

YEM CHIO DISTRIBUTION CO., LTD.

# 2025 Sustainability Report



# Contents

## 1 Introduction

1-1 About the Report

1-2 Chairman' s Message

1-3 Sustainability Performance

## 2 About Company

2-1 Company Overview

2-2 Management Team

2-3 Corporate Governance

2-4 Sustainability Governance Structure

2-5 United Nations Sustainable Development Goals

2-6 Customer Service

## 3 Green Consumption

3-1 Environmental Protection

3-2 Climate Change Response

3-3 Greenhouse Gas Inventory and Energy Saving & Carbon Reduction

3-4 Disclosure of Energy and Resource Consumption

3-5 Supplier Management Policy

## 4 Friendly Workplace and a Better Society

4-1 Comprehensive Occupational Safety Management

4-2 Employee Care

4-3 Social Participation

## 5 Appendix

5-1 Disclosure Index (GRI Standards)

5-2 Disclosure Index (SASB Standards)

# 1-1 About the Report

## To Our Readers

This report is the 2025 Sustainability Report prepared by Yem Chio Distribution CO., LTD. In accordance with the relevant provisions of the Corporate Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, the Company is committed to fulfilling corporate social responsibility and has positioned sustainable operations as one of its core management philosophies. Through this report, we provide detailed disclosures on the Company's performance in various aspects of operations, including environmental, social, and corporate governance (ESG) dimensions. We aim to demonstrate to customers, business partners, society, the government, and other stakeholders the achievements Yem Chio Distribution has made through its proactive efforts in sustainability. We also sincerely invite our readers and all stakeholders to share their valuable feedback. Your input will serve as a driving force behind our continuous improvement.

## Reporting Boundaries and Scope

The scope of the information and data presented in this report covers Yem Chio Distribution CO., LTD.'s key topics and performance in the areas of environment, social responsibility, and corporate governance. The boundary of disclosure is limited to Yem Chio Distribution CO., LTD.

## Reporting Principles and Guidelines

This report shall be prepared annually with reference to the GRI Standards 2021 and Sector Standards published by the Global Reporting Initiative (GRI), and, based on industry characteristics, incorporate the SASB Standards as listed in the IFRS Sustainability Disclosure Standards section provided by the Taiwan Stock Exchange Corporation. The report discloses the Company's identified material topics in the economic, environmental, and social (EES) dimensions, along with corresponding management approaches, disclosure topics, and reporting requirements. The content shall, at a minimum, comply with the GRI Standards' Core Option.

The aforementioned sustainability report shall also include risk assessments related to Environment, Social, and Governance (ESG) aspects, and establish relevant performance indicators for managing the identified material topics. Disclosure items shall be measured and reported using the standards stipulated by the competent authority of the industry. If no applicable standards have been issued by the competent authority, generally accepted measurement methods shall be adopted.

## Reporting Period

The information disclosed in this report covers the period from January 1, 2025 to December 31, 2025. Certain data has been extended to April 30, 2026 to enhance the Company's competitiveness and facilitate internal resource integration. In addition, there were no significant changes in the Company's size, structure, ownership, or supply chain during the reporting period.

## Report Assurance and Publication

To ensure proper preparation and verification of the sustainability report, in accordance with Article 3 of the Sustainability Report Preparation and Submission Guidelines for TPEX Listed Companies issued by the Taiwan Stock Exchange Corporation, TPEX-listed companies are required to annually prepare the sustainability report for the preceding year with reference to the Universal Standards, Sector Standards, and Topic Standards published by the Global Reporting Initiative (GRI). The report shall disclose the company's identified material economic, environmental, and social topics (including human rights) and impacts, disclosure items, and reporting requirements. Companies may also refer to the Sustainability Accounting Standards Board (SASB) Standards to disclose industry-specific metrics and include an SASB index corresponding to the report content.

The sustainability report's disclosed content shall align with GRI Standards 2021 and SASB Standards, and indicate within the report whether each

disclosure item has obtained third-party assurance and verification. The 2025 sustainability report is prepared in accordance with the GRI Standards 2021 but has not yet been certified by an external verification body. The report is submitted annually to the Board of Directors, published electronically on the Company's website, and filed with the designated internet information reporting system of the competent authority.

## Contact Window

If you have any suggestions regarding Yem Chio Distribution CO., LTD.'s 2025 Sustainability Report, please feel free to contact us through the following channels. For your convenience, this report is also published on our official website.

Address: No. 397, Xingshan Road, Neihu District, Taipei City

Official Website: <https://www.ycdist.com/>

Contact Person: Mrs. CHENG, YEN-CHUNG

Phone: +886-2-8170-6199 ext. 1100

Email: [yc@ycgroup.tw](mailto:yc@ycgroup.tw)

# Chairman's Message

Greetings to all colleagues of YEM CHIO DISTRIBUTION and our readers:



In the face of rapid changes in the international landscape and the interconnected impacts of tariffs, exchange rates, and geopolitics, Yem Chio Distribution Co., Ltd. has always adhered to the spirit of "sharing" and set "sustainability" as its goal, serving as the core strength to navigate market shifts and move forward. Reviewing the year 2025, through the concerted efforts of all colleagues, Yem Chio Distribution Co., Ltd.'s overall operational performance continued to improve. The annual consolidated revenue, operating income, and net profit after tax all grew steadily, demonstrating the company's excellent results in market expansion, operational management, and strategic execution. For Yem Chio Distribution, growth is not merely the expansion of operational scale; more importantly, it is the continuous deepening of our business constitution, the strengthening of organizational resilience, and the implementation of sustainability concepts

into daily operations throughout the process of corporate development.

Over the past year, Yem Chio Distribution actively promoted the integration of industrial resources, completing equity investments and mergers of enterprises with professional application services and high-end channel resources. This has further expanded our product areas into high-tech electronic-grade and industrial-grade tapes and adhesives, while strengthening our service capabilities for comprehensive solutions. Through the integration of product lines, technical applications, and market resources, we have not only accelerated our responsiveness to customer needs but also further expanded our presence in core markets such as Taiwan, China, and Southeast Asia. Facing a fast-changing industrial environment, Yem Chio Distribution will continue to deepen its collaborative relationships with customers, gradually evolving from a

product supplier into a strategic partner. Through more comprehensive packaging material integration services, customized designs, and professional technical support, we aim to enhance overall supply chain value and establish a more stable and long-term foundation for cooperation.

While pursuing growth, we also understand that corporate sustainability is no longer just an optional add-on, but an indispensable and vital direction in business management. In response to the global trend towards net-zero emissions, increasingly stringent environmental regulations, and high market attention to sustainable products and responsible supply chains, Yem Chio Distribution continues to invest in the development and introduction of new materials, the evaluation of carbon reduction solutions, and innovative packaging design. We hope to reduce environmental impact while enhancing product competitiveness, thereby helping our customers jointly address the challenges of transition. We believe that sustainability should not remain at the conceptual level; instead, it must be implemented in every link of product development, supply chain management, internal operations, and corporate governance. Through continuous accumulation and improvement, this will gradually form the momentum for the company's long-term, stable development.

In addition, the rapid development of digital technology and artificial intelligence is continuously reshaping industrial operation models and market competitive structures. Facing the challenges of a new era, Yem Chio Distribution will continue to embrace innovation with an open mind, reflecting on how to apply technological tools more effectively to operational processes, management decisions, and customer service to enhance efficiency and create value. However, we always believe that

technology is merely a tool. The real key to driving continuous corporate growth and sustainable development still lies in talent, culture, and values. As a public registration company that values systems, professionalism, and heritage, Yem Chio Distribution will continue to foster an organizational culture of sharing, mutual benefit, and common prosperity. We encourage every colleague to constantly refine their skills and innovate in their work, making every change an important force for the company to move forward.

Looking to the future, Yem Chio Distribution will continue to uphold its core philosophy of "Integrity, Innovation, Stability, and Sustainable Management." While pursuing operational growth, we will balance environmental protection, social responsibility, and corporate governance, actively responding to the expectations of stakeholders from all walks of life, and continuously enhancing the company's sustainable competitiveness and social impact. We firmly believe that only by taking a long-term view of operations and implementing sustainability with practical actions can we move forward steadily amid changes and create longer-lasting, shared value for shareholders, employees, customers, suppliers, and society. Finally, we would like to express our heartfelt gratitude to all colleagues, shareholders, customers, suppliers, and partners from various sectors. Thank you for your support and trust along the way. Yem Chio Distribution will continue to join hands with all partners to move towards a more stable, resilient, and sustainable future.

**Chairman of Yem Chio Distribution Co., Ltd.**



April 23, 2026

# 1-3 Sustainability Performance

## 2025 Implementation Overview

### Environment

1. Actively introduce all-paper packaging, recycled, and biodegradable materials. Increase the proportion of green products to substantially reduce reliance on high-carbon materials, establishing a product transformation path aligned with the circular economy.
2. Deepen the supplier management system and build a supplier carbon emission database. Prioritize procurement from raw material suppliers with proven carbon reduction achievements or green labels to implement corporate sustainable development practices from the source and ensure supply chain sustainability.
3. Precisely align with domestic and international packaging reduction laws and regulations. Integrate eco-friendly design into core development policies and develop low-carbon packaging solutions to meet the global market demand for sustainable packaging materials.
4. Promote centralized procurement and logistics optimization projects. Leverage economies of scale to offset inflationary pressures on raw material costs. Optimize overall operational performance while achieving energy-saving and carbon-reduction targets to strengthen corporate risk resilience.
5. Leverage the Group's vertical integration advantages across the upstream, midstream, and downstream sectors. Secure sources of low-carbon materials and deliver customized green solutions through multi-channel operational synergies to solidify our market leadership in professional supply chains.

### Social

1. Strengthen internal training to elevate quality and technical standards within factories. In 2025, a total of 173 hours of internal and external training was provided to employees.
2. The Childcare Subsidies Policy came into effect in July 2023. In 2025, a total of 8 employees and 12 children received subsidies.
3. Educational scholarships for employees and their children in Taiwan. In 2025, a total of 28 employees and children received financial assistance.

## Governance

Yem Chio Distribution Co., Ltd. achieved a consolidated revenue of approximately NT\$1.911 billion and an EPS of approximately NT\$4.30 in 2025.

2025 Annual Board Report on corporate governance items:

- (1) The professional qualifications and independence of the current independent directors (during their tenure) have been reviewed by the corporate governance officer and comply with relevant laws and regulations.
- (2) Report on the annual execution progress of ESG and sustainable development.
- (3) Report on the annual execution progress of risk management policies and procedures.
- (4) Report on the annual execution progress of intellectual property management.
- (5) Report on the annual execution progress of integrity management.
- (6) Report on the annual execution progress of stakeholder communication.
- (7) Report on the implementation status of the corporate value enhancement plan.
- (8) Review and formulate concrete improvement plans (or corrections) regarding the deficiencies in internal control systems or execution, in accordance with Letter No. 11400174591 issued by the Taiwan Stock Exchange Corporation on October 20, 2025.
- (9) Report on the implementation roadmap for IFRS Sustainability Disclosure Standards. Projects expected to be completed in Q4 2025 include:
  - 1-1: Establish a cross-departmental project team for the adoption of IFRS Sustainability Disclosure Standards.
  - 1-2: Formulate the implementation plan.

## Future Plans for Advancing Sustainability

### Company Transformation Motto

"Transformation is the only way forward. As long as there is determination, with the right direction and continuous effort, it becomes a powerful force."

### Operational Performance

1. Operate with the core values of integrity, stability, innovation, and sustainable development.
2. Short-term goal: Achieve the operational targets set in the 2025 annual budget.
3. Mid- to long-term goal: Continuously promote group-wide energy conservation and digital transformation to generate operational synergy.

### Group Transformation Strategy

Talent Strategy: Building Talent Pipelines & Regional Footprints

Organizational Efficiency: Enhancing Accountability & Decision Precision

Sustainable Environment: Advancing Green R&D & Carbon-Plastic Reduction

Digital Layout: Driving AI Transformation & Smart Marketing

Growth through M&A: Executing Strategic M&A for Value Multiplication.

Technical Integration: Integrating R&D Resources for Multi-Dimensional Edge

# 2. About Company

## 重要議題：

Material Topics: E. S. G.

<p>Significance to YEM CHIO Distribution</p>	<ul style="list-style-type: none"> <li>▲ Continuously achieving stable revenue and profit growth to meet the expectations of investors and stakeholders is fundamental to business operations. Pursuing overall operational efficiency and market development is key to creating long-term, stable performance.</li> <li>▲ A sound corporate governance mechanism enhances the stability and transparency of business operations.</li> <li>▲ A robust risk management system ensures steady and sustainable company operations.</li> <li>▲ Strict compliance with regulatory requirements.</li> </ul>
<p>Annual Action Plans</p>	<ul style="list-style-type: none"> <li>▲ Strengthen the company's operational stability by continuously improving the corporate governance system and participating in relevant corporate governance evaluations.</li> <li>▲ Regularly review the development, implementation, and effectiveness of the overall risk management mechanism. Establish a comprehensive risk control process and develop corresponding strategies for various types of risks.</li> </ul>
<p>2025 Annual Goals</p>	<p>Established 2024 Annual Goals</p> <ol style="list-style-type: none"> <li>1. Achieve annual revenue growth.</li> <li>2. Maintain continuous growth in net income after tax.</li> </ol>
<p>Resource Investment</p>	<p>The company's website discloses a designated contact point for investor relations. Starting in 2025, the company began publishing its sustainability report and is committed to various sustainability initiatives</p>
<p>Evaluation Mechanism</p>	<p>Regularly disclose financial information and company announcements in accordance with regulatory requirements.</p>
<p>2025 Annual Operating Performance</p>	<p>The company's earnings per share (EPS) is approximately 4.30 NTD.</p>
<p>Medium to long-term goals</p>	<p>Promote corporate transformation, focusing on sustainable development.</p>

## 2-1 Company Profile

### Basic Information:

Company Name: Yem Chio Distribution CO., LTD.

Establishment Date: 1990/12/03

Paid-in Capital: NT\$ 350 million

Over-the-Counter Stock Code: 3171

Chairman: Mr. Lee Chi-Cheng

Number of Employees: Taiwan: 160 (as of 2025/12/31)

Key Operating Locations:

Headquarters: YEM CHIO DISTRIBUTION Taipei Headquarters

Warehouse: New Taipei Taishan Main Warehouse

2025 Consolidated Revenue: NT\$ 1.911 billion



### 2025 Revenue Distribution:

(Unit: NT\$ Thousand)

Region	Sales Amount	percentage of Total (%)
Taiwan	1,510,079	79%
Asia Pacific	401,106	21%
Europe	208	0.00%
Total	1,911,393	100.00%

## 2-1-1 Business Scope

### Distribution Business



#### ▲ Yem Chio Distribution Gift Department

Yem Chio Distribution CO., LTD. is committed to innovation in packaging material distribution. Leveraging the Yem Chio Group's globally comprehensive upstream and downstream vertically integrated resources and supply chain support, along with industry-leading production technology and innovation capabilities, we strive to enhance and closely serve our customers. Positioned as a professional packaging material chain brand, we uphold the corporate core culture of integrity, pragmatism, stability, speed, innovation, customer-first mindset, and sustainable management to maintain our core corporate values.

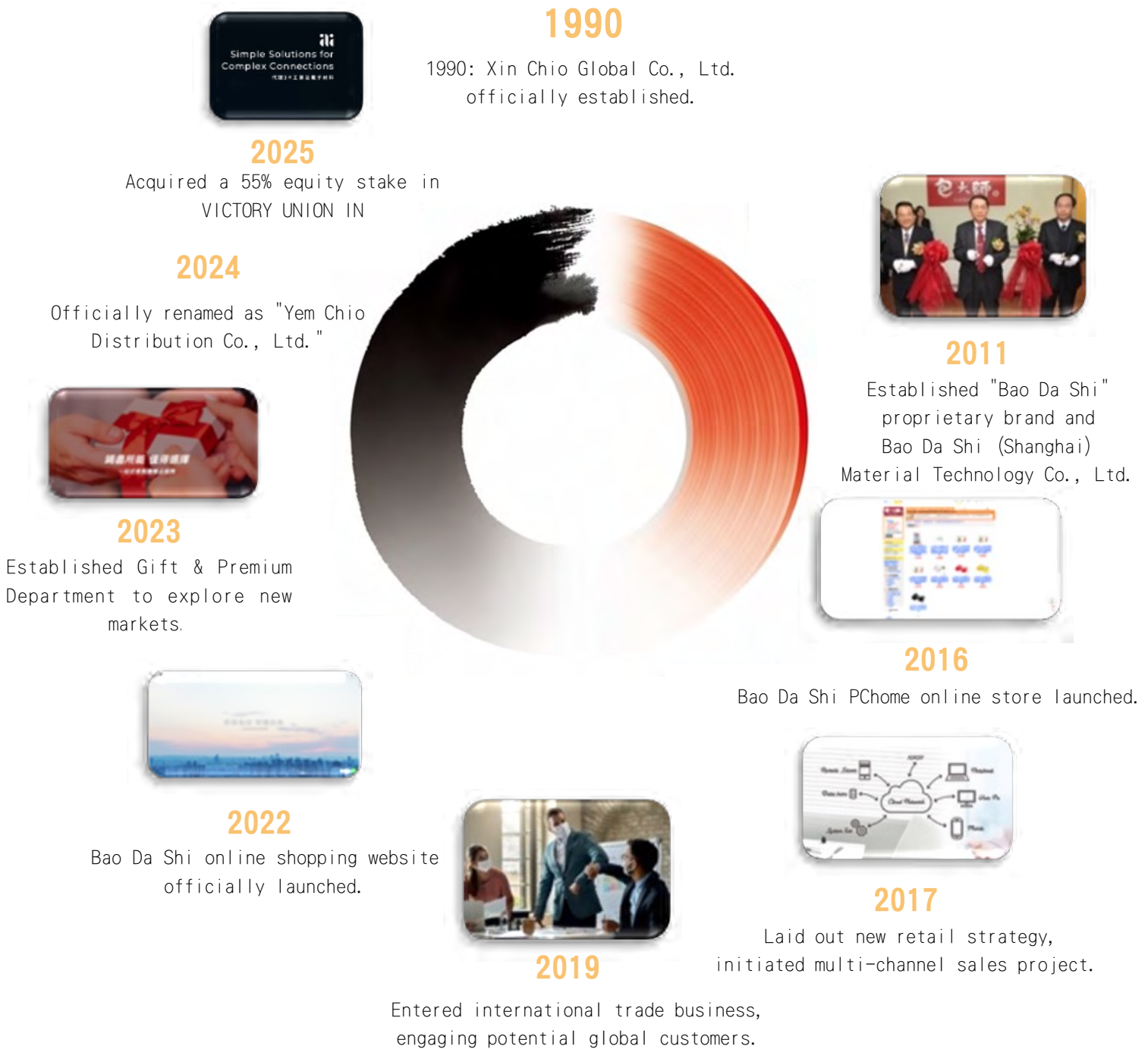
We establish a learning organization and uphold high ethical standards in our work conduct, focusing on customer development and customer service. We provide various packaging material application solutions and build sustainable cooperative relationships with customers through solid management and effective communication. Our main product lines

include tape series, electronic packaging materials, cushioning materials, plastic bags, packaging machinery, paper packaging products, packaging materials, and various customized service needs. Additionally, we have created and developed the "Bao Da Shi" brand, a professional packaging material chain that spans across both Taiwan and China.

