- Offer competitive compensation and employee care
- Enhance professional skills and training
- Implement career development and succession plans
- Provide flexible hours for work-life balance
- Foster positive labor communication and atmosphere

Talent Management Highlights

Stable Growth in Talent Recruitment

New-Hires **18** person

New-Hires Rate **22.22** %

Continuously strengthen the recruitment of youth and diverse talents to enrich organizational capacity

Significant Improvement in Retention Results

Leavers **12** person

Turnover Rate **14.81** %

The turnover rate dropped significantly compared to 2024, and talent stability continues to improve

Successful Cultivation of Female Talents

Average Training Hours for Female Executives **42.59** hrs

Actively cultivate female managerial talents to enhance leadership and competitiveness

Pillars of Talent Strategy

Precision Hiring	Utilize diverse recruitment channels and employer branding to attract top talent
Talent Cultivation	Enhance professional digital and management competencies comprehensively
Career Development	Establish transparent promotion systems and succession plans for diverse opportunities
Rewards & Benefits	Provide market-competitive compensation and complete benefits to boost satisfaction
Wellbeing Workplace	Promote employee care and work-life balance to build happy workplace cultures

Sustainable Talent Cycle



Key Performance Indicators

Total Employees	Average Training Hours	Major Occupational Injuries
81 persons	**36.1** hrs	**0** case
Up 6.6% vs 2024	hr / per.	Sustained

Talent Mobility Trends (Past 3 Years)



Talent Stability Enhanced

Turnover rate decreased by 23.39% compared to 2024

Talent Mobility Trends (Past 3 Years)

Short-Term Targets (2025-2026)

- Reduce early-stage turnover rates for new hires
- Enhance employee satisfaction and engagement
- Strengthen training participation and effectiveness
- Drive health promotion and employee care

Mid-Term Targets (2027-2028)

- Build digital learning platforms
- Achieve 95% employee retention rates
- Perfect appraisal and succession systems
- Strengthen management and technical talent training

Long-Term Targets (2029+)

- Become a premier employer brand in the industry
- Foster a wellbeing workplace culture
- Establish sustainable talent development ecosystems
- Co-create long-term corporate and talent values

| Alignment with UN Sustainable Development Goals SDGs

4 QUALITY EDUCATION | 5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH | 10 REDUCED INEQUALITIES | 17 PARTNERSHIPS FOR THE GOALS

| GRI Standards

GRI 401-1
New employee hires and employee turnover



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6-3-1 Fair & Transparent Recruitment Policy

Following labor regulations and human rights principles, PAX builds a fair, transparent, and non-discriminatory hiring system to ensure equal opportunities and build a friendly workplace.

FAIRNESS & JUSTICE Equal Opportunity

FAIR & TRANSPARENT Job Transparency

DIVERSITY & INCLUSION Implement Equality & Inclusivity

COMPETENCY Professional fit

SUSTAINABILITY Talent cultivation

Recruitment Policy

Legal & Human Rights Compliance
Build stable experienced production teams to enhance efficiency and quality

Transparent Job Information
Disclose vacancies on official and open platforms to ensure accessibility

Diverse & Internal Referrals
Attract top talents and foster multicultural inheritance through referral mechanisms

Friendly Workplace Environments
Provide equal growth opportunities and comprehensive benefits to boost retention

Diverse Recruitment Management

Online Recruitment	Industry-Academia Collaboration	Local Matchmaking	Internal Referral System	International Recruitment	Digital Recruitment
Job banks, official website, social media	Internship programs, youth talent cultivation	Expand local talent pools	Employee referrals, strengthen team alignment	Foreign talents, international professionals	Social media, digital tools, expanded reach

Continuously promote diverse inclusion and international talent strategies to deepen global presence

Recruitment Principles

Fairness	Strictly follow labor laws to eliminate discrimination based on gender, age, ethnicity, religion, or disability
Transparency	Post all vacancies on official sites or open platforms to ensure transparent information access
Non-Discrimination	Post all vacancies on official sites or open platforms to ensure transparent information access
Diversity	Actively attract talents from diverse backgrounds through internal referrals and external collaborations

Standard Recruitment Process

Vacancy Requested
Propose manpower requests based on departmental needs

Hiring Announcement
Post vacancy information through diverse channels

Resume Screening
Review qualifications against job requirements

Interview Evaluation
Conduct professional interviews and suitability assessments

Job Offer
Verify selection and issue employment notices

New Hire Onboarding
Assist integration through training and mentorship programs

Official Appointment
Complete probationary appraisals for formal employment

Digital Recruitment Management



- E-Resume Management Boost hiring efficiency.
- Standardized Processes Ensure fairness and consistency.
- Data Analytics Tracking Continuous optimization of results.
- Information Security Protect candidate privacy.

2025 Recruitment Results

New Hires
18 persons
Increased from 2024

Female Employee Ratio
45.7 %
Continuously driving gender equality

Foreign Employees
29.6 %
International talent layout

Process Digitalization
Continuous Advancement
Efficiency & Quality

Mid-to-Long-Term Strategies

Short-Term Targets (2025-2026)
- Reduce early-stage turnover rates for new hires
- Enhance recruitment efficiency and employee satisfaction
- Strengthen employer brand image

Mid-Term Targets (2027-2028)
- Build digital learning platforms
- Elevate employee retention rates to 95%
- Strengthen talent development and succession plans

Long-Term Targets (2029+)
- Foster a wellbeing workplace culture
- Become a premier employer brand in the industry
- Establish international talent pools to co-create sustainable value

| Alignment with UN Sustainable Development Goals SDGs

5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH | 10 REDUCED INEQUALITIES | 17 PARTNERSHIPS FOR THE GOALS



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6-3-2 Professional Talent Distribution

Upholding a people-centric philosophy, PAX is dedicated to building a diverse, inclusive, and equal workplace, strengthening organizational resilience and competitiveness through robust recruitment, training, and development systems. In 2025, we continued to optimize our talent structure, steadily increasing the ratio of female management to demonstrate our determination and results in driving DEI.

DIVERSITY & INCLUSION Respect diversity

FAIR & TRANSPARENT Job Transparency

FEMALE EMPOWERMENT Cultivating female leadership

TALENT DEVELOPMENT Professional training

SUSTAINABLE DEVELOPMENT Talent cultivation

Professional Talent Distribution

Production & Manufacturing
Build stable experienced production teams to enhance efficiency and quality

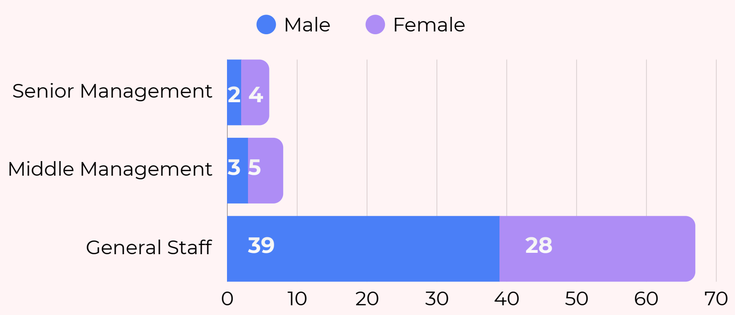
Quality Management
Build stable experienced production teams to enhance efficiency and quality

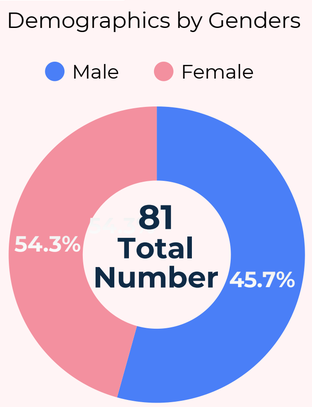
Market Sales
Expand international markets and customer services to boost brand influence and competitiveness

R&D & Innovation
Invest continuously in green materials and R&D processes to strengthen technical capacities

Environmental & Sustainability
Drive ESG and carbon management to implement sustainable governance and build green value chains

Employee Demographics by Rank & Gender





Female Senior Executive Ratio 66.7 %

Female Middle Executive Ratio 62.5 %

Overall Female Employee Ratio 45.7 %

Steady growth in female management ratios
Creates an equal workplace to realize diverse inclusion and sustainable development

Age & Rank Distribution

| 2025 Employee Age Structure (Unit： person)

Years Old	Senior	Medium	Normal	**Total**
<30 Years Old	0	0	17	17
30-50 Years Old	5	7	32	44
>50 Years Old	1	1	18	20
Total	6	8	67	81

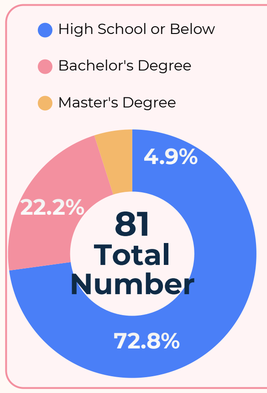
<30 Years Focus on production and technical roles to strengthen training and skill cultivation

30-50 Years Serve as core talents anchoring R&D, management, and market expansion

>50 Years Leverage rich experience to drive technical inheritance and organizational stability

Education Distribution

Education Distribution



High School or Below 59 Persons

Bachelor's Degree 18 Persons

Master's Degree 4 Persons

(Unit： person)

Education	Male	Female	**Total**
High School or Below	36	23	59
Bachelor’s Degree	5	13	18
Master’s Degree	3	1	4
Total	44	37	81

University Degrees & Above 27.2 %
Continuous growth in professional talent ratios

Master's Degree Talents
primarily in senior management and R&D sectors to strengthen innovative and sustainable transition momentum

Talent Structue KPI

Total Employees	Female Employee Ratio	Female Senior Executive Ratio	University Degrees & Above	Talent Strategy
81 per.	**45.7**%	**62.5** %	**27.2** %	Diverse recruitment x Professional training x Retention development x Sustainability driven
Growth vs 2024	Continuous growth	Continuous growth	Elevating talent professionalization	

| Alignment with UN Sustainable Development Goals SDGs

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6-3-3 Key Talent Retention Measures

Deeply aware that talent is the cornerstone of sustainable development, PAX builds an attractive workplace through comprehensive benefits, training, employee care, and flexible measures to enhance satisfaction, organizational stability, and realize a wellbeing workplace vision

COMPREHENSIVE BENEFITS Caring for employee life

EDUCATION & DEVELOPMENT Professional training & development

CARE & COMMUNICATION Smooth management communication

FLEXIBLE & FRIENDLY Work-life balance

SUSTAINABLE TALENT Diverse & inclusive development

Key Retention Measures

Comprehensive Benefits System
Provide labor and health insurance, pensions, health checkups, wedding and funeral subsidies, and festive gifts

Education Training & Career Development
Deliver leadership training for senior executives, management skill training for mid-level managers, professional skills, and safety training

Employee Care & Communication
Convene labor-management meetings regularly, set up opinion feedback platforms, and conduct employee satisfaction surveys

Flexible & Friendly Measures
Offer continuing education subsidies and compliant leave systems to build a friendly workplace and promote work-life balance

Sustainable Talent Development
Promote ESG, AI, and digital talent cultivation to strengthen organizational resilience and establish talent development frameworks

2025 New Hire Analysis

Total New Hires **18** persons

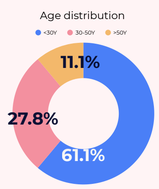
New Hire Rate **22.22%**

Compared 2024↑

(2024： 24 persons / 31.6%)

| Nationality & Gender Distribution (Unit： person)

Category	Male	Female	**Total**
Domestic Employees	5	3	8
Foreign Employees	10	0	10
Total	15	3	18



<30 Years Old 11 persons

30-50 Years Old 5 persons

> 50 Years Old 2 persons

10 new foreign hires account for 55.6% of total intake, primarily entering production and technical roles to strengthen workforce resilience

2025 Turnover Analysis

Total Turnover **12** persons

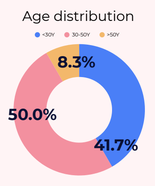
Turnover Rate **14.81%**

Compared 2024↑

(2024： 29 persons / 38.2%)

| Nationality & Gender Distribution (Unit： person)

Category	Male	Female	**Total**
Domestic Employees	4	2	6
Foreign Employees	6	0	6
Total	10	2	12



<30 Years Old 5 persons

30-50 Years Old 6 persons

> 50 Years Old 1 persons

Turnover mainly involves general staff under 30 and foreign workers, driving continuous reinforcement of new hire care and adaptation systems to reduce initial churn.

