

➤ Implementation of Sustainable Development

Promoted Item	Implementation Status	Differences from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
I. Does the Company establish a governance framework for the promotion of sustainable developments, and set up a full- (or part-) time unit for the promotion of sustainable developments and have the Board authorizing senior management to be in charge, and how does the Board supervise the operation?	<p>i. To strengthen corporate sustainability development and fulfill corporate social responsibility, AirTAC has designated the Board of Directors as the highest decision-making body for promoting sustainability. On August 15, 2025, the Company established the Sustainability Development Committee under the Board. The committee members are appointed by resolution of the Board, with at least one director participating in oversight. The members elect one among themselves to serve as the convener and chair of the meetings. The committee convenes at least once a year on a regular basis and is responsible for reviewing AirTAC's sustainability direction, strategies, and goals; examining related management policies and concrete action plans; overseeing sustainability information disclosure; and reviewing the sustainability report.</p> <p>ii. To support the implementation and management of sustainability initiatives across all operational aspects, Sustainability Working Groups have been established under the four major Sustainability Councils. These groups are responsible for promoting sustainability strategies and various sustainability projects approved by the Board of Directors and the Sustainability Development Committee. A Chief Sustainability Coordinator may be appointed, who is to be a senior executive. Task forces are formed based on specific sustainability topics, and their members are selected from professionals within each subsidiary.</p> <p>iii. The results of the implementation of sustainable development will be reported to the Board of Directors once a year. The most recent submission to the Board was on November 13, 2025. The contents present and reviewed to the board of directors include:</p> <p>A. Vision, goals and action plans for the sustainability-related issues</p> <p>B. Materiality topic on sustainability and the situation of the stakeholder communication.</p> <p>C. Risk management policies and various risk response measures.</p>	In compliance with the Best Practice Principles.

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	<p>D. Implementation status of integrity management, intellectual property rights management and information security.</p> <p>E. Progress Report on the Greenhouse Gas Inventory and Verification Schedule</p> <p>The board of directors listen to the relevant reports (including ESG reports) from the management team regularly. The board of directors concern about the progress, execution and performance of relevant issues, and urge the management team to make adjustments if strategies need to be adjusted.</p>	
II. Does the company assess ESG risks associated with its operations based on the principle of materiality, and establish related risk management policies or strategies?	<p>i. The principle of data coverage scope considers the materiality of the disclosed information and the actual management needs, and covers the company's main sales bases, main production bases and operating headquarters.</p> <p>ii. The company conducts analysis based on the principle of materiality, communicates with internal and external stakeholders, and reviews relevant reports and assessment data. Based on the assessment of material issues, it formulates relevant risk management policies and takes action plans to reduce the impact of relevant risks.</p> <p>iii. According to the risk after assessment, formulate the relevant risk management policy with detailed notes in the form.</p>	In compliance with the Best Practice Principles.
III. Environmental issues		
i. Does the company establish proper environmental management systems based on the characteristics of their	A. In accordance with environmental protection laws and regulations established by the competent authorities—such as the Air Pollution Control Act, Water Pollution Prevention and Control Act, Waste Disposal Act, and Toxic and Concerned Chemical Substances Management Act—and with reference to industry characteristics, the Company has established systems that include environmental consideration management procedures, industrial waste management procedures, wastewater management procedures, and air pollution prevention and control management procedures. The	In compliance with the Best Practice Principles.