Yem Chio Distribution CO., LTD. has accumulated extensive experience in the packaging materials supply chain over the years. In addition to actively expanding various online channels, in 2023, the company also vigorously developed new channels and new businesses, aiming to extend its capabilities into the customized gifts market. The launch of the Bao Da Shi gift service offers comprehensive packaging solutions and one-stop customized services with a strong reputation. Furthermore, it targets business opportunities in customized, personalized, identifiable, and environmentally friendly gifts.

With the brand positioning of a professional packaging material chain, the company provides customers with one-stop customized services, supported by a professional logistics team and warehousing. The main product lines include tape series, electronic packaging materials, cushioning materials, plastic bags, packaging machinery, paper packaging products, and packaging materials.

## 2-1-2 Development History



1990: Xin Chio Global Co., Ltd. officially established.

2011: Launched proprietary brand "Bao Da Shi".

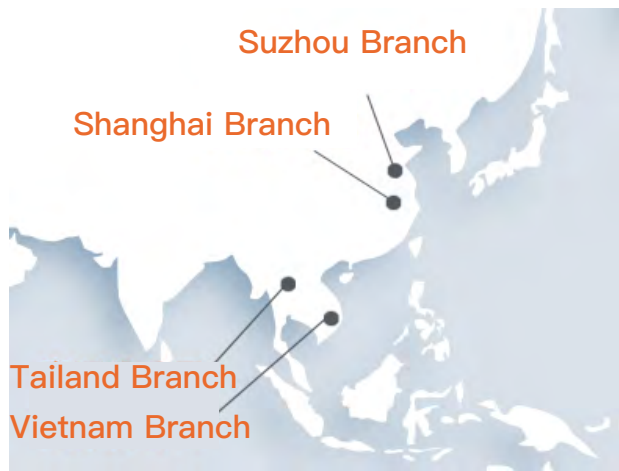
2015: Moved into Neihu headquarters building.

2024: Business team relocated to New Taipei Taishan main warehouse.

2024: Xin Chio Global Co., Ltd. renamed to Yem Chio Distribution Co., Ltd.

2025: Acquired a 55% equity stake in VICTORY UNION IN

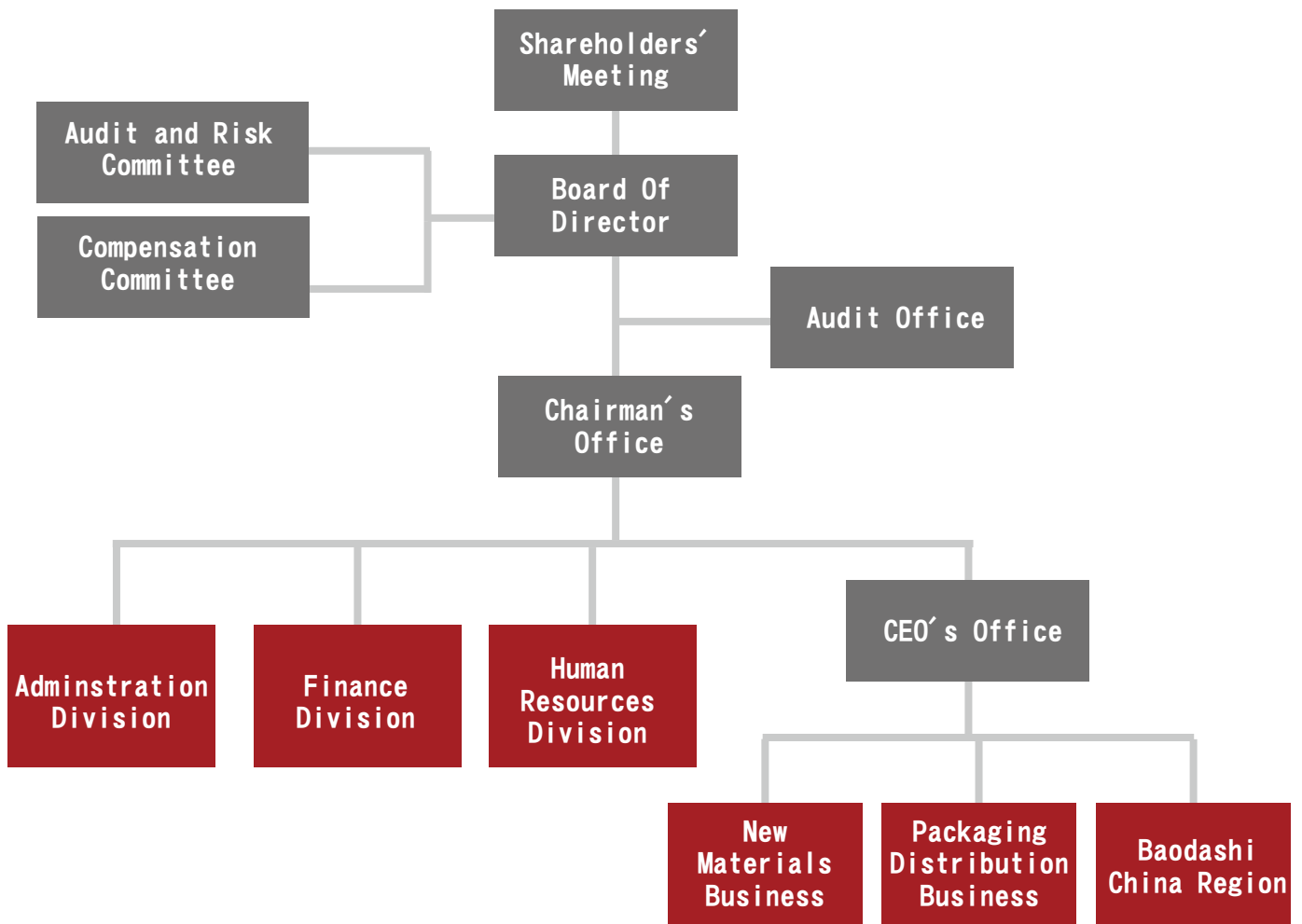
## 2-1-3 Operational Locations



▲ Overseas Branch of VICTORY UNION IT



## 2-2 Management Team



## Major Department Responsibilities

Department	Primary Responsibilities
Audit and Risk Committee	<p>The main purpose is to supervise the following matters:</p> <ol style="list-style-type: none"> <li>1. The fair presentation of the company's financial statements.</li> <li>2. Appointment/dismissal, independence, and performance of the certified public accountants.</li> <li>3. Effective implementation of the company's internal controls.</li> <li>4. Compliance with relevant laws and regulations.</li> <li>5. Management of existing or potential company risks.</li> </ol>
Compensation Committee	Formulates and regularly reviews policies, systems, standards, and structures related to performance evaluation and compensation of directors, supervisors, and managerial officers. Also regularly assesses and determines their compensation.
Audit Office	Establishes, revises, and implements the internal audit system.
Chairman's Office	Develops long-term business development strategies and oversees company-wide management operations.
CEO's Office	Sets company operational goals and strategic planning. Oversees execution and coordination of various departments' operations. Manages corporate image and external relations.
New Materials Business	Developing new materials and selling related products. Formulating and executing business and marketing plans. Establishing business locations, developing, and managing customers.
Packaging Distribution Business	Sales of packaging materials in Taiwan. Responsible for business planning and marketing strategies. Establishes business locations and manages customer
Baodashi – China Region	Sales of packaging materials in China. Responsible for business planning and marketing strategies. Establishes business locations and manages customer development.
Administration Division	Responsible for administrative, legal, information, and energy-related operations, and providing support for overseas legal affairs and related matters.
Finance Division	Responsible for financial and accounting-related operations, and directly overseeing both domestic and overseas finance and accounting units.
Human Resources Division	Responsible for recruitment, training, utilization, and retention of personnel, as well as providing support for related overseas human resource matters.

## 2-3 Corporate Governance

We firmly believe that in the pursuit of corporate growth and value creation, the implementation of a sound corporate governance structure and effective internal control system is essential to enhance business quality and improve competitiveness. All of our directors perform their duties objectively and independently, always prioritizing the long-term interests of the company and all shareholders.

Increasingly, both domestic and international institutional investors and key stakeholders regard corporate governance practices—particularly the appointment of independent directors—

as a critical factor in investment decisions. Therefore, we continue to adhere to the principles of Corporate Governance. Members of the Board of Directors are elected by all shareholders through a voting process in accordance with the Company's Articles of Incorporation and applicable regulations.

Functional committees have also been established under the Board to strengthen its role, safeguard the rights and interests of shareholders and stakeholders, and improve information transparency. Through these efforts, we actively fulfill our corporate governance goals and social responsibilities.

### 2-3-1 Enhancement of Board Functions

The Board of Directors is composed of five male members, all of whom are nationals of the Republic of China. Their ages range from 40s to over 70s, and they all possess extensive industry expertise and management experience. This significantly enhances the Board's independence and diversity, enabling it to effectively exercise strategic oversight and guidance. The Board meets at least once per quarter, with a total of four meetings held in 2025 and an average attendance rate of 90%. Chairman Mr. Chi-Cheng Lee utilizes his solid professional expertise to formulate business strategies, thereby improving operational performance and ensuring the effective functioning of the Board. Although the current Board

does not meet the one-third gender representation benchmark, all current directors possess the professional qualifications required for corporate governance. The company will strive to meet the target of gender diversity in future Board elections by seeking suitable candidates.

In accordance with corporate regulations and the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies," the selection of directors at Yem Chio Distribution considers the overall configuration of the Board. The composition takes into account business judgment and management capabilities, accounting and financial

analysis skills, crisis management, industry knowledge, international market perspectives, leadership, and decision-making abilities.

The Board also adheres to the “Guidelines for the Continuing Education of Directors and Supervisors of TWSE/TPEX Listed Companies,” arranging external training for directors when appropriate. Training includes practical operations of boards and supervisors and corporate governance best practices, in order to enhance governance capabilities.

The Board reviews corporate

performance and discusses key strategic matters, including economic, environmental, and social impacts, as well as risks and opportunities. Major Board resolutions are disclosed on the Market Observation Post System (MOPS) of the Taiwan Stock Exchange. Information such as the company’s Articles of Incorporation, Board meeting rules, directors’ remuneration, operational matters, and implementation of conflict-of-interest recusal policies is disclosed based on principles of fairness, honesty, and transparency, allowing both domestic and international investors to access real-time information.

## Board of Directors List

No.	Title	Name	Major Education & Experience
1	Chairman	Yem Chio CO., LTD. (Representative: Mr. Chi-Cheng Lee)	Master’s degree in Mechanical Engineering, National Taiwan University; Chairman of Yem Chio Distribution Co., Ltd. and Achem Technology Corporation; Special Assistant to the President of Yem Chio Group.
2	Director	Yem Chio CO., LTD (Representative: Mr. Wen-Jung Chiang)	Master’s degree in Business Management, College of Commerce, National Chengchi University; CEO of Yem Chio Distribution; Director of Baodashi (Shanghai) and Achem Technology Corporation (Wuhan); Director of Yen Chio Co., Ltd.; General Manager of Packaging Division.
3	Independent Director	Mr. Shun-Fa Chen	Bachelor’s degree in Accounting, National Chung Hsing University; Convener of the Audit and Risk Committee and Member of the Remuneration Committee; Head of Lucheng Management Consulting Co., Ltd..
4	Independent Director	Mr. Jui-Bin Hung	Master’s degree in Economics, Soochow University; Member of the Audit and Risk Committee and Remuneration Committee; Chairperson of Taipei Elderly Assistance Committee, Hondao Senior Citizen’s Welfare Foundation.
5	Independent Director	Jui-Te Yu	Master’s degree in Law, National Chengchi University; Convener of the Remuneration Committee and Member of the Audit and Risk Committee; Director of Asia Pacific Emerging Industry Venture Capital Co., Ltd.; Independent Director of Tachan Securities Co., Ltd.; Independent Director of KGI Bank Co., Ltd..

## 2-3-2 Financial Performance

### Competitive Advantages

#### Sales Aspect

1. Leverage M&A synergies to expand profitability scale: Enhance closing rates through vertical integration and cross-selling, while reducing operating costs through economies of scale to ensure steady growth in revenue and profit.
2. Optimize product mix and penetrate high-value industry chains: Precisely target AI and semiconductor industries by supplying precision electronic packaging materials with high technical barriers, solidifying a leading competitive edge in the ICT supply chain.
3. Cultivate strategic customers and expand foreign trade and new retail: Leverage diverse product lines to develop medium-to-large key accounts. Utilize new retail and international trade layouts to effectively mitigate regional operational risks and enhance financial performance.

#### Management Aspect

1. Continue deploying the new retail business model, and combine it with existing physical channel resources to accelerate product promotion and new customer acquisition.
2. Launch expansion initiatives and recruit a strong sales force to focus on market development and driving growth in underpenetrated regions.
3. Continuously expand the China market, focusing on high-value customers to capture larger business opportunities.
4. Promote environmental management along with energy-saving and carbon-reduction initiatives, investing in the development of innovative packaging materials aligned with the circular economy.

## Key Financial Indicators

Unit: NT\$ million

	2024	2025
Consolidated Revenue	1,443.3	1,911
Income Before Tax	138	187
Earnings Per Share	2.12	4.30

## Business Development Plan

Short-Term	Long-Term
Expand packaging material sales channels across the Cross-Strait and Southeast Asian markets.	Vertically integrate resources to maximize operational synergies.
Focus on target customer development to build industrial competitive advantages.	Cultivate talent pipelines deeply to strengthen core technical capabilities.
Establish new retail business models to develop stable commercial frameworks.	Optimize value-added services to construct enduring competitive advantages.
Develop low-carbon circular and all-paper materials to lead the market trend toward sustainable transformation.	Drive digital transformation to upgrade operational efficiency.
Position high-end electronic and AI supply chain packaging materials to solidify professional leadership.	Implement ESG governance to achieve the low-carbon vision.

## 2-3-3 Audit and Risk Committee & Compensation Committee Operations

Yem Chio Distribution Co., Ltd. has established the Audit Committee in accordance with the Securities and Exchange Act in 2020, and in 2023, it was renamed the Audit and Risk Committee. The Compensation Committee was established earlier in 2011.

In 2025, the Audit and Risk Committee held 4 meetings, while the Compensation Committee held 3 meetings.

Both committees are composed of three independent directors with a term of three years.

The Compensation Committee evaluates the compensation policies and systems for the company's directors and managerial officers, assessing them based on company performance. From a professional and objective perspective, it provides recommendations on bonus

allocation ratios and managerial compensation. The committee also makes suggestions regarding the company's overall compensation policy, taking into consideration the competitive landscape of the industry and the company's short-, medium-, and long-term business goals.

In addition, the company regularly participates in industry or consultancy-led salary surveys to ensure that the company's compensation and benefits remain in line with market standards. Incentive-based welfare systems are also designed accordingly.

Employee and director remuneration proposals are submitted to the shareholders' meeting for reporting. For more detailed information, please refer to the Yem Chio Distribution Annual Report.

## 2-3-4 Practicing Ethical Business Conduct and Protecting Shareholders' Rights

The Company adheres to the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" and the Taiwan Stock Exchange Corporate Governance Center's Self-Evaluation Indicators, and has established internal guidelines and policies, including: 1. Corporate Governance Best Practice Principles, 2. Yem Chio Distribution Code of Ethical Conduct, 3. Yem Chio Distribution Insider Trading Prevention Policy, 4. Implementation Report on Promoting Corporate Integrity.

The Board of Directors and the management team strictly oversee and

implement ethical business policies. All internal management practices and business activities are conducted in accordance with principles of honesty and integrity.

In 2025, the Company did not experience any complaints or reports involving violations of ethical conduct or unlawful behavior by employees during operations. The 2025 Annual Shareholders' Meeting was fully recorded (audio and video), and the recording files have been made available on the Company's official website for public reference.

## 2-3-5 Internal Risk Control and Management System

Yem Chio Distribution adheres to a prudent and steady business strategy and the philosophy of sustainable development. In the face of operational, financial, environmental, and information security risks that all global enterprises encounter, the Company has established a comprehensive risk management mechanism. This system aims to identify and manage potential risks that may affect operations and profitability, reduce operational risk, and mitigate the impact of hazards, enabling a rapid response to risks while formulating effective strategies and contingency plans to minimize losses and protect the interests of stakeholders.

