



ventec
INTERNATIONAL GROUP
騰輝電子

2024 Sustainability Report



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Message from Management

Commitment and Blueprint toward a Sustainable Future

Since our founding in 2012, Ventec International Group Co., Ltd. ("Ventec") has upheld the corporate values of innovation, specialization, collaboration, and sharing. We focus on delivering high-performance products and sustaining strong partnerships with customers, suppliers, employees, and shareholders. Our vision is to provide global supply-chain solutions from prototyping and new product introduction (NPI) through to mass production. With "quality, speed, cost, and service" as our management pillars, we continually innovate in material formulations and coating processes to meet market and customer needs and to create greater corporate value.

In recent years, sustainability has become increasingly central worldwide. With a pragmatic and sincere approach, Ventec is actively advancing initiatives across environmental, social, and governance (ESG) dimensions. We recognize that corporate growth stems not only from competitive advantage, but also from embracing social responsibility and planning for long-term sustainable operations. As the global sustainability agenda enters a new chapter in 2025, Ventec—rooted in Asia and building balanced global development—will embed sustainability into our daily operations with renewed innovation and dedication. To this end, we established a Sustainability Committee in 2025 as the dedicated body covering the full spectrum of ESG, ensuring effective governance and oversight.

Advancing Green Technologies to Enable a Low-Carbon Transition

As climate change intensifies, efficient energy use and resource sustainability have become key indicators for corporate development. Accordingly, Ventec has implemented

ISO 14001 (Environmental Management System) and IECQ QC 080000 (Hazardous Substance Process Management System) to ensure that, while pursuing operational performance, we rigorously adhere to environmental management principles and reduce the impacts of our activities on the environment. In product development, we pursue high performance, low energy intensity, and high recyclability, integrating eco-design into every stage of design and manufacturing. We focus on enhancing thermal management performance to offer customers more efficient thermal and energy-storage solutions. At the same time, we have adopted the TCFD framework and, through its four pillars—Governance, Strategy, Risk Management, and Metrics & Targets—assess and manage climate-related risks and opportunities.

To proactively respond to market needs and environmental trends, Ventec is among the few suppliers able to provide halogen-free and phosphorus-free products—an achievement of which we are proud. In addition, to reduce environmental burdens and fulfill our responsibility as a green corporate citizen, we manage hazardous substances across the product life cycle (R&D, procurement, manufacturing, logistics, and after-sales). We conduct periodic sampling inspections and audits of suppliers to ensure conformity with environmental regulations such as RoHS and REACH, and we restrict the use of specified materials. In the face of global energy challenges and climate change, we will continue to drive low-carbon transition through technological innovation and work with enterprises and public authorities worldwide to achieve net-zero emissions.

Building a People-Centered Company with Genuine Care

Ventec regards a workplace that fosters well-being as a core value and views talent as the foundation of development and growth. We implement diversified talent-development and employee-care policies and are committed to creating a safe, healthy, respectful, and inclusive work environment—one that fosters a strong sense of belonging and enables



every employee to realize their potential and career aspirations. We invest in employee development and provide competitive benefits and targeted incentives, cultivating a culture of stability and loyalty and a strong identification with the Company—as evidenced by an average tenure of at least 20 years among our managers and engineers. As a global group, Ventec brings together colleagues of different nationalities and encourages frequent cross-cultural exchange, which not only advances diversity and inclusion in practice but also enriches the Company with valuable international experience.

In social engagement, we actively contribute to the public good through charitable donations and industry–academia collaboration and are committed to broadening access to technology education. We believe that education and technological innovation are catalysts for positive change. Looking ahead, we will continue to expand our social investment through strategy-led, programmatic initiatives, amplify our social impact, and demonstrate deep humanistic care.

Looking Ahead: Co-creating Sustainable Value

Ventec will continue to strengthen and innovate our core technologies while expanding our global presence. We will deepen our investment in sustainable technologies, accelerate the green transition across our value chain, and further advance automation and smart manufacturing within the Company. We will keep challenging ourselves: in addition to expanding our long-cultivated advanced automotive headlamp materials, we are actively pursuing certifications and opportunities in non-lighting thermal-management applications and ultra-high-frequency radar applications, while progressing in other application areas to achieve new breakthroughs.

On behalf of Ventec, I extend heartfelt appreciation to our shareholders, partners, employees, and all stakeholders for your steadfast support and trust. It is because of

you that we can continue moving forward on this path of sustainable development—one filled with both challenges and opportunities. Sustainability is a long-term journey and an incumbent responsibility for every enterprise. Ventec will remain at the forefront, advancing with innovative technologies and excellent service to create greater value and contribute more to society, working together to build a better future.



Chiu Yi-Cheng (邱奕誠)
Director; Chair of the Sustainability Committee

Wang Yu-Tzu (王有慈)
Chairperson of the Board

Chung Chien-Jen (鍾健人)
Chief Executive Officer & General Manager



About This Report

This is the first Sustainability Report of Ventec International Group Co., Ltd. ("Ventec" or "the Company"). A Chinese-language edition will be published annually going forward. In line with the principles of sincerity, transparency, and advancing sustainability together, this Report discloses the Company's short-, medium-, and long-term strategies, concrete actions, and performance across ESG dimensions to address stakeholders' expectations for Ventec's sustainable development.

Reporting period: January 1 to December 31, 2024

Publication frequency: Annually

- **Current edition release date: November 2025**
- **Next edition release date: Planned for November 2026**

Report Boundary and Scope

The organizational boundary of this Report follows the principle of consolidated financial statements. Financial data are consistent with the entities included in Ventec International Group Co., Ltd. and its subsidiaries (collectively, "Ventec"), presented in New Taiwan dollars, and supported by CPA attestation. For disclosures on corporate governance, environmental, and social performance—given the breadth of topics and data availability—the specific scope and calculation methods are indicated alongside the relevant data/sections; figures are rounded as appropriate.

Overall, disclosures primarily cover the Company's four major production and operation sites—Taiwan Plant and three plants in Mainland China (Suzhou, Jiangyin, and Shenzhen).

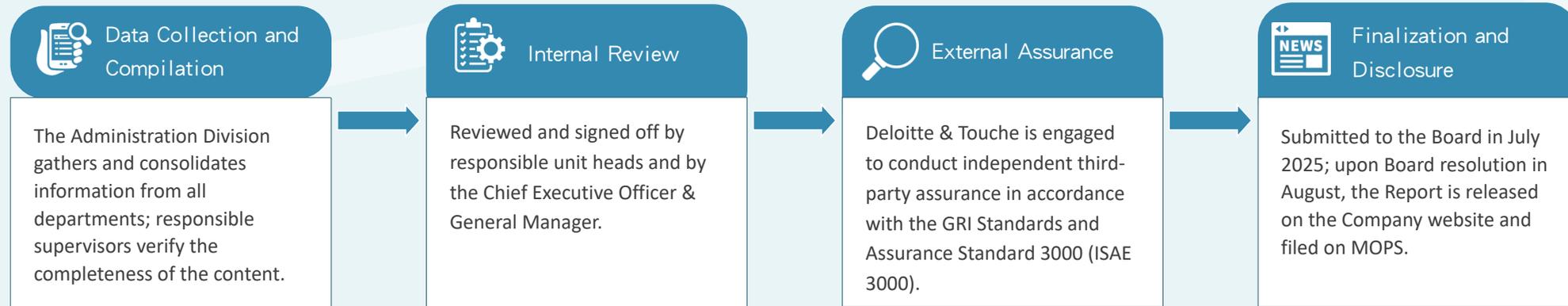
Certain information also covers overseas offices located in Germany, the United Kingdom, and the United States.

Reporting Principles and Frameworks

This Report has been prepared with reference to the following domestic and international standards and frameworks:

Issuing Body	Standard/Framework
 The Global Reporting Initiatives, GRI	GRI Standards
 Sustainability Accounting Standards Board, SASB	Hardware Sustainability Accounting Standard 2023
 Financial Stability Board, FSB	Task Force on Climate-related Financial Disclosure, TCFD framework
 Taiwan Stock Exchange (TWSE)	Guidelines for the Preparation and Filing of Sustainability Reports by TWSE-listed Companies

Note: For the cross-reference mapping of these principles to the Report's chapters and page numbers, please refer to the Appendix.



Report Preparation and Quality Management Process

The Company has established the "Sustainability Information Management Regulations" and the "Sustainability Report Preparation and Assurance Procedures" as internal control processes, implemented upon approval by the Board of Directors. The key stages are outlined in the figure above. To enhance credibility, in this reporting year we engaged Deloitte & Touche to perform a limited assurance engagement in accordance with the GRI Standards and Assurance Standard 3000 (ISAE 3000) for assurance engagements other than audits or reviews of historical financial information. An Independent Practitioner's Limited Assurance Report was issued (see the Appendix for the full report). Following Board approval, the Report is published on the Company website and filed on the Market Observation Post System (MOPS) for stakeholders to download and review.

Contact Information

Thank you for reading this Report. If you have any comments or suggestions, please contact us as follows:

- **Ventec International Group Co., Ltd.** — Administration Division, Director Ni
- **Address:** No. 308, Taishan Road, New District, Suzhou, Jiangsu, China
- **Tel:** +86-512-68091810
- **Email:** wbni@ventecclimates.com
- **Website:** <https://www.ventec-group.com/cht/investors/sustainable-development>



About Ventec

Company Overview

Ventec International Group Co., Ltd. ("Ventec" or "the Company") is an international enterprise specializing in the R&D and manufacturing of high-performance electronic materials, aspiring to be a leading integrated supplier of printed circuit board (PCB) materials worldwide. Our core product portfolio includes prepreg (adhesive films), copper-clad laminates (CCL), and aluminum-based laminates, which are widely used in advanced applications such as 5G communications, aerospace, automotive electronics, LED lighting, consumer electronics, wearable devices, semiconductor testing, defense/aerospace, and low-Earth-orbit satellites.

Core Business Activities

Ventec possesses end-to-end vertical integration from materials R&D and product manufacturing to global sales and technical services. We continue to invest in new-materials development and process innovation and have recently developed a series of pure resin-coated films (RCF). These have earned technical qualifications in several high-end application industries, including defense, semiconductors, ultra-high-layer-count high-frequency circuits, thermal modules, and miniaturized/thin passive components.

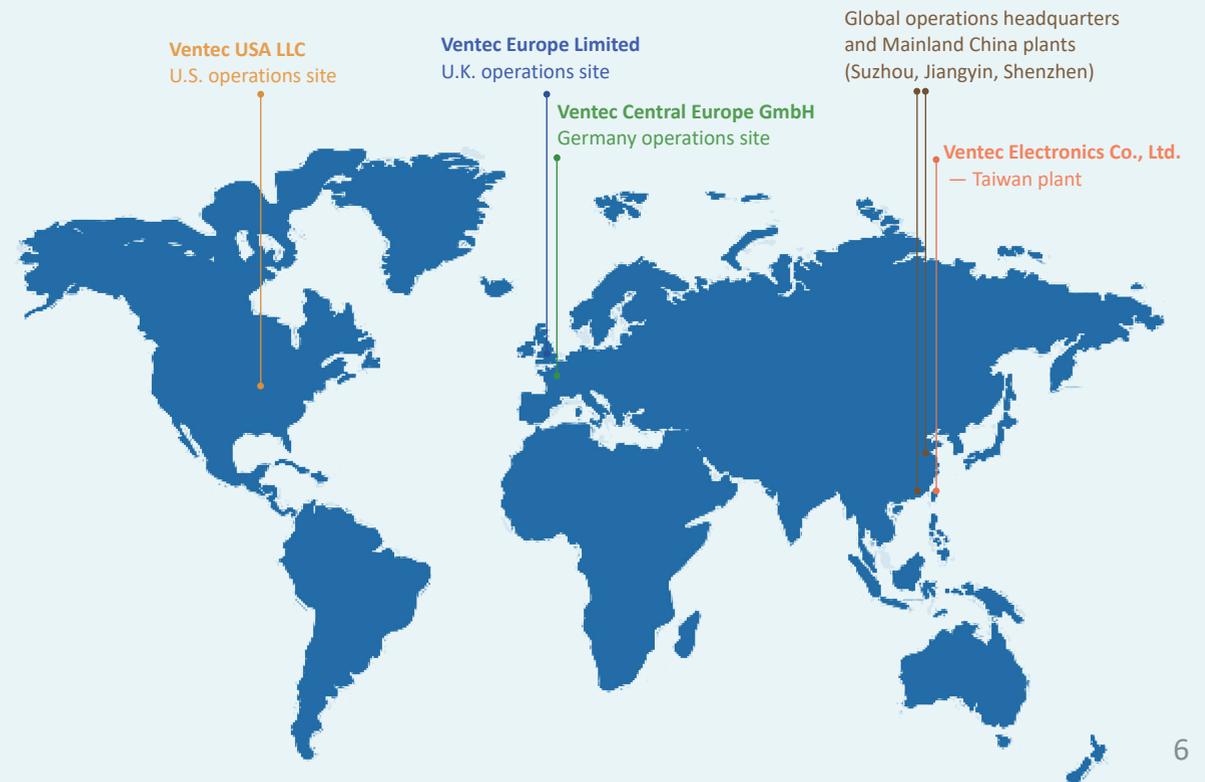
Value Chain and Vertical Integration Capabilities

Ventec has established a comprehensive vertically integrated value chain covering: raw-material sourcing and formulation design; in-house production and

coating-process technologies; and customer-facing technical support and application services. This integrated model enables rapid response to customer needs, shortens time-to-market, and enhances supply-chain resilience and cost efficiency.

Global Operations Footprint

Ventec operates subsidiaries and sites across Taiwan, Mainland China, the United States, the United Kingdom, and Germany, spanning R&D, manufacturing, sales, and service to support our globalization strategy and localized service capability.





Key Product Innovations and End-Market Expansion

To address trends in advanced application markets, the Company is actively expanding into non-lighting thermal-management applications, ultra-high-frequency (UHF) radar, autonomous-driving systems, advanced semiconductor test platforms, and new-energy vehicles (NEVs). We focus on developing high-performance thermal materials serving both the green-energy and electric-vehicle industries.

Company Profile	
Name	Ventec International Group Co.,Ltd.
Founded	2000
Listing year	2019
Ticker	6672
Principal business activities	Production and sale of PCB materials: prepreg (adhesive films), copper-clad laminates (CCL), and aluminum-based laminates
Chairperson	Wang Yu-Tzu, Representative of Alpha Victor Limited
Chief Executive Officer & General Manager	Chung Chien-Jen
Employees	740
Paid-in capital	Approx. NT\$714 million
Revenue	2024 consolidated revenue approx. NT\$4.227 billion

Notes:

- "Founded" refers to the establishment year of the Suzhou Plant; in 2012 the Group reorganized and Ventec International Group Co., Ltd. was established.
- "Listing year" refers to the year of listing on the Taiwan Stock Exchange (TWSE).
- Employee count as of December 31, 2024, covering the Taiwan plant; Mainland China (Suzhou, Shenzhen, Jiangyin); and the Germany, U.K., and U.S. offices.