2025 Retention Highlights

Significant Drop in Turnover Rate

38.2 % (2024) → **14.81** % (2025)

Decrease Margin **61.2** %

Short-Term Target
Reduce initial turnover of new hires and enhance employee satisfaction

Mid-Term Target
Elevate talent retention and executive stability to strengthen organizational resilience

Long-Term Target
Build a wellbeing workplace culture and comprehensive career development systems to become a premier employer brand

| 2025 Wellbeing Workplace Actions

- Health Checkups & Occupational Safety
- Training & Certification Subsidies
- Labor Communication & Employee Feedback
- Wellbeing Workplace & DEI Culture

| GRI Standards Mapping

GRI 401-1 New hires & turnover
GRI 401-2 Employee benefits
GRI 402-1 Labor-management relations

| Alignment with UN Sustainable Development Goals SDGs

3 GOOD HEALTH AND WELL-BEING | 5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH | 10 REDUCED INEQUALITIES

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6-3-4 Succession Planning & Future Outlook

Upholding a people-centric philosophy, PAX builds a diverse, equal workplace through robust recruitment, training, and development to strengthen competitiveness. In 2025, we optimized our talent structure and increased female management to drive DEI.

TALENT SUSTAINABILITY
Continuous knowledge inheritance

LEADERSHIP DEVELOPMENT
Training leadership talents

DIVERSITY & INCLUSION
Valuing DEI development

LEARNING & GROWTH
Strengthening professional capacities

INNOVATIVE FUTURE
Simultaneous sustainable & digital advancement

Core Succession Planning Measures

Key Position Identification
Inventory key roles in R&D, production, quality, and sustainability to establish talent inventories and risk assessment mechanisms

Internal Talent Cultivation
Accelerate new hire learning and knowledge inheritance through cross-departmental rotations, mentorships, and diverse training

Professional & Leadership Development
Encourage professional continuing education, management courses, and external training to reinforce executive management and decision-making

Female & Diverse Talent Promotion
Drive female leadership and diverse talent development continuously to build an equal, fair, and inclusive workplace

Sustainable Talent Development
Introduce ESG, AI, and digital talent cultivation to build sustainable competitiveness and align with future trends

Training & Development Process

New Hire Training
Comprehensive onboarding system

Professional Skill Cultivation
Specialized courses and certifications

Cross-Departmental Rotation
Diverse experience and collaboration

Management Capability Training
Leadership & decision-making skills

Key Position Succession
Talent inventory and succession

Sustainable Organizational
Knowledge inheritance & innovation

| Support Mechanisms
- Training & learning resources
- Cross-departmental collaboration & rotation
- Performance management & feedback
- Diversity, inclusion & culture
- Digital tools & knowledge platforms

Governance Framework

Board of Directors
Oversee talent development strategies and succession systems

↓

Sustainability Development Committee
Approve talent development directions and targets

↓

HR Department
Coordinate succession planning and talent development

↓

Coordinate succession planning and talent development
- Talent inventory
- Succession planning
- Education & training
- Talent development management
- Organizational capability enhancement

2025 Succession & Development Highlights

Average Training Hours
36.1 hrs
Competency course arrangements

ESG / AI Courses
Continuous advancement
Cultivating sustainable & digital talents

Cross-Departmental Cultivation
Continuous advancement
Expanding breadth of talent experience

Total Employees
81 person
Increased by 5 vs 2024

Significant Drop in Turnover Rate
61.2% decrease
2024: 38.2% → 2025: 14.81%

Future Outlook

Short-Term Targets (2025 - 2026)
- Establish key position succession inventory mechanisms
- Strengthen new hire onboarding and training systems
- Reduce probationary turnover rates

Mid-Term Targets (2027 - 2028)
- Build digital talent development platforms
- Integrate talent databases and development maps
- Elevate employee retention rates to 80%

Long-Term Targets (2029+)
- Build comprehensive talent pipelines and succession systems
- Foster a wellbeing workplace culture
- Become a sustainable talent brand in the industry

| Alignment with UN Sustainable Development Goals SDGs

3 GOOD HEALTH AND WELL-BEING | 4 QUALITY EDUCATION | 5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH | 10 REDUCED INEQUALITIES

| GRI Standards Mapping

GRI 404-2
Programs for upgrading employee skills and transition assistance programs



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6-4 Diversity, Equity & Inclusion

Upholding fairness, respect, and inclusion, PAX builds a diverse culture ensuring everyone thrives in a safe, non-discriminatory environment with equal opportunities. We deepen DEI strategies through gender equality, foreign employee care, and minority support toward a competitive wellbeing workplace.

FAIRNESS & EQUALITY Equal opportunity & pay

RESPECT & SAFETY Human rights protection

DIVERSITY & INCLUSION Respecting differences

FRIENDLY WORKPLACE Health promotion

SUSTAINABLE DEVELOPMENT Talent training

DEI Management Policy

Gender Equality
Establish fair promotion and remuneration systems to strengthen female management and career development

Diverse Talent Employment
Respect diverse cultures and provide foreign employees with friendly management and local support

Human Rights & Non-Discrimination
Prohibit discrimination, harassment, and unequal treatment strictly while establishing grievance and improvement mechanisms

Friendly Workplace & Health Promotion
Provide health promotion and childcare support to build a supportive work environment

Diverse Talent Cultivation
Drive management and professional training to enhance diverse talent competitiveness

| Human Rights Grievance Mechanism

Provide diverse channels to protect employee rights with zero major discrimination, human rights, or labor dispute incidents in 2025

- Employee feedback
- Labor-management meetings
- HR grievance window
- Anonymous reporting mechanism

2025 DEI Management Highlights

Gender Equality & Female Leadership
(Unit： person)

Female Employee Ratio **45.7 %**

37 ／ 81 persons

Senior Management	Middle Management
66.7%	62.5%
6persons/ 4persons	8persons/ 5persons

Promote female leadership and equal promotion systems continuously to build diverse and resilient management teams

Foreign Employee Friendly Management
(Unit： person)

Total Foreign Employees **24 persons**

29.6% of total workforce

- Language Assistance
- Life Guidance
- Workplace safety education
- Cultural communication support

Provide comprehensive support and communication to enhance adaptation and workplace safety

Minority & Friendly Workplace Support
(Unit： person)

Employees with Disabilities **03 persons**

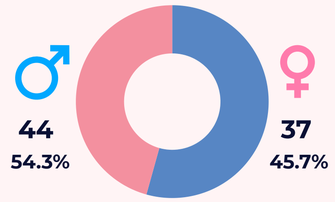
3.7% of total workforce

Discrimination Complaints	0 cases
Sexual Harassment	0 cases
Forced Labor Incidents	0 cases

Establish friendly workplaces and grievance mechanisms to protect rights and safety

2025 Employee Composition

Gender Structure



Nationality Structure



Age Structure

< 30 Years old	23	28.4%
30-50 Years Old	45	56.6%
> 50 Years old	13	16.0%

Multicultural Inclusion Activities

- Multicultural exchange activities
- Festive events and cultural experiences
- DEI education and training promotion
- Gender equality and human rights courses

Target Planning

Short-Term Targets (2025 - 2026)

- Maintain gender ratio balance continuously
- Strengthen diverse talent recruitment
- Refine friendly workplace measures

Mid-Term Targets (2027 - 2028)

- Elevate female management ratio to 60%
- Expand foreign employee support policies
- Strengthen DEI education and cultural promotion

Long-Term Targets (2029+)

- Build an internationally competitive DEI brand
- Foster a wellbeing workplace culture
- Become an industry DEI benchmark enterprise

| Alignment with UN Sustainable Development Goals SDGs

5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH | 10 REDUCED INEQUALITIES

| GRI Standards Mapping

GRI 401-2
Benefits provided to full-time employees
GRI 405-1
Diversity of governance bodies and employees

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6-4-1 Gender Equality

PAX builds a fair, respectful, and inclusive workplace ensuring no discrimination based on gender. All employees enjoy equal opportunities in promotion, training, and development to drive female leadership, multicultural inclusion, and ESG goals.