Risk Aspects	Major Risk Points	Company's Countermeasures
Financial Risk	Interest Rate Credit Risk	<ol style="list-style-type: none"> <li>1. Interest Rate Risk: To manage the impact of interest rate fluctuations, the Company negotiates favorable loan interest rates with banks based on the market's monetary policies to actively lower operational capital costs.</li> <li>2. Credit Risk: Credit limits for clients are reviewed and managed according to internal credit evaluation standards.</li> </ol>
Business Risk	Industry Competition Industrial Development Trade Barriers	The Company has long been deeply rooted in the packaging industry and launched its proprietary brand "Baodashi." By maintaining strong relationships with clients and keeping up-to-date with industry trends, combined with Yem Chio Group's rare and fully integrated upstream-to-downstream supply chain and a professional customer service team, the Company delivers optimal products and solutions.
Information Security Risk	Robust Information Systems Sound IT Environment Cybersecurity InfoSec Management	<ol style="list-style-type: none"> <li>1. Information Platform: Establish a sound information management system to ensure a secure and efficient information security platform.</li> <li>2. System Backup &amp; Recovery: Implement robust backup mechanisms for servers, conduct regular recovery testing for critical systems and data, and establish contingency plans and employee training programs.</li> <li>3. Network Protection: Enhance network security, manage internet access, implement endpoint antivirus and USB control, filter out viruses and phishing emails, encrypt confidential documents and R&amp;D assets, respect intellectual property rights, and regularly promote awareness and audit software usage.</li> </ol>

Risk Aspects	Major Risk Points	Company's Countermeasures
Occupational Safety Risk	Accidental risks related to occupational safety.	Comply with regulations and legal requirements set by local authorities. Enforce strict management of contractors entering the premises and implement comprehensive employee safety training to prevent occupational hazards and reduce the risk of operational disruptions due to forced work stoppages.
Environmental Risks	Climate Change Energy Crisis	Implement energy conservation and greenhouse gas (GHG) reduction initiatives. Specific actions include employee education and annual improvement programs to reduce costs and emissions. To combat global warming and rising carbon emissions, the company conducts GHG inventories to identify major sources of energy consumption and control resource usage, thereby minimizing operational risks and heavy energy demand caused by climate change.
	High Cost and Difficulty in Waste Disposal	Promote waste reduction at the source and strengthen internal waste control.
	Increasingly Strict Environmental Regulations Worldwide	With stricter global environmental standards for products, the company faces greater challenges in both production and R&D. The company adjusts accordingly to ensure compliance.
Compliance Risks	Contract Risks Product Liability Risks Intellectual Property Risks	<p>1. The Legal Department enhances contract review processes and collaborates with all departments to address issues related to product liability and potential legal disputes.</p> <p>2. Actively assists R&amp;D units in applying for patents, trademarks, and other intellectual property rights. Legal training is also strengthened among employees to enhance compliance awareness and minimize risk exposure.</p>

Risk Aspects	Major Risk Points	Company's Countermeasures
Supplier Risk	Supplier concentration leading to raw material shortages or quality issues, causing production stoppages.	<p>1. Screening High-Quality Vendors: The company adopts a balanced procurement strategy through competitive bidding. Suppliers are evaluated based on technical capacity, product quality, pricing, and delivery performance to ensure risk is diversified by working only with qualified vendors.</p> <p>2. Qualified Vendor Evaluation (Conducted Twice Annually): Every six months, the company, together with Quality Assurance (QA), conducts performance evaluations for all trading suppliers. Suppliers scoring 60 points or higher are considered qualified. Those scoring below 60 are listed as "under observation." If performance is not improved within the next six months, Procurement and QA will reassess whether to revoke the supplier's qualification.</p> <p>3. Maintaining Strong Supplier Relationships: Some suppliers are categorized as core or sole suppliers, and maintaining good relationships with them is critical. In procurement strategy, the company treats such suppliers as partners, seeking mutual benefit and win-win outcomes. Before initiating procurement, risks and strengths are fully assessed to maintain low-risk purchasing conditions with core suppliers.</p>
Talent Recruitment Risk	Challenges in recruiting talent, Changes in labor laws Potential skill gaps.	<p>1. Elite Talent Recruitment: With business expansion increasing the demand for skilled professionals, traditional recruitment platforms are no longer sufficient. The company implements the following strategies: A. Proactively establishing campus collaboration mechanisms to widen recruitment channels. B. Promoting industry-academia cooperation to attract top talent early on.</p> <p>2. Labor Law Amendments: Recent amendments to the Labor Standards Act include: The "one fixed day off and one flexible rest day" policy. Adjustments in overtime pay calculations Changes in regulations for special leave. Prohibition against working for seven consecutive days. These changes have affected company scheduling, overtime wages, and increased related labor costs and expenses.</p>

Risk Aspects	Major Risk Points	Company's Countermeasures
Disaster Risk	Fire Flooding Earthquakes Interruptions to water and power supply	<p><b>1.Risk Assessment</b>                      The company conducts proactive hazard analysis to identify potential threats. Based on the likelihood and severity of these threats, key control points are established to effectively prevent disasters. Every 2 to 3 years, the company commissions an insurance provider to carry out a comprehensive site-wide risk assessment and follow up on corrective actions for identified deficiencies.</p> <p><b>2.Risk Response</b>                      In the event of a disaster, the company immediately activates crisis management and emergency response protocols to eliminate hazards and ensure the safety and security of the facilities.</p>

## 2-3-6 Legal Compliance and Intellectual Property Rights

"Integrity" is the core business philosophy of Yem Chio Distribution Co., Ltd. Corporate governance and legal compliance are the fundamental principles that reflect our commitment to integrity and lawfulness. Sound corporate governance must be grounded in a well-established legal compliance system to enable sustainable operations.

To ensure compliance with relevant laws and regulations, the Company has implemented a comprehensive framework, which includes the identification of applicable legal and policy measures, employee training, and accessible whistleblowing channels. These efforts aim to enhance employees' legal awareness, protect the corporate image, and reduce operational risks and liabilities.

To ensure adherence to the latest legal standards, our Legal Department closely monitors major regulatory updates

in collaboration with other departments. Based on the legal identification and operational analysis, relevant internal procedures are revised accordingly. Additionally, the Legal Department regularly tracks legal developments and informs related business units, management, and internal auditors to help all departments fulfill regulatory requirements.

All legal documents signed or executed within the Group are reviewed by dedicated legal personnel to minimize potential risks and to help both the Company and our clients achieve win-win outcomes. We ensure that every business activity complies with domestic and international laws, which serves as the foundation for our business continuity.

In 2025, Yem Chio Distribution Co., Ltd. recorded zero violations of relevant regulations.

## 2-4 Sustainability Organization Sustainability Structure and Management Strategy

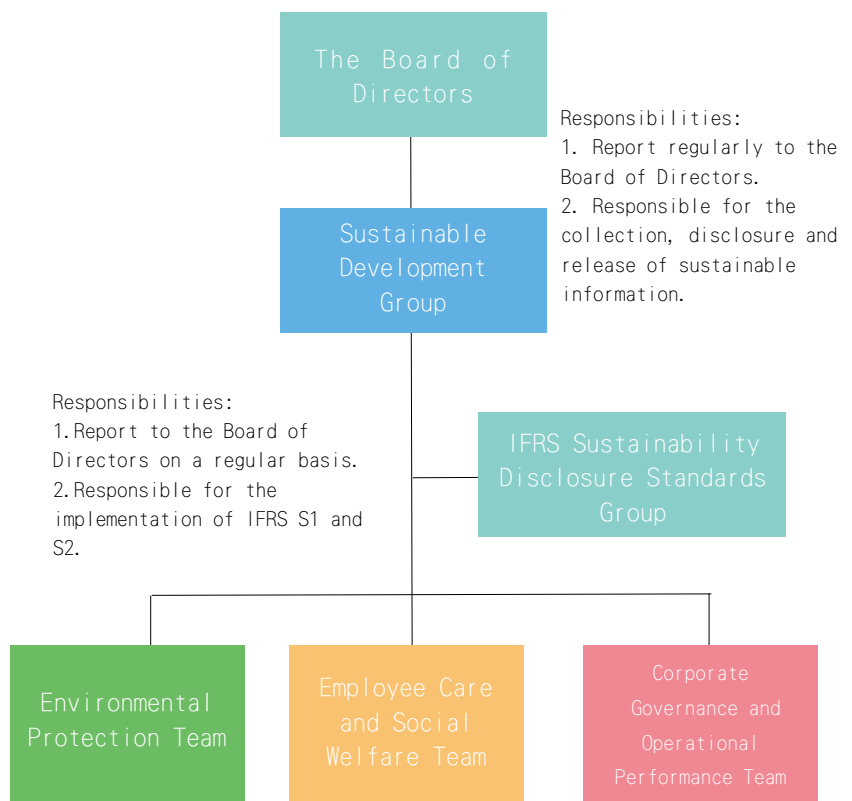
In November 2024, the Board of Directors of Yem Chio Distribution Co., Ltd. approved the addition of the "Operating Procedure for Sustainability Information Management." This procedure was later amended in March 2025 and renamed the "Sustainability Information Management Guidelines", under which the Sustainability Task Force was formally established.

The Chairman serves as the Chief Coordinator of the Task Force, assigning each organizational head the responsibility of leading relevant departments in planning and executing various corporate sustainability strategies and projects. Through periodic meetings and communication platforms, the task force strengthens interdepartmental communication and coordination. Internal and external resources are mobilized to support project planning and management with a focus on continuous improvement—aiming to fulfill the principles of sustainable development.

At the same time, the Company publishes the "Code of Practice on Corporate Social Responsibility" to fully demonstrate the Company's dedication to social responsibility-related work. In order to achieve sustainable development and to keep abreast of domestic and international trends in the development of social responsibility, the Company provides employees with opportunities to participate in internal and external educational training and seminars in order to continually improve the Company's internal ESG sustainability concepts.

Furthermore, to encourage the Company to actively fulfill its corporate social responsibilities while conducting business operations, we are committed to aligning with international trends in environmental, social, and governance (ESG) development. As a responsible corporate citizen, the Company endeavors to contribute to national economic development, improve the quality of life for employees, communities, and society, and foster a CSR-driven competitive advantage.

In fulfilling our CSR commitments, we emphasize respect for social ethics and stakeholder interests. While pursuing sustainable growth and profitability, Yem Chio Distribution Co., Ltd. remains dedicated to integrating environmental, social, and governance factors into its management and operational strategies.



Responsibilities of each team: Collection, recording, processing, preparation, and coordination of ESG sustainability information.

Revision date : 2025. 11. 13

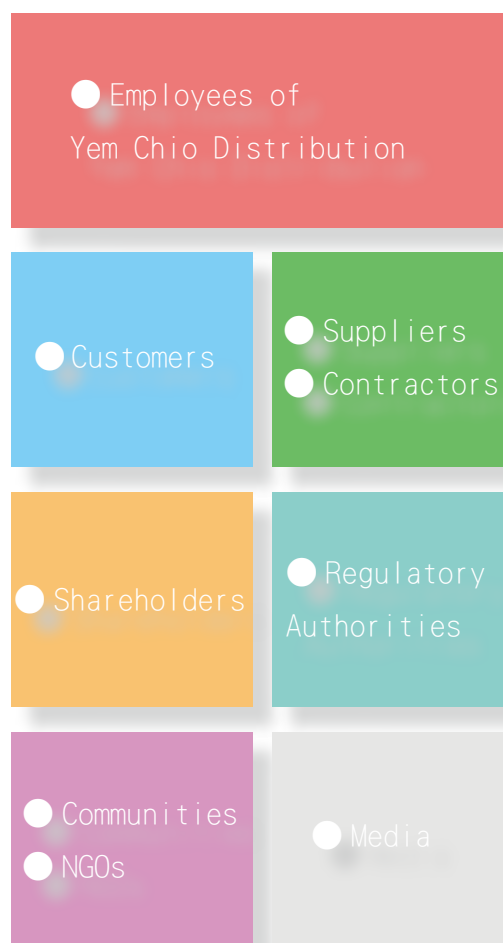
## 2-4-2 Stakeholder Engagement and Material Topic Identification & Analysis

To fulfill its corporate social responsibility, Yem Chio Distribution Co., Ltd. must first accurately identify and understand the needs and expectations of its stakeholders.

Therefore, this report follows the GRI Standards for identifying material topics. The 2025 Sustainability Report was compiled by the Corporate Social Responsibility Committee, based on the five principles of stakeholder engagement outlined in the AA1000 framework. Through discussions held by the ESG Committee, the company identified the primary stakeholder groups for the 2025 ESG Sustainability Report. (As determined by all committee members, the company's seven key stakeholder groups are shown in the diagram on the right.)

Yem Chio Distribution believes that building strong communication channels with society through stakeholder dialogue is a key aspect of implementing corporate social responsibility. We therefore embrace diverse perspectives with an open mindset, gaining valuable feedback and suggestions through stakeholder

engagement. This process allows us to understand stakeholders' real needs and expectations, identify potential risks and management opportunities, and continuously improve our practices in alignment with the principles of sustainable corporate development.



## 2-4-3 Stakeholder Communication and Engagement Mechanism

Through internal communication, coordination, and effective integration and assessment by the management team, Yem Chio Distribution Co., Ltd. conducts a matrix analysis based on the level of stakeholder concern for various issues and the degree of immediate or potential impact on the company.

This approach enables the company to better understand stakeholders' concerns on key topics and evaluate how each issue may influence business operations.

## Stakeholder Communication Channels and Key Topics

Stakeholder	Audience	Communication Channels & Frequency	Key Topics of Concern
Employees	All Employees	Labor-Management Meetings / Quarterly Performance Evaluation / Regularly Departmental Meetings / Ad hoc Training Programs / Ad hoc Welfare Committee / Ad hoc Employee Mailbox / Ad hoc Internal Newsletter / Quarterly	Corporate Governance Operational Performance Risk Management Integrity & Legal Compliance Labor Relations & Employee Benefits Talent Development & Training
Customers	Customer Contact Window	Website / Updated as Needed Customer Satisfaction Survey / Regularly Customer Service Hotline & Email / Ad hoc	Product Quality Operational Performance Customer Service Integrity & Legal Compliance
Suppliers & Contractors	Suppliers and contractors of the Group's organizations	Supplier Evaluation / Annually Supplier Visits / Ad hoc Contract Signing / Regularly	Operational Performance Risk Management Supplier Management
Shareholders	Shareholders/ Directors	Board Meetings / Regularly Annual & Financial Reports / Regularly Website Disclosure / Ad hoc Shareholders' Meeting / Annually Institutional Investor Conferences / Annually	Corporate Governance Operational Performance Risk Management Integrity & Legal Compliance
Regulators	Government Organization	Direct Line, Email, Meetings / Ad hoc Official Correspondence / Ad hoc Inspections / Ad hoc	Operational Performance Integrity & Legal Compliance
Community & NGOs	Local Community Resident Foundation	Community Engagement / Ad hoc Community Events / Ad hoc Volunteering / Ad hoc Community Relations / Ad hoc	Environmental Management & Carbon Reduction
Media	Print and Electronic Media	Hotline, Email & Social Media / Ad hoc Press Conferences / Ad hoc	Corporate Governance Operational Performance Environmental Management & Carbon Reduction

## 2025 Communication Channels, Engagement Issues, and Stakeholder Categories Report(1)

Category of Stakeholder	Issues of Concern	Communication Channels, Response Methods and Frequency of Communication	2025 Communication Performance
Competent Authority	<ol style="list-style-type: none"> <li>1. Legal compliance</li> <li>2. ESG &amp; sustainability topics</li> <li>3. Communication with regulatory authorities</li> </ol>	<ul style="list-style-type: none"> <li>• Cooperate with supervision and audits by competent authorities.</li> <li>• Participate irregularly in seminars and briefing sessions held by regulatory bodies.</li> <li>• Respond irregularly to inquiries or letters from regulatory bodies via official correspondence or email.</li> <li>• Establish communication contact windows.</li> </ul>	<ul style="list-style-type: none"> <li>• Submitted quarterly responses to questionnaires regarding greenhouse gas inventory and carbon reduction planning.</li> <li>• Responded to inquiries from the Tax Bureau regarding tax filing verification.</li> </ul>
Employees	<ol style="list-style-type: none"> <li>1. Employee Benefits</li> <li>2. Key Talent</li> <li>3. Childcare Subsidy</li> </ol>	<ul style="list-style-type: none"> <li>• Intranet and email announcements.</li> <li>• Announce changes or adjustments to employee benefit items irregularly.</li> <li>• Conduct educational and training courses.</li> <li>• Hold labor-management meetings irregularly.</li> <li>• Hold briefing sessions irregularly.</li> </ul>	<ul style="list-style-type: none"> <li>• Arranged targeted training courses for new hires, general employees, and mid-to-high-level management to systematically enhance core professional capabilities.</li> <li>• The Group's "Key Position Succession Talent Management Measures" officially took effect last year. This year, in addition to continuous internal training, rotation, and promotion to cultivate local key talent, proactive external recruitment for mid-to-high-level management talents was also conducted.</li> <li>• In August of this year, 360-degree performance reviews and feedback were conducted via a management consulting group to ensure ongoing talent development.</li> <li>• The Childcare Subsidy Policy took effect in July 2023. As of the end of this year (2025), a total of 8 employees and 12 children received financial assistance.</li> <li>• The Group launched an educational scholarship program for Taiwan-based employees and their children. To encourage employees and their children to excel in their studies, those with a 2024 academic year average score of 80 or above and a conduct grade of A (or equivalent) were eligible to apply. A total of 28 employees and children received subsidies.</li> </ul>

## 2025 Communication Channels, Engagement Issues, and Stakeholder Categories Report (2)

Category of Stakeholder	Issues of Concern	Communication Channels, Response Methods and Frequency of Communication	2025 Communication Performance
Shareholders	<ol style="list-style-type: none"> <li>1. Corporate Governance</li> <li>2. Operational Performance</li> <li>3. Sustainable Development</li> </ol>	<ul style="list-style-type: none"> <li>• Immediate press releases / material information announcements.</li> <li>• Hold the Annual General Meeting (AGM) of shareholders every year.</li> </ul>	<ul style="list-style-type: none"> <li>• During the Annual General Meeting on June 17, 2025, the company fully communicated with shareholders and incorporated their feedback into the minutes of the meeting.</li> <li>• Material information announcements were completed within the statutory deadlines</li> </ul>
Investors	<ol style="list-style-type: none"> <li>1. Corporate Governance</li> <li>2. Operating Performance</li> </ol>	<ul style="list-style-type: none"> <li>• Hold at least one institutional investor conference per year.</li> </ul>	<ul style="list-style-type: none"> <li>• On November 25, 2025, the company participated in an institutional investor conference hosted by Cathay Securities to communicate and exchange views with stakeholders regarding the company's operational status, comprehensive financial business information, and investor relations on relevant issues.</li> </ul>
Customers	<ol style="list-style-type: none"> <li>1. Information Security</li> <li>2. Customer Protection and Communication</li> <li>3. Information Transparency</li> </ol>	<ul style="list-style-type: none"> <li>• Provide multiple communication channels for customers.</li> <li>• Provide customer services related to product sales.</li> </ul>	<ul style="list-style-type: none"> <li>• Maintained continuous communication and online meetings with customers:                             <ol style="list-style-type: none"> <li>1. Continued to hold video and online conferences with customers.</li> <li>2. In 2025, worked together with Customer T to execute supplier information security risk management, continuously identifying and mitigating risks.</li> </ol> </li> </ul>
Suppliers	<ol style="list-style-type: none"> <li>1. Information Security</li> <li>2. Suppliers Protection and Communication</li> <li>3. Information Transparency</li> </ol>	<ul style="list-style-type: none"> <li>• Actively invite suppliers to sign integrity pledges.</li> <li>• Establish communication channels for suppliers.</li> </ul>	<ul style="list-style-type: none"> <li>• Conducted external supplier information security audits in 2025.</li> <li>• Signed confidentiality, information security, security audit, and intellectual property rights contracts with information service outsourcing suppliers for the fiscal year 2025.</li> </ul>

## 2-4-4 Stakeholder Engagement and Material Topic Identification Methodology

### ● Stakeholder Inclusiveness

Clearly identify stakeholders and explain how the company responds to their legitimate expectations and interests.