Site	Address
Taiwan Plant	No. 10, Gongye 5th Rd., Yongfeng Li, Pingzhen Dist., Taoyuan City
Mainland China — Suzhou Plant (Global Operations Headquarters)	No. 308, Taishan Rd., New District, Suzhou, Jiangsu
Mainland China — Shenzhen Plant	A101, Building A, Phase III, Rapoo Zhongcheng Life Science Park, No. 22 Jinxiu East Rd., Jinsha Community, Kengzi Sub-district, Pingshan District, Shenzhen
Mainland China — Jiangyin Plant	No. 73-1, Qingtong Rd., Qingyang Town, Jiangyin City
Germany Office	Morschheimerstr, 15 D-67292 Kirchheimbolanden, Germany
United Kingdom Office	Unit 1, Trojan Business Centre, Tachbrook Park Estate, Leamington Spa, Warwickshire, CV34 6RH, United Kingdom
United States Office	720 Lee St., Elk Grove Village, Illinois, IL 60007

Memberships in Industry Associations and External Organizations

Association / Organization	Role
TPCA Environment Foundation	Member
Taiwanese Business Association	Member
Fengqiao Chamber of Commerce	Director

External Recognitions and Awards in 2024

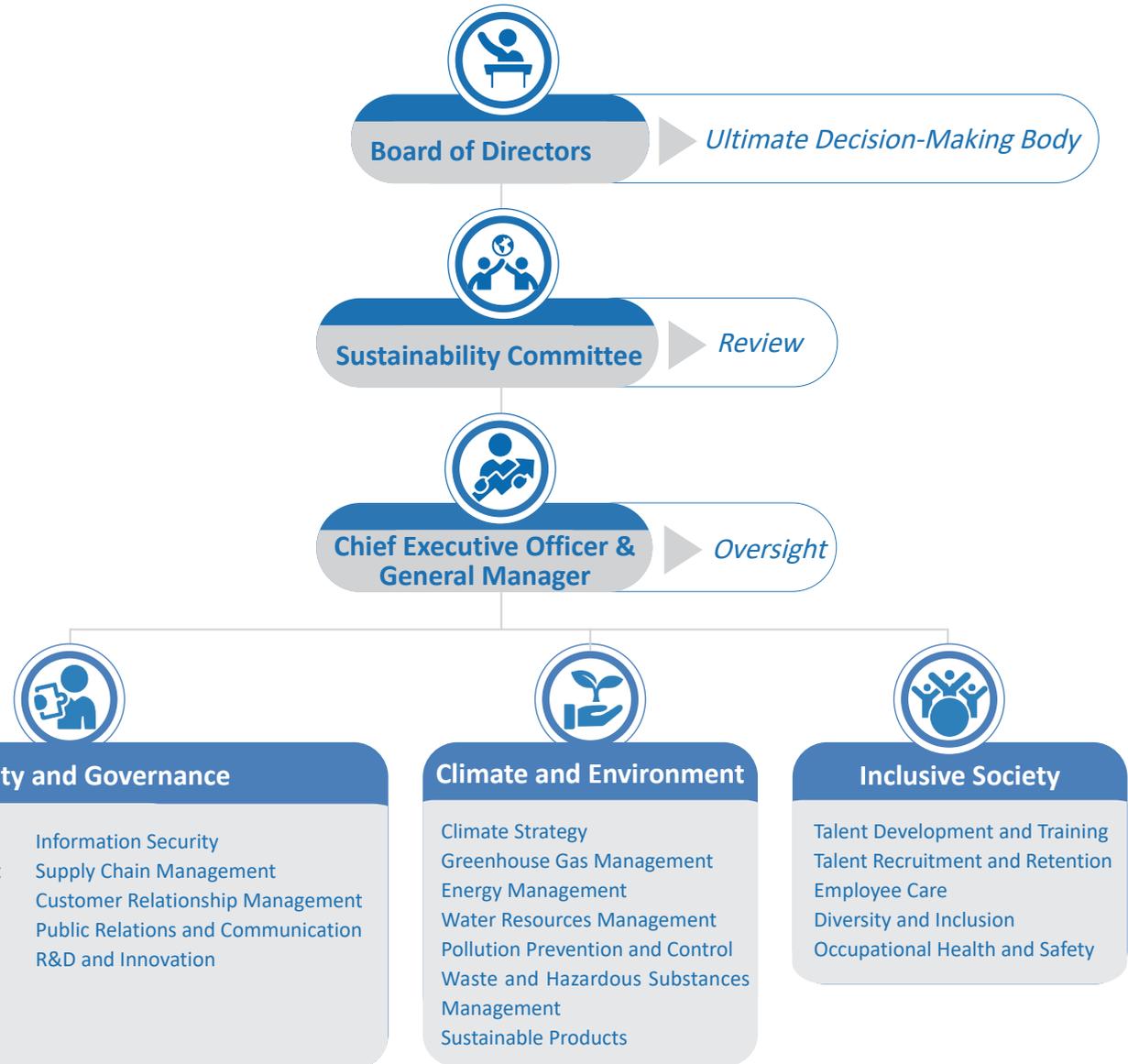
Award/Item	Description
2024 Corporate Governance Evaluation	In the "market capitalization below NT\$5 billion" category, Ventec ranked in the 11%–20% tier.
SRDI Demonstration Enterprise	Recognized for a specialization-driven strategy, strong innovation capability, robust management practices, solid reputation, and fulfillment of social responsibility.
Suzhou High-tech Zone Headquarters Economic Contribution Award	Recognized for significant contributions to the local economy and value creation within the Suzhou High-tech Zone.



Sustainability Governance Structure

To review Ventec's sustainability strategies, targets, and directions; examine related management policies and implementation plans; and oversee sustainability disclosures to ensure information quality and accuracy—while coordinating cross-functional efforts—the Board of Directors serves as the Company's highest decision-making body for sustainability. In 2025, a Board-level Sustainability Committee was established. The Committee comprises one Director, the Chief Financial Officer, and the Administration Director; it convenes at least twice a year and reports to the Board at least once annually on execution results and forward plans.

For efficient execution, the Chief Executive Officer & General Manager ("CEO") oversees progress of sustainability projects. Each responsible function forms a Sustainability Working Group covering the three pillars—Governance, Environment, and Society—to manage the impacts of our operations on the economy, the environment, and people/human rights, and reports to the CEO on an as-needed basis to enable timely decisions and resource allocation.





Materiality Assessment and Stakeholder Engagement

Stakeholder Engagement

Following the five principles of the AA1000 Stakeholder Engagement Standard (AA1000SES), and based on internal discussions and benchmarking of peer practices, Ventec identified seven stakeholder groups: employees, customers, investors/shareholders, suppliers, government agencies, local communities, and media. To understand stakeholder views and assess the impact level of sustainability topics, the Company designed and distributed questionnaires to each stakeholder group. The annual stakeholder-engagement results and the assessment of impacts of material topics, together with this Sustainability Report, were reviewed by the CEO and submitted to the Board of Directors for approval.

Stakeholder

Employees



Stakeholder Importance

Employees are the foundation of operations and innovation; enhancing their well-being and development is central to corporate sustainability.

Stakeholder-Assessed Top 3 Impact Topics

- Occupational Health and Safety
- Energy Management
- Ethical Business Conduct

Primary communication channels & frequency	2024 Engagement Results
<p>Real-time: website; email; phone & IM(LINE/WeChat)</p> <p>Ad hoc: bulletin boards; employee mailbox; performance reviews; trainings & policy briefings</p> <p>Quarterly: Welfare Committee meetings</p> <p>Semiannually: employee satisfaction survey</p>	<ol style="list-style-type: none"> 1. 4 Welfare Committee meetings 2. 2 employee satisfaction surveys 3. Employee feedback mailbox set up; identities kept confidential; commitment to no retaliation or unfair treatment



Stakeholder

Customers



Stakeholder Importance

Customer needs guide our products and services and are key to revenue and brand trust.

Stakeholder-Assessed Top 3 Impact Topics

- Economic Performance
- Information Security
- Talent Attraction & Retention

Stakeholder

Shareholders / Investors



Stakeholder Importance

Maximizing shareholder/investor interests is our operating objective; funds are deployed prudently to create a positive cycle.

Stakeholder-Assessed Top 3 Impact Topics

- Economic Performance
- Regulatory Compliance
- Ethical Business Conduct

Primary communication channels & frequency

2024 Engagement Results

Real-time: website; email; phone & IM (LINE/WeChat)
Ad hoc: dedicated services; customer visits; trade exhibitions

1. Participated in 10+ international electronics exhibitions

Primary communication channels & frequency

2024 Engagement Results

Real-time: website; email; MOPS; phone & IM (LINE/WeChat)
Quarterly: publish quarterly financial statements
Annually: publish annual shareholders' report; AGM; investor conference

1. 37 material information posts on MOPS
2. 1 Annual General Meeting held
3. 1 investor conference held



Stakeholder

Suppliers



Stakeholder Importance

Suppliers are key partners in the value chain; jointly enhancing quality and sustainable supply capability is essential.

Stakeholder-Assessed Top 3 Impact Topics

- Customer Relationship Management
- Product Safety
- Economic Performance

Stakeholder

Government Agencies



Stakeholder Importance

We comply with local regulations at each operating site and maintain open communication; compliance and public collaboration reflect corporate responsibility.

Stakeholder-Assessed Top 3 Impact Topics

- Human Rights, Diversity & Inclusion
- Community Engagement
- Economic Performance

Primary communication channels & frequency

Real-time: website; email; phone & IM (LINE/ WeChat)
Ad hoc: supplier quality review meetings; supplier audits & coaching
Quarterly: supplier performance evaluations

2024 Engagement Results

1. 22 on-site supplier quality reviews/meetings
2. 11 key suppliers (non-key: 0); 11 CSR questionnaires issued, 100% return rate
3. 11 supplier audits completed; 100% corrective-action response rate
4. 4 rounds of KPI tracking/audits on key suppliers (quality, delivery, cost, technology)

Primary communication channels & frequency

Real-time: website; email; phone & IM (LINE/ WeChat)
Ad hoc: official correspondence; regulatory updates; briefings & seminars

2024 Engagement Results

1. ~10 rounds of official correspondence (mainly air-pollution and energy-consumption topics)



Stakeholder

Local Communities



Stakeholder Importance

Ongoing dialogue with local organizations and residents enhances our positive impact on the community.

Stakeholder-Assessed Top 3 Impact Topics

- Energy Management
- Community Engagement
- Supply Chain Management

Stakeholder

Media



Stakeholder Importance

Constructive relationships with media help convey complete corporate information and brand image to broader stakeholders.

Stakeholder-Assessed Top 3 Impact Topics

- Regulatory Compliance
- Economic Performance
- Ethical Business Conduct

Primary communication channels & frequency

2024 Engagement Results

Real-time: website; email; phone & IM (LINE/ WeChat)
Ad hoc: partner networking; community events; charitable sponsorships

1. 5 chamber/networking activities

Primary communication channels & frequency

2024 Engagement Results

Real-time: website; email; phone & IM (LINE/ WeChat)
Ad hoc: press releases

1. 15 press releases issued



Identification and Response to Material Topics

To understand how various topics affect the Company's operations and the level of stakeholder attention, Ventec referenced the GRI Standards, industry characteristics, and topics considered by peers and benchmark companies to identify sustainability topics relevant to the Company. In this reporting year, we adopted the EU Double Materiality principle and conducted the assessment in accordance with the four-step process of GRI 3: Material Topics (2021). We assessed (i) stakeholders' level of concern and (ii) the magnitude of impacts across two dimensions of materiality—financial materiality (impacts on company value) and impact materiality (impacts on the economy, the environment, and people, including human rights). This enabled us to determine the sustainability topics that are material to Ventec and our stakeholders, inform subsequent disclosures, establish management approaches, and regularly track and adjust actions on a rolling basis.

After a holistic evaluation of impacts on company value and on the economy, the environment, and people (including human rights), eight material topics were identified this year. Seven fall within the red-shaded materiality zone of the matrix (items with a score > 4.5 on either the X- or Y-axis). Following internal management deliberation and prudent evaluation, Supply Chain Management—although outside the red-shaded zone—was additionally included as a material topic. A complete description of the identification process is presented in the table below.

STEP

1

Understand the Organizational Context



Evaluate operating locations, business activities, and the Company's values and mission. Refer to international sustainability norms and standards (e.g., GRI Standards, TCFD, SASB Standards), industry characteristics, and peer/benchmark comparisons to compile 22 sustainability topics (10 economic & governance; 7 environmental; 5 people & human rights).

STEP

2

Identify Actual and Potential Impacts



- 1 Internal senior management evaluates and discusses the potential positive and negative impacts of each topic on the Company and completes an impact-topic questionnaire.
- 2 Invite representatives of the seven stakeholder groups to complete questionnaires rating the degree of impact of each topic.

STEP

3

Assess the Significance of Impacts



- 1 Internal management assesses each topic's impact on business operations and long-term sustainability.
- 2 213 valid responses were collected from stakeholder questionnaires.

STEP

4

Prioritize the Most Significant Impacts for Disclosure



Consolidate internal assessments of each topic's impact on operations and corporate sustainability with stakeholders' top-five impact ratings (combined positive and negative). After evaluating effects on company value and on the economy, environment, and people/human rights, determine eight material topics for this year and formulate corresponding management approaches and monitoring plans to address stakeholders' concerns.

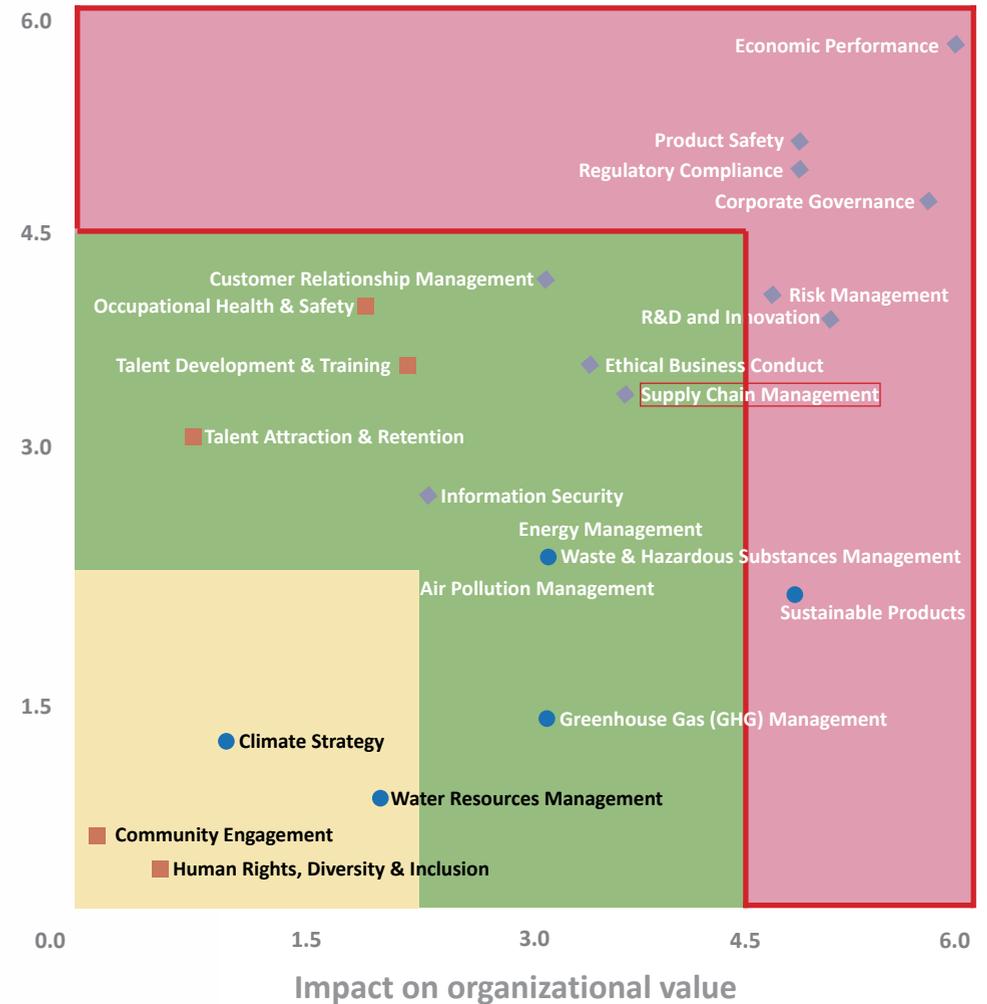


2024 Material Topics Matrix

Eight Material Topics in 2024

Governance & Economic dimension	<ul style="list-style-type: none"> Economic Performance; Regulatory Compliance; Corporate Governance; Risk Management; Product Safety; R&D and Innovation; Supply Chain Management
Environmental dimension	<ul style="list-style-type: none"> Sustainable Products