FAIRNESS & EQUALITY Equal opportunity & pay

FEMALE EMPOWERMENT Cultivating female leadership

DIVERSITY & INCLUSION Respecting differences

FRIENDLY WORKPLACE Health promotion

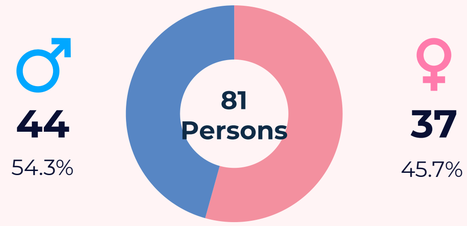
NON-DISCRIMINATION Respecting human rights

2025 Gender Equality Key Results

- **Continuous Rise in Female Leadership**

Senior Management	Middle Management
66.7 %	**62.5** %
6 / 4 persons	8 / 5 persons

- **Gender Balanced Workforce**



- **Training Investment for Female Talents**

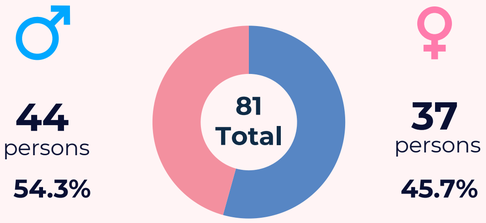
Senior Management	Middle Management
Average Training	Average Training
81.4	**33.5**
Hour / Person	Hour / Person

- **Zero Discrimination & Zero Complaints**

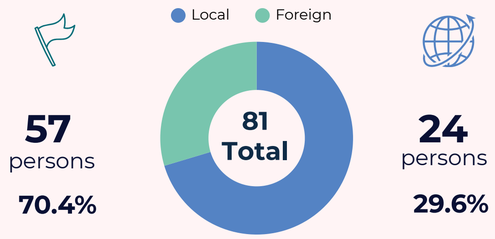
Discrimination Complaints	Sexual Harassment	Forced Labor Incidents
0 cases	**0** cases	**0** cases

2025 Employee Composition (Unit： person)

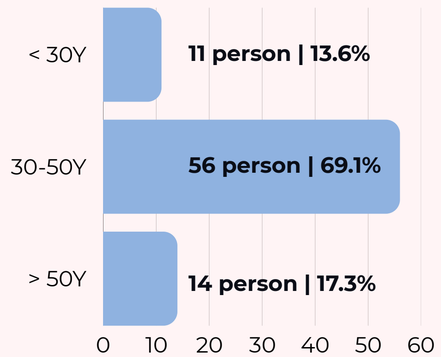
Gender Structure



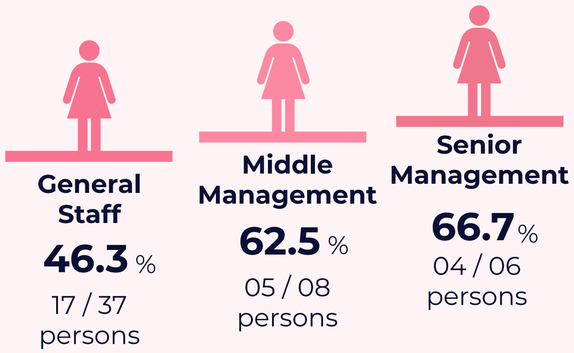
Nationality Structure



Age Structure



Female Ratio
(by Management Level)



Management Measures

Fair Promotion System
- Open promotion and performance
- Reviews with regular gender ratio checks to ensure equal opportunities

Training & Leadership
- Provide female employees with cross-departmental project opportunities
- Alongside competency, ESG, & digital courses

Family-Friendly Policies
- Support parental leave, family care, return-to-work programs
- Support flexible working hours, and health promotion

Anti-Gender Discrimination
- Prohibit all gender discrimination and sexual harassment
- Setting up grievance platforms and anonymous reporting

External Commitments
- Align with UN Women's Empowerment Principles (WEPs)
- Taiwan's Act of Gender Equality in Employment, and international human rights

Future Target

Short-Term Targets (2025 - 2026)
- Complete gender equality awareness training for managers
- Ensure identical career development paths for all employees

Mid-Term Targets (2027 - 2028)
- Maintain female management ratio above 40%
- Elevate ratios of female executives and professional talents continuously

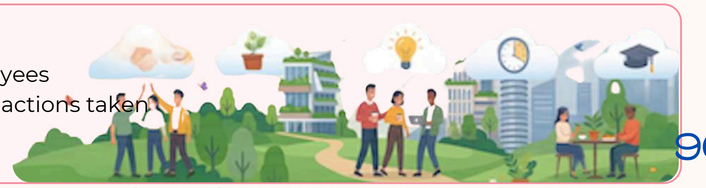
Long-Term Targets (2029+)
- Build a diverse and inclusive workplace brand
- Become a gender equality benchmark enterprise in Central Taiwan

| Alignment with UN Sustainable Development Goals SDGs

5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH | 10 REDUCED INEQUALITIES

| GRI Standards Mapping

GRI 405-1	Diversity of governance bodies and employees
GRI 406-1	Incidents of discrimination and corrective actions taken
GRI 412-1	Human rights policies and procedures



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6-4-2 Anti-Discrimination Policy

PAX prohibits all discrimination and harassment. We safeguard equal rights through training and robust grievance mechanisms to build an international friendly workplace.

FAIRNESS & JUSTICE
Equal treatment

RESPECT DIVERSITY
Valuing differences

HUMAN RIGHTS
Active protection

FRIENDLY WORKPLACE
Health promotion

GLOBAL ALIGNMENT
International Human Right Standards

2025 Management Highlights

Zero Discrimination, Harassment, or Forced Labor

0 cases occurred across all categories with zero major human rights disputes

Discrimination	Harassment	Forced Labor	Major Human Rights Disputes
0 cases	**0** cases	**0** cases	**0** cases

- **Foreign Employee Friendly Management**

As of 2025

24 persons

Accounting for 29.6% of total employees

- Language and life assistance
- Safety and health education
- Equal remuneration and benefits system
- Legal employment and job security

- **Education & Training Awareness**

Continued to conduct Diversity, Equity, and Inclusion (DEI) and human rights courses in 2025

DEI diversity & inclusion | Human rights protection education | Gender equality education | Anti-discrimination courses

- **Employee Satisfaction Survey**

In the 2025 employee opinion survey

100 %

Continuously maintaining a high standard

Grievance & Handling Process

Anonymous Reporting
Multiple channels to report issues

Acceptance & Investigation
Fact-finding & investigation

Deliberation & Decision
Proposing improvement plans based on results

Response & Improvement
Reply within 30 days and track effectiveness

Resolution & Protection
Post-case periodic review mechanisms

Human Rights & Anti-Discrimination Commitments

Anti-Discrimination
Ensuring equal opportunities regardless of gender, age, race, or status

Forced Labor Prohibition
Protecting employees' freedom of employment and resignation choice

Foreign Worker Protection
Providing fair working conditions and legal life support

Equal Promotion
Offering advancement based solely on ability and performance

Management & Implementation Measures

Systems & Policies
- Establish human rights policies and codes of conduct
- Review systems regularly to reinforce governance

Education & Training
- Conduct human rights and anti-discrimination training
- Ensure 100% course completion for new hires

Communication & Advocacy
- Promote anti-discrimination concepts through diverse management
- Encourage employees to implement a culture of respect

Grievance Protection
- Implement anonymous grievance and dedicated handling
- Prohibit retaliation strictly to protect complainant rights

Supply Chain Partners
- Require suppliers to comply with labor standards
- Assess supply chain human rights risks periodically

| Stakeholder Communication & Training Promotion

Listen to employee voices through regular labor-management meetings, employee opinion platforms, and grievance management to continuously optimize human rights and the workplace environment

Labor-Management Meetings | **Opinion Platforms** | **Anonymous Grievances** | **Satisfaction Surveys**

| Training Promotion

- Achieving 100% participation
- Topics Covered Human rights, anti-discrimination, sexual harassment prevention, workplace bullying, grievance mechanisms, and DEI

| Alignment with UN Sustainable Development Goals SDGs

8 DECENT WORK AND ECONOMIC GROWTH | 10 REDUCED INEQUALITIES | 16 PEACE, JUSTICE AND STRONG INSTITUTIONS

| GRI Standards Mapping

GRI 406-1 Incidents of discrimination
GRI 412-1 Human rights policies

- UNGPs
- ILO
- WEPs

GRI | UNGP | ILO

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6-4-3 Human Rights Advocacy

PAX respects and protects basic human rights to build a fair, safe, and inclusive workplace. We prohibit all discrimination, forced labor, and unfair treatment, integrating human rights into governance and supply chains to enhance sustainable resilience and global competitiveness.

FAIR TREATMENT Prohibiting discrimination

RESPECT HUMAN RIGHTS Respecting basic human rights

SAFETY & HEALTH Safe work environment

DIVERSITY & INCLUSION Multicultural inclusion

GLOBAL ALIGNMENT Human rights standards

2025 Specific Actions & Results

Supply Chain Human Rights Advocacy
- CSR Commitments： 60 Companies
- Environmental Declarations Signed：15 Companies
- Human rights & ESG requirements Continuous promotion

Foreign Worker & Vulnerable Protection
- Foreign Employees： 24 persons (29.6%)
- Equal pay, safety education, life assistance, legal disability employment, and reasonable work arrangements

Young Worker & Child Labor Management
- Prohibit child labor under 18
- Child Labor Incidents： 0 cases
- Forced Labor Incidents： 0 cases
- Major Human Rights Incidents： 0 cases

Health & Safety Protection
- Annual health checkups and promotion
- Occupational safety training and environmental improvement
- Employee health activities and support programs

Education Training & Human Rights Awareness
- Human rights and anti-discrimination courses
- Gender equality education
- DEI diversity and inclusion education
- Workplace ethics and integrity courses

2025 Core Performance Overview

Total Employees	Foreign Employee	Supplier Commitment	Environmental Declaration	Human Rights Disputes
81	29.6 %	60	15	0
Stable growth	24 ／ 81	CSR	Environmental Declarations	Zero tolerance

| Zero Major Human Rights Incidents

Discrimination Cases	Sexual Harassment Cases	Forced Labor	Child Labor	Major Human Rights Incidents
0 cases	0 cases	0 cases	0 cases	0 cases

Future Targets

Short-Term Targets (2025 - 2026)
- Maintain zero child labor, forced labor, and human rights incidents
- Strengthen employee human rights awareness and training continuously

Mid-Term Targets (2027 - 2028)
- Establish supply chain human rights risk management
- Establish language grievance and feedback systems
- Elevate care for foreign and vulnerable employees

Long-Term Targets (2029+)
- Establish human rights governance aligning with international ESG trends
- Become an industry human rights benchmark

Management & Action

Policy & Compliance
- Adhere to UNGPs, RBA, UDHR, & labor laws
- Formulate and review human rights policies and work rules
- Implement human rights risk assessments and prevention

Grievance & Response
- Provide anonymous platforms, labor meetings, and HR windows
- Enable immediate reporting of unfair treatment or human rights concerns
- Complete responses and handling within 30 days

Supply Chain Management
- Require suppliers to sign CSR commitments and environmental declarations
- Integrate human rights, labor rights, and ESG into procurement
- Conduct supplier audits and risk management periodically

Monitoring & Improvement
- Conduct human rights risk reviews and internal audits periodically
- Track employee satisfaction surveys and corrective actions
- Follow international regulations and ESG trends to optimize systems

Grievance Handling Process

1. **Anonymous Feedback** — Submit opinions through multiple channels
2. **HR Investigation** — Conduct fact-finding investigations
3. **Response in 30 Days** — Handle & respond within 30 days
4. **Improvement Measures** — Propose corrective solutions
5. **Continuous Tracking** — Review periodically & track effectiveness

| Alignment with UN Sustainable Development Goals SDGs

8 DECENT WORK AND ECONOMIC GROWTH

10 REDUCED INEQUALITIES

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

| GRI Standards Mapping

GRI 406-1	Discrimination
GRI 412-1	Human rights
GRI 414-1	Supplier social assessment

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6-4-4 Wellbeing Workplace

PAX deeply believes employees are our most vital partners and assets. We build a safe, healthy, respectful, inclusive, developmental, and supportive wellbeing workplace through institutional culture and care to elevate organizational cohesion.