### ● Materiality

Assess whether the selected topics are significant enough to create substantial economic, environmental, or social impacts.

### ● Sustainability Context

Disclose how the company contributes to improving and reducing adverse impacts on local or global economic, environmental, and social development trends.

### ● Completeness

Ensure a comprehensive understanding of stakeholder perspectives, their needs, expectations, and opinions regarding the company's performance.

#### 1. Identification of Stakeholders:

In accordance with the AA1000 Stakeholder Engagement Principles, the ESG Committee held meetings to identify the seven primary stakeholder groups of Yem Chio Distribution Co., Ltd. for the 2025 ESG Sustainability Report.

#### 2. Collection of Sustainability Topics:

Members of the ESG Committee referred to GRI Standards 2021 indicators, internal group discussions, and analyses of domestic and international peers to gather and summarize approximately 10 relevant sustainability topics.

The company collected and analyzed issues of concern from each stakeholder group and compiled the key sustainability topics for Yem Chio Distribution in 2025.

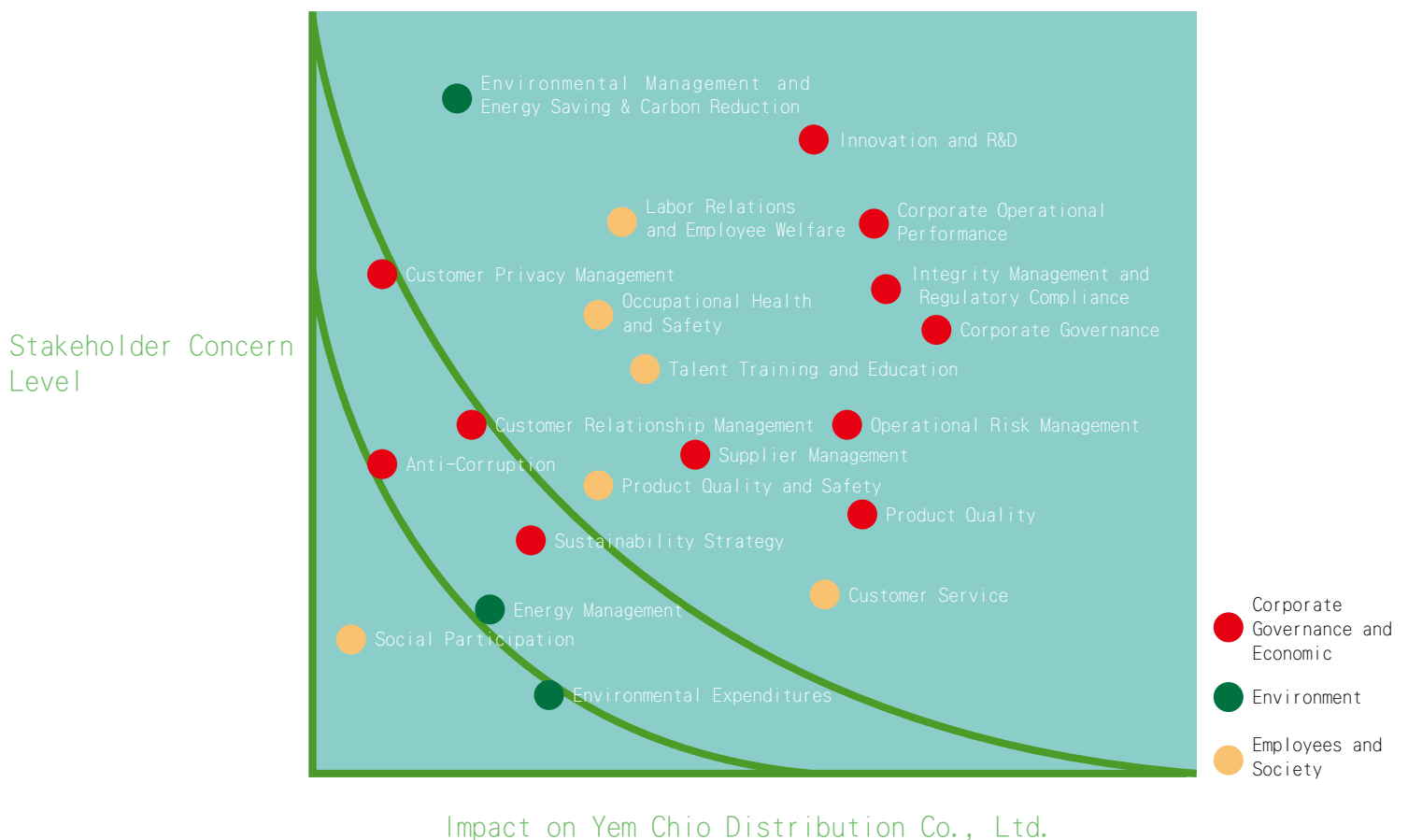
#### Discussion and Review:

After performing statistical analysis of economic, environmental, and social topics, the Corporate Social Responsibility Committee discussed and evaluated the material impact of each topic on the company. Based on these results, the Committee finalized 10 material topics to be disclosed as priorities in the sustainability report.

# 2-4-5 List of Material Topics and Materiality Matrix

No.	Category	Material Topic
1	Economic	Operational Performance
2	Social	Occupational Health and Safety
3	Corporate Governance	Operational Risk Management
4	Corporate Governance	Corporate Governance
5	Economic	Integrity Management and Regulatory Compliance
6	Economic	Customer Service
7	Social	Labor Relations and Employee Welfare
8	Social	Talent Development and Training
9	Economic/Social	Supplier Management
10	Social	Environmental Management and Energy Saving & Carbon Reduction

## Materiality Matrix



# 2-4-6 Principles and Strategies for Implementing Sustainable Management

Aspect		Development Principles	Development Strategies
<b>Economic</b>	<ul style="list-style-type: none"> <li>● Corporate Governance</li> <li>● Integrity Management and Regulatory Compliance</li> <li>● Operational Risk Management</li> </ul>	Ensure all members strictly comply with laws, regulations, and codes of conduct.	<ul style="list-style-type: none"> <li>● Publish various codes of business conduct.</li> <li>● Establish a sound internal audit and control mechanism.</li> <li>● Adopt comprehensive risk management mindset to ensure stable operations.</li> </ul>
	<ul style="list-style-type: none"> <li>● Operational Performance</li> </ul>	Continuous innovation and progress to create growth momentum.	<ul style="list-style-type: none"> <li>● Align with market trends, continuously innovate products, and offer diverse and environmentally friendly products.</li> <li>● Develop other business groups to strengthen group revenue sources and overall competitiveness.</li> </ul>
	<ul style="list-style-type: none"> <li>● Customer Service</li> </ul>	Prioritize customer service quality.	<ul style="list-style-type: none"> <li>● Provide comprehensive product lines and high-quality services.</li> <li>● Actively respond to customer needs, exceeding customer expectations.</li> </ul>
	<ul style="list-style-type: none"> <li>● Supply Chain Management</li> </ul>	Strengthen supply chain management focusing on quality and environmental protection.	<ul style="list-style-type: none"> <li>● Develop an all-encompassing supply chain management system covering quality, environment, social responsibility, in compliance with industry standards.</li> </ul>
<b>Social</b>	<ul style="list-style-type: none"> <li>● Labor Relations and Employee Welfare</li> <li>● Talent Development and Education Training</li> </ul>	Provide a friendly workplace, creating a safe and healthy working environment.	<ul style="list-style-type: none"> <li>● Offer good employee benefits and comply with labor laws and regulations.</li> <li>● Properly plan internal and external employee training to enhance professional skills and strengthen internal cohesion.</li> </ul>
	<ul style="list-style-type: none"> <li>● Social Participation and Public Welfare Activities</li> </ul>	Actively participate in charitable and public welfare activities, caring for vulnerable groups.	<ul style="list-style-type: none"> <li>● Led by Yem Chio headquarters, employees voluntarily provide public welfare services to support disadvantaged groups.</li> <li>● Assist the community and maintain sustainable local relationships.</li> </ul>
	<ul style="list-style-type: none"> <li>● Occupational Safety</li> </ul>	Strengthen occupational safety management, comprehensively improve work environment and employee safety.	<ul style="list-style-type: none"> <li>● Enhance internal awareness and control to create highly safe work processes and environments.</li> </ul>
<b>Environmental</b>	<ul style="list-style-type: none"> <li>● Environmental Management and Energy Saving &amp; Carbon Reduction</li> </ul>	Committed to promoting energy saving and carbon reduction, advancing green environmental protection	<ul style="list-style-type: none"> <li>● Implement various energy-saving measures at factories and office buildings to fully execute energy saving and carbon reduction, reducing environmental impact.</li> </ul>

## 2-4-7 Substantive Impact of Highly Material Topics

### Explanation of Corresponding GRI Topics, Management Approach, and Impact Boundaries

Important Topics	Explanation and Commitment to Operational Significance	2025 Execution Results	Future Outlook and Goals
Operational Performance	<ol style="list-style-type: none"> <li>Yem Chio Distribution upholds integrity, stability, innovation, and sustainable operation as core business philosophies, aiming to become the most vertically integrated packaging tape production and sales enterprise.</li> <li>By institutionalizing and making management mechanisms transparent, the company ensures full disclosure and communication of important information with all stakeholders.</li> <li>Commitment to sustainable operations, profit growth, and stable dividends.</li> </ol>	<p>In 2025, the company's total consolidated revenue reached NT\$1.911 billion, an increase of approximately NT\$46.8 million compared to NT\$1.443 billion in 2024. The EPS after tax was NT\$4.30.</p>	<ol style="list-style-type: none"> <li>Continue pursuing profit growth and sustainable operations.</li> <li>Promote equipment upgrades to enhance automation and logistics efficiency.</li> </ol>
Relevant GRI Material Topics	GRI Management Approach	Impact Boundaries	
		Internal (Company Employees)	External
Business Performance	Corporate Governance	◎	Shareholders Customers Suppliers and Contractors Regulatory Authorities

Important Topics	Explanation and Commitment to Operational Significance	2025 Execution Results	Future Outlook and Goals
Occupational Safety at Work	<ol style="list-style-type: none"> <li>Implement occupational safety management systems at all sites.</li> <li>Fully establish functional committees to enhance employees' safety awareness.</li> <li>Encourage employee participation in safety and health courses and acquiring relevant certifications.</li> <li>Strengthen safety awareness and create a safe work environment to reduce workplace accidents.</li> </ol>	<p>In 2024, Yem Chio Distribution reported zero cases of occupational diseases or major occupational fatalities.</p>	<ol style="list-style-type: none"> <li>Continue promoting zero occupational diseases and accidents.</li> <li>With full employee participation, conduct regular emergency preparedness training and drills.</li> </ol>
Relevant GRI Material Topics	GRI Management Approach	Impact Boundaries	
		Internal (Company Employees)	External
Occupational Safety	Comprehensive Occupational Safety Management	◎	Company Employees Community

Important Topics	Explanation and Commitment to Operational Significance	2025 Execution Results	Future Outlook and Goals
Operational Risk Management	<ol style="list-style-type: none"> <li>Through effective and precise risk analysis by each department, the company ensures sustainable and stable operations, reduces losses from various risks, and enhances operational efficiency and effectiveness.</li> <li>Continual focus on and compliance with regulatory requirements.</li> <li>Emphasis on patent applications to protect customer privacy and safeguard intellectual property.</li> </ol>	<ol style="list-style-type: none"> <li>Enforce operational risk management and cooperate with competent authorities to minimize or prevent potential risks by utilizing company resources.</li> <li>Establish a risk management team, enforce strict underwriting processes, and monitor solvency through capital adequacy analysis.</li> </ol>	Establish a Risk Management Committee to regulate rigorous operational risk analysis, strengthen the business structure, and foster opportunities for sustainable operations and ongoing development.
Relevant GRI Material Topics	GRI Management Approach	Impact Boundaries	
		Internal (Company Employees)	External
No Applicable GRI Material Topics	Corporate Governance	◎	Company Employees Shareholders Customers Suppliers/Contractors

Important Topics	Explanation and Commitment to Operational Significance	2025 Execution Results	Future Outlook and Goals
Corporate Governance	<ol style="list-style-type: none"> <li>Actively enhance corporate governance capabilities and establish sound governance mechanisms.</li> <li>Improve business stability and transparency to protect shareholder rights and strengthen the functionality of the Board and committees.</li> </ol>	To improve corporate image and align with international standards, governance-related information is disclosed regularly, demonstrating commitment to sustainable development.	<ol style="list-style-type: none"> <li>Continue to implement the "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies" and comply with regulator expectations.</li> <li>Strive to be among the top 20% of listed companies in governance evaluations.</li> <li>Keep up with global governance trends, diversify business, and align with international standards for group sustainability.</li> </ol>
Relevant GRI Material Topics	GRI Management Approach	Impact Boundaries	
		Internal (Company Employees)	External
No Applicable GRI Material Topics	-	◎	Shareholders Regulatory Authorities

Important Topics	Explanation and Commitment to Operational Significance	2025 Execution Results	Future Outlook and Goals
Integrity in Operations and Compliance with Laws and Regulations	<ol style="list-style-type: none"> <li>1. Integrity is the core value of Yem Chio Distribution. Corporate governance and legal compliance are its pillars to ensure long-term sustainability.</li> <li>2. Comprehensive legal compliance system is implemented, including policy definition, training, and whistleblowing mechanisms to raise awareness, protect corporate image, and reduce operational risks and liabilities.</li> <li>3. Earn trust and respect of customers, partners, and the public through honest and upright practices.</li> </ol>	No major legal violations occurred at Yem Chio Distribution in 2024. In the face of crises, the company's management units responded with a robust reporting and cross-department communication mechanism to resolve issues effectively.	<ol style="list-style-type: none"> <li>1. Continue verifying, assessing, advising, supervising, and reporting on internal compliance procedures and ensure legal risk management.</li> <li>2. Strengthen compliance awareness and supervise legal implementation.</li> <li>3. Offer compliance consulting and training.</li> <li>4. Improve compliance-related policies and procedures.</li> <li>5. Ensure corrective action for internal and external audit findings.</li> </ol>
Relevant GRI Material Topics	GRI Management Approach	Impact Boundaries	
		Internal (Company Employees)	External
GRI 205: Anti-corruption / GRI 207: Tax / GRI 307: Environmental Compliance / GRI 419: Socioeconomic Compliance	Corporate Governance	◎	Shareholders Customers Regulatory Authorities

Important Topics	Explanation and Commitment to Operational Significance	2025 Execution Results	Future Outlook and Goals
Customer Service	<ol style="list-style-type: none"> <li>1. Leverage Yem Chio Distribution's integrated upstream and downstream supply chain to deliver complete and innovative product solutions based on customer needs and industry development.</li> <li>2. Regularly conduct customer satisfaction surveys and provide comprehensive solutions through service innovation.</li> <li>3. Uphold rigorous standards to ensure customer rights and data security.</li> </ol>	Sales supervisors and staff regularly conduct phone or in-person visits to collect customer feedback on products, transactions, and services. Customer satisfaction remains high.	<ol style="list-style-type: none"> <li>1. Continue the dormant customer reactivation project.</li> <li>2. Launch deep cultivation projects for existing customers, enhance retention through process optimization and new product introduction.</li> <li>3. Improve service efficiency and reduce customer complaints.</li> </ol>
Relevant GRI Material Topics	GRI Management Approach	Impact Boundaries	
		Internal (Company Employees)	External
GRI 417: Marketing and Labeling / GRI 418: Customer Privacy	Listening to Customer Feedback	◎	Customers

Important Topics	Explanation and Commitment to Operational Significance	2025 Execution Results	Future Outlook and Goals
Labor-Capital Relations and Employee Benefits	<ol style="list-style-type: none"> <li>1. Emphasize fair treatment and welfare of employees, recognizing talent as a valuable asset.</li> <li>2. Care for employees and listen to their needs, aiming to create a healthy and positive work environment that values employees' lives, health, and safety.</li> <li>3. Provide diverse and comprehensive welfare mechanisms to create a happy workplace.</li> </ol>	The company shows care by understanding and meeting employee needs, strengthening internal cohesion, offering equal promotion opportunities, and providing comprehensive benefits to foster a positive corporate culture.	<ol style="list-style-type: none"> <li>1. A "Welfare Committee" has been established to manage and improve employee welfare.</li> <li>2. Budget is allocated for health checkups, annual parties, family days, sports events, travel subsidies, and departmental gatherings.</li> <li>3. A Sexual Harassment Prevention Committee is in place to prevent and eliminate workplace harassment.</li> </ol>
Relevant GRI Material Topics	GRI Management Approach	Impact Boundaries	
		Internal (Company Employees)	External
GRI 401: Employment / GRI 405: Diversity and Equal Opportunity	Employee Care	◎	-

Important Topics	Explanation and Commitment to Operational Significance	2025 Execution Results	Future Outlook and Goals
Talent Development and Training	<ol style="list-style-type: none"> <li>1. Enhance employee professionalism by nurturing talent and promoting the acquisition of professional skills and certifications to strengthen both individual and organizational competitiveness.</li> <li>2. Commit to long-term employee development, responding to their diverse needs while boosting loyalty and innovation.</li> </ol>	A comprehensive training mechanism is implemented to enhance employee expertise and service awareness, promoting the acquisition of licenses and certifications to improve employee productivity and the company's innovation capacity.	<ol style="list-style-type: none"> <li>1. Continue implementing structured training and development programs tailored to different job levels and functions.</li> <li>2. Strengthen professional competencies through internal and external training and support employees in pursuing skill certifications.</li> </ol>
Relevant GRI Material Topics	GRI Management Approach	Impact Boundaries	
		Internal (Company Employees)	External
GRI 404: Training and Education	Employee Care	◎	-

## 2-5 Sustainable Development Goals (UN)

In 2015, the United Nations adopted 17 Sustainable Development Goals (SDGs) and 169 targets, establishing a clear vision and priorities for sustainable development and mobilizing global efforts to achieve goals such as ending poverty, addressing inequality, and responding to climate change by 2030. In response to the United Nations' 2030 Sustainable Development Goals, YC Group has aligned its operations with the "United Nations Sustainable Development Goals Business Action Guide (SDGs Compass)." We have assessed the risks and opportunities associated with our operational activities across the value

chain in relation to the SDGs, and have incorporated both positive and negative impacts into the scope of our operational goals and outlook. We have identified 17 SDG targets and listed 11 sustainability indicators relevant to Yem Chio, which serve as the vision for our sustainability strategy. We aim to substantively embody the spirit of the SDGs by integrating them into our actual operational processes, setting related targets, and regularly tracking SDG performance through our ESG Committee, with the goal of improving global sustainability issues.