Impact on the economy, environment, people, and human rights





Material Topic Impact Management

Materiality Category	Material Topic	Description of Positive/Negative Impacts and Materiality	Corresponding GRI / SASB Standards	Value-Chain Impact Hotspots			2024 Management Results (see the sections below)
				Upstream (Suppliers)	Ventec (Own Operations)	Downstream (Customers)	
Governance & Economic	Economic Performance	Strong operating results reflect business stability and profitability, and are closely watched by stakeholders. Systematic financial-management policies improve financial soundness, stabilize retained earnings, and enhance performance. Conversely, weak performance heightens downside economic risks and may cause significant financial losses.	GRI 201: Economic Performance	•	•	•	1.1 Corporate Governance
Governance & Economic	Regulatory Compliance	Compliance stabilizes market order and protects the rights and interests of stakeholders such as customers and the public. Non-compliance may disrupt markets, harm stakeholder rights, result in regulatory penalties and extra costs, and damage corporate reputation.	GRI 2: General Disclosures	•	•	•	1.2 Regulatory Compliance
Governance & Economic	Corporate Governance	An effective governance framework safeguards the rights of shareholders, investors, and other stakeholders and helps build a positive brand image. Poor governance undermines stakeholder trust and exposes the Company to operational, legal, and reputational risks—including fines or even business suspension—which erode competitiveness and hinder sustainable operations.	GRI 405: Diversity and Equal Opportunity	•	•	•	1.1 Corporate Governance



Materiality Category	Material Topic	Description of Positive/Negative Impacts and Materiality	Corresponding GRI / SASB Standards	Value-Chain Impact Hotspots			2024 Management Results (see the sections below)
				Upstream (Suppliers)	Ventec (Own Operations)	Downstream (Customers)	
Governance & Economic	Risk Management	Robust risk-management systems help diversify, transfer, reduce, or control risks faced in operations and fund management; they also enable timely responses to emerging risks, enhancing resilience and competitive advantage for sustainable development. If risk management fails, the Company may be unable to assess and respond effectively to external/emerging, market, credit, operational, liquidity, or other risks—creating instability and affecting stakeholder interests and operations.	GRI 2: General Disclosures	•	•	•	1.3 Risk Management
Governance & Economic	Product Safety	A comprehensive quality-management system and safety standards—from raw-material sourcing to manufacturing, logistics, and after-sales—together with well-defined QC processes and SOPs, ensure product quality and compliance. Lacking such controls may lead to recalls, litigation, and compensation liabilities, causing major financial losses and reputational harm.	GRI 416: Customer Health and Safety	•	•	•	2.2 Product Quality and Responsibility



Materiality Category	Material Topic	Description of Positive/Negative Impacts and Materiality	Corresponding GRI / SASB Standards	Value-Chain Impact Hotspots			2024 Management Results (see the sections below)
				Upstream (Suppliers)	Ventec (Own Operations)	Downstream (Customers)	
Governance & Economic	R&D and Innovation	R&D and innovation preserve competitive advantage, improve product quality and customer satisfaction, address market change and potential risks, and enhance brand value and corporate image. Without continual improvement or differentiated products, market position and share may decline, leading to losses.	Custom Topic: R&D and Innovation		•	•	2.1 R&D Innovation and Intellectual Property Management
Governance & Economic	Supply Chain Management	Establish supplier-management systems (new-supplier selection, evaluation, audits), integrate sustainability into procurement, require integrity, environmental protection, and labor/human-rights compliance, and prioritize eco-labeled products to support green procurement. Without supplier sustainability audits, the Company may procure high-carbon products or face supplier fraud and human-rights risks, leading to penalties.	GRI 204: Procurement Practices	•	•		2.3 Sustainable Supply Chain Management
Environment	Sustainable Products	Sustainable products raise resource-efficiency and competitiveness by considering the full life cycle (raw-material sourcing, manufacturing, use, and end-of-life), helping expand market share and revenue. Conversely, high-energy-consumption products over-use resources, burden the environment, weaken competitiveness, harm brand image, and increase non-compliance risks.	SASB TC-HW-410a.1: Percentage of products (by revenue) containing IEC 62474 declarable substances		•	•	2.2 Product Quality and Responsibility



CH1 Integrity and Governance

1.1 Corporate Governance

- 1.1.1 Corporate Governance Structure
- 1.1.2 Functional Committees
- 1.1.3 Board Composition and Diversity
- 1.1.4 Board Independence and Avoidance of Conflicts of Interest
- 1.1.5 Board Performance Evaluation
- 1.1.6 Remuneration Policy for the Board and Senior Management
- 1.1.7 Continuing Education for Directors and Supervisors
- 1.1.8 Operating Performance
- 1.1.9 Ethical Business Conduct

1.2 Regulatory Compliance

- 1.2.1 Compliance Management
- 1.2.2 Internal Audit Mechanism

1.3 Risk Management

- 1.3.1 Risk Management Organization and Structure
- 1.3.2 Risk Management Procedures
- 1.3.3 Risk Mitigation and Management Strategies
- 1.3.4 Information Security Risk Management





1.1 Corporate Governance

1.1.1 Corporate Governance Structure



Board of Directors and Corporate Governance

Ventec's highest corporate governance body is the Board of Directors, whose members are elected by all shareholders. The Board's primary responsibilities are to set the Company's vision and strategy, formulate operational plans and budgets, define the medium- to long-term direction, and oversee the execution of business plans. To strengthen corporate governance and Board effectiveness, the Company has established policies in accordance with the "Corporate Governance Best-Practice Principles for TWSE/TPEX-Listed Companies," including rules for director election and related governance codes that guide Board operations and decision-making. Through institutionalized mechanisms, the Board participates in assessing business performance and sustainability progress, sets strategic direction on key issues-such as economic performance, environmental impact, human-rights protection, climate risks, and operating challenges-and conducts ongoing monitoring and discussion to realize long-term sustainability goals. The Board meets regularly to stay apprised of corporate developments and strategic execution. In 2024, the

Board convened eight meetings with an average attendance rate of 97% and deliberated four ESG-related key matters: (1) internal and external Board performance evaluations; (2) resolutions on annual performance evaluation and bonus allocation; (3) an investment resolution for the Thailand plant; and (4) the budget for energy-saving and carbon-reduction initiatives, demonstrating the Board's strong commitment to corporate operations and sustainability issues.





1.1.2 Functional Committees

To ensure sound oversight and strengthen management, Ventec has established two Board-level functional committees-the Remuneration Committee and the Audit Committee-which exercise powers in accordance with their charters to support the Board's supervision of corporate operations. In addition, to advance corporate social responsibility and sustainable operations, Ventec established a Sustainability Committee on March 12, 2025 to lead sustainability initiatives.



Committee	Composition	Key Responsibilities	2024 Meetings & Attendance
Remuneration Committee	All three Independent Directors	<ol style="list-style-type: none"> Assist in formulating and periodically reviewing policies, systems, standards, and structures for performance evaluation and remuneration of directors and senior management. Periodically evaluate and determine remuneration packages and amounts for directors and senior management, and make recommendations to the Board. 	4 meetings; director attendance 100%
Audit Committee	All three Independent Directors	<ol style="list-style-type: none"> Supervise group operations and finance; ensure fair presentation of financial statements. Oversee the establishment and effective operation of the internal control system. 	5 meetings; director attendance 100%
Sustainability Committee	Chiu Yi-Cheng, Director Tu Qiao-Wei, Chief Financial Officer Ni Wei-Bin, Administration Director	<ol style="list-style-type: none"> Set the Group's sustainability vision and targets; formulate strategies and action plans. Review major decisions and sustainability disclosures. 	Established in 2025; therefore no meetings in 2024

Note: For the functional committees' duties and resolutions, please refer to the 2024 Annual Report.



1.1.3 Board Composition and Diversity

Pursuant to the Company Act and the Rules for Election of Directors, the Board exercises management authority, sets the Company's development strategies, and meets on a regular basis. The Board comprises seven Directors-four Directors and three Independent Directors (independent-director ratio: 42.86%)-each serving a three-year term.All incumbent Directors possess practical management experience with TWSE/TPEX-listed companies and contribute leadership and decision-making capabilities, crisis-management know-how, and international market insight. In accordance with the Board Diversity Policy, the nomination and selection of Board members cover two dimensions-basic qualifications and professional competencies-and give balanced consideration to diversity of background (e.g., gender and age) and to professional knowledge in law, accounting, and technology, together with relevant practical experience, so as to ensure a diverse and well-functioning Board and sound corporate governance.

Name	Title	Independence	Current Term	Composition		Age	Professional Expertise	Industry Experience
				Gender	Employee Affiliation			
Wang Yu-Tzu	Chairperson of the Board	Non-executive Director	2024.06.21~2027.06.20	Male		71 and above	Business Management	Manufacturing
Chung Chien-Jen	Director & CEO	Executive Director	2024.06.21~2027.06.20	Male	●	51-60	Business Management Chemical Materials	Electronics Chemical Industry
Chiu Yi-Cheng	Director	Non-executive Director	2024.06.21~2027.06.20	Male		51-60	Finance & Accounting Analysis Business Management Environmental Engineering	Environmental Engineering Industry; Engineering Industry
Pai Yu-Li	Director	Non-executive Director	2024.06.21~2027.06.20	Female		51-60	Finance & Accounting Analysis Business Management	Manufacturing
Sheu Yuan-Kuo	Independent Director	Independent Director	2024.06.21~2027.06.20	Male		61-70	Law	Services
Hou Yu-Tau	Independent Director	Independent Director	2024.06.21~2027.06.20	Male		51-60	Electrical Engineering Business Management	Semiconductor Industry
Chen Tsung-Hsi	Independent Director	Independent Director	2024.06.21~2027.06.20	Male		51-60	Finance & Accounting Analysis	Financial Services; Services

Note: The current Board comprises Directors aged 50 and above; female Directors account for 14.29% of the Board.



1.1.4 Board Independence and Avoidance of Conflicts of Interest

Ventec sets out recusal provisions in its Rules of Procedure for Board Meetings and in the charters of the Audit Committee and other committees to prevent and mitigate the risk of conflicts of interest. Where a Director has a personal interest in an agenda item, the Director shall, in line with governance principles, disclose the material aspects of such interest. If the matter may prejudice the interests of the Company, the Director shall not participate in the discussion or voting, must recuse during the discussion and vote, and may not act as a proxy for another Director. In addition, the Company has adopted the "Procedures for Ethical Management and Guidelines for Conduct" (the "Procedures and Guidelines"), which govern Directors, managerial officers, and relevant stakeholders. Where an agenda item involves the interests of the individual or the legal entity the individual represents, the material aspects shall be explained to the Board; if the matter could harm the Company's interests, the individual shall recuse from the discussion and vote and shall not exercise voting rights on behalf of others. Directors are expected to exercise self-discipline and avoid improper mutual support. If a Director's spouse, a relative within the second degree of kinship, or a controlled or affiliated company is involved in a meeting matter, such involvement is deemed the Director's personal interest. When performing duties, employees who discover that they or related parties might obtain improper benefits must promptly report to their immediate supervisor and the responsible unit for guidance. To facilitate communication with stakeholders, the Company's website features a dedicated Corporate Governance section that lists relevant policies and information and provides a contact person and email address; designated personnel handle inquiries and suggestions from stakeholders. In 2024, three Board agenda items required Director recusal; all were handled in accordance with the Procedures and Guidelines and in line with corporate-governance principles.

1.1.5 Board Performance Evaluation

In line with the "Corporate Governance Best-Practice Principles for TWSE/TPEX-Listed Companies," Ventec adopted the Board Performance Evaluation Measures on April 24, 2018. The Measures require the Board to conduct at least one internal evaluation annually and an external evaluation at least once every three years.

2024 Board Performance Evaluation Results



Internal Evaluation

Self-assessments of Board proceedings and of responsibilities performed by each functional committee were rated Excellent.

External Evaluation

- Overall score 4.73 out of 5.
- Based on the 2024 external evaluation, the Board's composition is well balanced, with an appropriate ratio of internal/external directors and independent-director seats; professional backgrounds align with the Company's development needs.



(1) Internal Performance Evaluation

Ventec formulates and implements an annual Board performance evaluation plan covering the Board as a whole, individual directors, and functional committees. Questionnaires are completed by directors/committee members, and scoring is based on actual Board operations. The 2024 scope included the Board, individual directors, the Remuneration Committee, and the Audit Committee; results were reported to the Board.

Evaluation Scope	Board of Directors	Board Members	Remuneration Committee	Audit Committee
Evaluation Period	2024.01.01-12.31			
Evaluation Method	Assessment conducted by the Board secretariat based on actual Board operations	Self-assessment by each director	Self-assessment by committee members	Self-assessment by committee members
Evaluation Criteria	<p>Five dimensions:</p> <ol style="list-style-type: none"> Participation in Company operations Enhancement of Board decision quality Board composition and structure Election of directors and continuing education Internal control 	<p>Six dimensions:</p> <ol style="list-style-type: none"> Understanding of company goals and missions Awareness of directors' duties Participation in Company operations Management of internal relationships and communication Professional expertise and continuing education Internal control 	<p>Four dimensions:</p> <ol style="list-style-type: none"> Participation in Company operations Awareness of committee duties Decision quality of the committee Committee composition and member selection 	<p>Four dimensions:</p> <ol style="list-style-type: none"> Participation in Company operations Awareness of committee duties Decision quality of the committee Committee composition and member selection



(2) External Performance Evaluation:

In 2024, the Company engaged the Taiwan Investor Relations Institute (TIRI)—an independent organization with no business relationship with Ventec—to conduct a Board effectiveness evaluation for the period October 1, 2023 to September 30, 2024. Using questionnaires and on-site interviews, the assessment covered: Board composition and professional development, decision quality, operating effectiveness, internal control and risk management, and the degree of participation in corporate social responsibility. The results and improvement recommendations were reported to the Board on December 23, 2024.

Plan ahead to reach at least one-third female director seats

Following the full Board re-election in 2024, the Board currently has one female director (14.29%). Under the Sustainable Development Action Plan for TWSE/TPEX-Listed Companies, if either gender accounts for less than one-third of directors in 2025, the Company must disclose reasons and corresponding measures in the annual report. Ventec will plan ahead to achieve one-third female directors by the next Board election to increase female participation in decision-making and optimize Board structure.

Ensure that at least half of independent directors do not serve more than three consecutive terms

After the 2024 full re-election, the three independent directors will reach three consecutive terms. In line with regulatory expectations, before the next full Board election the Company will plan to ensure no less than half of independent directors have no more than three consecutive terms, preserving objectivity and avoiding a decline in independence.

Establish a Board-level Sustainability Committee

The Company had adopted the Sustainability Best-Practice Principles and designated management units to drive sustainability, with related units planning and executing annual programs. In response to global trends and to effectively implement ESG, Ventec established a Board-level Sustainability Committee in 2025 to support the Board in advancing sustainable operations and corporate-governance matters relating to CSR.



Hold at least two investor conferences annually, with at least a three-month interval between the first and last

The Company will plan to hold no fewer than two investor conferences each year, spacing the first and last at least three months apart, to enhance investor understanding and information transparency.

Have risk management overseen by the Audit Committee or a Board-level functional committee

While risk-assessment procedures are in place, to strengthen governance, enhance enterprise risk control, and improve governance-evaluation performance, the Company will arrange for oversight of risk management by the Audit Committee or another Board-level functional committee.