FAIRNESS & INCLUSION Promoting diversity & inclusion

PEOPLE-CENTRIC Respecting every employee

SAFETY & HEALTH Safe work environment

GROWTH & DEVELOPMENT Providing learning resources

GLOBAL COHESION Promoting communication & interaction

Five Dimensions of Wellbeing Workplace

1 Psychological Safety
- Anonymous reporting mechanism
- Labor-management communication platform
- DEI and anti-discrimination training
- Safe-to-speak workplace climate

2 Work-Life Balance
- Legal working hours management
- Family-friendly measures
- Flexible work arrangements
- Health promotion activities

3 Career Growth & Development
- Education and training system
- Female leadership cultivation
- Succession talent training
- Cross-departmental learning opportunities

4 Cross-Generational Inclusion
- Young talent cultivation
- Foreign employee support
- Knowledge transfer system
- Friendly workplace with diverse backgrounds

5 Team Cohesion
- Employee travel activities
- Year-end banquet and festival activities
- Health lectures and sports activities
- Team cooperation and center-force elevation

2025 Wellbeing Workplace Overview

Total Employees	Foreign Employee	Female Senior Management	Health Check Coverage	Major Human Rights & Discrimination Incidents
81	29.6 %	66.7 %	100.0 %	0 cases
Stable growth	24 / 81	6 / 4	Safeguarding employee health continuously	Building a safe and fair workplace

Employee Health	Training Hours	Feedback Participation	Satisfaction Survey	Disabilities Employment
Annual health checkups, safety education, and continuous health activities	Average hours elevated continuously to strengthen soft and hard skills	Opinion feedback and labor communication participation elevated continuously	100% satisfaction in "Fair Treatment and Respect" maintained	Legal employment with friendly environments and reasonable arrangements

Wellbeing Workplace Activity Highlights



Employee Travel



Year-End Banquet



Education & Training

Management & Action

Employee Care & Communication
- Establish communication platforms and feedback mechanisms
- Conduct employee seminars and satisfaction surveys
- Provide psychological counseling and care channels

Health & Safety Management
- Implement occupational health and safety management
- Conduct annual health checkups and promotion activities
- Improve work environments and risk management

Talent Development & Cultivation
- Optimize training and career development systems
- Promote female leadership and succession plans
- Encourage cross-departmental learning and project participation

Activities & Cohesion Elevation
- Conduct employee travel, banquets, and festival activities
- Promote club activities and team building
- Strengthen cross-departmental exchange and cooperation

Future Targets

Short-Term Targets (2025 - 2026)
- Strengthen mental health and pressure management
- Elevate employee participation
- Perfect communication and feedback mechanisms

Mid-Term Targets (2027 - 2028)
- Establish complete wellbeing workplace systems
- Elevate employee satisfaction
- Strengthen talent cultivation and retention

Long-Term Targets (2029+)
- Establish international wellbeing workplace brands
- Become a manufacturing wellbeing benchmark
- Create sustainable competitive advantages

Alignment with UN Sustainable Development Goals SDGs

3 GOOD HEALTH AND WELL-BEING

8 DECENT WORK AND ECONOMIC GROWTH

GRI Standards Mapping

GRI 403-3 Occupational Health Services
GRI 403-6 Health Promotion

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(GRI 201-3、401-2、401-3、SDGs 5、8)

6-5-1 Institutional Foundations & Safeguards

PAX adopts a people-centric approach, building robust institutional safeguards and employee support to provide a safe, healthy, and developmental environment. We ensure employee care throughout their career and life to enhance belonging, retention, and corporate sustainability.

INSTITUTIONAL SAFEGUARDS
Robust institutional protection

FAMILY FRIENDLINESS
Supporting family care

HEALTH & CARE
Caring for physical and mental health

SUSTAINABLE DEVELOPMENT
Stable talent growth

Employee Protection Framework

01 Statutory Protection

- Labor Insurance
- National Health Insurance
- Group Insurance
- Occupational Injury Insurance

100% Converage

02 Retirement Protection

- Labor pension contribution
- Retirement protection
- Financial security planning

100% Contribution



03 Family-Friendly Support

- Parental leave
- Family care leave
- Maternity / Paternity leave
- Reinstatement protection
- Flexible work arrangements

100% Applicability

04 Health Care & Safety

- Annual health checkups
- Health promotion activities
- Occupational safety training
- work environment improvement

100% Converage

2025 Institutional Results Highlights (KPI Dashboard)

Item	2025 Result	Direction
Labor & Health Insurance Coverage	100%	All employees legally insured under Labor and National Health Insurance
Pension Contribution Rate	100%	6% labor pension contributed monthly according to statutory ratios
Group Insurance Coverage	100%	Group insurance provided to perfect risk protection
Major Labor Disputes	0 case	Good communication mechanisms established to maintain harmonious relations
Forced Labor Incidents	0 case	Human rights policies implemented to eliminate forced labor
Child Labor Incidents	0 case	Regulations strictly followed to prohibit child labor employment

Employee Rights Protection Roadmap

Employee
Equal employment / Respecting personal human rights

Employment
Clear rights & obligations / Safeguarding mutual rights

Compensation & Benefits
Fair salary system / Diverse benefit measures

Education & Training
Professional skills cultivation / Advancing career development

Grievance Mechanism
Open communication management / Immediate processing and feedback

Retirement Protection
Secure retirement system / Caring for future life

Institutional Governance

Short-Term Targets (2025 - 2026)

- Complete system digitalization
- Optimize internal workflows
- Strengthen employee grievance channels
- Elevate system transparency

Mid-Term Targets (2027 - 2028)

- Build HR information systems
- Integrate education and training data
- Refine talent development plans
- Strengthen data governance capabilities

Long-Term Targets (2029+)

- Build international-level friendly workplaces
- Establish sustainable talent systems
- Elevate employee happiness index
- Become a sustainable wellbeing enterprise benchmark



| Alignment with UN Sustainable Development Goals SDGs

5 GENDER EQUALITY

8 DECENT WORK AND ECONOMIC GROWTH

| GRI Standards Mapping

GRI 201-3 Pension Scheme
GRI 401-2 Employee Benefits
GRI 401-3 Parental Leave

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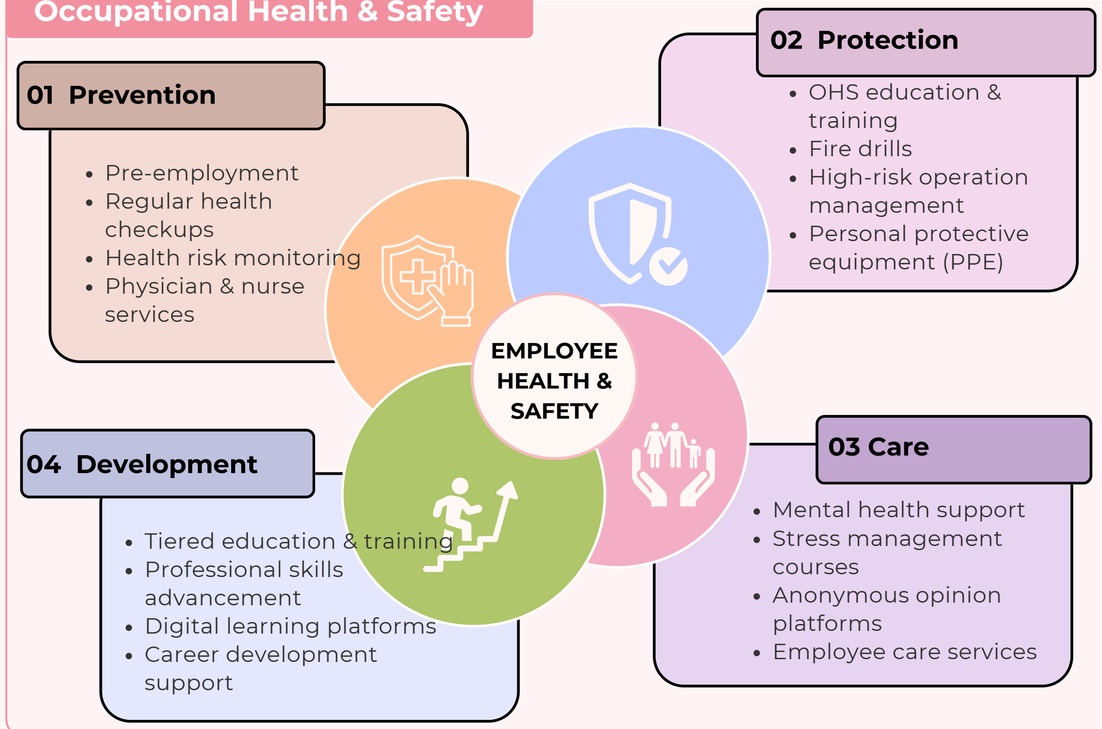
6-5-2 Health Promotion & Education Development

PAX believes employee health is the cornerstone of corporate sustainability. We establish comprehensive health and occupational safety management—from prevention, monitoring, and improvement to care—providing all-around health support and education to build a safe, healthy, secure, and growing workplace.

SAFE WORKPLACE Safe work environment

TALENT DEVELOPMENT Professional cultivation

Occupational Health & Safety



OHS Key Performance (KPI Dashboard)

Health Check	OHS Training	Health Activity Participation	Major Work Injuries	Female Senior Management Training
100%	100%	100%	0 cases	81.4 hrs
All-employee coverage	Occupational safety training	Activities & seminars	Continuous zero accidents	Training Average hours

| Health Promotion Results

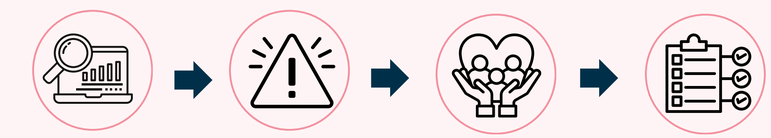
Medical Care Support
- On-site physician services
- Health counseling
- Health risk tracking

Mental Health Support
- Stress management
- Psychological counseling
- Anonymous platforms

Health Promotion Activities
- Health lectures
- Employee sports advocacy
- Chronic disease prevention

Training & Development
- Tiered training systems
- Digital learning platforms
- Professional skill maintenance

Health Risk Management Process



Institutional Governance



Short-Term Targets (2025 - 2026)
- Achieve 80% participation in mental health courses
- Maintain 100% health checkup coverage
- Complete OHS training for all employees

Mid-Term Targets (2027 - 2028)
- Establish digital health management platforms
- Strengthen high-risk operation monitoring
- Elevate employee participation

Long-Term Targets (2029+)
- Build a workplace health and safety culture
- Establish full-lifecycle health management
- Become a manufacturing health workplace benchmark

SASB RT-CH-320a.2

Workforce Health & Safety
Safety Plan Disclosure

- Health management systems & health checkups
- OHS training & emergency response
- Mental health support & employee care
- Health risk management & tracking mechanisms

Continuously improving OHS performance to demonstrate commitment to employee wellbeing.

| Alignment with UN Sustainable Development Goals SDGs



| GRI Standards Mapping

GRI 403-1 OHS Management System
GRI 403-3 Occupational Health Services
GRI 403-4 Worker Participation & Communication
GRI 403-5 OHS Training
GRI 403-6 Health Promotion
GRI 403-7 OHS Impact Mitigation
GRI 404-2 Skill Upgrading & Career Development

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6-5-3 Care & Participation

PAX optimizes employee care and diverse benefits across environments, health, training, and family. Through the Welfare Committee and feedback channels, we build two-way communication to integrate employee needs into management decisions.