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industries?	<p>Company also continues to promote ISO 14001 initiatives at its major plant sites, including AirTAC Ningbo and AirTAC Taiwan.</p> <p>The Company has set up specialized units or personnel responsible for formulating, promoting, and maintaining relevant environmental management systems and specific action plans, and regularly conducts environmental education and training for management and employees.</p> <p>The Company's primary environmental management policy centers on green manufacturing and the protection of natural resources. It has also established greenhouse gas intensity, water intensity, and waste intensity as short, medium, and long-term performance indicators for environmental management.</p> <p>The Company's main factories, AirTAC Ningbo and AirTAC Taiwan, have established environmental management systems in accordance with the ISO14001 and verified by the third-party, conducted greenhouse gas inventories, and tracked emission reduction results, all of which are disclosed in the Company's sustainability report. (The certificate of AirTAC Ningbo is valid from 2023.7.15~2026.7.14, and the certificate of AirTAC Taiwan is valid from 2023.12.16~2026.12.15)</p>	
ii. Does the company endeavor to utilize all resources more efficiently and use renewable materials which have low impact on the environment?	<p>B. The company actively promotes various energy reduction measures, selects equipment with high energy efficiency and energy-saving design, reduces the energy consumption of enterprises and products, and expands the use of renewable energy to optimize energy efficiency.</p> <p>To effectively use resources and reach the goal of energy conservation and carbon reduction and prevent the use of ineffective or waste power and air conditioning consumption, the Company has formulated the "Lighting Energy Conservation Regulations." We adhere to the principle of "who consumes, who calculates, quota management, reasonable use of energy" and include energy conservation evaluation into the performance appraisal of each department and employee. In accordance with the "Energy Meter Configuration Specifications," the Company allocates the</p>	In compliance with the Best Practice Principles.

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	<p>corresponding meters for water, electricity, and gas in the plant. Statistical analysis is conducted to facilitate the detection of abnormalities and make improvements accordingly. Corresponding usage regulations have been formulated for public facilities such as air-conditioning and fans to avoid energy waste. At the same time, we will also conduct technical modifications on equipment. Outdated motors will be replaced, and solar power introduced.</p> <p>On the other hand, the Company invested in building air-cooled air-conditioning and energy-efficient lights to improve equipment efficiency and reduce energy consumption.</p> <p>The energy intensity (energy use per million sales) in 2024 will be 31.45, down 16% from 37.31 in the base year of 2021. AirTAC continues to improve energy efficiency by replacing inefficient equipment and optimizing production processes. Solar power generation equipment is built in the plant to increase the proportion of green energy use. AirTAC attaches great importance to the use of renewable energy, and according to the solar energy installation area of the plant, 14.86MW of solar panels have been erected to generate electricity by 2024, and it is expected to add another 3.0406MW of solar power generation in 2025. AirTAC does not use harmful raw materials, and the raw materials used in production are RoHS compliant, and use low-carbon emission raw materials to reduce the impact on the environment. In green manufacturing, through process optimization, the product weight is lightweight, and the use of raw materials is reduced, and the energy consumption is reduced through the introduction of new equipment and process optimization. Use recyclable green packaging materials and change the packaging method to reduce the amount of packaging materials. In terms of upstream and downstream distribution, the distribution method, route optimization and fleet vehicle optimization to reduce the use of fuel generated by transportation.</p>	
iii. Does the company evaluate the	iii. AirTAC has been taking a proactive approach to disaster risk management to reduce the impact of climate change on production operations. AirTAC combines its existing internal risk management	In compliance with the Best Practice Principles.

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potential risks and opportunities in climate change with regard to the present and future of its business, and take appropriate action to counter climate change issues?	framework and TCFD framework to promote sustainable development. The Board of Directors of AirTAC is the highest governance unit of the company's climate issues, responsible for supervising and making decisions on the climate change governance of AirTAC, and through the management meeting, the corresponding departments of each risk and opportunity are invited to comprehensively evaluate the climate change risk and other risks of the company, track and review the achievement of various climate change-related plans, and take necessary mitigation and response measures according to the risk level.	
iv. Does the company take inventory of its greenhouse gas emissions, water consumption, and total weight of waste in the last two years, and implement policies on energy efficiency and carbon dioxide reduction, greenhouse gas reduction, water	<p>iv. <u>Greenhouse Gas Emissions</u></p> <p>AirTAC is committed to achieving carbon neutrality by 2060. In addition, since the Company's main production plants and sales companies are located in China, it is also in line with China's phased goal of achieving the peak of operational carbon emissions before 2030. The Company set short, medium and long-term targets based on 2021. Short-term target (2026): Reduce greenhouse gas intensity (greenhouse gas emissions per unit of revenue) by 40%. Medium and long-term goals (2036): reduce greenhouse gas intensity by 55% and increase the proportion of renewable energy to more than 30%.</p> <p><u>Water Management</u></p> <p>The target for reducing water use is based on 2021, and the short-term target (2026) is to reduce water intensity (water consumption per unit of revenue) by 17%. Medium and long-term goal (2036): Reduce water intensity by 25%.</p> <p>Water consumption and water intensity in the last 2 years:</p>	In compliance with the Best Practice Principles.