Prepare a Sustainability Report and obtain Board approval

Starting 2025, the Company will prepare the 2024 Sustainability Report in accordance with the GRI Standards, complete the Chinese version by the end of August each year, obtain Board approval, and then upload it to MOPS and the Company website.

Establish internal controls for sustainability-information management

Pursuant to the FSC's April 2024 amendments requiring listed companies to incorporate sustainability-information management into internal controls, Ventec will set up such internal controls and seek approvals from the Audit Committee and the Board.

Proactively advance governance actions on environmental and social dimensions

As governance evaluations increasingly weight environmental and social indicators—and are expected to transition to an ESG Evaluation from 2026—the Company will progressively expand E and S governance actions.



1.1.6 Remuneration Policy for the Board and Senior Management

Remuneration Decision Process

The Remuneration Committee—composed of all independent directors and convened at least twice a year—leads the determination of directors' and managerial officers' remuneration. The Committee periodically reviews remuneration policies, systems, and standards, and—based on performance evaluations of directors and managerial officers—determines remuneration structures and amounts for individuals to ensure a clear linkage between pay and performance.

Remuneration Allocation

To implement sound corporate governance and ensure transparency and fairness, the remuneration standards and payment methods for directors and supervisors are executed in accordance with the policies set by the Remuneration Committee. In addition to independently established pay policies, Ventec determines remuneration with reference to overall operating performance, industry pay levels, and each individual's contribution to corporate objectives to ensure fairness and reasonableness.

Remuneration for directors and supervisors is handled pursuant to the Remuneration Committee's policies, taking into account Company performance, industry benchmarks, and personal contributions. For the highest governance body, a structure of fixed pay plus performance bonuses is adopted, with performance indicators aligned to the Company's economic and social operating targets. Independent

directors, given the nature of their duties and independent role in governance, receive fixed remuneration. Directors' remuneration is payable in cash only and is allocated with reference to Company performance and outlook, industry levels, and each director's attendance and contributions.

Appointments and remuneration of managerial officers follow Company regulations and require Board approval. Total compensation comprises salary, bonuses, employee remuneration (profit sharing), and benefits. Bonuses are determined by Company performance and individual results; salaries are adjusted based on market conditions, Company operations, and industry cycles, with due regard to each manager's contribution and target attainment, so as to maintain pay competitiveness and enhance operating effectiveness.





1.1.7 Continuing Education for Directors and Supervisors

Pursuant to applicable regulations, the Company arranges continuing education for directors to enhance professional competence, keep abreast of industry trends and governance topics, and strengthen decision quality and competitiveness. Formats include: quarterly briefings by the management team at Board meetings on business and regulatory updates; ad hoc seminars on politics/economy/regulation; and encouragement to attend external professional programs as needed.

In 2024, the seven Board members completed a total of 57 hours of training across topics such as sustainable operations, regulatory trends, and corporate governance. Representative courses attended are summarized below.

Course / Lecture	Organizer	Date	Duration	No. of Directors
Talent Development for Sustainable Operations	Taiwan Corporate Governance Association	2024/08/12	3hrs	7
2024 New Corporate Governance & Practical Analysis of Board Performance Evaluation	Taiwan Investor Relations Institute (TIRI)	2024/11/08	3hrs	6
Practical Analysis of Insider Trading / Shareholding Reporting	Taiwan Investor Relations Institute (TIRI)	2024/10/21	3hrs	2
How Non-accounting Directors/Supervisors Review Financial Statements	Securities & Futures Institute (SFI)	2024/12/04	3hrs	1
Workplace Sexual Harassment Prevention	Taiwan Investor Relations Institute (TIRI)	2024/12/13	3hrs	1
Blind Spots and Countermeasures in Information Security Governance	Taiwan Investor Relations Institute (TIRI)	2024/11/29	3hrs	1
Establishing Effective AML/CFT Systems	The National Federation of CPA Associations of the R.O.C.	2024/09/05	3hrs	1

Note: The 2024 director training details are also disclosed on the Market Observation Post System

1.1.8 Operating Performance

Ventec continues to enhance operating performance, expand business opportunities, and strengthen brand influence and market recognition. Through innovation and continuous improvement, we develop new opportunities to raise competitiveness. The Company's 2024 operating results are as follows.

Item	2024
Operating revenue	4,227,622
Operating costs	2,809,311
Gross profit	1,418,311
Operating expenses	1,099,814
Operating income	318,497
Non-operating income and expenses	75,660
Profit before income tax	394,157
Income tax expense	37,358
Profit for the year	356,799
Other comprehensive income	133,371
Total comprehensive income for the year	490,170
Profit attributable to owners of the parent	356,799
Total comprehensive income attributable to owners of the parent	490,170
Earnings per share (NT\$)	5.01

Unit: NT\$ thousand, except EPS in NT\$

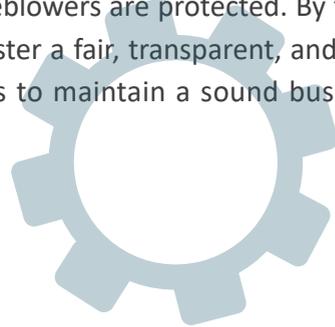


1.1.9 Ethical Business Conduct

Ventec conducts business on the principles of fairness, honesty, integrity, and transparency. We strictly follow the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies" and have adopted the "Procedures for Ethical Management and Guidelines for Conduct" to ensure that all dealings comply with ethical standards and applicable laws. Employees are prohibited from directly or indirectly offering, accepting, promising, or soliciting improper benefits so as to ensure fairness and transparency. The Company also expressly forbids any form of facilitation payments, political contributions, or improper sponsorships, and has established robust review and declaration mechanisms to ensure that all donations and sponsorships are lawful and used transparently. All Directors and senior management must comply with conflict-of-interest recusal rules and refrain from any conduct that could harm the interests of the Company. In selecting business partners, the Company carefully assesses their integrity and avoids cooperating with enterprises involved in misconduct. We have also established a whistleblowing mechanism that encourages employees and external parties to report any conduct that violates our integrity principles; whistleblowers are protected. By fully implementing our integrity policy, Ventec strives to foster a fair, transparent, and accountable corporate culture, work with all stakeholders to maintain a sound business environment, and realize sustainable development.

Insider-Trading Prevention

Pursuant to the Securities and Exchange Act, Ventec has established insider-trading prevention procedures to ensure transparent disclosure and to avoid litigation risks and reputational damage arising from violations. Internal controls are in place to ensure the accuracy and consistency of handling and disclosure of material information. The scope covers directors, supervisors, managerial officers, shareholders holding more than 10% of shares and their related parties, as well as any person who learns undisclosed material information by virtue of duty or control. After becoming aware of material information, insiders must not trade the Company's shares before public disclosure or within 18 hours after disclosure, and must sign confidentiality undertakings. From an information-security perspective, the Company implements data encryption, NDAs, and enhanced monitoring to prevent leakage. In addition, annual legal-compliance training is provided to uphold the principle of ethical business conduct.





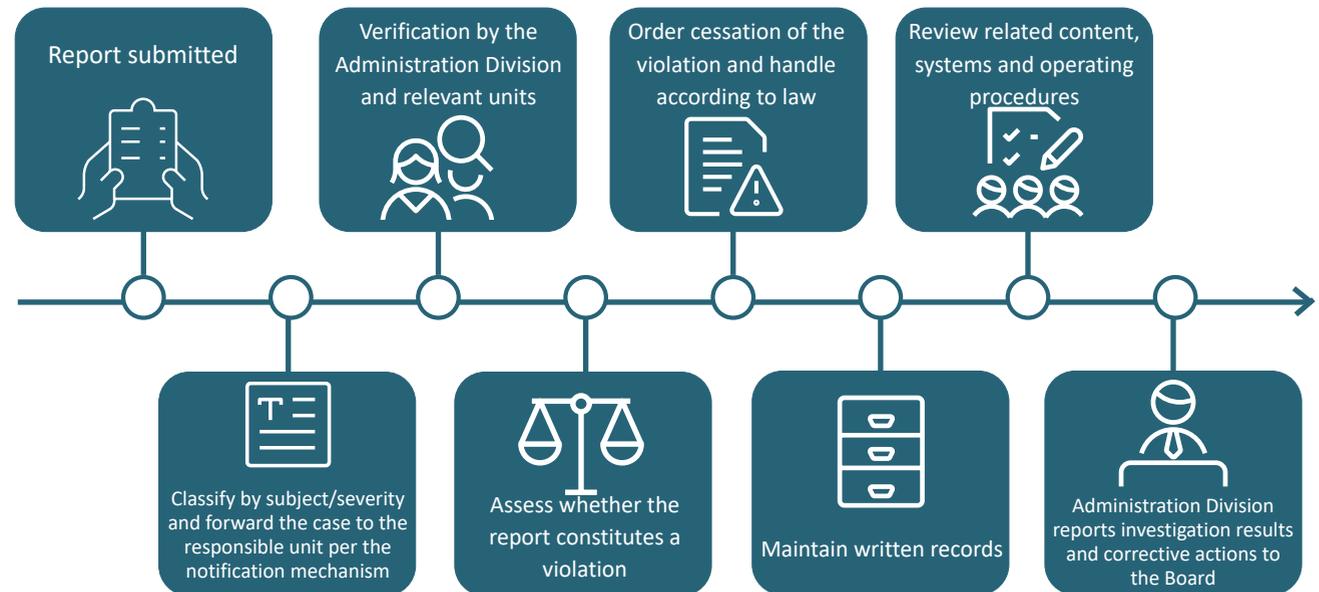
Whistleblowing & Complaint Channels

To implement integrity management and protect stakeholder rights, a dedicated Suggestions & Complaints section is available on the Company website as the formal channel for stakeholders to submit opinions or complaints. Handling is governed by the Procedures for Ethical Management and Guidelines for Conduct, which specify required whistleblower information, investigation procedures and criteria, follow-up actions, incentive measures, and strict confidentiality rules to protect privacy and ensure proper handling. In 2024, no whistleblowing cases were received.

Channels



Email
 Employees: adm@ventec.com.cn
 Customers: sales@ventec.com.cn
 Suppliers: pur@ventec.com.cn
 Taiwan: 03-4195901
 Mainland China: +86 13506206983

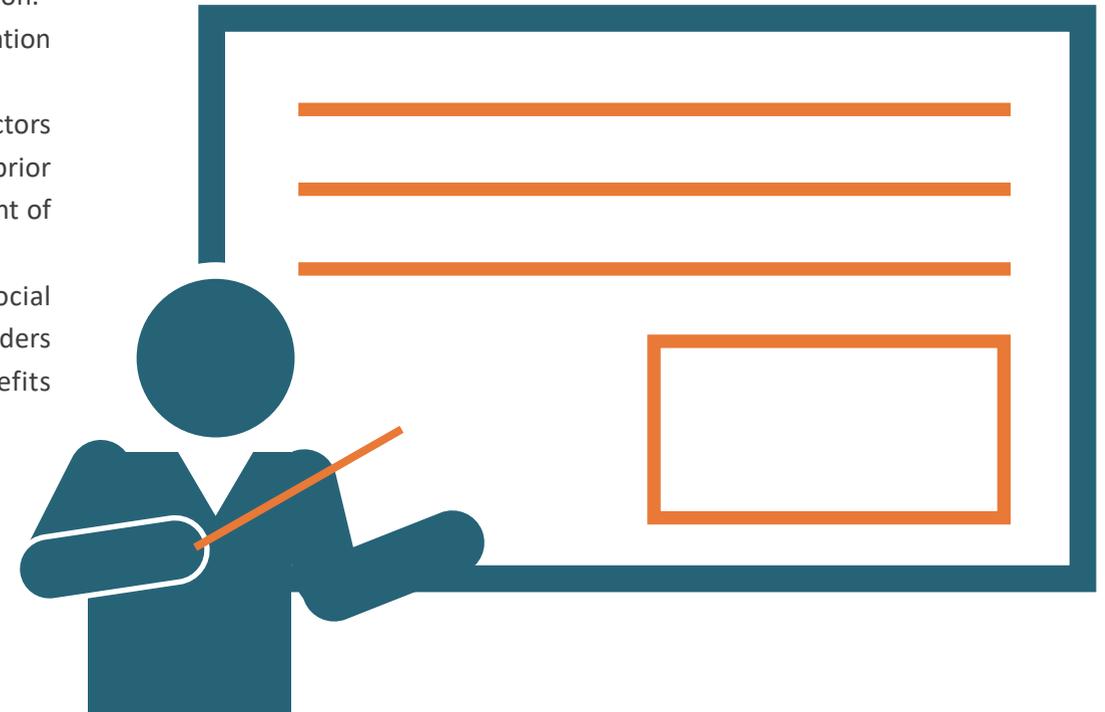




Ethical Business Conduct — Education & Training

Ventec continually strengthens awareness of integrity and compliance among senior management and all employees. Through periodic legal-compliance training, we promote the principles of ethical business conduct to ensure stable operations and reduce potential ethical risks. 2024 results:

- Targeted training for directors and managerial officers (6 hours): On August 12, 2024 and November 7, 2024, the Company delivered two courses—"Talent Development for Sustainable Operations" and "2024 Corporate Governance Updates & Practical Analysis of Board Performance Evaluation." The program also included a 1-hour "Insider Trading" awareness module covering the determination process, case illustrations, and handling of violations.
- Quarterly reminders on trading blackouts: Notices were issued each quarter reminding directors that they may not trade Company shares during blackout periods—specifically, the 30 days prior to the announcement of the annual financial report and the 15 days prior to the announcement of each quarterly financial report.
- Onboarding and ongoing reminders: In addition to onboarding orientation on corporate social responsibility and ethical business conduct for new hires, the Company issues ad-hoc reminders prohibiting personnel, in the course of business, from seeking to obtain or maintain benefits through any unethical, unlawful, or fiduciary-duty-breaching conduct.





1.2 Regulatory Compliance

1.2.1 Compliance Management

Ventec operates in strict accordance with applicable laws and regulations spanning environmental protection, labor rights, product safety, occupational health and safety, financial disclosure, and corporate governance. The Company has established compliance, audit, and internal-control mechanisms to continuously monitor implementation by each operating unit and ensure that business activities conform to statutory requirements and industry standards. Regulations are periodically inventoried and risk-assessed; internal policies are updated in a timely manner in response to regulatory changes. Company-wide training and communications strengthen employees' compliance awareness.

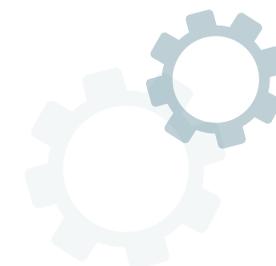
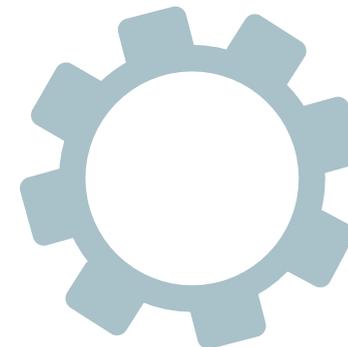
In 2024, there were no incidents that resulted in penalties on the Company or responsible persons, and no material fines or sanctions imposed by competent authorities—demonstrating Ventec's commitment to legal compliance and corporate responsibility.

Category	Result
 Human-rights regulations	No penalties for violations of human-rights regulations.
 Anti-competitive behavior	No involvement in anti-competitive conduct or litigation related to antitrust/monopoly laws.
 Operating-related regulations	No violations of the Company Act or securities laws; no cases of corruption; no information or personal-data leaks.
 Social and environmental regulations	No penalties from local governments for violations of social or environmental regulations.