INSTITUTIONAL SAFEGUARDS Robust institutional protection

FAMILY FRIENDLINESS Supporting family care

HEALTH & CARE Physical & mental health

SUSTAINABLE DEVELOPMENT Stable talent growth

Diverse Benefits System

Workplace Support

- Dormitories & lounge
- Cafeteria & parking spaces
- Lactation room
- Gym & leisure space

On-the-Job Benefits

- On-the-job training & tuition subsidies
- Year-end & performance bonuses
- Travel & dining activities
- Health promotion subsidies
- Annual health checkup & on-site medical care

Family Care & Welfare

- Childbirth & marriage subsidies
- Occupational injury consolation
- Family care support
- Parental leave & reinstatement protection

Festivals & Rewards

- Spring Festival, Dragon Boat, & Mid-Autumn gifts
- Labor Day & birthday gifts
- House purchase subsidies

Leave System

- Paid annual leave & compensatory leave
- Family care leave
- Maternity, paternity, & parental leave

2025 Sustainability Highlights

Health Checkups	Education & Training	Employee Travel	Year-End Banquet
100%	100%	1 event	1 event
Welfare Committee	**Major Labor Disputes**	**Labor-Management Platform**	**Forced Labor**
Regular	0 cases	Continuous	0 cases

Welfare Committee

Established per Labor Standards Act to ensure transparent, fair, and compliant welfare resources.

| 2025 Focus

- Optimize welfare systems & processes
- Strengthen feedback & communication
- Promote activities & team cohesion
- Support on-the-job training & talent development

Participation&Communication

Build diverse channels to encourage employee participation in governance and decision-making.

| 2025 Results

- Hold regular labor-management meetings
- Establish anonymous feedback platforms
- Provide cross-departmental communication channels
- Achieve 100% employee feedback response rate
- Promote cross-departmental exchange activities
- Strengthen employee participation in corporate culture

Healthy & Sustainable Dining

Integrating healthy dining with ESG to promote eco-friendly and healthy meals, reducing environmental impact while boosting health awareness.

Environmental Sustainability

- Promote low-carbon, healthy diets
- Prioritize local & seasonal ingredients
- Reduce food waste & resource consumption

Health Promotion

- Provide balanced & healthy meals
- Increase vegetarian & diverse dining options
- Enhance employee healthy eating concepts

Food Safety Management

- Strengthen supplier & ingredient sourcing
- Review food quality and safety regularly
- Establish dining satisfaction feedback mechanisms

Future Targets

Short-Term Targets (2025 - 2026)

- Boost employee participation & satisfaction
- Enhance care & health support
- Optimize welfare measures

Mid-Term Targets (2027 - 2028)

- Strengthen workplace support systems
- Expand family-friendly and mental health care
- Deepen corporate culture alignment

Long-Term Targets (2029+)

- Establish "Wellbeing Workplace Culture"
- Build a high-cohesion organization

| Alignment with UN Sustainable Development Goals SDGs

3 GOOD HEALTH AND WELL-BEING | 5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH

| GRI Standards Mapping

GRI 401-2 Full-time employee benefits
GRI 401-3 Parental leave
GRI 403-6 Health promotion
GRI 404-2 Skill upgrading & career development

| SASB

RT-CH-320a.2 Workforce Health & Safety

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6-6 Occupational Health & Safety

PAX holds the "Safety First, Zero Accidents" philosophy. Following the Occupational Safety and Health Act, we implement the PDCA cycle to continuously improve employee safety and health for sustainable operations.

EMPLOYEE HEALTH Health checkups

RISK PREVENTION Rrisk control

EMPLOYEE PARTICIPATION Training & participation

CONTINUOUS IMPROVEMENT PDCA cycle

Governance & OHS Management

Governance Structure

General Manager
↓
Safety Committee → Meets semi-annually to review policies
↓
Department Heads
↓
OHS Personnel → Executes audits & improvements
↓
All Employees → Participates in safety culture

Policy Basis

- Comply with OHS laws and regulations
- Build a risk-prevention culture
- Enhance safety via training & promotion
- Improve management & work environments
- Build a safe, healthy, and happy workplace

PDCA Management

PLAN
Set OHS policies, goals, &risk assessments

DO
Implement safe standards, training, and drills

CHECK
Audit performance, training, & improvements

ACT
Optimize SOPs and safety culture

Risk Management Flow

Identify hazards
Areas, equipment, chemicals

↓

Assess risks
Set controls

↓

Implement controls
Engineering, training, emergency SOPs

↓

Track & improve
Accident investigations, corrective action

Training, Participation & Culture

Key Focuses

- 100% completion of new hire safety training
- Regular safety training and promotion for current staff
- Fire and evacuation drills
- CPR first-aid training
- Labor-management communication and feedback
- Encourage employee safety improvement proposals

Safety Culture Promotion

All Participation Safety Training	**Open Communication** Feedback & suggestions
Incentive Scheme Rewarding safety proposals	**Joint Guarding** Safety is everyone's duty

OHS Sustainability Highlights

"Prevention First" Model
Shifted from reactive accident management to proactive prevention via risk identification, training, health care, emergency drills, and continuous optimization to boost workplace resilience.

Zero Major Accidents
0 major work injuries, 0 occupational diseases, and 0 work-related fatalities in 2025.

Healthy Workplace Promotion
Integrated health promotion and care to build a safe, healthy, and happy workplace.

Management Policy & Targets

Safety Management

- Regular hazard identification and risk assessment
- Semi-annual OHS management review meetings
- Establish accident reporting and tracking mechanisms
- Regular fire and emergency response drills

Health Promotion

- Regular employee health checkups
- Healthy eating and exercise advocacy
- Establish health risk tracking mechanisms
- Regular occupational disease prevention training

Education & Training

- 100% completion of new hire safety training
- Regular safety training for current staff
- Chemical hazard management and emergency training
- First-aid and CPR training

Employee Participation

- Establish safety improvement proposal systems
- Encourage participation in safety inspections
- Gather suggestions via labor-management meetings
- Regular safety culture promotion

Management Policy & Targets

Short-Term Targets (2025 - 2026)

- 100% health checkup coverage
- 100% OHS training participation
- 0 major accidents

Mid-Term Targets (2027 - 2028)

- Establish digital safety inspection management
- Strengthen high-risk operation monitoring
- Promote workplace health initiatives

Long-Term Targets (2029+)

- Evaluate ISO 45001 implementation
- Establish smart safety monitoring systems
- Foster a zero-accident culture
- Build a resilient, healthy workplace

| Alignment with UN Sustainable Development Goals SDGs

3 GOOD HEALTH AND WELL-BEING | 5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH

| GRI Standards Mapping

GRI 403-1 OHS Management System
GRI 403-2 Hazard Identification & Risk Assessment
GRI 403-4 Worker Participation & Communication
GRI 403-5 OHS Training
GRI 403-6 Health Promotion
GRI 403-9 Work-Related Injuries
GRI 403-10 Work-Related Ill Health

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6-6-1 Injury Statistics & Safety Performance

PAX holds the "Safety First, Prevention First" philosophy, reducing risks through hazard identification, training, equipment care, and onsite audits. In 2025, we strengthened our safety culture, achieving zero major accidents, occupational illnesses, or fatalities.

2025 Employee Injury & Rate Indicators (SASB RT-CH-320a.1)

Total Working Hours	106,875	Actual hours worked
Recordable Work Injuries	0	Statutory occupational injuries
Major Work Injuries	0	Excluding death; leading to permanent disability / severe harm
Number of Fatalities	0	Occupational fatalities
Lost Workdays	0	Days unable to work due to injury
TRIR	0	Recordable Cases x 200,000 ÷ Total Hours
FSR	0	Disabling Cases x 1,000,000 ÷ Total Hours
SR	0	Lost Workdays x 1,000,000 ÷ Total Hours

Calculation & Definition Note：
OHS statistics follow SASB RT-CH-320a.1 disclosure principles, covering OHS incidents of regular employees. "Recordable injuries" refer to legally required work-related incidents; "major injuries" refer to non-fatal permanent disabilities, severe harm, or conditions requiring long-term treatment. With 106,875 total working hours in 2025, zero fatalities, major injuries, recordable incidents, or lost-workday events occurred.

Safety Performance Overview

Major Work Injuries
0 cases

Occupational Health
0 cases

Work-Related Fatalities
0 person

Lost Workdays
0 days

TRIR
0

FSR
0

SR
0



Sustainability Highlights

Zero-Accident Culture
Achieved zero major injuries, occupational illnesses, fatalities, and lost workdays in 2025.

All-Employee Participation
Built safety consensus through labor-management cooperation, safety proposals, and feedback.

Prevention-First Management
Shifted from reactive response to proactive prevention, controlling risks early to reduce incidents.

Continuous Improvement Mechanism
Utilized PDCA cycle to continuously review and optimize systems and workflows.

Safety Management Process

Hazard Identification → **Risk Assessment** → **Control Measures** → **Inspection & Tracking** → **Continuous Improvement**

Identify potential hazards in activities, equipment, and environments

Assess risk levels and probabilities to prioritize improvements

Adopt engineering, administrative, and PPE controls based on risk levels

Conduct onsite inspections and track improvements to ensure effectiveness

Review improvement efficacy and optimize systems/workflows to elevate performance

Core Action Pillars

Risk Identification & Management
- Regular risk assessments and grading
- Change management and work reviews
- Hazard communication & chemical management

Site & Equipment Management
- Regular equipment inspections and maintenance
- Safety audits of work environments
- Anomaly correction and tracking management

Training & Promotion
- Safety training for new hires
- Professional safety course training
- Safety culture promotion activities

Emergency Response & Reporting
- Emergency response drills and reviews
- Incident/near-miss reporting
- Investigations and corrective actions

Alignment with UN Sustainable Development Goals SDGs

3 GOOD HEALTH AND WELL-BEING | 8 DECENT WORK AND ECONOMIC GROWTH | 4 QUALITY EDUCATION

GRI Standards Mapping

GRI 403-9 Work-Related Injuries
GRI 403-10 Work-Related Ill Health

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6-6-2 OSH Training

PAX firmly believes a safety culture begins with OHS awareness. To boost hazard identification and emergency response, we tailor our OHS training to diverse job roles and operational risks, embedding safety into daily work to enhance self-managed safety capabilities.