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reduction, or waste management?	Year	Water Consumption	Water Intensity	
	2023	985,896	33.05	
	2024	939,087	30.63	
	Note: Water Intensity (Water Consumption/ Million sales)			
	The water intensity decreased by 7.4% compared to the previous year and 14% compared to the base year.			
	AirTAC actively promotes various water-saving measures, such as water-saving faucets in toilets, water recovery equipment for process cleaning, water recovery system in wastewater stations, mechanical cleaning wastewater is treated by the wastewater station in the factory and reused in the vibration cleaning process of the workshop, and the boiler steam condensate is partially reused in the boiler room for recycling, so as to save and effectively use water resources. AirTAC Taiwan has introduced ultrasonic hydrocarbon cleaning machine to reduce the amount of wastewater generated by the traditional cleaning line and the automatic dosing machine of the cooling water tower to reduce the cleaning frequency of the cooling water tower. At the same time, the management of water-saving rewards and punishments was carried out to encourage employees to save water, and the total water saving of water-saving projects was 160,614 metric tons.			
	<u>Waste management</u>			
	AirTAC is committed to environmental protection, and its main factories in AirTAC Ningbo and AirTAC Taiwan have obtained the "ISO14001 Environmental Safety Management System" certification.			
	The Company has set short, medium and long-term targets for waste management, with a baseline of 2021 and a short-term target (2026): a 17% reduction in waste intensity (waste generated per unit of revenue). Medium and long-term goals (2036): Reduce waste intensity by 30% and increase waste recycling and reuse rate to more than 97%.			

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	<p>Waste production and waste intensity in the last 2 years:</p> <table><tr><th>Year</th><th>Hazardous waste</th><th>Not-Hazardous waste</th><th>Total weight</th><th>Waste Intensity</th></tr><tr><td>2023</td><td>5,657</td><td>21,439</td><td>27,096</td><td>0.72</td></tr><tr><td>2024</td><td>5,371</td><td>20,822</td><td>26,193</td><td>0.68</td></tr></table> <p>Note 1: Waste intensity (Waste/Million sales)</p> <p>The waste intensity decreased by 15% compared to the baseline year of 0.8.</p> <p>The Company adheres to the spirit of resource recycling, is committed to reducing the source of waste and effectively classifying it, and implements the spirit of waste-free manufacturing by continuously increasing the proportion of waste recycling. The company is committed to waste reduction and effective classification, and continues to increase the proportion of operational wastewater (60,622 tons of recycling) and waste recycling and reuse (24,828 tons of recycling and reuse).</p> <p>Reducing the amount of raw materials used by reducing the amount of raw materials from the source and adjusting the manufacturing process, minimizing the amount of waste generated, and purchasing new equipment such as oil-water separators to reduce the amount of hazardous waste such as cutting fluid. The Company has different recycling methods for different types of waste, and purchases additional recycling and reuse related equipment to reduce the amount of waste generated. For those who do not recycle and recycle by themselves, the company entrusts an external legal removal company to carry out the cleaning and transportation.</p> <p>In addition, in order to achieve sustainable resource reuse, the Company's waste is prioritized for reuse in the factory to reduce the use of raw materials; This is followed by reuse, and then incinerated or buried.</p>	Year	Hazardous waste	Not-Hazardous waste	Total weight	Waste Intensity	2023	5,657	21,439	27,096	0.72	2024	5,371	20,822	26,193	0.68	
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IV. Social issues																	