### SUSTAINABLE DEVELOPMENT GOALS



# Yem Chio Distribution Co., Ltd. – 10 SDGs Sustainability Goals

**SDGs Indicators**
**Important Issues Related to YC**
**The company's Actual Actions in 2025 and the Corresponding Chapters in the Report**


- Labor Relations and Employee Welfare

- ◎ Employee Care



- Talent Development and Training

- ◎ Employee Care



- Labor Relations and Employee Welfare

- ◎ Employee Care



- Corporate Governance
- Operational Performance

- ◎ Corporate Governance



- Innovative R&D
- Green Product Development

- ◎ Green Consumption



- Customer Relationship Management
- Innovative R&D
- Green Product Development

- ◎ Corporate Governance
- ◎ Green Consumption
- ◎ Greenhouse Gas Inventory and Energy Saving & Carbon Reduction



- Green Product Development

- ◎ Green Consumption



- Green Consumption

- ◎ Environmental Protection
- ◎ Green Consumption
- ◎ Greenhouse Gas Inventory and Energy Saving & Carbon Reduction



- Operational Risk Management

- ◎ Corporate Governance



- Social Engagement and Public Welfare

- ◎ Social Engagement

## 2-6 Customer Service

Corresponding "Important Issues"	Customer Service
Significance to Yem Chio Distribution	To meet customer needs, we not only provide products, but also provide a full range of services to enhance customer satisfaction.
Specific Plans for 2025	We provide a full range of customer service experience through our own channels and our own brand "Bao Da Shi". We provide customers with one-stop purchasing services through group production and extensive external supplier management.
2025 Fiscal Year Goals	<ul style="list-style-type: none"> <li>◎ Overall satisfaction must be maintained above the standard.</li> <li>◎ No major customer complaints. (Note 1)</li> </ul>
Invest Resources	<ul style="list-style-type: none"> <li>◎ Conduct satisfaction surveys on four aspects: quality, delivery time, service, and hazardous substances.</li> <li>◎ Integrate and analyze customer responses.</li> </ul>
Evaluation Mechanism	<ul style="list-style-type: none"> <li>◎ Evaluated by the number of customer complaints.</li> <li>◎ Sales personnel report development results regularly every week, and the headquarters assigns a dedicated person to track and summarize the project execution status.</li> </ul>
Specific Performance in 2025	<ul style="list-style-type: none"> <li>◎ The average customer satisfaction survey score for the year was higher than the annual target.</li> <li>◎ Customer opinions and feedback were handled immediately.</li> <li>◎ No major customer complaints occurred. (Note 1)</li> </ul>
Medium and Long Term Goals	<ul style="list-style-type: none"> <li>◎ Maintain overall satisfaction at a high standard, provide proactive customer care actions, understand customers' potential needs and expectations, and actively improve them.</li> <li>◎ Strengthen the service expertise of sales personnel and the efficiency of service processes.</li> <li>◎ Business objectives and future prospects.</li> </ul>

**(Note 1): Definition of major customer complaints: Cases where a customer complains and returns a product with a value of more than NT\$1 million.**

Yem Chio Distribution has always held the view that the formation of a world-class enterprise requires the mastery of the three spirits of "mastering core technology, creating own brands, and globalization". We believe that the satisfaction survey is an invaluable tool for us to gain a deeper understanding of our customers' satisfaction with the company's performance in various aspects. This survey is intended to serve as a basic guideline for future performance enhancement and improvement, with the aim

of jointly creating the company's overall competitiveness and operational efficiency. The survey was conducted by business units through e-mails, telephone interviews or other means. In order to ensure the most representative sample, customers who have reached a certain amount of transaction amount in 2025 were selected. In addition, customer satisfaction surveys were conducted on four major topics: quality, delivery, service, and environmental regulations.

# 3. Green Consumption

Corresponding Key Issue	Environmental Management and Energy Conservation & Carbon Reduction
Significance to Yem Chio Distribution Co., Ltd.	To protect the environment, Yem Chio Distribution Co., Ltd. continuously implements environmental management regulations focusing on key environmental considerations and legal requirements. The company annually improves its environmental management systems and culture.
2025 Specific Initiatives	<ul style="list-style-type: none"> <li>● Optimize transportation routes and logistics management to reduce transport mileage and carbon footprint: Precisely optimize transportation routes and logistics processes to reduce mileage and carbon emissions, thereby enhancing transport efficiency.</li> <li>● Adopt consolidated transportation and shared logistics strategies: Use consolidated transportation and shared logistics to reduce transportation costs and energy consumption effectively, achieving sustainable green logistics goals.</li> <li>● Implement intelligent route planning and real-time monitoring: Introduce intelligent route planning and real-time monitoring systems to improve transportation efficiency, enabling real-time adjustments to reduce energy waste.</li> <li>● Packaging material recycling and reuse: Actively support packaging recycling programs, engaging with customers and supply chain partners in recycling activities. Promote packaging reuse through recycling and reprocessing of materials for further use.</li> <li>● Promote packaging recycling programs: Collaborate with local governments or recycling agencies to establish packaging recycling programs, increasing the reuse rate of packaging materials and promoting circular economy development.</li> <li>Design plastic reduction packaging based on product characteristics: Develop plastic reduction packaging schemes tailored to product features to minimize material usage while meeting product protection requirements.</li> <li>● Design lightweight materials.</li> </ul>
2025 Goals	<ul style="list-style-type: none"> <li>● In response to regulatory compliance and evolving green standards, the company actively aligns with relevant international regulations to reduce renewable energy cost risks. It focuses on green design research and development to assist customers in lowering costs and improving efficiency through high energy conversion rate and low-carbon product portfolios.</li> </ul>
Resources Invested	<ul style="list-style-type: none"> <li>● Continuously improve and upgrade the company's energy-efficient lighting equipment.</li> </ul>
Evaluation Mechanism	<ul style="list-style-type: none"> <li>● Annual statistics on greenhouse gas emissions.</li> </ul>
2025 Annual Operating Performance	<ul style="list-style-type: none"> <li>● Greenhouse gas emissions (metric tons CO<sub>2</sub>e): 34.7531 metric tons.</li> </ul>
Mid-to-Long-Term Goals	<ul style="list-style-type: none"> <li>● The company has laid a solid foundation in sustainability and maintains long-term trustful relationships with customers. By actively leveraging core technologies in optics and electronics to develop products based on market demand, Yem Chio Distribution Co., Ltd. aims to become the preferred partner for customers in a broad range of green products and solutions, thereby increasing revenue in the growing sustainability trend.</li> </ul>

## 3-1 Environmental Protection

### Environmental Protection Policy and Commitment

Yem Chio Distribution Co., Ltd. is dedicated to providing high-quality, environmentally friendly, and innovative packaging solutions. Our products include plant fiber items (plant fiber trays, plant fiber lunch boxes, bowls, cups, etc.), paper products (paper cups, paper bowls, paper straws, etc.), wooden utensils, and more. Each product embodies our commitment to quality, integrity, responsibility, and innovation, while contributing to the protection of our beautiful planet.

#### **Social Aspect:**

The extensive use of single-use plastic products has caused significant damage to the global ecosystem. Harmful substances generated under high temperatures silently threaten human health. As consumer awareness of environmental protection increases, more consumers prefer eco-friendly products. Using green packaging materials helps improve brand image, strengthens the relationship between companies and customers, and further promotes sales and market share. It also demonstrates the company's social responsibility and commitment to sustainable development, thereby enhancing brand loyalty.

#### **Environmental Aspect:**

Green packaging materials can effectively reduce the use of traditional packaging materials such as plastic, helping to lessen environmental burdens, reduce resource consumption, and decrease waste generation. Choosing biodegradable or recyclable packaging materials helps reduce environmental pollution and promotes the development of a circular economy.

#### **Governance Aspect:**

Driven by environmental awareness, we continuously strive and innovate new technologies to enhance market competitiveness. Actively exploring and innovating in packaging materials helps lead industry trends and further improve market positioning.

#### **Supply Chain:**

Promoting the use of green packaging materials may require companies to adjust their supply chains by selecting material suppliers who meet environmental standards. This raises the requirements for supply chain management but also pushes companies to establish more transparent and responsible supply chain systems.

#### **Innovation and Cost Challenges:**

Although green packaging enhances brand image, companies may face higher initial costs during the transition, especially in research, development, and raw material selection. However, with technological advances and increasing market demand, these costs may gradually decrease. Innovation and continuous improvement during this process will positively impact the company's long-term competitiveness.



## 3-2 Climate Change Response

### 3-2-1 Climate Governance

Following the conclusion of the 2025 COP30 UN Climate Change Conference, global progress in phasing out fossil fuels remained stalled. The year 2025 became the hottest year on record. As global warming intensifies, extreme weather events like torrential rain and droughts have become more frequent, posing significant challenges to corporate operations. Climate governance is now a critical issue that businesses cannot ignore.

As a global citizen, our company will actively confront the potential risks brought by climate change. We will formulate management strategies and actions to handle extreme weather, thereby enhancing our climate resilience. Furthermore, to mitigate climate change, we plan to transition our operations toward a low-carbon model.

### © Board and Management Supervision and Governance over Climate-Related Risks and Opportunities

The Board of Directors serves as our highest governance body for climate change, responsible for driving and deciding strategic directions while supervising overall climate action. On March 13, 2025, the company established the Sustainability Information Management Regulations, approved by the Audit and Risk Management Committee and resolved by the Board, which led to the creation of the Sustainability Development Task Force.

This task force identifies sustainability disclosure items and manages the collection, recording, processing, compilation, reconciliation, disclosure, and publication of sustainability information. Heads of each group company lead their respective departments to plan and execute sustainability strategies and projects. Each year, the team reviews peer sustainability reports and CDP climate questionnaires, briefs plants and departments on climate risks, and interviews units to gauge potential impacts. The identified key climate risks and opportunities are reported to the task force, which regularly briefs the Board on ESG performance, impact assessments, and goal progress.

- Cross-Departmental Task Force: Established a cross-departmental climate risk task force to identify climate risks and assess impacts within their scopes.
- Highest Management Leader: The Chairman leads first-tier executives in implementing climate management and reports to the Board.
- Green Operations Convener: The head of the business group serves as convener to promote green operations, control environmental risks, discuss solutions with business units, and report to the Board.

## 3-2-2 Impact of Identified Climate Risks and Opportunities on Business, Strategy, and Financials (Short, Medium, Long-Term)

Impact of climate risks and opportunities on the company's business and strategy:

- **Decline in Demand for Plastic Packaging Materials:** Environmental awareness driven by climate change has prompted an increase in consumer demand for green, recyclable products. Consequently, it is anticipated that the traditional plastic packaging market may decrease year by year.
- **Increased Costs:** Physical risks triggered by climate change—such as extreme weather, sea-level rise, and ecosystem changes—lead to production disruptions, increased logistics costs, and rising operating costs. These increased costs will directly impact the company's profitability.
- **Emergence of Transition Risks:** Transition risks stem from shifts in market demand, technological innovations, and rising social expectations. This may subject enterprises to severe challenges such as operational constraints, fines and penalties, loss of market share, and damage to brand image.

### © Response Strategies:

#### • Optimize Logistics Management:

1. **Optimize transportation routes and logistics management to reduce mileage and carbon footprint:** Through precise optimization of transportation routes and logistics processes, transport mileage and carbon footprints are reduced, thereby achieving an increase in transportation efficiency.
2. **Adopt consolidated transportation and shared logistics strategies:** Use consolidated transportation and shared logistics strategies to lower transportation costs and effectively reduce energy consumption, achieving the sustainable development goal of green logistics.
3. **Adopt intelligent route planning and real-time monitoring:** Introduce intelligent route planning and real-time monitoring systems to improve transport efficiency, enable real-time tracking and adjustments, and subsequently reduce energy waste.

#### • Promote Green Packaging Materials:

1. **Packaging material recycling and reuse:** Actively support packaging recycling programs and participate in recycling activities jointly with customers and supply chain partners. Concurrently, promote packaging reuse programs, including the recycling and reprocessing of packaging materials for reuse.
2. **Promote packaging recycling initiatives:** Partner with local governments or recycling institutions to jointly establish packaging recycling programs to increase the reuse rate of packaging materials and promote the development of a circular economy.

#### • Promote New Plastic-Reduction Packaging Projects:

1. **Design plastic-reduction packaging based on product characteristics:** Formulate plastic-reduction packaging plans tailored to product characteristics to reduce material usage while fulfilling product protection requirements.
2. **Design lightweight materials:** Utilize lightweight material designs to decrease energy consumption during transportation and reduce environmental impact.

**• Business Cooperation:**

1. **Collaborate with supply chain partners:** Work closely with supply chain partners to jointly promote green packaging and logistics, establishing a green supply chain.
2. **Collaborate with other enterprises, non-governmental organizations, and governments:** Cooperate with other enterprises, NGOs, and governments to participate in sustainability projects, sharing best practices and experiences to promote the elevation of green packaging and logistics standards across the entire industry.

**• Establish an Eco-Friendly Brand Image:** Participate in corresponding green certification programs to demonstrate the enterprise's commitment to environmental protection, strengthen the corporate eco-friendly image, and simultaneously raise brand awareness (p. 3).

**• Execute Education and Promotional Activities:** Promote the advantages of green packaging to employees and customers: Introduce the benefits of green packaging to employees and customers through promotional campaigns to raise environmental awareness and drive the use of green products. Provide employees with sales training for eco-friendly packaging: Offer business sales training on eco-friendly packaging to employees, enabling them to effectively address the demands of brands and end customers.

**• Execute Education and Promotional Activities:**

1. **Use renewable energy:** Utilize renewable energy, such as solar power, to reduce reliance on traditional energy sources.
2. **Implement energy-saving measures:** Reduce energy waste and improve energy utilization efficiency.

Financial Impact of Climate Risks and Opportunities on the Company:

The company has formulated relevant response plans for the identified risks and opportunities. Taking carbon fees as an example, operating costs are expected to increase gradually due to price hikes, leading to a decline in profitability. Therefore, the company has set a net-zero emissions target and is actively promoting greenhouse gas reduction initiatives to mitigate potential financial impacts.

## 3-2-3 Financial Impacts of Extreme Weather Events and Transition Actions

Operating sites face risks such as power outages, transportation disruptions, and equipment damage due to extreme weather like typhoons, torrential rain, and floods, causing supply chain disruptions that affect company operations and customer rights. Regarding its potential financial impact, assuming an extreme weather event causes an operational halt for one day and factoring in future revenue growth estimates, the potential financial impact of a one-day operational disruption is approximately 0.41% of annual revenue.

In addition, regarding the cost of transitioning to a low-carbon economy assessed by materiality items, our company is replacing its logistics fleet and promoting the development of electric vehicles to replace fossil-fuel vehicles, which will cause operating costs to rise. Calculated based on a one-time complete replacement with electric cargo vans, the potential financial impact is approximately 0.92% of annual revenue.

The major climate risks faced by the company primarily come from the requirements of key stakeholders, such as customers and investors, regarding corporate greenhouse gas reduction and compliance with product energy efficiency standards. Conversely, climate change opportunities mainly appear in the product and service dimensions. The company's diverse product offerings that echo sustainability trends are expected to receive supportive policy incentives, allowing us to respond to market demand and develop new markets with energy-saving and carbon-reducing products and services.

• **Key Transition Risks:** To address risks associated with changes in regulatory compliance and green standards, the company not only actively responds to relevant international standards to reduce renewable energy cost risks, but also actively develops and layouts green designs. We assist customers in reducing costs and improving efficiency through high energy-conversion rates and low-carbon product portfolios.

• **Key Physical Risks:** To mitigate the impact of natural disaster events, relevant units have successively invested in energy-saving and water-saving facilities to strengthen the circular utilization of energy and water resources. Insurance coverage has also been extended to relevant protection scopes. Simultaneously, emergency response plans have been formulated to reduce operational losses caused by disaster risks.

• **Key Climate Opportunities:** The company's long-term focus on sustainability has laid a solid foundation and fostered long-standing, close relations of trust with customers. We actively utilize our core technologies in light and electricity, investing in development based on market demand. Therefore, as the wave of sustainability rises, we will have the opportunity to gain priority favor from customers among a wide range of green products and solutions, thereby increasing revenue.

## 3-2-4 How the Identification, Assessment, and Management Processes of Climate Risks are Integrated into the Overall Risk Management System

• The company's management team collects external market, regulatory, technological, and physical trends in future climate development, listing potential climate risks and opportunities the company may face. After considering the degree of impact and the probability of occurrence, material climate risks and opportunities are identified. These climate risks are then converted into financial figures. Items that could potentially cause a financial impact are treated as influential risks and opportunities, which are prioritized based on their probability and severity to formulate corresponding countermeasures. For risks with higher assessment results, a climate scenario analysis is additionally conducted to calculate the potential financial impact based on the current operational layout.

• Once key risks are identified, response countermeasures are discussed with the heads of various business departments, and the relevant risk assessments are concurrently submitted to the Risk and Audit Committee for oversight. The convener of the Risk and Audit Committee periodically reports to the Board of Directors based on the risk management and assessment results.

• The impacts of climate change are integrated into the company's material sustainability issues and key material risk items. The risk management plan is thoroughly executed, and various response measures across operations, products, and supply chain management dimensions are well planned.