HAZARD IDENTIFICATION Risk recognition & prevention

SAFE OPERATIONS Equipment operation & tasks

EMERGENCY RESPONSE Crisis mitigation & handling

SAFETY CULTURE All-employee participation

OSH Training Framework

New Hire Training

- Occupational safety & health education
- Workplace hazard notification
- Emergency response procedures
- Personal protective equipment (PPE) training

Build core safety awareness

On-the-Job Sub-Training

- OSH regulations advocacy
- Standard Operating Procedures (SOP)
- Equipment operation safety
- Hazard identification & risk management

Deepen safety skills

Emergency Training

- CPR first-aid training
- Firefighting & suppression drills
- Emergency evacuation drills
- Abnormal incident response

Strengthen crisis response

Enhancement & Evaluation

- Training effectiveness evaluation
- Employee feedback & improvement
- Safety proposals & sharing
- System optimization & updates

Continuous improvement

All-employee participation, continuous learning, and deep safety culture cultivation.

Training Results

Metrics	2025 Result
New Hire OHS Training Completion Rate	100%
On-the-Job OHS Training Participation Rate	100%
Fire Drills	2 Sessions
CPR First-Aid Training	1 Session
Emergency Evacuation Drills	2 Sessions
Total Employee Participation	All Employees



Emergency Evacuation Drill



Fire Suppression Drill



Fire Hydrant & Water Hose Drill



CPR First-Aid Training



OHS Training Course

Competency Enhancement Results

Hazard Identification

Boost risk recognition and prevention via case studies and practical drills.

Emergency Response

Strengthen incident handling and mitigation through fire and emergency drills.

Safe Operations

Reduce human errors and operational risks via equipment safety and SOP training.

Safety Culture Establishment

Drive the "Safety First, Prevention First" concept to build collective consensus.

Sustainability Highlights

All-Employee Participation

Comprehensive OHS training from new hires to executives, building a total safety culture.

Theory-Practice Integration

Hands-on drills (firefighting, evacuation, CPR) to build practical response confidence.

Safety Culture Deepening

Elevating OHS training from regulatory compliance to an everyday corporate habit.

Continuous Upgrades

Regularly reviewing training efficacy and leveraging digital resources to advance skills.

| Alignment with UN Sustainable Development Goals SDGs

3 GOOD HEALTH AND WELL-BEING | 4 QUALITY EDUCATION | 8 DECENT WORK AND ECONOMIC GROWTH

| GRI Standards Mapping

GRI 403-5 OSH Training
GRI 403-8 Workers Covered by an OHS Management System

SASB RT-CH-320a.1

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6-7 Training & Career Development

PAX adopts a talent-centric approach, leveraging systematic training and career development to elevate professional, managerial, and sustainability skills, building an equitable, diverse, and growth-oriented workplace for mutual success.

PEOPLE-CENTRIC Sustainable development

LEARNING & GROWTH Continuous improvement

CAREER DEVELOPMENT Co-creating value

DIVERSITY & INCLUSION A thriving workplace

Four Talent Development Strategies

Professional Skills Training

- R&D and technology
- Production management
- Quality management
- Marketing & sales

Management Development

- Leadership development
- Performance management
- Communication & coordination
- Cross-department collaboration

Sustainability Capabilities

- ESG sustainability concepts
- ISO management systems
- Risk management
- Regulatory compliance

Succession Pipeline

- Female executive cultivation
- Key position succession
- Cross-department rotation
- Professional career paths

Career Development Path

Talent Drives Sustainability

Building a Learning Organization & Succession Pipeline

Onboarding
OHS Education
Foundational competencies

Professional
Professional skills
Continuous improvement

Assistant Lead
Management knowledge
Team collaboration

Middle Manager
Strategic thinking
Performance management

Top Manager
Leadership & governance
Decision-making capabilities

Successor
Succession training
Career track rotation

Comprehensive performance systems drive win-win outcomes for employees and the enterprise.

Systems & Mechanisms

Systematic Learning → Competency-Based Course Design → Performance-Linked Development → Fair Growth & Retention

Sustainability Highlights

Talent Development Map
Building systematic learning paths based on competency needs to strengthen career competitiveness

Management Succession
Establishing key position backups and talent pipelines to mitigate organizational risk and ensure continuity.

Learning Organization
Encouraging autonomous learning and knowledge sharing to cultivate a culture of continuous innovation.

Female Leadership
Providing equal learning and advancement opportunities to champion diversity and foster future female leaders.

| Alignment with UN Sustainable Development Goals SDGs

4 QUALITY EDUCATION | 5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH

| GRI Standards Mapping

GRI 404-2 Programs for upgrading employee skills
GRI 404-3 Performance & career development reviews



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6-7-1 Training Performance

In 2025, PAX sustained systematic training to enhance professional and managerial skills while prioritizing female leadership. We foster a learning organization to sharpen our global competitive edge.

PEOPLE-CENTRIC Sustainable development

LEARNING & GROWTH Continuous improvement

CAREER DEVELOPMENT Co-creating value

DIVERSITY & INCLUSION A thriving workplace

2025 Key Achievements

Female Leadership Development

Average training hours for senior female managers reached **81.4** hours, showing our commitment to diversity.

Learning Organization

Total training hours reached **578** hours, driving a continuous learning and knowledge-sharing culture.

Performance Link

Training outcomes are integrated into performance reviews, achieving **100%** coverage.

New Hire Completion

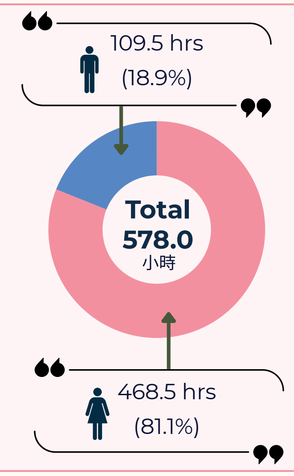
24 new employees onboarded, achieving a **100%** training completion rate.

Note：

1. Training statistics cover the period from January 1 to December 31, 2025.
2. Training hours are accumulated based on actual completed courses; Average Training Hours = Total Training Hours $\div$ Number of Trainees.
3. Total training hours this year were 578.0 hours： Male 109.5 hours (18.9%) and Female 468.5 hours (81.1%).
4. Average training hours for senior management, middle management, and general staff are calculated based on the number of trainees in each respective rank.
5. Source： PAX HR Department Training Records.

Gender Training Analysis

Gender	Counts	Total Hours	Average Hours (hour / p.)
♂	5	109.5	21.9
♀	11	468.5	42.6
Total	16	578.0	36.1



Management Training Results

Senior Management		Middle Management		General Staff	
Male	Female	Male	Female	Male	Female
33.5 hrs	**81.4** hrs	**7.0** hrs	**33.5** hrs	**16.3** hrs	**10.6** hrs

Future Targets

Short-Term

- Maintain average training hours above 30 hours
- Achieve 100% new hire training completion
- Maintain 100% performance review coverage

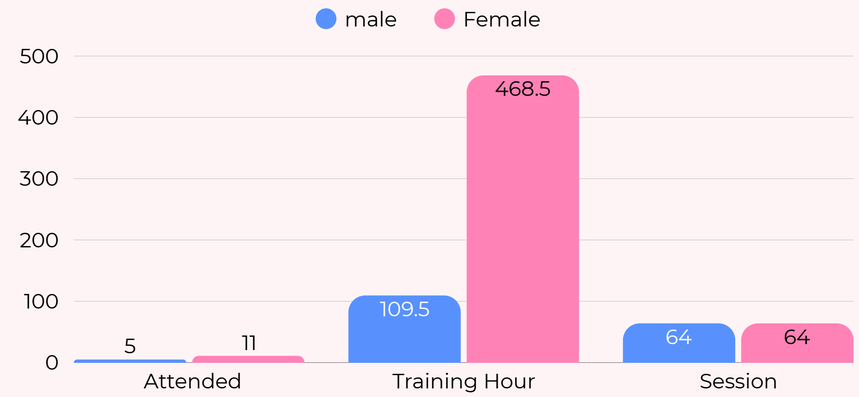
Mid-Term

- Build a digital learning platform
- Strengthen cross-department talent development
- Promote management succession systems

Long-Term

- Build a comprehensive talent development blueprint
- Reach 100% succession readiness for key roles
- Become a talent benchmark among regional manufacturers

Course Hours Analysis



Training Outcomes & Key Focuses

1 New Hire Training

- 24 new hires
- 100% completion rate

2 Digital Learning Platform

- 12 new courses added
- 78% utilization rate

3 Further Education Subsidies

- 8 employees applied
- Professional certification subsidies

4 Performance Link

- Linked to performance reviews
- 100% coverage rate

| GRI Standards Mapping

GRI 404-1	Average hours of training per year per employee
GRI 404-2	Programs for upgrading employee skills
GRI 404-3	Performance and career development reviews

| Alignment with UN Sustainable Development Goals SDGs

4 QUALITY EDUCATION | 5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH



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6-7-2 Employee Training & Development

PAX views talent development as a cornerstone of sustainability. Through systematic training, we enhance professional, managerial, and sustainability competencies to foster a learning organization that drives resilience and competitiveness.

PEOPLE-CENTRIC Sustainable development

LEARNING & GROWTH Continuous improvement

CAREER DEVELOPMENT Co-creating value

DIVERSITY & INCLUSION A thriving workplace

Talent Cultivation Philosophy

Talent Drives Sustainability

Talent is our vital asset. We offer equitable growth opportunities through structured learning and development mechanisms to drive mutual enterprise and employee success.

Core Competency Pillars

Professional Competencies

- R&D skills
- Quality management
- Production processes
- Marketing & sales

Management Competencies

- Leadership
- Performance management
- Project management
- Communication

Digital Competencies

- AI application
- Digital tools
- Data analytics
- Digital transformation

Sustainability Competencies

- ESG management
- ISO systems
- Risk management
- Sustainable supply chains

Onboarding Talent 6-Stage Process

1. **Culture & Core Values** — Vision, core values, and behavioral code
2. **OSH & Environmental Education** — Safety, emergency response, and sustainability policies
3. **Department Orientation** — Responsibilities, workflows, and KPI guidance
4. **Mentorship & On-site Guidance** — Assigned mentors for skill transfer
5. **Phased Interviews & Follow-ups** — Probation tracking and learning assessment
6. **Appointment & Career Planning** — Performance reviews and career direction

In-Service Talent Development

Professional Learning	Job-tailored courses to strengthen technical and quality capabilities.
Cross-Departmental Learning	Project participation and exchanges to boost collaboration and innovation.
Management Cultivation	Leadership development and succession pipelines to strengthen organizational resilience.
Sustainability Development	Integrating ESG, ISO, and supply chain topics into courses to cultivate sustainable mindsets.
Diverse Resources	• Internal instructors • Project experience transfer • Cross-departmental sharing • Digital learning platform

2025 Talent Cultivation Highlights

Onboarding Mentorship System
1-on-1 mentor guidance helping new hires integrate quickly.

Cross-Departmental Learning
Cross-team collaboration driving integration and team efficiency.

Sustainability Integration
Embedding ESG, ISO, and sustainable supply chain topics into training.

Digital Learning Expansion
Expanding digital courses and resources to boost autonomous learning.

| GRI Standards Mapping

GRI 404-2 Programs for upgrading employee skills and transition assistance

| Talent Capability Development Path

New Hires → Professionals → Reserve Managers → Middle Managers → Senior Managers → Successors

| Alignment with UN Sustainable Development Goals SDGs

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6-8 Performance Evaluation & Remuneration

PAX evaluates compensation based on job scope, performance, and market rates under strict governance. We regularly review our policies to ensure equity, competitiveness, and transparency while safeguarding privacy.