1.2.2 Internal Audit Mechanism

Internal Audit Organization

Ventec has an Internal Audit Office as an independent unit under the Board of Directors responsible for internal-audit functions to strengthen corporate governance and risk management. The Office consists of one Chief Audit Executive and one full-time auditor. The Chief Audit Executive reports regularly to the Audit Committee and attends Board meetings to present audit reports; when necessary, reports are also made to the Chairperson and independent directors. Appointment or dismissal of the Chief Audit Executive requires Audit Committee consent and Board approval. Recruitment, appraisal, and remuneration of audit staff are proposed by the Chief Audit Executive for approval by the Chairperson to ensure professionalism and independence.





Internal Audit Process



Annual & project audit planning

- Audits are performed in accordance with the Board-approved annual audit plan; project audits are conducted when necessary.
- Upon completion, results are consolidated into audit reports and submitted to the Chairperson for review.



Handling of findings & improvement tracking

- If internal-control deficiencies or anomalies are identified, auditors coordinate with relevant units to develop corrective measures.
- The Internal Audit Office tracks progress on a periodic basis to ensure effective remediation.
- Audit reports and improvement status are reported regularly to the Chairperson and the Audit Committee and included in Board reporting.



Self-assessment & strengthening of internal controls

- Each year, the Internal Audit Office oversees self-assessments of the internal-control system by all units and subsidiaries and performs reviews thereof.
- Self-assessment results, identified deficiencies, and remediation status are consolidated to evaluate overall internal-control effectiveness.
- Outcomes are provided to the Board and the CEO as the basis for signing the Statement on Internal Control System.

Internal Audit Outcomes

In accordance with internal-control regulations, the Company conducts annual self-assessments of the design and operation of controls and prepares a Statement on Internal Control System in the format prescribed by regulators. The statement is filed within four months after fiscal year-end and disclosed on the designated website, in the annual report, and in the prospectus as required. The 2024 audit results indicate that internal controls operated stably with sound mechanisms, and no material irregularities or control deficiencies were identified.

Sustainability Information Management

To enhance the quality of sustainability disclosures and mitigate reporting risk, the Board has approved the Sustainability Best-Practice Principles and the Sustainability Information Management Regulations. These set out the processes for collection, preparation, approval, and publication of sustainability information to ensure accuracy, completeness, and timeliness. The Administration Division coordinates implementation, integrates the procedures into the internal-control system, and undergoes periodic verification by Internal Audit to ensure effective execution and compliance with transparency requirements.

Disclosures cover, among others: Board-approved policies and plans; risk-impact analyses; targets and action measures; stakeholder topics; and suppliers' environmental and social performance. Reports are prepared with reference to international standards and are planned to obtain third-party assurance to further enhance reliability.

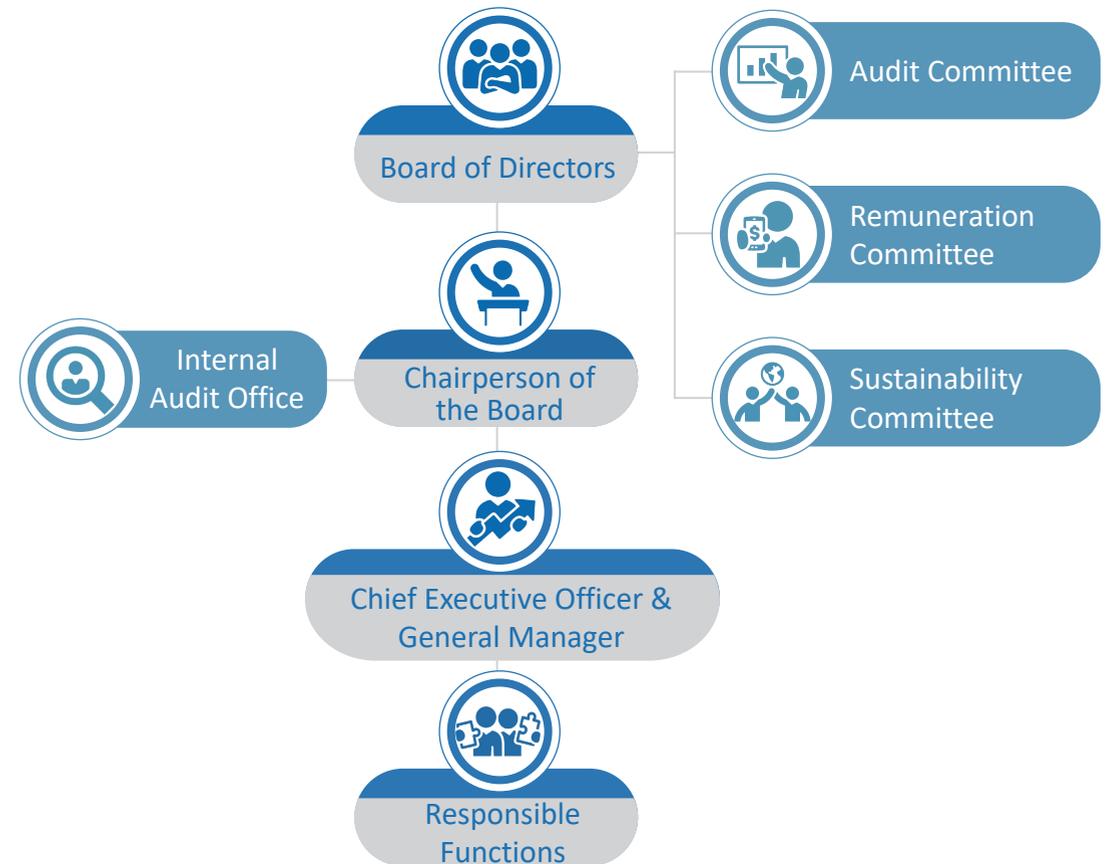


1.3 Risk Management

In a rapidly changing geopolitical and economic environment, enterprises face challenges across environmental, social, and governance dimensions. To strengthen Board oversight and organizational resilience, Ventec adopted the Risk Management Policy and Procedures at the fourth meeting of the Board in 2021, providing the foundation for sound operations and sustainable development.

1.3.1 Risk Management Organization and Structure

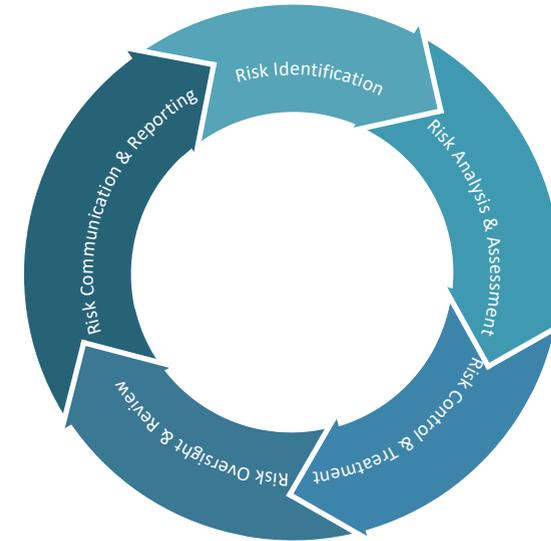
Ventec's risk-management governance is organized across multiple levels. The Board of Directors serves as the highest risk-oversight body, responsible for legal compliance and for ensuring the effectiveness of risk management while maintaining clear visibility of material operating risks. The Audit Committee supervises the operation of the risk-management mechanism. Based on risk assessments, the Internal Audit Office formulates the annual audit plan and executes audit work to assist the Board in supervising and controlling potential risks. The Chief Executive Officer & General Manager coordinates risk-management activities across the Company. Each responsible function—the Finance Division, Administration Division, Marketing Division, Materials Division, Technology Division, Manufacturing Division, and Information Technology Office—acts as the first line of defense, analyzing, monitoring, and preventing risks within its remit.





1.3.2 Risk Management Procedures

Ventec's risk-management policy comprises five parts: effective identification, analysis and assessment, control and treatment, continuous monitoring, and company-wide risk awareness. The procedures cover risk identification, risk analysis and assessment, risk control and treatment, risk oversight and review, and risk communication and reporting. The scope of risks is defined by operating policies and includes environmental, market, operational, investment, credit, information security, legal/litigation, and other risks.



Risk Identification

Identify risks and opportunities across the internal and external context, stakeholder needs, and each process within the management system; identify emergencies that could affect production and delivery. Each department completes an operational risk assessment.



Risk Analysis & Assessment

For identified potential risks and opportunities, analyze causes and preliminarily assess their negative and positive impacts on management-system processes or performance, with detailed descriptions of possible outcomes. Conduct a systematic evaluation considering likelihood, severity, and detectability.



Risk Control & Treatment

Determine response measures in advance—risk avoidance, risk transfer/mitigation, or risk acceptance. Department representatives jointly complete the analysis report and contingency plan; the Chief Executive Officer & General Manager (or an authorized representative) convenes department heads to review, confirm the Company's direction, and provide a basis for operating decisions.



Risk Oversight & Review

The Management Representative convenes a risk-review panel at least once per year to examine implementation status, evaluate effectiveness, and confirm that actions have reduced the relevant risks. Also review changes in stakeholder requirements, internal/external context, and response strategies since the previous review.



Risk Communication & Reporting

Maintain robust communication mechanisms to ensure effective transmission of risk information across all organizational levels, and report major risk status and management effectiveness to the Board of Directors and senior management on a regular basis—addressing stakeholder concerns and demonstrating the Company's commitment to prudent operations.



1.3.3 Risk Mitigation and Management Strategies

Pursuant to the Risk Management Policy, Ventec annually builds a risk-assessment model tailored to operating conditions and stakeholder expectations. Each department evaluates risks by frequency, severity, and detectability. In 2024, 63 risks were assessed and categorized as high, low, or general; three high-risk factors were identified. After resource evaluation, priority measures were formulated for these high-risk factors. The effectiveness of all mitigation strategies is reviewed regularly by the responsible functional heads to ensure business continuity.

High-Risk Factor	Risk Description & Potential Impacts	Impact Area	Mitigation & Management Strategies
 Quality Management System Planning & Management	<ul style="list-style-type: none"> Failure to fully identify internal/external factors affecting strategic objectives (e.g., geopolitics, supply-chain risks), undermining operational stability. Incomplete identification of stakeholder needs, affecting operational stability. 	Operational resilience; supply-chain risk	<ul style="list-style-type: none"> Establish a management manual and a QMS that integrates customer requirements with industry and regulatory standards. Closely monitor global economic and policy changes, industry trends, and benchmarking movements to adjust operating strategies.
 Product Safeguarding Processes	<ul style="list-style-type: none"> Insufficient structural integrity of automated warehouse facilities leading to asset loss. Untimely monitoring of long-term inventory affecting product quality. Inappropriate safety-stock strategy impacting inventory turnover. 	Operational resilience	<ul style="list-style-type: none"> Purchase property insurance to reduce losses from shelf collapse. Engineering Department conducts monthly stocktakes of materials, WIP, and finished goods to minimize obsolescence.
 Operational Control of Occupational Health & Safety	<ul style="list-style-type: none"> Inadequate safe-operation management of equipment causing workplace injuries. 	Regulatory compliance	<ul style="list-style-type: none"> Define safety distances for equipment in operation and use safety-sensing devices to auto-stop upon unauthorized entry. Establish safe operating procedures and specify maintenance safety requirements. Implement accident investigation and root-cause analysis mechanisms.



1.3.4 Information Security Risk Management

Information Security Governance / Policy

According to the Global Risks Report 2024 of the World Economic Forum, "cybersecurity risk" ranks as the world's fourth-largest risk over the next two years. As cybercrime escalates, information security has become a critical risk that modern enterprises must address proactively. To strengthen protection of Company and customer information, Ventec has implemented an information-security management mechanism. The Information Technology Office (IT Office) is responsible for information security and risk management. In line with the Company's business strategy and operating model, the IT Office designs and maintains the information-management system and supports real-time decision making and management information. The governance scope covers policies, organization, personnel, network security, operations management, access control, system development and maintenance, and incident management. No material information-security incidents occurred in 2024, and there were no breaches involving confidential information or personal data of customers or employees.

Information Security Training

In 2024, Ventec held one information security training session, with a total attendance of 249 from the Manufacturing, Engineering, Quality Assurance, Product Development, and Technology Departments. The curriculum covered the importance of information security; common information-security threats; employees' day-to-day security practices; and incident-response procedures. Additionally, the Information Technology Office led a disaster recovery drill simulating a web application server failure. The exercise assessed response capabilities and recovery efficiency during a system outage, and services were restored within the prescribed timeframe, helping ensure business continuity in the event of a cybersecurity incident.

Objectives

- Ensure secure management of corporate documents and equipment.
- Prevent security risks arising from system vulnerabilities.
- Maintain normal system operation and data integrity.



Policy / Commitment

- **Holistic management:** establish comprehensive IS management processes and control architecture; adopt the PDCA cycle for continual improvement.
- **Clear accountability:** define roles and responsibilities between the IT Office and user departments to ensure professional division of work and collaboration—building a culture where information security is everyone's responsibility.

Targets

- **Preventive:** raise organization-wide awareness, build a secure network environment, and implement multi-layer defenses to reduce the likelihood of incidents.
- **Protective:** safeguard information assets through robust firewalls, intrusion-prevention systems, and backup mechanisms; actively block external malicious threats.

Action Plans

- **Personnel management:** deliver regular IS awareness training; implement tiered user-privilege controls; strictly control physical access to the server room.
- **System protection:** enforce network controls and multi-layer firewalls; deploy intrusion-prevention systems; update antivirus software on a regular cadence.
- **Data protection:** perform periodic backups with off-site storage; maintain recovery procedures and testing to ensure rapid restoration after system failures or incidents.
- **Hardware management:** maintain a secure server-room environment; conduct routine inspection and maintenance; ensure stable operation with power, HVAC, and UPS facilities.

Evaluation Mechanism

- **Routine audits:** conduct annual internal audits and report results to the Board; perform daily inspections and monitoring of the server room.
- **Continuous improvement:** record and analyze incidents; strengthen controls through post-incident reviews.



CH2 Product Innovation

2.1 R&D Innovation and Intellectual Property Management

2.1.1 R&D and Innovation

2.1.2 Intellectual Property Management

2.2 Product Quality and Responsibility

2.2.1 Product Management

2.2.2 Sustainable Products

2.3 Sustainable Supply Chain Management

2.3.1 Supply Chain Overview

2.3.2 Sustainable Supply Chain Management

2.4 Customer Relationship Management





2.1 R&D Innovation and Intellectual Property Management

Anchored in the corporate values of innovation, specialization, collaboration, and sharing, Ventec focuses on delivering high-performance products in the copper-clad laminate (CCL) value chain. We maintain strong partnerships with stakeholders and continuously innovate in technology and process to strengthen core competitiveness, meet market and customer requirements, and reduce product impacts on the environment—advancing the sustainability of both the Company and the natural ecosystem.

Amid structural market shifts and the momentum of sustainability, innovation is not only the engine of growth but also a critical driver of sustainable development. Since inception, Ventec has positioned itself as a CCL manufacturer in high value-added, high-complexity segments, emphasizing autonomy in R&D. By enhancing technology, aligning with market demand, and offering a diversified product mix, we launch solutions that follow market trends and meet customer needs, thereby increasing value creation and widening our differentiation from competitors.

Our R&D strategy goes beyond material performance improvement to make technological innovation a catalyst for industry upgrading and sustainability. We invest in the development of higher-efficiency, more eco-friendly electronic materials to support the global electronics industry, and we pursue a diversified investment approach—from high-performance computing to electric vehicles, from aerospace to

AI applications—to mitigate reliance on any single market or product and to capture broader opportunities. Continuous R&D investment drives growth and differentiation, expands the possibilities of electronic materials, and delivers solutions with enduring sustainability value.