## 3-3 Greenhouse Gas Inventory and Energy Saving & Carbon Reduction

### 3-3-1 Establish an Energy Conservation & Carbon Reduction Team

More and more companies and manufacturers are willing to disclose information about the carbon footprint and carbon neutrality of their products. A carbon footprint is the total amount of greenhouse gas emissions (measured in terms of carbon dioxide impact) caused by a person, event, organization, service or product, and is used to measure the impact of human activities on the ecosystem. Carbon neutrality refers to the total amount of carbon dioxide or greenhouse gas emissions produced directly or indirectly by a country, enterprise, product, activity or individual within a certain period of time. By using low-carbon energy to replace fossil fuels, planting trees and forests, saving energy and reducing emissions, etc., we can offset the carbon dioxide or greenhouse gas emissions produced by ourselves and realize positive and negative offsets, so that we can achieve relative “zero emissions”. In our daily life, we can choose products with smaller carbon footprints to urge manufacturers to reduce the carbon emissions required for the production of goods. We can also walk more, drive less, and consume local seasonal fruits and vegetables or products to reduce the carbon emissions generated by our own habits. Certainly, personal behaviors can help reduce carbon emissions.

Of course, although individual actions can also reduce the burden on

the earth, it is most important for all industries to work together to reduce carbon emissions in order to maximize the effect. With this in mind, the Group set up an Energy Conservation and Carbon Reduction Team on May 19, 2021, with the goal of reducing resource consumption by 30% within five years from the beginning of 2021 and reduce energy use by 3% annually from 2026 onwards, against a 2025 baseline. We hope that each and every one of us will contribute to the reduction of carbon emissions. We hope that each and every one of our staff members can contribute to the improvement of the environment with their own efforts and small actions.

In addition to setting up an energy saving and carbon reduction team to systematically promote energy saving and carbon reduction, we have also invited consultants to give lectures to the company. At the same time, we have inventoried the more energy-consuming electrical appliances and equipments in our factories and replaced them, and the energy-saving and carbon reduction supervisors in each factory have also actively promoted energy-saving and carbon reduction in their areas of responsibility. For more information, please refer to the website of YC Group / ESG page / E (Environment).

## 3-3-2 Organization Chart and Executive Instructions of the Energy Conservation & Carbon Reduction Team

The Energy Saving and Carbon Reduction Team is convened by the Chairman of the Board of Directors, Mr. Lee, Shu-Wei. With the support of the energy-saving supervisors of each business group and plant, we hope to promote the spirit of energy saving and carbon reduction to the daily behavior of each employee from top to bottom, and then achieve the goal of reducing energy consumption by 30% within five years, and reduce energy use by 3% annually from 2026 onwards, against a 2025 baseline. The duties and responsibilities of each member of the Energy Saving and Carbon Reduction Team are listed below:

Convener / Vice Convener/Project Leader:

1. Chair energy management.
2. Convene regular meetings to track progress and performance.
3. Assist departments in promoting energy management (information, management and technology).

4. Analyze energy usage and daily inspections, and report abnormalities in a timely manner.

Business Group Energy Program Supervisor:

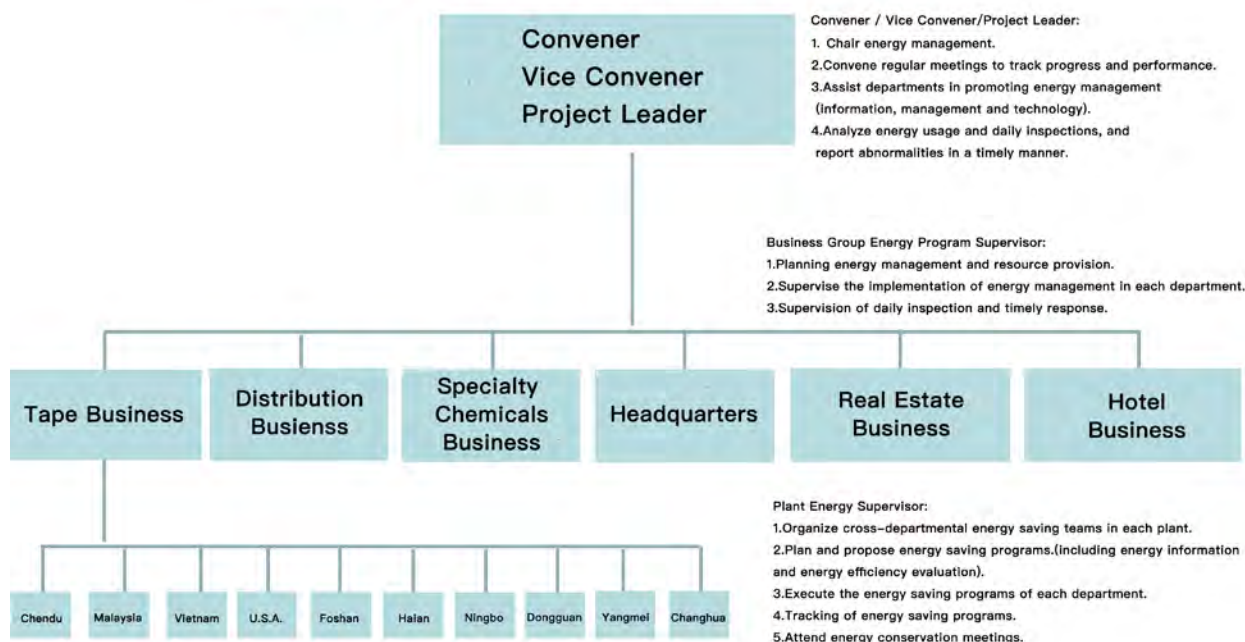
1. Planning energy management and resource provision.
2. Supervise the implementation of energy management in each department.
3. Supervision of daily inspection and timely response.

Plant Energy Supervisor:

1. Organize cross-departmental energy saving teams in each plant.
2. Plan and propose energy saving programs. (including energy information and energy efficiency evaluation).
3. Execute the energy saving programs of each department.
4. Tracking of energy saving programs.
5. Attend energy conservation meetings.

### Energy Conservation & Carbon Reduction Team

**Goal:** Reduce resource consumption by 30% within five years from the beginning of 2021.  
Reduce energy use by 3% annually from 2026 onwards, against a 2025 baseline.



▲ Organization Chart of the Group's Energy Saving and Carbon Reduction Team

## 3-4 Disclosure of Energy and Resource Consumption

### ◎ Disclosure of Water Consumption

Yem Chio Distribution prides itself on being an environmentally friendly enterprise by comprehensively promoting and implementing improvement initiatives, including upgrading energy-saving facilities, enforcing daily office energy-saving measures, and reducing waste. Both at our Taipei headquarters and across all production plants, we fully execute four major green living actions for energy efficiency: water conservation, electricity saving, energy conservation, and green procurement. Through continuous efficiency improvements and exploring various carbon reduction methods, we aim to conserve natural energy throughout our operations. Our concrete actions include practicing green procurement, establishing cloud-based offices, upgrading to LED lighting systems, tracking long-term electricity consumption and carbon emissions, and precisely managing water usage data. We strive to lead by example in implementing environmental responsibility, serving the public while actively protecting the earth.

Water Consumption Within Yem Chio Distribution		
Year	2025	2024
Water Consumption (Tons/Year)	936/Tap Water	502/Tap Water
Proportion of Water Consumption (%)	100	100

▲ Water Consumption Within Yem Chio Distribution in recent 2 years

## 3-4-1 Greenhouse Gas Inventory and Certification

### ◎ Energy Saving, Carbon Reduction, and GHG Emissions Disclosure

Greenhouse gas emissions can be categorized into Scope 1, Scope 2 and Scope 3, with Scope 1 being direct emission sources owned or controlled by the Company, such as emission pipelines, manufacturing processes, and transportation owned by the Company; Scope 2 being indirect emission sources, such as purchased electricity;

and Scope 3 being indirect emissions from sources not under the Company's ownership or control.

The 2025 greenhouse gas emission statistics for each plant, along with the summary of initial inventory data by scope, are presented in the table below.

Greenhouse Gas Emissions by Plant at Yem Chio Distribution					
Plant	Scope1	Scope2	Scope3	Scope4~6	Total
Headquarters	3.0107	12.4241	2.8472	5.2971	23.5791
Baodashi	1.0291	9.5307	0.3113	0.3024	11.1740

## ◎ Greenhouse Gas Verification Information

According to the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies" issued by the Financial Supervisory Commission in March 2022, our company falls under the third phase of the greenhouse gas inventory requirements (meaning the inventory must be completed by 2027 and verification by 2029). Furthermore, subsidiaries are required to align with the parent company's timeline (meaning the inventory must be completed by 2025 and verification by 2027). Therefore, our company will conduct inventory and verification work in accordance with the parent company's schedule. The verification for the year 2024 has already been completed by a third-party verification body (Bureau Veritas Certification Taiwan).

## ◎ GHG Reduction Goals, Strategies, and Implementation Status

Comparison of GHG Intensity with the Base Year for Yem Chio Distribution (Unit: Metric Tons CO <sub>2</sub> e / Million TWD)	
Item	Yem Chio Distribution
Base Year (2020) Intensity	0.548
2025 Intensity	0.0182
2025 vs. Base Year	▼ 96.68%
2024 Intensity	0.026
2024 vs. Base Year	▼ 95.25%

## ◎ Disclosure of GHG Inventory Information

The following details our company's greenhouse gas emissions (metric tons of CO<sub>2</sub>e), emission intensity (metric tons of CO<sub>2</sub>e/million TWD), and data coverage for the past two years.

Greenhouse Gas Emissions by Category at Yem Chio Distribution		
Year	2025	2024
GHG Emissions (Metric Tons CO <sub>2</sub> e/Year)	34,7531	37,5558
Intensity	0.0182 (Metric Tons CO <sub>2</sub> e / Million TWD)	0.026 (Metric Tons CO <sub>2</sub> e / Million TWD)
Data Coverage Scope	Scope 1 & Scope 2, Scope 3 to 6	Scope 1 & Scope 2, Scope 3 to 6

## 3-5 Supplier Management Policy

Yem Chio Distribution Co., Ltd. requires suppliers to comply not only with commercial transaction standards but also extend their responsibilities to social accountability, occupational safety and health, and labor rights. The company establishes detailed policies and plans, requiring suppliers to adhere to these standards to ensure their operations meet the highest ethical and legal requirements. This protects employee rights and health, while fostering a business environment that is socially responsible and sustainable. Suppliers must understand and comply with these requirements to establish a solid and long-term partnership with Yem Chio Distribution.

To implement CSR principles in supplier management, Yem Chio Distribution imposes two major requirements: integrity and confidentiality, and supplier social responsibility. The specific practices and implementation status are as follows:



### © Integrity and Confidentiality

Based on Yem Chio Distribution's "Integrity and Confidentiality Commitment", the key points include:

Integrity:

1. Prohibition of improper benefits: Suppliers shall not offer bribes, gifts, or any improper benefits to Yem Chio employees or their related parties in any form.
2. Prohibition of private transactions: No financial dealings, loans, gambling, or inappropriate entertainment activities with Yem Chio employees or related parties.
3. Prohibition of solicitation or inducement: Suppliers shall not solicit or induce Yem Chio employees to breach duties or seek personal gain.
4. Prohibition of poaching: No solicitation or inducement for Yem Chio employees to resign or join affiliated enterprises.
5. Guarantee honest transactions: Suppliers guarantee no fraud, breach of trust, or illegal activities in transactions with Yem Chio.
6. Proactive disclosure: Suppliers must proactively disclose lawsuits, arbitrations, or administrative investigations.
7. Provision of truthful information: All information provided to Yem Chio must be true, without falsification or forgery.
8. Timely updates: Any change in information must be notified in writing to Yem Chio within seven days.

9. Proactive reporting of related parties: If suppliers have kinship relations with Yem Chio employees, they must proactively report.
10. Prohibition of bribery: No bribery to Yem Chio employees or related persons to secure transactions.
11. Prohibition of false pricing: No inducement to Yem Chio employees to fabricate false pricing information.
12. Prohibition of improper entertainment: No arranging Yem Chio personnel to visit improper venues or providing improper entertainment.
13. Reporting solicitation: Suppliers shall resist and immediately report any solicitation attempts by Yem Chio personnel.

**Confidentiality Obligations:**

1. Protect confidential information: Suppliers must not disclose Yem Chio's data, technology, business information, etc. to third parties.
2. Protect commissioned information: Do not disclose any production, manufacturing, bidding, or engineering information entrusted by Yem Chio.

Third-party agreements: When sharing confidential information with third parties, written consent from Yem Chio is required, and third parties must sign a confidentiality agreement.

3. Continuity of obligation: Confidentiality obligations remain effective even after termination of transactions or contracts.

**Breach of Contract Liability:**

1. Penalties: Violations shall incur punitive damages amounting to twice the contract amount or NT\$1 million, whichever is higher.
2. Termination: Yem Chio reserves the right to terminate contracts with breaching suppliers and cease all procurement activities.
3. Compensation: Suppliers must compensate Yem Chio for any losses or damages incurred.

Legal action: Yem Chio may pursue investigations and legal actions through judicial or prosecutorial authorities.

**Others:**

1. Effectiveness: The commitment takes effect upon signing and retroactively applies from the date of the first transaction.
2. Governing law and jurisdiction: The laws of the Republic of China (Taiwan) apply, with Shilin District Court, Taiwan, as the agreed jurisdiction.

## ◎ Supplier Social Responsibility

### 1. Full Compliance:

Suppliers must fully comply with all relevant governmental laws and regulations. This includes not only laws in Taiwan but also any social responsibility standards issued by overseas public or private organizations. Suppliers are expected to meet legal standards in all aspects of their operations.

### 2. Five Key Areas:

Suppliers' social responsibility practices should cover the following five areas:

**Labor:** Protect workers' rights, provide a safe working environment, and comply with labor laws and regulations.

**Health and Safety:** Ensure workplace health and safety, preventing occupational injuries and illnesses.

**Environmental Protection:** Implement measures to reduce environmental impact, including energy conservation, emissions reduction, and waste management.

**Ethical Standards:** Adhere to business ethics, avoiding any form of bribery, corruption, or dishonest behavior.

**Management System:** Establish a sound management system to ensure effective implementation and continuous improvement of the above requirements.

### 3. Risk Management:

Suppliers are responsible for proactively identifying and eliminating risks that do not meet social responsibility requirements, and avoiding causing losses to Yem Chio Distribution and its customers. This means suppliers need to regularly assess operational risks and take preventive measures.

S

Social Responsibility  
(Sustainable Development)

Employee Care, Social Participation, Environmental Protection,  
Energy Conservation and Carbon Reduction

Q Quality

Focus on  
Quality and  
Continuous  
Improvement

C Cost

Competitive  
Pricing Cost  
Control

D Delivery  
Date

On-time  
Delivery  
Quick  
Response

S Service

Service  
Efficiency  
Business  
Partners

## ◎ Partial Outsourcing of Logistics

The critical success factor for a company's "last mile" delivery lies in logistics. As the saying goes, mastering logistics means mastering victory. We fully understand that efficient delivery is one of the core competitive advantages of a business. To this end, Yem Chio Distribution Co., Ltd. has its own logistics fleet, significantly improving delivery efficiency and effectively reducing overall distribution costs.

However, we also recognize that in certain situations—such as deliveries to remote areas, mountainous regions, or single-trip (one-way) long-distance deliveries—logistics efficiency may decline and cost burdens increase.

To further enhance the economic and environmental benefits of our logistics operations, we actively reviewed our current delivery strategies. After thorough cost analysis and evaluation, we decided to partially outsource some deliveries to external logistics providers. This change not only effectively addresses uneconomical delivery issues but also positively impacts the environment, demonstrating our commitment to Corporate Social Responsibility (CSR).

### Promoting ESG Vision

In the global trend focusing on Environment, Social, and Governance (ESG) issues, we deeply recognize the importance of sustainable management. Through logistics outsourcing, we can integrate logistics resources, reduce duplicate trips and empty loads, thereby significantly lowering carbon emissions and achieving energy saving and carbon reduction goals. This aligns with our pursuit of environmental sustainability

and Taiwan's government's 2050 net-zero carbon policy.

### Concrete Results in Energy Saving and Carbon Reduction

Since adopting partial outsourcing logistics, we have observed improved transportation efficiency alongside a reduction of approximately 15% in total vehicle mileage. Annual CO<sub>2</sub> emissions have gradually decreased. Additionally, we select logistics partners who use environmentally friendly vehicles whenever possible, such as electric trucks or low-emission models, further reducing the environmental burden during delivery.

### Environmental Benefits and Social Impact

This strategic shift not only lowers our operating costs but also brings more profound environmental benefits. We are committed to being a responsible corporate citizen, adopting innovative and sustainable logistics models that reduce consumption of Earth's resources and lessen the impact on ecosystems.

### Continuous Optimization and Future Outlook

Looking ahead, we will continue monitoring and optimizing logistics workflows, exploring more innovative energy-saving and carbon-reduction technologies—such as AI-based route optimization and increased use of renewable-energy logistics tools. Through these efforts, we believe we can not only enhance logistics service quality and efficiency but also contribute to Taiwan's sustainable development.

We will continue upholding ESG core values to balance economic, social, and environmental goals and create a better future together.

# 4. Friendly Workplace & Better Society

Corresponding Material Issue	Occupational Safety and Health
Significance to Yem Chio Distribution Co., Ltd.	Yem Chio Distribution emphasizes sustainable corporate development by fostering employee engagement and creating a safe and comfortable working environment. Through annual occupational safety risk assessments and rigorous implementation of safety inspection mechanisms, the company aims to prevent accidents that could jeopardize employee health and safety or disrupt business continuity.
2025 Specific Initiatives	Zero cases of occupational diseases and major occupational safety incidents.
Resources Invested	Established occupational injury reporting mechanism, online training system with responsible personnel overseeing review and management.
Evaluation Mechanism	Monthly statistics of occupational safety and injury cases.
2025 Annual Operating Performance	Yem Chio Distribution reported zero cases of occupational diseases and major occupational safety incidents.
Mid- to Long-Term Goals	<ul style="list-style-type: none"> <li>◎ Continue to promote zero occupational diseases and fatal occupational safety incidents.</li> <li>◎ Encourage full employee participation in regular disaster prevention and emergency response training and drills.</li> </ul>



## 4-1 Comprehensive Occupational Safety Management

To ensure the safety of all employees, provide a secure and healthy working environment, and avoid property or equipment damage that could negatively impact the environment, the company strictly regulates all operations.