2025 Management Framework

Four Performance Dimensions

1. **Work Performance**
   - Goal achievement
   - Quality management
   - Production efficiency
2. **Teamwork**
   - Cross-department collaboration
   - Communication skills
   - Team contribution
3. **Innovation & Improvement**
   - Improvement proposals
   - Innovative thinking
   - Problem-solving ability
4. **Sustainability Engagement**
   - ESG participation
   - Sustainability support
   - Culture practice

Employee Development Cycle



2025 Performance Highlights

Indicator	2025 Result
Entry-Level Wage / Local Minimum Wage	1.18X
Avg. Annual Merit Increase	3.2%
Performance Bonus Distribution Rate	100%
Performance Review Coverage	100%
Gender Pay Gap	No Significant Difference
Equal Pay for Equal Work	Consistent
Compensation Criteria	Role, Performance, Market

Note：
Compensation governance is established per GRI 2-20 and GRI 2-21, determined by duties, skills, performance, and market rates. Individual salary details are undisclosed for privacy and confidentiality. Policies are reviewed annually to ensure equity, transparency, and equal pay.

Compensation Principles

Fair Pay
Fair compensation based on job duties, skills, and performance.

Equal Pay for Equal Work
Equal treatment regardless of gender, age, or non-work factors.

Performance Link
Salary adjustments and bonuses closely tied to achievements.

Market Competitiveness
Regular reviews to maintain market appeal and talent attraction.

Implement fair, transparent, and performance-driven compensation to build a competitive workplace.

Future Targets

Short-Term (2025 - 2026)
- Maintain 100% performance review coverage
- Enhance manager review & feedback skills
- Optimize KPIs to link with departmental strategies

Mid-Term (2027 - 2028)
- Build a digital performance management system
- Introduce talent review mechanisms
- Strengthen performance-development links to build high-performing teams.

Long-Term (2029+)
- Establish a comprehensive talent succession system
- Develop a "Talent Development Academy"
- Build a high-performance, high-value sustainable corporate culture

| Alignment with UN Sustainable Development Goals SDGs

5 GENDER EQUALITY

8 DECENT WORK AND ECONOMIC GROWTH

| GRI Standards Mapping

GRI 2-20 Process to determine remuneration
GRI 2-21 Annual total compensation ratio
GRI 202-1 Ratios of standard entry level wage by gender compared to local minimum wage
GRI 404-3
Regular performance and career development reviews
GRI 405-2
Ratio of basic salary and remuneration of women to men

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6-9 Social Inclusion

Adhering to "giving back to society," PAX invests resources and expertise in social participation, education, vulnerable care, and local collaboration to build long-term partnerships and positive impact.

Four Pillars

Community Care
Focusing on local needs to promote community wellbeing.

Educational Support
Supporting remote education to narrow learning gaps.

Vulnerable Support
Caring for disadvantaged groups with tangible assistance.

Sustainability Advocacy
Promoting environmental education and action.

Employee Development Cycle

Input	Action	Output	Impact
• Corporate resources • Volunteer engagement • Professional support • Equipment & supplies	• NPO partnerships • Educational support • Vulnerable care • Environmental advocacy	• Community engagement • Social initiatives • Partner network • Beneficiaries reached	• Local prosperity • Social inclusion • Sustainable development • Virtuous cycle

Co-creating Sustainable Value with Stakeholders

2025 Highlights

Long-Term Partnerships
Transitioning from one-off donations to sustainable partnership models with NPOs.

Employee Volunteering
Encouraging staff engagement in social initiatives to boost cohesion and identity.

Local Co-Prosperity
Combining corporate resources with local needs to create regional value.

Expanding Impact
Extending sustainability value to broader society through education and care.

Future Targets

Short-Term (2025 - 2026)
- At least 2 social partnership projects annually
- Sustained investment in vulnerable care

Mid-Term (2027 - 2028)
- Expand educational support programs
- Build a long-term NPO partner network
- Strengthen employee volunteer mechanisms

Long-Term (2029+)
- Establish a corporate volunteer system
- Develop local co-prosperity models
- Become a benchmark enterprise for local sustainability

Stakeholder Value Co-Creation

Company
- Sustainable operations
- Brand value
- Talent cohesion

Employees
- Social engagement
- Corporate identity
- Mutual growth

Community
- Resource input
- Environment improvement
- Quality of life

Schools
- Educational resources
- Learning opportunities
- Talent cultivation

NPO Partners
- Long-term collaboration
- Resource sharing
- Expanded impact

| Alignment with UN Sustainable Development Goals SDGs

4 QUALITY EDUCATION | 10 REDUCED INEQUALITIES | 11 SUSTAINABLE CITIES AND COMMUNITIES | 17 PARTNERSHIPS FOR THE GOALS

| GRI Standards Mapping

GRI 203-1 Infrastructure investments and services supported
GRI 203-2 Significant indirect economic impacts
GRI 413-1 Local Community Engagement

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6-9-1 Social Engagement

PAX practices "giving back to society" by deepening partnerships with NPOs, schools, and communities across education, health, and social care to co-create shared value and sustainable impact.

NPO Partnerships & Care

| Long-Term NPO Partners

- Jing-Hong Home
- Chung-Hsing Special Education School
- Chung-Hsing Joyful Workshop
- Caotun Joyful Workshop
- MOHW Caotun Psychiatric Center (Zhushan Community)
- Zhushan Joyful Workshop
- MOHW Nantou Senior Home
- Smiling Angel Workshop
- Xiang-Xin Workshop
- Hao-Suo Workshop
- Nantou Mental Health Center
- MOHW Caotun Psychiatric Center (Dali Flagship)

| Outcomes

Vulnerable Care

Social Welfare Support

Special Education Aid

Public Good Resources

Educational Talent Development

| Industry-Academia Partner

National Yunlin University of Science and Technology

| Collaboration Scope

- ☑ Corporate visits
- ☑ Industry exchanges
- ☑ Practical sharing
- ☑ Talent cultivation

| Sustainability Value

Cultivate Industry Talent

Bridge Academia & Industry

Boost Youth Employability

Social Impact Path

Corporate Resource Investment

↓

NPO Partnerships

↓

Educational Support

↓

Health Promotion

↓

Community Engagement

↓

Social Inclusion

↓

Local Co-Prosperity

↓

Sustainable Impact

Health & Sports Promotion

| Supporting Green Sports Culture

- 2025 Promoted Events：

☑ Yumen Pass Cycling Event

☑ Loving 197 Bike Road Race





2025 Highlights

Network of 12 NPO Partners

Continuous support for special education and disadvantaged groups to deepen long-term ties.

Industry-Academia Synergy

Partnering with YunTech to foster industrial talent and innovation.

Green Sports Advocacy

Supporting cycling events to promote wellness, low-carbon transit, and sustainable living.

Local Co-Prosperity Model

Aligning corporate resources with local needs to foster shared regional value.

| Key Benefits

Health Promotion

Low-Carbon Transport

Community Engagement

ESG Practice

| Alignment with UN Sustainable Development Goals SDGs

4 QUALITY EDUCATION | 10 REDUCED INEQUALITIES | 11 SUSTAINABLE CITIES AND COMMUNITIES | 17 PARTNERSHIPS FOR THE GOALS

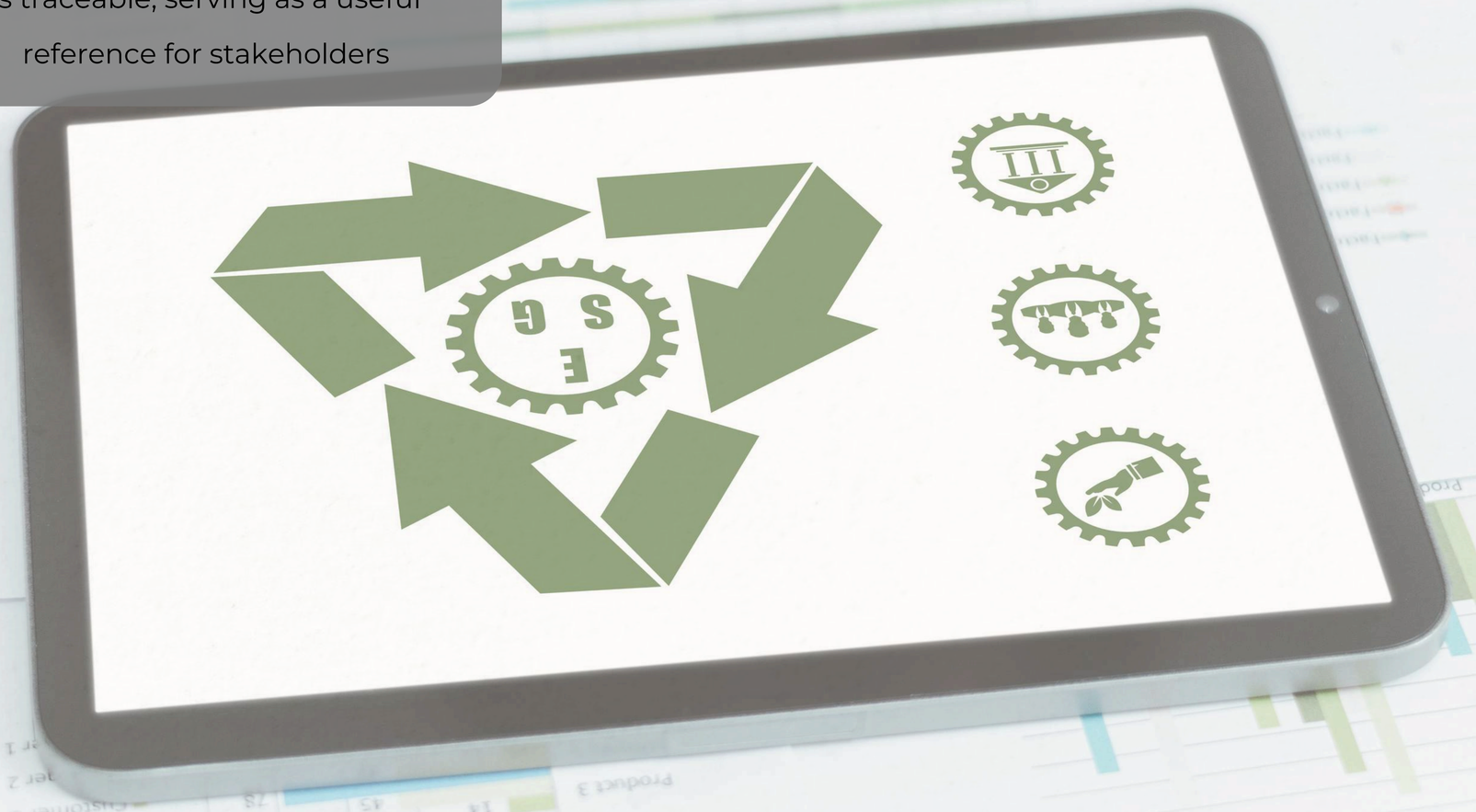
| GRI Standards Mapping

GRI 203-1 Infrastructure Investments
GRI 203-2 Indirect Economic Impacts
GRI 413-1 Local Community Engagement