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i. Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?	<p>i. The Company recognizes and voluntarily abides by internationally recognized human rights standards such as the Universal Declaration of Human Rights, the UN Global Compact, and the United Nations International Labor Organization, and respects the protections stipulated in human rights conventions through the "AirTAC Guest Rights Declaration", which is published on the company's website.</p> <p>The Company regularly identifies risks by paying attention to major social issues and reviewing its own operations and activities every year.</p> <p>The Company's human rights management policy and specific plans are summarized below.</p> <table><tr><th>Human Rights Management Policy</th><th>Plans</th></tr><tr><td>Comply with local labor laws and regulations</td><td>The Company complies with internationally recognized labor rights and local labor laws and regulations, such as freedom of association, the right to collective bargaining, care for vulnerable groups, the prohibition of child labor, the elimination of all forms of forced labor, the elimination of employment and employment discrimination, etc., and recognizes that there is no discrimination in the use of human resources such as gender, race, socio-economic class, age, marital and family status, etc., and implements equality and fairness in employment, employment conditions, salary, benefits, training, evaluation and promotion opportunities.</td></tr><tr><td>Provide a safe and healthy working environment</td><td>AirTAC Taiwan has obtained ISO 45001 (Occupational Health and Safety Management System) certification (valid from January 4, 2024 to January 3, 2027), and AirTAC Ningbo has held the Level-2 Work Safety Standardization Enterprise Certificate since 2017. AirTAC's occupational</td></tr></table>	Human Rights Management Policy	Plans	Comply with local labor laws and regulations	The Company complies with internationally recognized labor rights and local labor laws and regulations, such as freedom of association, the right to collective bargaining, care for vulnerable groups, the prohibition of child labor, the elimination of all forms of forced labor, the elimination of employment and employment discrimination, etc., and recognizes that there is no discrimination in the use of human resources such as gender, race, socio-economic class, age, marital and family status, etc., and implements equality and fairness in employment, employment conditions, salary, benefits, training, evaluation and promotion opportunities.	Provide a safe and healthy working environment	AirTAC Taiwan has obtained ISO 45001 (Occupational Health and Safety Management System) certification (valid from January 4, 2024 to January 3, 2027), and AirTAC Ningbo has held the Level-2 Work Safety Standardization Enterprise Certificate since 2017. AirTAC's occupational	<p>In compliance with the Best Practice Principles.</p>
Human Rights Management Policy	Plans							
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		<p>health and safety management systems across all plants continue to operate effectively. Through training, awareness programs, and drills, all employees are made fully aware of their respective occupational safety and health obligations and rights, thereby ensuring a safe and healthy working environment.</p>	
	Implement reasonable employee welfare measures	<p>In accordance with the Labor Standards Act and the Labor Pension Act applicable in each operating location, the Company makes stable pension contributions. For employees who retire or whose employment is terminated, severance payments exceeding statutory requirements are provided to support them through the transition period. Festive gifts or allowances are distributed on designated holidays each year (such as the Dragon Boat Festival, Labor Day, and the Mid-Autumn Festival). The Company also offers overtime pay and annual leave benefits that surpass legal requirements.</p> <p>In addition to providing all employees with free health examinations every two years, the Company implements maternity health protection measures, including lactation rooms, reserved parking spaces for pregnant employees, legally superior rest periods, and appropriate adjustments to job duties and work environments. Employee dining facilities and leisure areas are available, and dedicated staff organize recreational activities for employees.</p>	
	Establish a channel for communication	<p>AirTAC respects the right of employee representatives to negotiate working conditions and provides employees with the necessary</p>	

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	with employees	information and hardware facilities to promote negotiation and cooperation between employers, employees and employee representatives. Provide an effective and appropriate grievance mechanism for cases that endanger workers' rights and interests to ensure that the grievance process is equal and transparent. The grievance channels are concise, convenient and smooth, and the complaints of employees are appropriately responded.	
	AirTAC Taiwan advocates human rights education and training, and in 2024, a total of 877 people will be trained, with a total of 463 hours. In mainland China, human rights education and training will be held once in 2024 through WeChat official accounts and online teaching platforms, covering all employees.		
ii. Does the company have reasonable employee benefit measures (including salaries, leave, and other benefits), and do business performance or results reflect on employee salaries?	<p>ii. <b><u>Employee Compensation</u></b></p> <p>AirTAC has established a comprehensive system for employee promotion and compensation, such as the M/T Grade Standard Guidelines, offering pay levels that exceed local minimum wage requirements and are above the industry average. Salary standards for new recruits are based on job requirements, education and experience. After employment, salary adjustments and promotions will be made year by year depending on job performance. In addition, the company has also formulated the "Performance Bonus Management Operational Measures" to issue quarterly performance bonuses to eligible employees every quarter based on operational conditions. In addition, in terms of employee remuneration, it shall be handled in accordance with the provisions of the Company's M&amp;A.</p> <p><b><u>Employee Welfare Measures</u></b></p> <p>After employment, salary adjustments and promotions will be made year by year depending on job</p>		In compliance with the Best Practice Principles.