The Company is actively expanding into advanced automotive headlamp materials, non-lighting thermal-management applications, and ultra-high-frequency radar markets. Looking ahead, demand driven by AI servers is expected to support growth in servers, automotive electronics, and industrial electronics, with emerging applications creating new engines of expansion.

In the face of risks such as geopolitics and inflation that affect the supply and pricing of copper, Ventec is intensifying collaboration with suppliers of recycled copper foil to reduce consumption of virgin materials and lessen the depletion of natural resources. Confronted with global supply-chain challenges—geopolitical tensions, raw-material shortages, and price volatility—we are strengthening supply-chain resilience with sustainability at the core by advancing green procurement and resource circularity. We are increasing the proportion of recycled copper foil to lower reliance on primary resources and reduce the carbon footprint of our processes. In parallel, we continue to raise manufacturing efficiency through smart manufacturing and automation, which lowers cost and reduces energy and material waste. We are also investing in overseas markets to secure customer recognition and to execute our global deployment strategy.



2.1 R&D Innovation and Intellectual Property Management

2.2 Product Quality and Responsibility

2.3 Sustainable Supply Chain Management

2.4 Customer Relationship Management

2.1.1 R&D and Innovation

Technology breakthroughs paving the way forward

Ventec has cultivated four core technologies that not only define performance benchmarks for electronic materials, but also lay the foundation for green technologies. While improving energy-use efficiency, these technologies reduce material waste and energy consumption, advancing our commitment to low-carbon operations.

Core Technology	Application Products	Benefits	Application Areas
Precision adhesion technology	Ultra-thin, multifunctional bond-ply films	Lighter components and better performance	AI servers; 5G communication equipment; advanced semiconductor packaging
High-frequency materials technology	Full range of PTFE (polytetrafluoroethylene) fabric-free laminates	Greater materials stability	Satellite communications; low-Earth-orbit (LEO) satellites; mmWave radar
Resin-flow control technology	Prepregs (various flow levels) and bond-ply	Less materials waste and energy use	EV power-semiconductor thermal modules; renewable-energy equipment; high-performance AI computing modules
Thermal-management formulations & technologies	Materials from heat-insulating to ultra-high thermal conductivity	Higher energy-use efficiency	5G communication equipment; solar modules

Innovative applications shaping the sustainable tech landscape

Where technology meets sustainability, Ventec's materials innovation accelerates industrial upgrading and contributes to the Sustainable Development Goals (SDGs). Through continuous breakthroughs, our technologies have been successfully applied across multiple emerging, high-impact domains, helping to chart the course for next-generation electronics. These products not only showcase Ventec's technical strength, they also position the Company to lead amid industry transition and decarbonization trends.

Application Domain	Key Materials	Benefits
AI computing & high-performance computing (HPC)	Low-CTE, low-loss materials	Improves AI/data-center computing efficiency and helps reduce energy use and emissions
Autonomous driving & intelligent sensing	Low-CTE / low-loss radar-grade materials	Reduces distortion and noise in radar/sensors, enhancing vehicle safety
LEO satellites & communications	PTFE + polyimide and related high-frequency materials	Strengthens signal transmission and anti-interference performance; supports environmental monitoring and communications
Electric Vehicles & New Energy Applications	High-thermal-conductivity IMS materials and thermal-bond films	Improves heat-dissipation efficiency of EV power devices; extends battery lifespan.

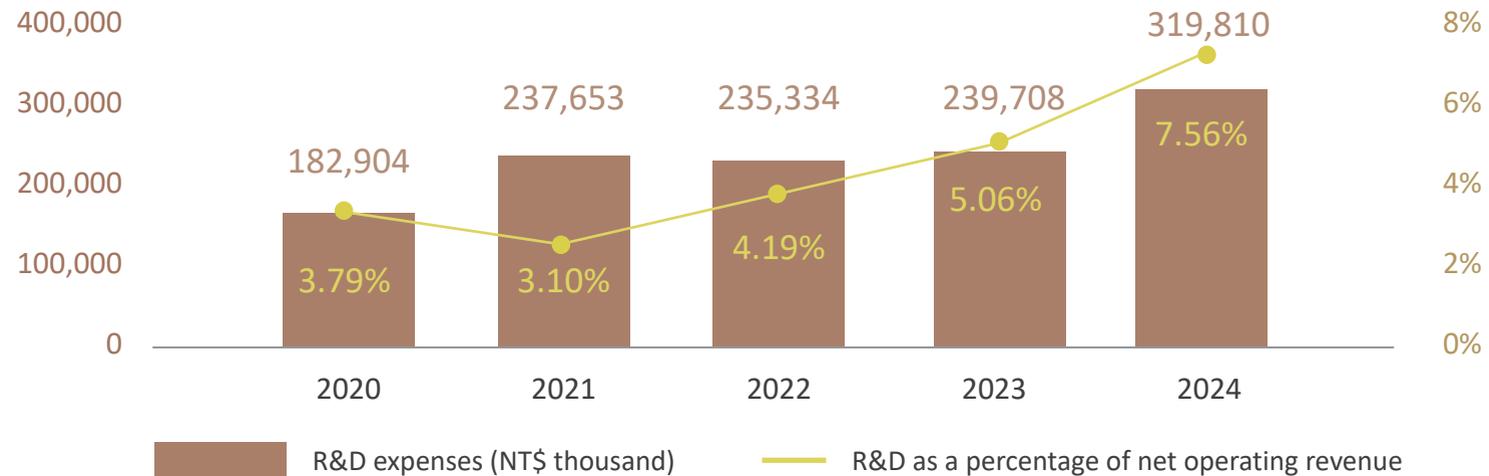


High-Speed/High-Frequency, Film & Ultra-Thin CCL/PP, and Automotive (In-Vehicle) Applications

Driven by market demand and sustainability planning, Ventec will continue advancing low-loss, low-CTE, and halogen-free materials. We focus on specialty-materials markets for high-frequency/high-speed 5G, autonomous driving and radar, non-lighting thermal-management, advanced semiconductor testing, wearables, defense and aerospace, and LEO satellites, while also introducing thermal materials spanning both renewable energy and electric vehicles.

In new-product development, we prioritize higher efficiency and lower raw-material loss, and closely track sustainability regulations in key jurisdictions to develop products that better align with ESG requirements. Recently we launched a full series of pure-resin coated films, already qualified in defense, semiconductor, high-frequency ultra-multilayer, thermal, and miniaturized passive-component applications. The Company continues to increase R&D investment year by year to sharpen product competitiveness and meet customer needs.

Ventec's R&D expenses and R&D-to-revenue ratio over the past five years





2.1.2 Intellectual Property (IP) Management

In the digital and globalized era, intellectual property is not only a symbol of core competitiveness but also a cornerstone of sustainable development. Ventec recognizes the strategic role of IP in technological innovation and long-term market value. We have therefore adopted the following internal regulations to protect key R&D outputs and to foster an innovation culture that encourages employees to engage in product-related research and strengthen product quality and competitiveness: Intellectual Property (IP) Management Operating Guidelines, IP Contingency Response Procedure, and Regulations for the Evaluation and Incentives for Technological Achievements.

To ensure that technological innovation continues to create market value, Ventec has established a comprehensive IP management mechanism covering patents, trademarks, and copyrights. These mechanisms not only safeguard in-house R&D results, but also support product performance improvement, reduce resource waste, and enhance energy efficiency—laying a solid foundation for sustainable operations.

Ventec places great emphasis on patent development and IP protection and actively defends the Company's patent rights. When analysis indicates a potential infringement, an IP Response Taskforce is formed to coordinate rapid actions—evidence collection, communication and negotiation, etc. Where reasonable resolution cannot be achieved, legal action will be considered to protect the Company's interests.

Patent Application Workflow

Ventec holds advanced technologies in electronic circuit materials, CCL manufacturing, and automation equipment. These are applied to production and processing equipment for copper-clad laminates (CCL), polyimide (PI), high-frequency/high-speed materials, and aluminum-based substrates. With control over key technologies, the Company has obtained multiple invention and utility-model patents and invests resources each year to maintain IP leadership.

Patent Incentive Program

Under the Regulations for the Evaluation and Incentives for Technological Achievements, Ventec grants rewards for products or patents that receive national recognition or contribute to product-development objectives and generate tangible benefits for the Company—encouraging employee contributions and continuous professional advancement, and reinforcing an innovation flywheel. 2024 filings and grants: 5 applications (2 inventions; 3 utility models); 3 grants (2 inventions; 1 utility model).



Patent Type	Milestone	Bonus
Invention Patent	Application filed and accepted by the authority	1,000
	Patent granted	1,000
Utility Model Patent	Application filed and granted	500

Unit: RMB

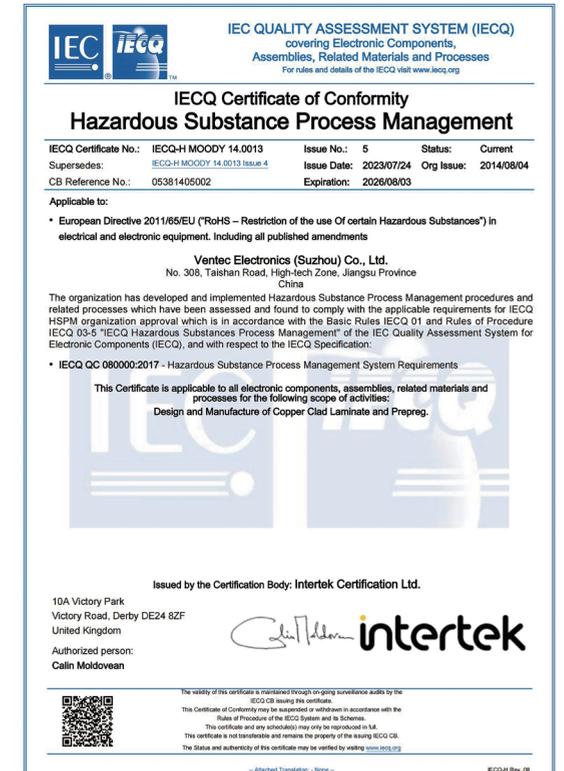


2.2 Product Quality and Responsibility

Guided by the principles of "Quality First" and "Green Sustainability," Ventec is committed to delivering copper-clad laminates and aluminum substrates that meet stringent international requirements across the electronics, automotive, and aerospace industries. We believe long-term product value comes from progressing on both quality and environmental fronts. Through the adoption and integration of international quality systems, we not only safeguard product performance and safety, but also fulfill our dual commitment to customers and the environment with a rigorous hazardous-substances management regime. Since inception, we have continued to strengthen our quality-management framework and embedded hazardous-substances control into core processes by establishing the HSF Product Inspection Work Instruction (Hazardous Substances Free), the Environmental Hazardous Substances Management Procedure, and the Environmental Hazardous Substances Control Procedure to ensure full compliance with global environmental and safety standards.



▲ IECQ QC 080000 Certificate — Chinese version



▲ IECQ QC 080000 Certificate — English version



2.2.1 Product Management

To enhance product quality and process stability, Ventec has fully implemented the ISO 9001 Quality Management System and the IECQ QC 080000 Hazardous Substance Process Management System. From product R&D and design through manufacturing, we build continuous-improvement mechanisms against customer-specified quality requirements to raise product quality and customer satisfaction. In response to diverse customer needs, we have further introduced the IATF 16949 Automotive Quality Management System and the AS 9100 Aerospace Quality Management System, and we exercise strict quality and risk control over the supply chain and critical components.

We also prioritize product safety and hazardous-substances control. In accordance with IECQ QC 080000, we have established comprehensive operating procedures and the HSF Product Inspection Work Instruction to standardize control from incoming materials, packaging, and auxiliaries through finished goods—ensuring products are free of hazardous substances, improving quality consistency, and enhancing environmental friendliness. Our Environmental Hazardous Substances Control Procedure requires both new and existing suppliers to manage hazardous substances at the source so that the supply chain meets environmental and sustainability expectations, thereby realizing sustainable supply-chain management. In 2024, all products complied with RoHS and REACH, and there were no material quality incidents and no violations of health and safety regulations related to products and services.

Across stakeholder requirements, product development, manufacturing, and supplier management, Ventec maintains rigorous management processes. Beyond halogen-free and phosphorus-free offerings, 100% of products sold have passed third-party testing for REACH and RoHS and carry UL certification, ensuring materials safety. Looking ahead,

we will expand our portfolio of environmentally friendly products and move toward low-carbon product development.

Management covers restrictions on environmental hazardous substances. Based on the EU RoHS and REACH regulations, we update our Green Supplier Technical Standard. All products supplied to Ventec conform to: the EU RoHS, REACH, and POPs (Persistent Organic Pollutants) Regulation; California Proposition 65; the U.S. Toxic Substances Control Act (TSCA); China RoHS; the latest Global Automotive Declarable Substance List (GADSL); and the most recent edition of Ventec's Green Supplier Technical Standard (I-QSM-011).

Stakeholder requirements



- Communicate hazardous-substances requirements with customers.
- Track the latest regulations on hazardous substances and update internal standards accordingly.

Product development & design



- Incorporate "no hazardous substances" into product design and adopt green materials.
- Sample semi-finished and finished products annually for third-party testing of hazardous-substance content to confirm compliance.
- Use conflict-free minerals/metals.

Raw-material procurement



- Require suppliers to follow the Green Supplier Technical Standard, sign the Green Supplier Agreement and Environmental Substances Assurance.
- Require suppliers to test relevant raw materials, packaging, and auxiliaries and submit annual third-party hazardous-substances test reports.
- Require new suppliers to submit hazardous-substances / REACH survey reports.



2.2.2 Sustainable Products

Ventec is committed to electronic materials that combine performance with environmental responsibility. We invest in R&D and process improvements to embed sustainability across the entire product life cycle. Our development approach incorporates recycled/low-carbon raw materials, halogen-free formulations, and reduced hazardous-substance content, so that products for communications, automotive, and other fields meet high quality requirements while minimizing environmental impact.

Using Recycled Copper — Advancing the Circular Economy

Through re-smelting and purification, recycled copper yields high-purity copper that can effectively replace part of the demand for virgin copper. This reduces the energy and resources associated with mining, cuts the pollution and disposal burden of scrap copper, lowers overall carbon footprint and material costs, and improves raw-material efficiency. Ventec applies recycled copper to manufacture copper-clad laminates, realizing circular use of raw materials and reducing reliance on natural resources and environmental impact. We rigorously qualify suppliers of recycled copper; to date we work with nine suppliers, 100% of whom have passed UL 2809 recycled-material verification, ensuring full traceability of recycled-copper sources. In 2024, 90% of our copper purchases were recycled copper. We will gradually increase this proportion to further sustainability.

2024 Key Technology R&D Programs

In 2024 we addressed regulatory requirements and downstream high-end electronics demand for high thermal conductivity, low volatility, and high-reliability materials.



Development of Sustainable Materials

To comply with Sweden's requirements for the chemical tax on certain electronic products (LTCE), we developed halogen-free, phosphorus-free materials and launched VT-464LT S-Type, reducing the use of phosphorus-based flame retardants. Such retardants can pose risks including cytotoxicity, generation of reactive oxygen species (ROS), and potential neurotoxicity. The material is currently undergoing customer testing.



Technology Innovation to Enhance Quality and Green Performance

In 2024 Ventec signed a technology development agreement with Nanjing University of Aeronautics and Astronautics for "High-Thermal-Conductivity, High-Reliability Polyolefin Film Materials for Third-Generation Semiconductor Packaging." The project systematically improves polymer-based high-thermal-conductivity composites and achieves dual breakthroughs in thermal performance and material stability. Results markedly improve product quality and yield, significantly raise process energy efficiency and heat-dissipation performance, and demonstrate strong market potential and sustainability value.