Given the industry characteristics, Yem Chio Distribution has no high-risk tasks or jobs with a high incidence of specific occupational diseases.

Moreover, the company has initiated the implementation of an Occupational Safety Management System. Through this system, the company conducts risk assessments and identifications of the work environment to eliminate or reduce occupational hazards.

By adopting the PDCA (Plan-Do-Check-Act) cycle, continuous improvements are made to reduce occupational accidents and protect employee health and safety.

### 4-1-1 Detailed Requirements for Occupational Safety and Health

Ergonomic Hazard Prevention:

Yem Chio Distribution has established a detailed "Ergonomic Hazard Prevention Plan." The plan aims to prevent musculoskeletal injuries caused by the work environment, repetitive tasks, poor posture, or improper work time management. This plan applies to all employees, including office administrative staff, drivers, and counter personnel. The plan clearly identifies potential hazards faced

by each type of worker:

Office Administrative Staff: Poor posture during keyboard and mouse operation, repetitive movements, prolonged sitting.

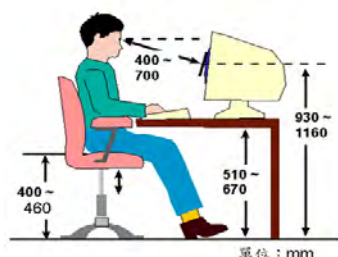
Drivers: Long periods in confined, vibrating spaces, prolonged sitting, incorrect sitting posture.

Counter Staff: Long periods of sitting or standing, incorrect posture while sitting or standing.

#### Improvement Measures:

- Provide ergonomic computer desk and chair size recommendations.
- Encourage timely posture changes during work.
- Recommend that the top of the monitor screen be below eye level.
- Provide health consultations and guidance.
- Conduct relevant training to enhance employee awareness of musculoskeletal injuries.
- Encourage employees to stretch limbs during breaks.
- Regularly hold health promotion activities.
- Improve equipment configurations when inadequate.

圖一 可調式工作站參考尺寸值



表一 可調式電腦工作桌椅尺寸建議值

名稱	尺寸
坐面高	400-460 mm
桌面高	510-670 mm
顯示器中心高	930-1160 mm
腳踏板	不需要

## 4-2 Employee Care

Corresponding Key Issues	Labor-Management Relations and Employee Benefits (Family Day Activities), Talent Development and Training
Significance to Yem Chio Distribution	<p>◎ The company is committed to establishing harmonious labor-management relations and a people-oriented happy workplace to enhance overall operational performance.</p> <p>◎ Innovation and speed are core strategies; we recognize that only through comprehensive training and talent development can we accelerate the company's innovation and growth.</p> <p>◎ Employees are regarded as the company's greatest asset, and the company offers compensation and benefits above legal and market standards.</p>
2025 Specific Plans	<p>◎ The company communicates internal policies and important information promptly to employees via email, bulletin boards, internal EIP system, and department meetings to ensure alignment in thought and action.</p> <p>◎ New employees are supported through orientation manuals and newcomer care programs to quickly familiarize them with company culture and operations.</p> <p>◎ To maintain labor-management harmony and assist employees with grievances or rights issues arising from work, the company has established employee mailboxes and complaint mailboxes; relevant units investigate and handle complaints in a timely manner to fully protect employee rights.</p> <p>◎ The company continuously promotes diverse welfare measures to fully care for employees' physical, mental, and spiritual well-being, including:</p> <ol style="list-style-type: none"> <li>1. Through the Employee Welfare Committee, actively promoting welfare plans such as travel subsidies, holiday and birthday bonuses, wedding gifts, childcare subsidies, condolence assistance; facilities include a reading area, KTV singing room, fitness and rhythm zone, billiard leisure area, coffee &amp; snack corner for creative thinking, a cafeteria, and contract stores offering affordable meals and goods; regularly organized employee recreational activities.</li> <li>2. Administering all legally mandated labor, employment, and health insurance, plus additional group insurance for employee job security.</li> <li>3. Conducting occupational safety, fire drills, health check-ups, health promotion activities, and designating clinics with no registration fees, ensuring a healthy and safe work environment.</li> <li>4. Employee growth and development are the foundation of sustainable business. The company continually improves employees' professional knowledge and skills based on talent development philosophy and long-term company needs, planning career paths with employees to enhance corporate competence and mutual growth.</li> <li>5. Organizing corporate family day events, including hiking and private movie screenings, actively fostering a positive atmosphere to strengthen cohesion and accelerate the realization of a people-oriented happy enterprise vision.</li> </ol>

Corresponding Key Issues	Labor-Management Relations and Employee Benefits (Family Day Activities), Talent Development and Training
2025 Goals	<ul style="list-style-type: none"> <li>◎ Simplify processes and utilize e-tools/AI skills to enhance the group's overall integration and effectiveness.</li> <li>◎ Enhance professional and management capabilities through a series of specialized, technical, and managerial training programs, expand perspectives, and increase organizational competitiveness.</li> <li>◎ Establish and revise relevant management systems, and integrate these systems and plans to enhance the group's overall effectiveness and talent development.</li> </ul>
Resources Invested	Human Resources Department manpower.
Evaluation Mechanisms	<ul style="list-style-type: none"> <li>◎ Number of employee grievance cases.</li> <li>◎ Number and completion rates of training courses.</li> <li>◎ Satisfaction surveys for training courses and events.</li> <li>◎ Attendance rates for training courses and events.</li> </ul>
2025 Annual Operating Performance	<ul style="list-style-type: none"> <li>◎ Conducted 12 training courses, with a total attendance of 49 people.</li> <li>◎ Organized a large-scale corporate family day event for the entire Taiwan region.</li> </ul>
Mid-to-Long Term Goals	<ul style="list-style-type: none"> <li>◎ Short-term: Revise the internal instructor management regulations. Long-term: Have at least five permanent internal instructors.</li> <li>◎ Continuously refine systems to enhance management effectiveness.</li> <li>◎ Continuously expand the forward-looking vision, strategic planning, and leadership skills of mid-to-senior executives; leverage practical training exercises to improve training effectiveness.</li> <li>◎ Build a professional and highly efficient operational team.</li> </ul>

## 4-2-1 Workforce Structure

### Yem Chio Distribution Overall Workforce Structure for 2024

Category	Group	Male		Female		Subtotal
		79		81		
By Position	Supervisor	47	76%	15	24%	62
	R&D Position	0	0%	0	0%	0
	Marketing	7	47%	8	53%	15
	Technical Positions	23	100%	0	0%	23
	Administrative/Other	2	3%	58	97%	60
	Subtotal	79	49%	81	51%	160
By Age Group	Under 30 Years old	4	40%	6	60%	10
	30-50 Years old	52	46%	61	54%	113
	50 Years Old and Above	23	62%	14	38%	37
By Education	PhD	0	0%	0	0%	0
	Master	2	67%	1	33%	3
	College	45	44%	58	56%	103
	High School or Vocational School (inclusive) or Below	32	59%	22	41%	54
By Employment Type	General Employees	79	49%	81	51%	160
	Temporary Employees	0	0%	0	0%	0
People with Disabilities	People With Disabilities	2	100%	0	0%	2
By Nationality	Taiwanese	79	49%	81	51%	160
	Non-Taiwanese	0	0%	0	0%	0

## Employee Compensation

We view our employees as the company's most important business partners and are committed to offering competitive compensation and benefits to attract and retain top talent. All employees receive salaries that exceed the statutory minimum wage and adhere strictly to gender equality, ensuring no gender-based discrepancies in basic compensation. Yem Chio Distribution conducts annual salary adjustments based on market compensation surveys to continuously maintain competitive pay levels. At the same time, the company values employees' hard work and contributions and is dedicated to creating a high-quality work environment where every member can fully engage in their work and enjoy life.



## 4-2-2 Supportive Parenting Environment and Parenting Policies

We encourage female employees to breastfeed after childbirth. Our Taipei headquarters features a dedicated breastfeeding room for female employees, which includes specialized refrigeration for breast milk and strict access controls, ensuring a private, secure, and comfortable space that safeguards privacy and safety.

Employees who have been with the company for at least six months are eligible to apply for unpaid parental leave under the "Gender Equality in Employment Act" and the "Parental Leave Policy" before their child turns three, for a maximum period of two years. Upon

completion of the parental leave, the company will facilitate their return to their original department and position. We aim to help employees achieve a balanced approach to their physical and mental well-being, work, and family life. In compliance with current regulations, we strive to create a warmer, more harmonious, and high-quality work environment. YC Group's Taiwan Region Childcare Assistance Program took effect in July 2023. The company held four information sessions in northern, central, and southern Taiwan. As of December 31, 2025, 8 employees and 12 children have received assistance payments.

## Workplace Diversity, Gender Equality Policies, and Implementation

The success of Yem Chio Distribution stems from the mutual trust and respect established between the employer and employees. The company fully respects the dignity of every employee, listens openly to all concerns and suggestions, and embraces diverse opinions with an open mind. We strive to provide employees with the best possible welfare benefits while adhering to corporate ethics, fulfilling corporate social responsibility (CSR), and ensuring transparency through public announcements.

Yem Chio Distribution complies with labor laws set by the government of the Republic of China (Taiwan) and aligns with the United Nations Sustainable Development Goal 5, which promotes gender equality and the empowerment of all women and girls. Our human rights policy is based on fundamental principles from the United Nations Universal Declaration of Human Rights, the European Convention on Human Rights and Fundamental Freedoms, the Charter of Fundamental Rights of the European Union, and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work. We are committed to fostering equality and fairness.

In 2025, the company had a total workforce of 160 employees, with males accounting for 49% and females 51%. Since our company operates in the distribution industry, the gender composition is relatively balanced. All senior management personnel are nationals. To cultivate a discrimination-free working environment and uphold important cultural values, the company strictly prohibits discrimination

based on race, political affiliation, beliefs, sexual orientation, ethnicity, skin color, disability, pregnancy, political party, social group membership, or marital status in recruitment and employment practices (including promotion, rewards, or training). All management policies comply with local laws and regulations, with timely updates and adjustments as needed.

Regarding employee recruitment, we also provide fair and diverse employment opportunities for persons with disabilities. Support from top management to department supervisors is evident in the job design and assistance provided to employees with disabilities. We aim to create a friendly workplace environment where vulnerable groups can find suitable positions, realize their potential, and build confidence. Additionally, to contribute to society, Yem Chio Distribution actively recruits local employees to support regional development.

### Female Diversity Indicators

Indicator	2025 Number	2024 Total Employees	2024 Percentage
Female Employees	66	160	41%
Female Supervisors	15	62	24%

### Other Diversity Indicators

Indicator	2025 Number	2024 Total Employees	2024 Percentage
Persons with Disabilities	2	160	1%
Under 30 Years Old	10	160	6%
31 to 50 Years Old	113	160	71%
Over 50 Years Old	37	160	23%

## 4-2-3 Employee Care and Comprehensive Employee Benefits

We highly value the proper care and concern for our colleagues at Yem Chio Distribution. Through various communication channels, recognition and incentive measures, care and assistance programs, diverse activities, and updates on relevant laws, we ensure that employees not only enjoy high-quality facilities but also have their physical, mental, and spiritual well-being and team interactions fulfilled. To help employees work with peace of mind, aiming for “healthy and happy work, fulfilling and joyful life,” we provide comprehensive employee care and support. We hope that while working hard, employees can also maintain good health

and enjoy a happy family life.

In addition to legally mandated labor and health insurance, childbirth subsidies, parental leave, and retirement contributions under both the new and old labor pension systems, Yem Chio Distribution provides comprehensive group insurance for all employees. We strictly comply with and offer internal welfare systems that exceed Labor Standards Act requirements to ensure employees’ work and life security, as well as timely and proper opportunities for relaxation and rest.

### Employee Benefits

- Healthy Dining Employee Cafeteria

To ensure the health of our employees’ diets, our Taipei headquarters, as well as our Yangmei and Changhua factories, are equipped with employee cafeterias. These cafeterias offer a diverse range of dining options at preferential prices. To maintain a healthy eating environment, we conduct regular quarterly audits of the cafeteria’s conditions and address any issues to ensure that employees can eat healthily and with confidence.

- Fitness Center

Excellent performance stems from both a positive work attitude and a healthy physique. We value not only our company’s operational performance but also the physical and mental well-being of our employees. We believe that healthy employees contribute to the strong performance of Yem Chio. In our corporate family, we advocate for a healthy and active lifestyle. Our Taipei headquarters features a high-standard indoor fitness center in the

building’s basement. Facilities include a pool table, treadmills, stationary bikes, weight training machines, and a recreational area. Regular fitness programs are held, including yoga classes, aerobic exercise classes, and various sports competitions. Every employee is an important partner, working together to exercise and build a healthy workplace culture at Yem Chio. In addition, family days are held annually to provide employees with opportunities for internal communication and physical fitness.



- Bonuses and Benefits

In addition to offering competitive salaries, the company provides various bonuses and allowances. Besides year-end bonuses, holiday bonuses, and gifts, we also offer birthday gifts, marriage allowances, maternity gifts, and bereavement subsidies. For retired employees, we provide retirement appreciation bonuses to thank them for their hard work and contributions to the group.

- Employee Insurance Plan

We comply with the law by providing labor insurance, national health insurance, and comprehensive group insurance for each employee. The cost of the comprehensive group insurance, which includes regular life insurance, accident insurance, severe burn insurance, injury medical limit insurance, hospitalization medical insurance, cancer medical insurance, occupational hazard insurance, and critical illness advance payment, is fully covered by the company. This plan ensures extensive protection for employees' health.

- Employee Travel Allowance

Based on length of service, we offer travel subsidies for domestic and international trips to employees.

- Commuting and Parking Benefits

Employees can benefit from discounted motorcycle parking and low-cost indoor/outdoor car parking facilities. Special parking spaces are also provided for pregnant employees and those with disabilities.



## • Encouraging Employee-Led Clubs

The company supports employees in forming their own leisure clubs, allowing all staff members to apply for the establishment of various types of clubs, such as aerobics, calligraphy, hiking, karaoke, and softball. An increase in club participation not only indicates that employees maintain good physical health but also enhances work performance and strengthens their sense of belonging to the company.

### • Employee Club Activities

1. KTV Room: Our KTV room is an excellent venue for departmental gatherings and inter-departmental social events. It provides a space for singing competitions, and we have also established a Karaoke Club to allow singing enthusiasts to enjoy themselves fully.



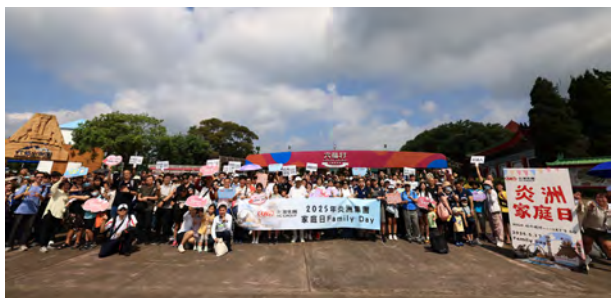
2. Yoga classes are held at a fixed time each week after work. Professional external instructors are hired to lead employees through exercises and stretching in the B1 rhythm classroom. This enhances cardiopulmonary function and metabolism, while improving flexibility and body sculpting.



3. The Mountain Hiking Club organizes suburban hiking activities on Saturdays. This allows employees to enjoy the pleasure of embracing nature outside of work hours, sweating out toxins, and building up physical stamina for the upcoming work week.



4. A large-scale nationwide Family Day event was held at Leofoo Village Theme Park on May 17, 2025. Promoting cross-company and cross-regional communication while boosting colleagues' cohesion and sense of belonging.



## 4-2-4 Talent Development and Human Resource Management

Talent is the most critical asset for any organization. In today's rapidly changing international environment and with the Group's swift expansion, talent training and development are fundamental to building corporate assets and enhancing organizational competitiveness and adaptability. At YC, we focus on employee education and balanced development, guided by our philosophy of "learning and growing together through mutual support and innovation." We offer a diverse range of development channels and excellent internal and external training resources for employees to choose from. Additionally, we collaborate with upstream and downstream partners through joint training programs, addressing the needs of both management and front-line staff to implement comprehensive talent development and skill enhancement plans. From the first day of employment, new hires are assisted by the Human Resources department to become familiar with company policies, procedures, and the work environment. In addition, our manufacturing plants utilize a mentor system to help new employees understand the entire product line process and the complete

development cycle. This approach enables new hires to quickly grasp the company's R&D processes, production procedures, and quality verification, facilitating their rapid integration into the company culture and reducing the adjustment period to maximize their potential. The 2025 Annual Training Plan has adopted a focused training approach, designing a series of courses tailored for senior management and management trainees within the Group. Emphasis has been placed on the progressive and continuous nature of the training programs, with ongoing tracking of feedback and outcomes post-training. In 2025, we have prioritized communicating with various departments within the group to identify their training needs and develop tailored courses. The goal is to enhance the alignment between training programs and departmental professional development and performance improvement. This initiative has been implemented through a manager-led training program, which has been approved and supported by department heads. We have established clear links between training activities and departmental work processes and communication channels.