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	<p>performance. In terms of pensions, we have a sound financial system and provide stable pensions in accordance with the Labor Standards Act and Labor Pension Regulations of the locations where we operate. For employees who retire or terminate their employment relationship, AirTAC provides severance pay that is superior to the law to help employees through the job transition period. Give out holiday gifts or cash on specific holidays every year (such as Dragon Boat Festival, International Labor's Day and Mid-Autumn Festival, etc.). Overtime pay and welfare special leave system superior to the Labor Standards Act. In addition, the company has also formulated the "Performance Bonus Management Operational Measures" to issue quarterly performance bonuses to eligible employees every quarter based on operational conditions. The company provides all employees with a free health check every two years. In order to implement maternal health protection, there is a nursing room and a guaranteed parking space for pregnant female colleagues, and a rest time better than the law is provided, and the work and environment of pregnant colleagues are adjusted in a timely manner. There is also a staff restaurant, a staff leisure area, and special personnel hold staff leisure activities.</p> <p><b><u>Diversity &amp; Equity in the Workplace</u></b></p> <p>AirTAC implements gender equality, regardless of gender, religion, race and nationality, of which 20% of directors are women, about 10% of directors are women, about 9% of executives are women, and about 26% of employees are women. In addition, in accordance with the government's laws and regulations on the employment of people with disabilities, if there is a disadvantaged status, we will also evaluate the employment before hiring, in order to fulfill the corporate responsibility of taking care of the disadvantaged. In terms of local operation, AirTAC was founded in Taiwan, but after years of operation, its territory has extended to all parts of the world, and more local personnel are hired as working partners and senior executives to listen to local voices.</p>	

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	<p><b><u>Salary Policy and Salary Increase for Grassroots Employees</u></b></p> <p>The remuneration system of the Company's grassroots employees is based on the annual performance appraisal (including the weighted calculation of attendance, job ability, work cooperation, etc.) and the Company's "T-level Standard Specification" after comprehensive consideration of the Company's "T-level standard specification", so as to increase the salary of grassroots employees and gather the centripetal force of the Company, so as to motivate the Company's colleagues to share the company's operating results.</p>	
<p>iii. Whether the Company has provided safe and healthy work environments for its employees, and organizes training on safety and health for its employees on a regular basis?</p>	<p>iii. <b><u>Occupational Health and Safety Policy</u></b></p> <p>The Company adheres to the Occupational Safety and Health Act and the regulations of customers and related organizations to formulate policies. The company respects the requirements of relevant stakeholders for occupational safety and health in order to build a healthy and happy workplace.</p> <p>With disaster prevention and disaster prevention as the core concept, the company uses appropriate management tools, mature technology and available resources to integrate occupational safety and health problems in the factory area, put forward effective countermeasures, continuously promote occupational safety culture, strengthen the protection and management of workers, and invest resources to strengthen the prevention of occupational diseases to create a zero-disaster environment. In addition, the Company has established quantitative indicators to expand its OSH activities to products and related services to improve overall OSH performance and effectively control risks.</p> <p>In 2024, a total of 53 occupational disasters occurred in AirTAC Taiwan, and 53 people were injured, accounting for about 0.6% of the total number.</p> <p>After the review, the company formulated countermeasures, immediately strengthened safety education and publicity, increased protective equipment and improved the safety environment to</p>	<p>In compliance with the Best Practice Principles.</p>