2.3 Sustainable Supply Chain Management

To address supply-chain risks, Ventec actively pursues supplier diversification and develops alternate sources to maintain stability. We manage every link of the chain and center our program on complying with international environmental directives such as RoHS and REACH, conducting regular supplier assessments, and engaging suppliers ad hoc to uphold product quality and meet stakeholder expectations.

2.3.1 Supply Chain Overview

Ventec develops and manufactures copper-clad laminates (CCL) and aluminum substrates for printed circuit boards. In 2024, we partnered with about 57 suppliers, mainly located in Taiwan, Mainland China, Korea, and the United States, providing materials such as glass fiber, copper foil, epoxy resins, etc. We value long-term supplier relationships and, pursuant to the Supplier Component Approval & Control Procedure, monitor supplier performance and compliance. All suppliers must pass this procedure and comply with local laws and our requirements, including environmental protection and the prohibition of forced labor and child labor.

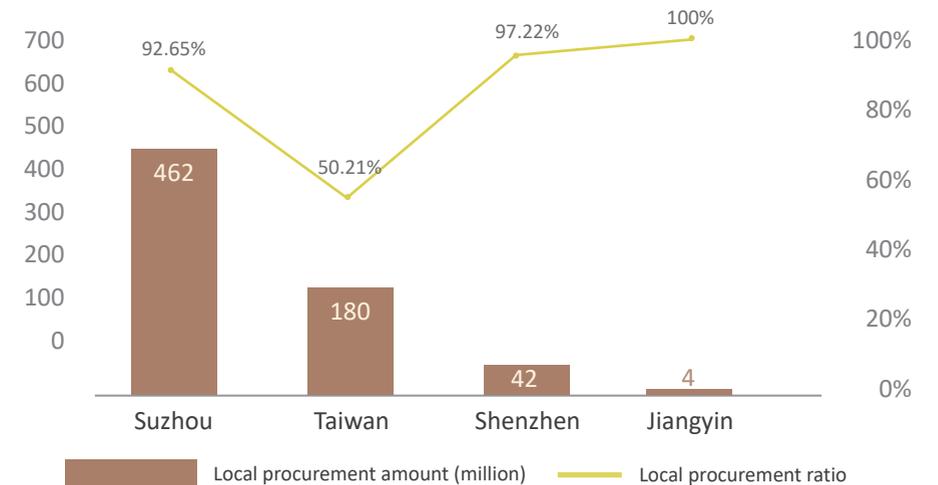
Ventec Industry Supply Chain



Local Procurement

Ventec promotes local sourcing to reduce the carbon footprint of raw materials, while supporting local employment and economic development. We emphasize developing local suppliers and strengthening local supply-chain resilience around our key manufacturing sites—Taiwan, Suzhou, Jiangyin, and Shenzhen. In 2024, local-procurement ratios were 50.21% at the Taiwan plant and above 90% at all three plants in Mainland China.

Local Procurement Amount and Ratio



Notes

1. Definition of 'local': Taiwan plant—purchases in Taiwan as a share of total purchases; Mainland China plants—purchases in China as a share of total purchases.
2. Currency: Taiwan plant—NTD; Suzhou/Shenzhen/Jiangyin plants—RMB.
3. The data for the four plants were assured by an independent third party.
4. "Key operating sites" refer to locations of major processes and sales: Suzhou, Taiwan, Shenzhen, Jiangyin.



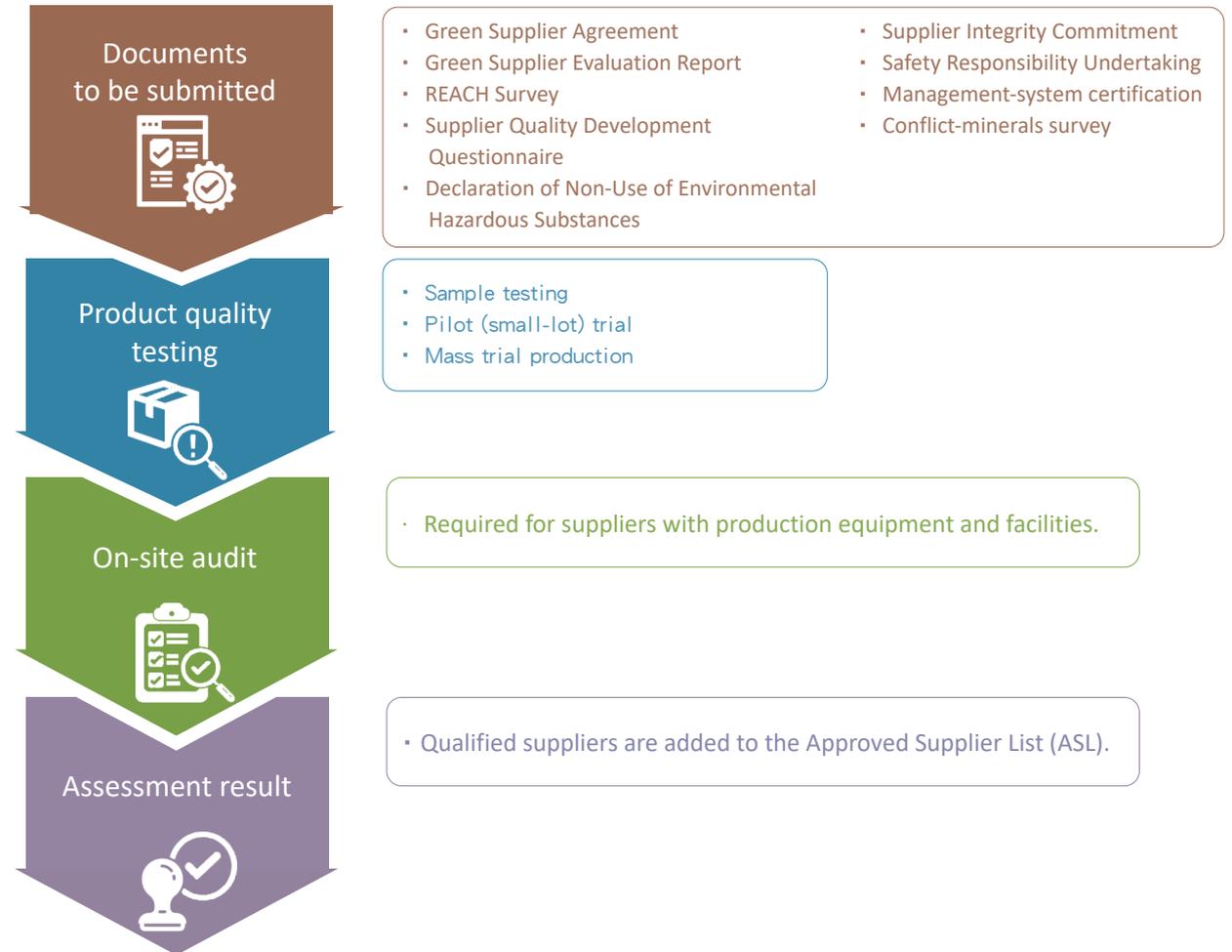
2.3.2 Sustainable Supply Chain Management

New-Supplier Evaluation

Ventec manages new-supplier qualification in accordance with the Supplier Component Approval & Control Procedure, which includes document reviews, sample/pilot production, and on-site audits. Environmental and social criteria are built into the selection process. We have established the Green Supplier Technical Standard, under which new suppliers must submit third-party hazardous-substances test reports and sign a Green Supplier Agreement and a Declaration of Non-Use of Environmental Hazardous Substances before being added to the Approved Supplier List.

During the raw-material evaluation stage, the Procurement team is responsible for supplier review and for obtaining a Supplier Integrity Commitment and other required documents. The evaluation confirms evidence such as third-party lab reports, Environmental Substances Assurance, Green Supplier Agreement, and REACH survey, to ensure that all products used in production, transport, and delivery comply with the latest requirements of EU RoHS, REACH, POPs Regulation, California Proposition 65, the U.S. TSCA, Mainland China RoHS, and the Global Automotive Declarable Substance List (GADSL).

In 2024, six new suppliers were added; the document-signing rate was 100%, and 100% passed screening against environmental and social standards.





Existing-Supplier Evaluation

Ventec also conducts risk assessments, quarterly scoring, and an annual supplier evaluation for existing suppliers. Suppliers are graded A–D. Quarterly criteria include quality, procurement, delivery, cost, and after-sales service. Suppliers graded D, or C for two consecutive quarters, are removed from the Approved Supplier List.

The annual evaluation focuses on major raw-material suppliers—resins, glass fiber, copper foil, and aluminum sheet cutting. Audits are conducted mainly for the Taiwan plant (materials designated in Mainland China and agents are excluded). Based on quality performance and evaluation results, suppliers graded B or below or identified as high risk may be subject to increased on-site audit frequency.

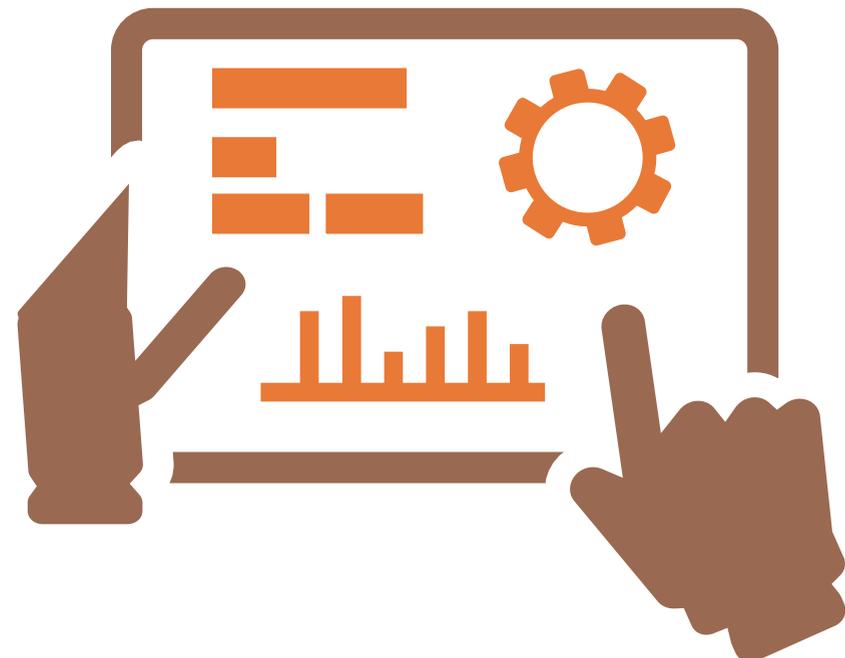
2024 results: 16 suppliers audited—14 rated A, 2 rated B (A-rate 87.50%). All deficiencies identified were corrected. Going forward, we will gradually expand audit coverage. To encourage ESG progress, we increase purchase allocation for well-performing suppliers; poorly performing suppliers enter a negotiated phase-out process. Regular supplier coordination meetings are held to help build suppliers' ESG capabilities.

2024 Supplier Audit Summary

Site	Total Transacting Suppliers	On-site Audits	Desktop Audits
Taiwan Plant	13	2	0
Suzhou Plant	44	11	11
Shenzhen Plant	3	3	3
Jiangyin Plant	11	3	3

Conflict-Minerals Management Process

Pursuant to the Environmental Hazardous Substances Control Procedure, Ventec prohibits the use of minerals sourced from conflict regions. For any supplier whose materials contain gold (Au), tantalum (Ta), tungsten (W), tin (Sn), cobalt (Co), aluminum (Al), copper (Cu), lithium (Li), magnesium (Mg), nickel (Ni), or mica, due diligence must be carried out to confirm that the metals are not sourced through the Democratic Republic of the Congo or adjoining countries/regions associated with human-rights abuses. New suppliers are also required to sign agreements that include A No-Conflict-Minerals commitment.





2.4 Customer Relationship Management

"Whatever the future of technology holds, Ventec will always deliver." Guided by this ethos, Ventec maintains customer relationships with a focus on customer satisfaction and quality first. We serve a global customer base of approximately 447 companies and keep communication channels open to remain a trusted partner. The Company has established a Customer Satisfaction Control Procedure and a Customer Complaints Handling Procedure for employees to follow. To raise satisfaction, we maintain frequent, proactive engagement, assign dedicated contacts to understand needs, and develop corrective solutions for issues identified by customers so as to enhance service quality.

In 2024, there were 12 customer-complaint cases, a 20% reduction year over year. Most involved quality or packaging/transportation matters, and 100% were resolved. To build long-term relationships and expand our core product lines, we will continue to intensify the development and introduction of new raw materials to secure the key technologies our customers require.

Customer Satisfaction Survey

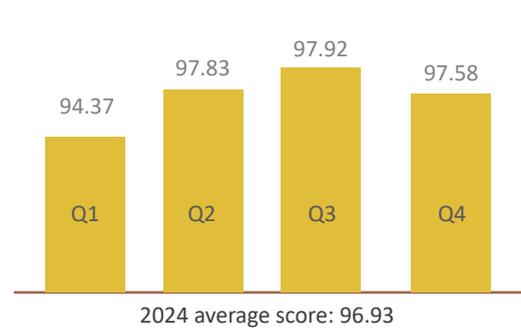
Ventec is committed to maintaining strong customer relationships and regards customer satisfaction as a key indicator of service quality. To this end, we have established a comprehensive customer-satisfaction survey mechanism to regularly understand customer needs and expectations and to drive continuous improvement in our products and services. To ensure the survey's effectiveness and appropriateness, we apply differentiated survey frequencies by customer type and compile a composite score consisting of 40% from survey results and 60% from internal statistical monitoring data. The 2024 results are summarized in the tables below. Through ongoing surveys and data analysis, the Company will continually enhance the quality of our customer service, grow together with our customers, and forge closer partnerships.

Total Customer Complaints and Resolution Rate



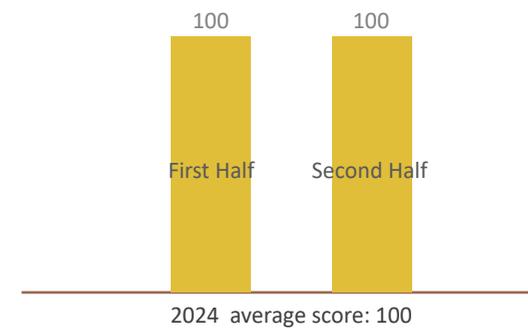
Automotive PCB Segment and Top Five Customers

Quarterly survey; Target score: 86 (Achieved)



Aerospace Products

Semiannual survey; Target score: 90 (Achieved)





CH3 Green Operations

3.1 Climate Action

- 3.1.1 Climate-related Financial Disclosures (TCFD) Framework
- 3.1.2 Greenhouse Gas Emissions and Management

3.2 Energy Management

3.3 Water Resources Management

3.4 Waste Management





3.1 Climate Action

3.1.1 TCFD (Task Force on Climate-related Financial Disclosures) Framework

TCFD Pillars	Ventec's Response Measures
 Governance	<ul style="list-style-type: none"> The Board of Directors is responsible for decision-making and oversight of sustainability. Senior management and the Sustainability Development Committee assist with execution and reporting, while dedicated departments implement the relevant management systems and deliver training and awareness programs.
 Strategy	<ul style="list-style-type: none"> Consolidate historical data and conduct TCFD climate risk-and-opportunity workshops, inviting relevant departments to identify and assess the climate-related risks and opportunities faced by operations in light of their respective business responsibilities. Disclose in line with the TCFD framework, and prudently evaluate the use of scenario analysis to determine the feasibility of different risk-and-opportunity scenarios.
 Risk Management	<p>Transition Risks</p> <ul style="list-style-type: none"> Risk: Rising energy costs; shifts in market demand. Response Strategy: Mitigate transition risk through energy-saving and carbon-reduction initiatives, implementation of green-management systems, supply-chain optimization, and low-carbon innovation. <p>Physical Risks</p> <ul style="list-style-type: none"> Risk: Increasingly extreme climate conditions. Response Strategy: Promote water management, strengthen the supply chain, and advance renewable-energy projects.
 Metrics and Targets	<ul style="list-style-type: none"> Establish clear carbon-reduction indicators and strengthen sustainability communications to align with international environmental trends and net-zero goals.