## Comprehensively Promote Internal Training Across the Group

Define the Required Managerial and Functional Competencies According to the Responsibilities of Each Organizational Level

Tier Layer	Capacity Development	Planning Highlights	Demand Capacity
Executive Director	<ul style="list-style-type: none"> <li>★ Vision</li> <li>★ Concept</li> <li>★ Organization</li> <li>★ Decision-making</li> <li>★ Delegation</li> </ul>	<ul style="list-style-type: none"> <li>★ Enhance Integration Skills for Business Environment Analysis</li> <li>★ Build Consensus on Leadership in Business Strategy</li> <li>★ Improve Organizational Effectiveness</li> <li>★ Increase Decision-Making Quality</li> </ul>	<ul style="list-style-type: none"> <li>★ Global Vision and International Perspective</li> <li>★ Strategic Planning</li> <li>★ Leadership and Management</li> <li>★ Decision-Making Ability</li> <li>★ Organizational and Team Development</li> <li>★ Business Environment Analysis Capability</li> <li>★ Human Resource Development</li> </ul>
Middle Stage Supervisor	<ul style="list-style-type: none"> <li>★ Plan</li> <li>★ Coordination</li> <li>★ Tracking control</li> <li>★ Authorization</li> </ul>	<ul style="list-style-type: none"> <li>★ Enhance Management Practices to Ensure Task Completion</li> <li>★ Strengthen Information Integration and Analytical Skills</li> <li>★ Improve Change Management to Enhance Team Efficiency and Effectiveness</li> </ul>	<ul style="list-style-type: none"> <li>★ Leadership</li> <li>★ Process Improvement</li> <li>★ Goal Management ★ Meeting Management</li> <li>★ Performance Evaluation</li> <li>★ Communication and Coordination</li> <li>★ Counseling and Coaching</li> <li>★ Mentoring</li> </ul>
Primary Supervisor	<ul style="list-style-type: none"> <li>★ Plan</li> <li>★ Execution</li> <li>★ Tracking control</li> <li>★ Improvement</li> </ul>	<ul style="list-style-type: none"> <li>★ Enhance the efficiency and effectiveness of managing people and things</li> <li>★ Enhance the ability to train subordinates</li> <li>★ Improve work quality</li> </ul>	<ul style="list-style-type: none"> <li>★ Project management capabilities</li> <li>★ Project planning</li> <li>★ Problem analysis and problem solving</li> <li>★ Tracking and control capabilities</li> <li>★ Communication and coordination</li> <li>★ Ability to assign tasks</li> <li>★ Meeting management</li> <li>★ Work improvement</li> <li>★ Presentation</li> <li>★ Interview</li> <li>★ Leadership</li> </ul>
Technical Support Staff	<ul style="list-style-type: none"> <li>★ Improvement</li> <li>★ Communication</li> <li>★ Teamwork</li> </ul>	<ul style="list-style-type: none"> <li>★ Take the initiative to complete the tasks assigned by superiors</li> <li>★ Ability to work with others to complete tasks</li> <li>★ Ability to manage and improve oneself</li> </ul>	<ul style="list-style-type: none"> <li>★ Problem Identification</li> <li>★ Improvement</li> <li>★ Team Consensus Building</li> <li>★ Interpersonal Communication</li> <li>★ Self-Awareness</li> <li>★ Task Delegation and Reporting</li> <li>★ File Management</li> <li>★ Professional Competence</li> </ul>

## Goals of the Group's Internal Education and Training Program

By consolidating internal resources within the group and integrating the competitive advantages of various units within the industry, we aim to establish benchmark learning practices. Through a training-sharing mechanism, our goal is to enhance the industry and create a more competitive environment.

With YC Group as the core, and recognizing the importance of industry integration, the “Unified Training Program” will guide upstream, midstream, and downstream vendors towards “Innovation and Sharing.” This initiative aims to disseminate internal knowledge across

the industry, from internal improvements to broader industry competitiveness. The goal is to achieve mutual prosperity and growth within a well-structured training program, enabling employees to advance professionally and foster a learning environment.



▲ Group Strategy Meeting, featuring lectures by external speakers in July, 2025

## Key Focus Areas for Talent Development and Corporate Management Talent Management

1. Equip managers with the ability to guide employees and discuss future development plans.
2. Provide leadership and management courses to enhance the leadership capabilities of managers and prepare future leaders.
3. Implement key talent training to continuously attract, develop, and retain the talent needed for the organization's current and future requirements.
4. Offer management development training programs to improve leadership skills among senior employees.
5. Support medium- and long-term talent development plans to achieve phased goals, enabling talent to contribute their strengths in an equitable and visionary work environment.

## Strengthen Professional Exchanges Across Upstream, Midstream, and Downstream Sectors

With a mission to “Develop Professional Technical Exchange” and “Knowledge Innovation,” we aim to increase the international competitiveness of the plastic manufacturing, packaging, and construction industries. Through the Unified Training Program, management and relevant personnel from participating units will have opportunities to engage in joint learning mechanisms, share experiences, and observe each other. This will enhance industry management skills, improve relationship marketing effectiveness, and elevate the quality of operations across the supply chain.

1. Share critical technical capabilities.
2. Enhance professional skills to boost industry competitiveness.
3. Establish foundational industry knowledge.
4. Strengthen industry-specific knowledge and skills.
5. Address and resolve industry technical issues.
6. Foster ongoing willingness and capability for professional technical learning.

## Professional Internal Trainer Development and Seed Trainer Team

Sustainable business operations rely on a group of professional core talents. Through lifelong learning and education, these key talents continuously develop their skills, enhancing their personal competitiveness while becoming internal coaches (trainers) who impart practical experience and elevate employee performance, thereby reducing performance gaps.

1. After receiving professional training, trainers can impart practical knowledge more comprehensively. This

facilitates easier absorption and understanding by learners, helps them break free from outdated thinking patterns, improves inter-departmental communication and coordination, and assists in creating a shared vision within the organization.

2. Successful project implementation and quality enhancement: Internal trainers can assist in advancing projects, ensuring smooth team operations.

## Expected Internal Benefits and Quantitative/Qualitative Indicators

Through the talent development program for participating units, combined with employee recruitment, evaluation, competency, and career advancement within the organization, we aim to achieve a consolidated human resource education and training system, enhancing professional knowledge and technical skills.

1. Promote technological policies for the plastic manufacturing industry, fostering innovative talent in plastic manufacturing and sales.

2. Enhance Taiwan's international plastic manufacturing industry to improve overall industry competitiveness.

3. Ensure the transfer of critical technologies and the continued development of talent within the plastic manufacturing industry.

4. Develop cross-departmental knowledge and innovative capabilities.

5. Understand practical expertise across departments, transform organizational administrative processes, streamline operations, and reduce costs.

6. Foster continuous professional technical learning willingness and capability.

7. Establish foundational knowledge and concepts for international plastic manufacturing industries.

8. Enhance international competitiveness of trainees through specialized international business learning.

## 2025 Education and Training Implementation Data

### ● Annual Education and Training Hours Statistics

Category	Male			Female			Total		
	Number	Hours	Average Hours	Number	Hours	Average Hours	Number	Hours	Average Hours
Management	40	160	4	1	8	8	41	168	4
General colleagues	7	1	1	1	4	4	8	5	5
Subtotal	47	161	5	1	12	12	49	173	9

※Average Training Hours: Total training hours for the category / Number of employees in the category at the end of February of the current year.

To uphold labor and human rights and ensure that employees understand their various rights, our company planned and executed multiple labor and human rights training programs in 2023. The proportion of personnel who received human rights-related training reached 100%. The course statistics are listed below:

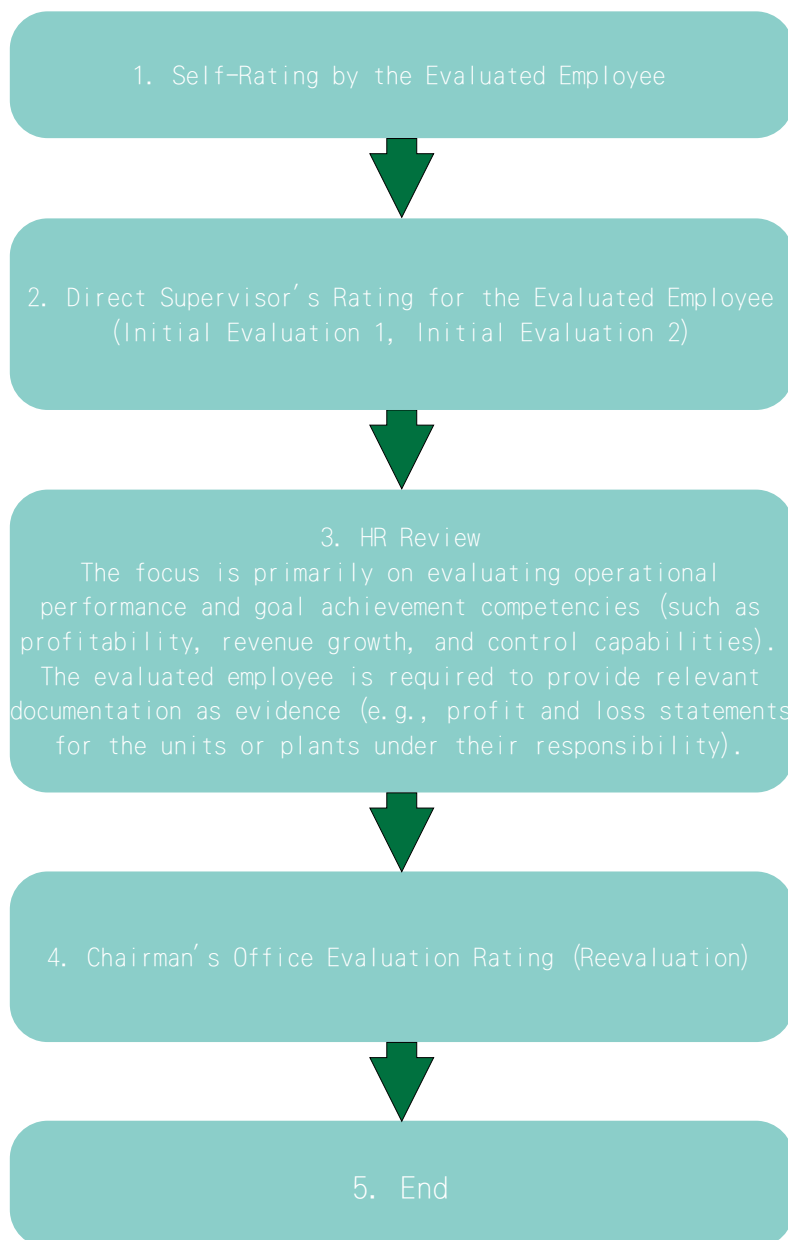
Course Title
<b>New employees' information includes human rights education and training</b>
<b>New Employee Learning Guide</b>
<b>Integrity management and anti-corruption training</b>
<b>Explanation of the amendment to the Labor Law and its response</b>

## Complete Performance Evaluation System

Yem Chio Distribution integrates the company's vision and strategic goals with individual employee objectives through the goal performance management feature in its HR system. The purpose of performance evaluations is to review and improve past performance while developing future goals and performance outcomes. For

employees with suboptimal performance, we use coaching and communication to collaboratively address and improve the situation. Supervisors assist in creating improvement plans, working together to enhance employee performance and, consequently, boost overall company productivity and competitiveness.

## Assessment Process



## Proportion of Employees Subject to Goal Performance Evaluation, Classified by Gender and Employee Category

The results of the performance management system are integrated into the promotion and reward systems, ensuring that performance evaluations are effectively utilized in human resources management. All local employees, except for division-level managers and expatriates, are required to undergo performance evaluations after completing a three-month probationary period. In 2025, 146 employees underwent performance evaluations, representing 100% of the employees eligible for evaluation across the company.

Project	Number	Proportion
Conduct Performance Appraisal	146	100%
No Performance Appraisal	0	0%
<b>Total</b>	<b>146</b>	<b>100%</b>

## 4-2-5 Employee Communication and Care



In addition to caring about employee rights, Yem chio Distribution also emphasizes providing proper care and attention to employees. The company offers multiple communication channels to enhance internal communication efficiency, establish positive labor-management relations, and encourage employees to submit various suggestions. While addressing complaints, we strive to meet reasonable demands and trace the root causes of issues to reduce the recurrence of similar problems, thereby increasing employees' sense of recognition and engagement with the company.

For example, communication channels include an employee communication email, a dedicated hotline, and a physical suggestion box in the cafeteria. Additionally, we use employee bulletin boards and HR systems to provide the most timely information and responses to employees, ensuring that

they have access to support and guidance. Employees are a crucial asset to the company. By enabling them to be more engaged in their work and enjoy a balanced life, we aim to provide greater care and support, thereby fostering employee loyalty and commitment.

Regular labor-management meetings are held to discuss and coordinate labor relations, promoting harmonious labor-management relationships. In the event of significant operational changes that may affect employees' job rights and changes in labor conditions, we fully comply with Article 16 of the Labor Standards Act, ensuring that the shortest notice period for terminating labor contracts is adhered to, and employees are informed promptly and thoroughly.

**Employee Complaints:**  
 While caring for our employees, Yem chio Distribution not only strives to address the reasonable demands of complainants but also traces the root causes of issues to reduce the recurrence of similar problems. In 2025, there were no human rights-related complaints formally filed, processed, or resolved through the formal complaint mechanism. To protect employees from workplace sexual harassment, the company is committed to implementing various measures. In addition to enhancing awareness during new employee training, we also periodically post workplace protection posters explaining sexual harassment prevention, reporting channels, and case examples to ensure a friendly and safe working environment.

# 5. Appendix

## 5-1 GRI Content Index (GRI Standards 2021)

General Disclosures				
Disclosure Item	GRI Standard Category	Disclosure Content	Disclosed	Explanation / Section
General Disclosures	GRI 2-1	Organizational Details	V	1-1
General Disclosures	GRI 2-2	Entities included in the organization's sustainability reporting	V	1-1
General Disclosures	GRI 2-3	Reporting period, frequency and contact point	V	1-1
General Disclosures	GRI 2-4	Restatements of information	V	1-1
General Disclosures	GRI 2-5	External assurance	V	1-1
General Disclosures	GRI 2-6	Activities, value chain and other business relationships	V	1-1
General Disclosures	GRI 2-7	Employees	V	4-2-1
General Disclosures	GRI 2-8	Workers who are not employees	V	4-2-1
General Disclosures	GRI 2-9	Governance structure and composition	V	2-2
General Disclosures	GRI 2-10	Nomination and selection of the highest governance body	V	2-3-1
General Disclosures	GRI 2-11	Chair of the highest governance body	V	2-3-1
General Disclosures	GRI 2-12	Role of the highest governance body in overseeing the management of impacts	V	2-3-1
General Disclosures	GRI 2-13	Delegation of responsibility for managing impacts	V	2-3-1
General Disclosures	GRI 2-14	Role of the highest governance body in sustainability reporting	V	2-3-1
General Disclosures	GRI 2-15	Conflicts of interest	V	2-3-1
General Disclosures	GRI 2-16	Communication of critical concerns	V	2-4-2
General Disclosures	GRI 2-17	Collective knowledge of the highest governance body	V	2-3-1
General Disclosures	GRI 2-18	Evaluation of the performance of the highest governance body	V	2-3-1
General Disclosures	GRI 2-19	Remuneration policies	V	2-3-3
General Disclosures	GRI 2-20	Process to determine remuneration	V	2-3-3
General Disclosures	GRI 2-21	Annual total compensation ratio	V	4-2-1
General Disclosures	GRI 2-22	Statement on sustainable development strategy	V	1-1
General Disclosures	GRI 2-23	Policy commitments	V	1-1
General Disclosures	GRI 2-24	Embedding policy commitments	V	1-1

General Disclosures				
Disclosure Item	GRI Standard	Disclosure Content	Disclosed	Explanation / Section
General Disclosures	GRI 2-25	Mechanisms for remedying negative impacts	V	2-4-7
General Disclosures	GRI 2-26	Mechanisms for seeking advice and raising concerns	V	2-4-3
General Disclosures	GRI 2-27	Compliance with laws and regulations	V	2-3-6
General Disclosures	GRI 2-28	Membership associations and participating organizations	V	2-3-6
General Disclosures	GRI 2-29	Approach to stakeholder engagement	V	2-4-3
General Disclosures	GRI 2-30	Collective bargaining agreements	V	2-4-3

Governance				
Disclosure Item	GRI Standard	Disclosure Content	Disclosed	Explanation / Section
Governance structure	GRI 2-9 / 2-12	Establishment of Audit and Risk Committee, and Remuneration Committee	V	2-3-3
Compliance	GRI 2-27	Regulatory compliance system and internal control	V	2-3-5
Procurement Practices	GRI 204-1	Supply chain management mechanism	V	3-4
Anti-corruption	GRI 205-2	Anti-corruption policies and training	V	2-3-6

Environment				
Disclosure Item	GRI Standard	Disclosure Content	Disclosed	Explanation / Section
Materials	GRI 301-3	Green packaging and material transformation	V	3-1
Energy	GRI 302-1 / 302-5	Regulatory compliance system and internal control / Energy efficiency improvement	V	3-2
Water and Effluents	GRI 303-1 / 303-2	Water resources management	V	3-3
Emissions	GRI 305-1 / 305-2	Carbon emissions management	V	3-3
Waste	GRI 306-3	Waste management	V	No industrial waste was generated.
Compliance	GRI 307-1	Environmental compliance	V	3-1

Social				
Disclosure Item	GRI Standard	Disclosure Content	Disclosed	Explanation / Section
Occupational Health and Safety	GRI 403-1 ~ 403-7	Establishment of a comprehensive health and safety management system	V	4-1
Employment / Benefits	GRI 401-2	Provision of comprehensive benefit systems and care measures	V	4-2-3
Labor/Management Relations	GRI 402-1	Establishment of transparent communication and notice periods	V	4-2-5
Training and Education	GRI 404-1	Promotion of ESG and professional skills training	V	4-2-4
Local Communities	GRI 413-1	Active investment in public welfare and community development	V	4-3

## 5-2 SASB Disclosure Index

### Disclosure Index

Code	Topic	Disclosure Description	Disclosure or Not	Disclosed Remarks
Code	Topic	Disclosures		
TC-HW-230a.1	Product Security	Description of approach to identifying and addressing data security risks in products	Y	
TC-HW-330a.1	Employee Diversity and Inclusion	percentage of gender and ethnic diversity in: (a) executive management, (b) non-executive management, (c) technical staff, and (d) all other employees	Y	
TC-HW-430a.1	Supply Chain Management	Percentage of Tier 1 supplier facilities audited to a RBA Validated Assessment Program (VAP) or equivalent, by (a) total and (b) high-risk facilities	Y	
TC-HW-430a.2		Percentage of Tier 1 supplier (a) Priority and (b) non-priority non-conformance rates with RBA VAP or equivalent, and (2) associated corrective action implementation rates	Y	
TC-HW-440a.1	Materials Sourcing	Description of the management of risks associated with the use of critical materials	Y	



Publisher: Lee Chi-Cheng

Deputy Publisher: Chiang Wen-Jung

Editor-in-Chief: Cheng Yen-Chung

Members: Lee Yi-Shan, Chen Hsiu-Ping, Lin Yung-Shih, Chang Yung-Hui, Huang Ting-Hsuan

Art Editor: Hsieh Chung-Hsiang



**炎洲集團**  
**YC GROUP**

YEM CHIO DISTRIBUTION CO., LTD.

<https://www.ycdist.com/>

6F., No. 397, Xingshan Rd., Neihu Dist.,  
Taipei City 114, Taiwan (R.O.C.)

TEL: 02-8170-6199