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	<p>ensure the safety of employees during work.</p> <p>In addition, there was no fires in AirTAC Taiwan in 2024. In order to respond to disaster prevention, AirTAC has an emergency response notification process, and all major factories will regularly conduct emergency response drills such as fire drills or hazardous chemical leakage drills.</p> <p><b><u>Monitoring of the working environment of labor</u></b></p> <p>In order to protect workers from the hazards of harmful substances in the workplace and provide a healthy and comfortable working environment for workers, we carry out working environment monitoring twice a year to gradually understand the actual exposure of workers.</p> <p><b><u>Work safety checks</u></b></p> <p>In accordance with the spirit of ISO45001, the company implements industrial safety audits in its daily work, in addition to regularly reporting audit reports to the safety and health committee every quarter, and assessing, proposing and preventing improvements for abnormal deficiencies, and continuously tracking, reporting and closing cases in the safety and health committee.</p> <table><tr><td colspan="2">Work Safety Check Operation</td></tr><tr><td>Work Safety Audit Team</td><td>More than four times a month</td></tr><tr><td>On-site safety inspection</td><td>According to the contractor management norms</td></tr></table> <p><b><u>Device security management</u></b></p> <p>The Company classifies the equipment, and AirTAC Taiwan does not have hazardous machinery, and the equipment is managed according to the law, and detailed inspections are done to ensure that the equipment can be operated safely and safely.</p> <p>The Company's industrial safety education, training and promotion in the past three years:</p> <table><tr><td>Year</td><td>Education and Training Hours</td></tr></table>	Work Safety Check Operation		Work Safety Audit Team	More than four times a month	On-site safety inspection	According to the contractor management norms	Year	Education and Training Hours	
Work Safety Check Operation										
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	<table><tr><td>2022</td><td>58,185</td></tr><tr><td>2023</td><td>78,778</td></tr><tr><td>2024</td><td>51,261</td></tr></table> <p><b><u>Company Verification Situation</u></b></p> <p>AirTAC Taiwan has been certified ISO45001 occupational health and safety management system to enable the company to effectively identify and prevent risks, protect and provide a safe and secure workplace for employees, and reduce the likelihood of accidents and illnesses for employees. In addition, doctors are regularly stationed to provide health promotion and medical consultation to strengthen employees' health awareness. (Certificate valid from 2024.1.4~2027.1.3)</p>	2022	58,185	2023	78,778	2024	51,261				
2022	58,185										
2023	78,778										
2024	51,261										
iv. Whether the Company has established an effective capacity development of career training program for employees?	<p>iv. We are dedicated to fostering talents in the automated machinery industry through a comprehensive training program covering new and on-the-job training, internal and external training, and basic and supervisor development, providing multi learning channels. At the same time, we assess the effectiveness of employee learning development alongside education and training, while continuing to observe whether the employees under training has made progress in an effort to generate talent values necessary for sustainable development.</p> <p>The 2024 education and training hours and items are listed below:</p> <table><tr><td>Item</td><td>Training hours</td></tr><tr><td>Internal Training</td><td>100,767</td></tr><tr><td>External Training</td><td>95,718</td></tr><tr><td>Total Hours</td><td>196,485</td></tr></table> <p>Internal training includes professional training such as workplace illegal infringement, ISO45001 internal audit training, and business development courses. External training includes executive training programs, workplace communication skills, supplier management, and more.</p>		Item	Training hours	Internal Training	100,767	External Training	95,718	Total Hours	196,485	In compliance with the Best Practice Principles.
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<p>v. Do the company's products and services comply with relevant laws and international standards in relation to customer health and safety, customer privacy, and marketing and labeling of products and services, and are relevant consumer protection and grievance procedure policies implemented?</p>	<p>v. The Company manages customer service via the CRM system. CRM system has several big data analysis and linkage including data analysis, error warning, warranty service to increase customer service efficiency, and data analysis basis. We enhance customer service, and customer satisfaction to increase customer delivery value and build a long-term, stable, trusting relationship with customers to further attract new customers so as to maintain existing ones, increase efficiency, and competitive advantage.</p> <p>AirTAC adheres to the principle of confidentiality regarding customer privacy data protection. We do not disclose customer names and project information to irrelevant third parties. We continue to protect customers' privacy with the aim of zero data breach. There were no violations of the Personal Data Protection Act in 2024.</p> <p>At AirTAC, we attach great importance to product manufacturing responsibility. We ensure that there is no violation of health and safety laws and regulations during the life cycle of products and services. In an effort to fulfill corporate social responsibility such as protecting the health, the safety of customers and end users while enforcing environmental protection, our raw materials are all tested by a third-party unit. Our raw materials all meet health and safety requirements, such as RoHS 2.0.</p> <p>For the rights and interests of customers, the company has a customer service policy, the Company provides a variety of service communication channels, through regular customer visits, dealer customer management, once a year in each region of the large customer satisfaction survey and other communication channels, in order to collect information and analyze and improve, enhance service satisfaction.</p> <p>In addition, the company's dealers can conduct B2B communication through the company's system, and customers can also complain through CRM or local service lines and mailboxes, and the company will investigate and reply to customers' complaints, actively improve, and do a good job of</p>	<p>In compliance with the Best Practice Principles.</p>