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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



Appendix

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Appendix 3： Independent Assurance Report 115

Appendix GRI Index

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	2-4	Restatements of Information	About the Report(Data restated for waste reclassification & energy factor adjustments)	05、68、76
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	2-9	Governance Structure & Composition	About PAX, Company Overview, Sustainability Governance Framework, B Structure & Operations	04、11、33、35
	2-10	Nominating & Selecting the Highest Governance Body	Sustainability Governance Framework, Board Structure & Operations	33、35
	2-11	Chair of the Highest Governance Body	Company Overview, Sustainability Governance Framework, Board Structure & Operations	11、33、35
	2-12	Role of the Highest Governance Body in Overseeing the Management of Impacts	About the Report, Sustainable Development,Sustainability Governance Framework. Risk Management	04、20、33、43
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	2-23	Policy Commitments	External Initiatives, Sustainable Development, Ethical Management, Sustainable Workplace Strategy & Targets	16、20、39、81
	2-24	Embedding Policy Commitments	Objective Response, Ethical Management, Sustainable Workplace Strategy & Targets	24、39、81
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	205-2	Communication and Training About Anti-Corruption Policies and Procedures	Board Recusal for Conflicts of Interest,Ethical Management	36、39
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	201-4	Financial Assistance Received from Government	Government Grants	42
GRI 202：Market Presence 2016	202-1	Ratios of Standard Entry Level Wage by Gender Compared to Local Minimum Wage	Performance Evaluation & Remuneration	103
GRI 203：Indirect Economic Impacts 2016	203-1	Infrastructure Investments and Services Supported	Social Inclusion	104
	203-2	Significant Indirect Economic Impacts	Social Inclusion	104

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	303-5	Water Consumption	Water Management	74

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	401-2	Benefits Provided to Full-Time Employees That Are Not Provided to Temporary or Part-Time Employees	Key Talent Retention Measures, Institutional Foundations & Safeguards, Care & Participation	87、94、96
	401-3	Parental Leave	Institutional Foundations & Safeguards, Care & Participation	94、96
GRI 402：Labor/Manageme nt Relations 2016	402-1	Minimum Notice Periods Regarding Operational Changes	Key Talent Retention Measures	87

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	403-4	Worker Participation, Consultation, & Communication on Occupational Health and Safety	Health Promotion & Education Development, Occupational Health & Safety	95、97
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	404-3	Percentage of Employees Receiving Regular Performance & Career Development Reviews	Training & Career Development, Training Performance、Performance Evaluation & Compensation Management	100-102
GRI 405：Diversity & Equal Opportunity 2016	405-1	Diversity of Governance Bodies & Employees	Sustainable Workplace Strategy & Targets, Diversity, Equity & Inclusion, Gender Equality	81、89、90
	405-2	Ratio of Basic Salary and Remuneration of Women to Men	Performance Evaluation & Compensation Management	103
GRI 406：NonDiscrimination 2016	406-1	Incidents of Discrimination and Corrective Actions Taken	Regulatory Compliance, Gender Equality, Anti-Discrimination Policy, Human Rights Advocacy	40、90-92
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GRI 413：Local Communities 2016	413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	Stakeholder Identification, Social Inclusion	26、104-105
	413-2	Operations with Significant Actual and Potential Negative Impacts on Local Communities	Stakeholder Identification	26
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	414-2	Negative Social Impacts in the Supply Chain and Actions Taken	Supply Chain Risk Management	51
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GRI 416：Customer Health & Safety 2016	416-1	Assessment of the Health and Safety Impacts of Product and Service Categories	Customer Satisfaction & Feedback, Product Responsibility & Info Disclosure	55、56
	416-2	Incidents of Non-Compliance Concerning the Health and Safety Impacts of Products and Services	Regulatory Compliance	40
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GRI 418：Customer Privacy 2016	418-1	Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	Regulatory Compliance, Cyber security management	40、45

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Appendix 2： SASB Index

Topic	Item	Disclosure Item	Action Performance	Corresponding Section	Page
Greenhouse Gas Emissions	RT-CH-110a.1	Scope 1： Greenhouse Gas Emissions (t-CO_2e)	• Scope 1 GHG emissions： 225.9636 t-CO_2e, accounting for 1.64%	GHS Inventory	64
Hazardous Waste Management	RT-CH-150a.1	Amount of Hazardous Waste Generated and Percentage Recycled	• Handled by EPA-approved vendors; no hazardous waste in 2025.	Waste Management	76
Occupational Health & Safety	RT-CH-320a.1	Number of Recordable Incidents	• Zero incident in 2024	Occupational Safety & Health	99
	RT-CH-320a.2	Discussion of Efforts to Assess, Monitor, and Reduce Exposure of Workers to Long-Term (Chronic) Health Risks	• Annual Employee Health Checkups • Onsite Medical Services (Doctor： 1x/year; Nurse： 1x/month) • Occasional Health Seminars	Care & Participation	96
Product Safety & Environmental Management	RT-CH-410b.2	Management of Environmental Impact of Product Development and Substitution of Hazardous Substances	• Patented pineapple fiber tire sealant developed using agricultural waste as alternative material; ISO 14067 product carbon footprint verification completed to support green product globalization.	Product Carbon Footprint	65
Regulatory and Legal Environment	RT-CH-530a.1	Discussion of Corporate Positions on Regulatory and Environmental Issues	• Joined net-zero and circular economy forums by MOEA and MOENV, advanced compliance and governance.	Regulatory Compliance, Compliance with Environmental Regulations	40、77

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Appendix 3： Independent Assurance Report

佳明聯合會計師事務所
SCS CONCORD CPAs
台北市中山區104107南京東路三段77號2樓
2F., No. 77, Sec. 3, Nanjing E. Rd.,Taipei, 104107, Taiwan, R.O.C

SCS
Telephone (02)2545-0279
Telefax (02)2719-3479

INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT

To YEE JEE TECHNOLOGY CO., LTD.,

We have undertaken a limited assurance engagement on the selected performance indicators in the Sustainability Report (" the Report ") of YEE JEE TECHNOLOGY CO., LTD. (" the Company") for the year ended December 31, 2025.

Subject Matter Information and Applicable Criteria

See Appendix 1 for the Company's selected performance indicators ("the Subject Matter Information") and applicable criteria.

Responsibilities of Management

The management of the Company is responsible for the preparation of the Subject Matter Information in accordance with Universal Standards issued by the Global Reporting Initiative ("GRI"), and for such internal control as management determines is necessary to enable preparation of the Subject Matter Information that are free from material misstatement resulted from fraud or error.

Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement in accordance with Standard on Assurance Engagement 3000 "Assurance Engagement Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China to issue a limited assurance report on whether the Subject Matter Information (see Appendix 1) is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

We based on our professional judgement in the planning and conducting of our work to obtain evidence supporting the limited assurance. Because of the inherent limitations of any internal control, there is an unavoidable risk that even some material misstatement may remain undetected. The procedures we performed include, but not limited to :

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, procedures, internal control, and information system relevant to the Subject Matter Information to identify areas where a material misstatement of the Subject Matter Information is likely to arise.
- Selecting sample items from the Subject Matter Information and performing procedures such as re-calculation, and re-performance to obtain evidence supporting limited assurance.

This report does not provide any assurance in the effectiveness of the Company's internal control design or implementation of the Report for the year ended December 31, 2025.

Certified Public Accountants, a CPA firm organized under the ROC CPA Law, is a member firm of SCS-Invictus

Independence and Quality Control

We have compiled with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 " Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Inherent Limitation

The Subject Matter Information involved non-financial information, which was subject to more inherent limitation than financial information. The information may involve significant judgement, assumptions and interpretations by the management and the different stakeholders may have different interpretations of such information.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information is not prepared, in all material respects, in accordance with the applicable criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the Subject Matter Information on the applicable criteria after the issuance date of this report.

The engagement CPA on the limited assurance resulting in this independent auditors' report is KUO-YING, WANG.

SCS CONCORD CPAs
Taipei Taiwan
The Republic of China
July 16, 2026

Notes to readers

The limited assurance report is the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language limited assurance report, the Chinese version shall prevail.

APPENDIX 1

SUMMARY OF SUBJECT MATTER INFORMATION

#	Corresponding Section	Subject Matter Information	Applicable Criteria/ Procedures performed
1	5-2-5 GHG Inventory Page 64	2025 GHG Emission Breakdown Scope 1 Direct emissions: 228.9942 tCO_2e Scope 2 Indirect emissions: 342.6451 tCO_2e	Recalculated the major Scope 1/2 items; checked CO_2e amounts, totals, and evidence of closure of AFNOR nonconformities; reconciled the Sustainability Report, inventory lists, and verification opinion.
2	5-3-1 Energy Management / Energy Efficiency Enhancement Page 68	2025 Consumption Overview Electricity: 722,880 kWh Natural gas: 106,829.77 m^3 Diesel: 4,623.77 L Three-Year Energy Trends 2025 Energy intensity: 0.04695 GJ GJ /Revenue(NT$ thousand)	Performed 100% recalculation and reconciliation of electricity, natural gas, and diesel; confirmed unit conversions for the heating values of natural gas and diesel and the denominator used for energy intensity.
3	5-6 Waste Management Page 76	2025 Waste (unit: t) D-0399 Waste rubber mixture: 0.80 H-0002 Municipal Solid Waste Generated by Employees: 5.13	Inspected triplicate manifests, monthly clearance reports, declaration system records, and qualifications of the treatment facility.
4	6-2-1 Employee Profile Page 83	Employees Overview 2025/12/31 81 persons Male: Full-job 37, Part time 7 Female: Full-job 24, Part time 13 Domestic employees: Full-job 37, Part time 20 Foreign employees: Full-job 24, Part time 0	Reconciled the employee roster, labor insurance, and health insurance enrollment records; confirmed the definitions of full-time and part-time employees.
5	3-3 Ethical Management Page 39	EDUCATION & TRAINING Scope Anti-corruption, antibribery, conflict, & compliance 2025 training coverage rate: 100% Note.Training Participants: Senior Management at the Assistant Manager Level and Above Ave. training hours: 1 hour/person	Checked the attendance records and course reflection reports of 8 participants; checked the roster of senior managers at deputy manager level or above; inspected whether the course materials supported the claims in the Sustainability Report; recalculated the 100% coverage rate and 1 hour/person.

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Yee Jee Technology Co., Ltd.

choco@pax.com.tw +886-49-2738898

319, Sec 1, Mingshan Rd, Mingjian Township, Nantou County 551010, Taiwan

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【Facebook】 https://www.facebook.com/PAXtaiwan
【Linkedin】 https://www.linkedin.com/company/paxtw
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