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	safeguarding customer rights and interests. Please refer to the company's website for the special line and mailbox for customer communication and customer complaints around the company.	
vi. Does the company implement supplier management policies, requiring suppliers to observe relevant regulations on environmental protection, occupational health and safety, or labor and human rights? If so, describe the results.	vi. The company has formulated the "Supplier Management Measures", which attaches great importance to the sustainable development of the industrial chain, and continuously promotes the sustainable supply chain management system. For example, in the contract with suppliers, environmental and social factors are considered, and suppliers are required to strictly abide by the local regulations. AIRTAC fully implements green procurement, and the procurement department is responsible for promoting AirTAC's "Green Procurement Statement" to suppliers, requiring all suppliers to comply with RoHS2.0 requirements and obtain supplier inspection reports on a regular basis. In the form of preferential procurement incentives, suppliers are encouraged to obtain IATF 16949 automotive industry standards and ISO 14000 environmental management related certificates. It also plans to gradually promote the supplier ESG selection system, establish a supplier grading and classification system, conduct on-site supplier audits, promote supplier sustainable risk assessment and guidance, and further implement the spirit of sustainable procurement. AirTAC is well aware that raw materials and components may have an impact on the environment during transportation, so it adheres to the principle of local supply and actively develops local suppliers in order to achieve timely and appropriate procurement, thereby reducing carbon emissions caused by remote transportation, and creating local jobs and economic prosperity. In 2024, AirTAC Taiwan local procurement (Taiwan) was account for 54%, while AirTAC Ningbo's and AirTAC Guangdong's local procurement (Mainland China) were account for 73% and 97%, respectively.	In compliance with the Best Practice Principles.



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<p>V. Does the company reference internationally accepted reporting standards or guidelines, and prepare reports that disclose non-financial information of the company, such as corporate social responsibility reports? Do the reports above obtain assurance from a third party verification unit?</p>	<p>The Company issued the sustainability report which is based on the core options of the GRI Standards of the Global Reporting Initiative (Global Reporting Initiative, GRI), TCFD and SASB standards as the disclosure principles. The report was written with reference to the Taiwan Stock Exchange's "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" and "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and exposes AirTAC's sustainable development related actions and results to stakeholders.</p> <p>The 2024 assurance statement was issued by PwC Taiwan and is included in the appendix of the 2024 Sustainability Report. In addition, the Sustainability Report was submitted to and approved by the Board of Directors on August 15, 2025. For the Company's sustainability reports from previous years, please refer to the Company's website.</p>	<p>In compliance with the Best Practice Principles.</p>
<p>VI. If the Company has established its corporate social responsibility guidelines in accordance with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, describe the operational status and differences with the CSR Best Practice Principles: In order to practice sustainable development, the Company has formulated the "Sustainable Development Best Practice Principles," which will continue to be implemented and implemented with all colleagues of the Company in accordance with the norms and spirit of the "Sustainable Development Best Practice Principles."</p>		<p>In compliance with the Best Practice Principles.</p>

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VII. Other important information that may help in understanding the Company's implementation of sustainability initiatives can be found on the Company's website under Sustainability Development and in the Sustainability Report.		In compliance with the Best Practice Principles.