At COP29, the UN noted that 2024 was likely the hottest year on record, with the global average temperature exceeding the pre-industrial level by 1.5 °C for the first time. Scientists warn that, without stronger decarbonization action, global temperatures could rise to 3.1 °C by the end of this century—far above the Paris Agreement target. The World Economic Forum's Global Risks Report 2024 likewise ranks environmental risks among the most severe threats over the next decade, including extreme weather events, major changes in Earth systems, loss of biodiversity and ecosystem collapse, natural-resource shortages, and environmental pollution.

Against this backdrop, early identification of climate-related risks and opportunities—together with strengthened adaptation and reduced operational impacts—has become an urgent task in sustainable development. In 2024, Ventec adopted the TCFD framework to disclose our governance of climate risks and opportunities across the four pillars of Governance, Strategy, Risk Management, and Metrics & Targets, and formulated corresponding climate actions to enhance organizational resilience.



Climate-Change Governance Structure

Ventec designates the Board of Directors as the highest supervisory body for sustainability, tasking it with overseeing the Company's sustainability practice and regularly reviewing effectiveness for continuous improvement. The Board authorizes senior management to handle sustainability-related matters and to report the handling status back to the Board. In 2025, Ventec established a Board-level Sustainability Committee responsible for promoting sustainability policies and related management guidelines and for providing periodic reports to the Board. Working across all levels, we have built a climate-change governance structure to drive climate action and mitigate the operational impacts of climate change.





Climate Risk & Opportunity Identification Process

Ventec consolidates historical information and holds TCFD climate risk and opportunity workshops, inviting relevant departments to identify and assess, based on their business responsibilities, the actual and potential climate-change risks and opportunities faced at the operational level, and discloses the results in line with the TCFD framework. The Company is currently evaluating the feasibility of using scenario analysis to identify risk-and-opportunity scenarios.

Risk and Opportunity Analysis Process

Research & Analysis —

Collect and analyze global climate-change trends, domestic/overseas research reports, and industry/company risk-assessment cases; invite colleagues from Ventec's major plants to join a TCFD climate risk-and-opportunity workshop to explain TCFD work items and compile Ventec's material climate risks and opportunities.

Identification —

Design a questionnaire for the consolidated risk/opportunity topics; have major operating sites complete it and evaluate each topic's impact on operations and likelihood of occurrence as the basis for subsequent management.

Assessment & Prioritization —

Prioritize risks and opportunities according to responses from each unit to serve as the basis for follow-up management.

Disclosure —

Disclose in line with the TCFD framework (Governance, Strategy, Risk Management, Metrics & Targets) to present Ventec's climate-governance status.



Management of Key Climate Risks and Opportunities

Risk Type	Risk Item	Risk Description	Time Horizon	Potential Operational & Financial Impacts	Response Measures
Transition Risks	 Global energy prices rising	Affected by global energy supply–demand shifts, energy-price volatility intensifies, which will raise process and logistics costs and squeeze operating margins.	Short term	<ul style="list-style-type: none"> Higher costs for overseas raw-material procurement Squeezed revenue and profit leading to higher operating costs Greater challenges to product competitiveness 	<ul style="list-style-type: none"> Improve energy efficiency: the Suzhou Plant upgraded the vacuum-pump system on the lamination press in Plant 1 to reduce average power consumption during lamination operations Maintain close interaction with suppliers and closely monitor market price fluctuations
	 Rising market demand for low-carbon products	As low-carbon awareness increases, demand for eco-friendly products grows rapidly. If the product mix and processes are not adjusted in time, brand image and market competitiveness may be affected.	Medium term	<ul style="list-style-type: none"> Higher procurement cost for low-carbon raw materials 	<ul style="list-style-type: none"> Establish a Green Energy Taskforce to embed green production in production management Strengthen supply-chain management to mitigate transition risks from climate change Implement ISO 14001 and IECQ QC 080000 and commit to carbon-reduction actions
	 Carbon fee / carbon tax imposed by governments	With stricter climate policies, governments introduce carbon-fee measures, increasing operating costs.	Short term	<ul style="list-style-type: none"> Domestic carbon fees and carbon taxes on exports to Europe/US will raise operating costs 	<ul style="list-style-type: none"> Ventec will respond according to operating conditions and closely track carbon-fee / carbon-tax developments
	 Low-carbon technologies and materials R&D	Rapid progress in low-carbon technologies and substitute materials. If we fail to invest in relevant innovation and applications in time, we may face the risk of technological lag and product obsolescence, undermining long-term competitiveness.	Medium term	<ul style="list-style-type: none"> Increased R&D expenses related to green technologies Equipment-upgrade costs 	<ul style="list-style-type: none"> Continue investing R&D resources to meet market demand for low-carbon materials
	 Lack of proactive sustainability measures	Without sound sustainability strategies and action plans, performance in supply-chain, financial-institution and investor assessments may be affected, heightening reputation risk.	Medium term	<ul style="list-style-type: none"> Reputation risk; damage to brand image and market competitiveness Lower attractiveness to investors 	<ul style="list-style-type: none"> Establish the Sustainability Practices Guidelines and set up the Sustainability Committee to coordinate sustainability matters



Management of Key Climate Risks and Opportunities

Risk Type	Risk Item	Risk Description	Time Horizon	Potential Operational & Financial Impacts	Response Measures
Physical Risks	<p>Sudden heavy rainfall & water-use restrictions</p> 	<p>More extreme-weather events such as torrential rain causing flooding and facility damage, or drought leading to water restrictions, interrupt production and raise the risk of operational disruption.</p>	Short term	<ul style="list-style-type: none"> Extreme-weather events may disrupt operations and affect overall supply-chain stability 	<ul style="list-style-type: none"> Reduce water withdrawal and consumption; strengthen water-saving advocacy across plants and worksites Improve water-use efficiency Strengthen supply-chain management to lessen climate-risk impacts
	<p>Increasing extremity of climate patterns</p> 		Long term		
	<p>Rising global average temperature</p> 	<p>Higher average temperatures have a significant operational impact on power supply. Hot environments challenge production efficiency and existing cost structures.</p>	Long term	<ul style="list-style-type: none"> Higher operating and disaster-prevention costs Risk of lower yield and product quality 	<ul style="list-style-type: none"> Plan feasible projects such as adding solar-power installations and purchasing green electricity

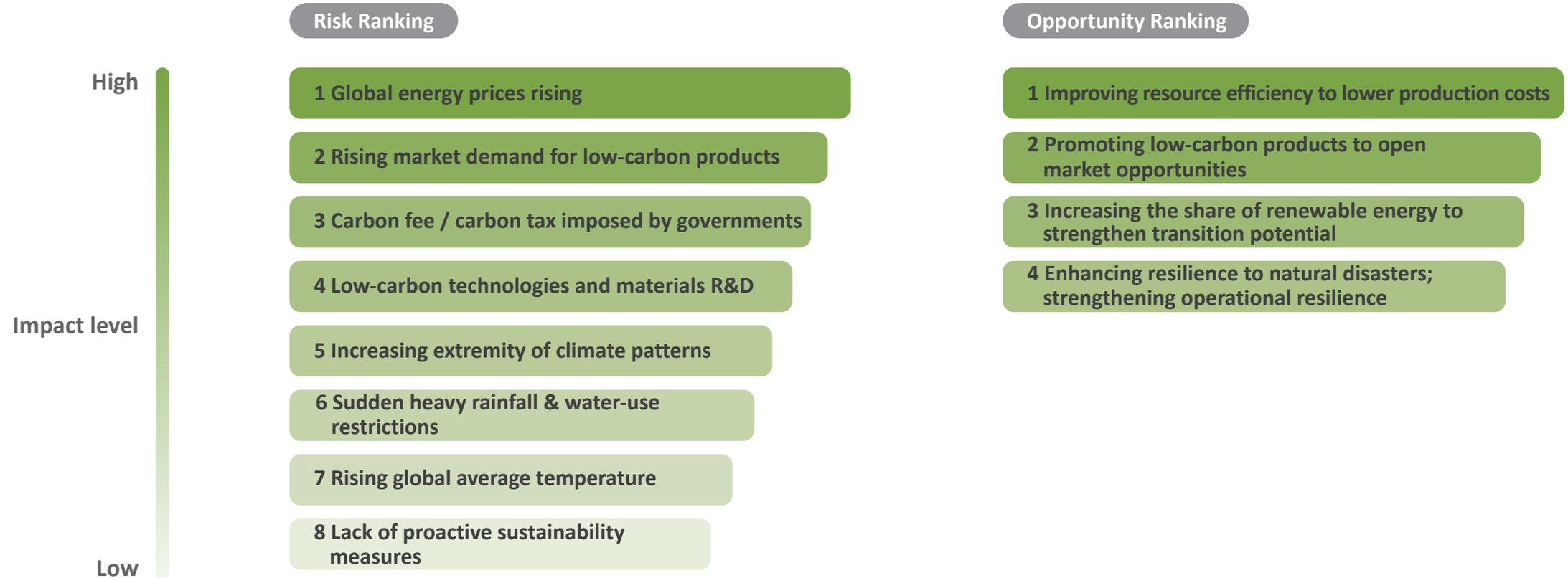


Climate-Change Opportunities and Management Approach

Opportunity Type	Opportunity Item	Opportunity Description	Time Horizon	Potential Operational & Financial Impacts	Management Approach
Resource Efficiency	Improving resource efficiency to lower production costs 	Improve production processes to reduce energy and material waste and lower energy costs.	Short term	<ul style="list-style-type: none"> Lower costs and higher margins in the short term; more stable cost structure; reduced exposure to energy-price volatility. 	<ul style="list-style-type: none"> Procure energy-saving equipment, e.g., a magnetic-bearing chiller.
Low-carbon Technologies	Promoting low-carbon products to open market opportunities 	Adopt low-carbon technologies and develop eco-friendly laminate materials to drive brand growth.	Medium term	<ul style="list-style-type: none"> Upfront technology investment; medium-to long-term growth expected with rising demand. 	<ul style="list-style-type: none"> For the past six years we have worked each year on halogen-free / phosphorus-free / lead-free materials; continue developing low-carbon materials.
Energy Transition	Increasing the share of renewable energy to strengthen transition potential 	Expand use of solar and wind power to reduce dependence on fossil fuels, align with decarbonization trends, and improve energy reliability.	Long term	<ul style="list-style-type: none"> Planning for renewable energy requires upfront staffing/research and capex; long-term reduction in energy costs. 	<ul style="list-style-type: none"> The Suzhou Plant has installed solar PV; further renewable-energy investments are planned.
Operational Resilience	Enhancing resilience to natural disasters 	Strengthen infrastructure and emergency response plans to improve resistance to natural disasters and ensure stable production and supply chains.	Long term	<ul style="list-style-type: none"> Establishing robust disaster-prevention mechanisms increases near-term costs; in the long term, reduces losses and enhances corporate stability. 	<ul style="list-style-type: none"> Pormulate emergency response plans and build capability to respond to floods, water shortages, and other extreme-weather conditions.



Ventec — Future Sustainability Risks / Opportunities Ranking
Composite ranking by impact across departments





Climate-Change Risk & Opportunity Management

Ventec continuously incorporates the results of climate-risk identification and assessment into our enterprise risk management framework and reports the operation of risk management to the Board of Directors on a regular basis. During identification and assessment, we define categories of climate-related risks in line with operating policies, take preventive measures within the defined risk scope to avoid potential losses, and optimize resource allocation. By adopting the Sustainability Practices Guidelines, we further enhance the governance efficiency of climate risks and opportunities.

Metrics & Targets

To effectively address climate risks, the Company has set short-, medium- and long-term climate strategies and targets. By making targets explicit and promoting cross-functional collaboration, we strengthen our operational resilience to climate risks and opportunities.

Short-term Targets

- Introduce sustainability systems and strengthen the Company's internal governance structure.
- Enhance communication of sustainability outcomes to stakeholders through multiple channels, including the corporate website, investor/analyst briefings, and the Board.
- Implement greenhouse-gas (GHG) reduction tracking and internal decarbonization management.

Medium-term Targets

- Reduce carbon emissions by 1% each year from 2024 to 2028.
- As demand rises for thermal solutions in green and new-energy products, implement non-emitting/low-carbon materials design and selection, and continue advancing R&D of environmentally friendly component materials.

Long-term Targets

- In line with the 2050 net-zero policy, establish detailed GHG-management goals and resource circularity targets.
- Continuously monitor international energy standards and eco-friendly material regulations to ensure compliance and capture market opportunities.
- Expand on-site renewable-energy infrastructure to strengthen the resilience of our energy mix.



3.1.2 Greenhouse Gas (GHG) Emissions and Management

As key actors in economic activity, companies' GHG and carbon emissions arising from operations are central to global climate governance. For many years Ventec has conducted voluntary GHG inventories with reference to ISO 14064-1:2018, setting organizational boundaries under the operational control approach. The inventory covers our principal operating sites—Suzhou, Taiwan, Shenzhen, and Jiangyin—for Scope 1 and Scope 2 emissions; phased inclusion of Scope 3 is being evaluated.

In 2024 Ventec's total GHG emissions were 16,106.33 tCO₂e. Scope 1 emissions were mainly from stationary sources, while Scope 2 emissions were mainly from purchased electricity, which is also our primary source of emissions. Compared with 2023, Scope 1 decreased by 21.57% and Scope 2 decreased by 5.73%, primarily due to lower production volume in 2024.

GHG Emissions, Past Two Years (tCO₂e)



2024 Scope 1 and Scope 2 GHG Emissions by Site (tCO₂e)

Site	Suzhou	Taiwan	Shenzhen	Jiangyin	Total
Scope 1					
Stationary	2,950.09	211.25	37.24	269.84	
Mobile	-	22.38	-	-	
Fugitive	39.59	8.42	7.75	11.86	3,558.42
Process	-	-	-	-	
Scope 2					
Energy Indirect	9,064.75	1,311.67	139.59	2,031.90	12,547.91
Annual Output (metric tons)	90,640.00	28,618.92	51,284.80	3,960.00	174,503.72
Total Emissions (tCO₂e)	12,054.43	1,553.72	184.58	2,313.60	16,106.33
Emissions Intensity (tCO₂e/ton)	0.13	0.05	0.004	0.58	0.09

Notes

- The inventory adopts the operational control method. Emissions are calculated as activity data × emission factor × GWP, using IPCC Fourth Assessment Report GWP values.
- GHGs include the seven categories: N₂O, CH₄, CO₂, HFCs, PFCs, SF₆, and NF₃.
- The grid emission factor used for electricity is 0.529 kg CO₂e/kWh for all four plants.
- Emissions intensity = total emissions (tCO₂e) ÷ annual output (metric tons).

3.2 Energy Management

In 2024 Ventec's energy-management disclosure covers the four major plants (Suzhou, Taiwan, Shenzhen, and Jiangyin) and the Europe/U.S. offices (UK, Germany, and the U.S.). Among the four plants, energy use in 2024 was dominated by purchased electricity and natural gas: purchased electricity accounted for 51.30%, natural gas 46.61%, and renewable energy 0.86%. Compared with 2023, total energy consumption at the four plants decreased by 40.18% in 2024. Driven by the Green Energy Taskforce, Ventec upgraded its power-generation system in 2024, raising Suzhou Plant's renewable-energy use by 467.83 GJ. The Company has implemented the ISO 14001 environmental management system and passed third-party verification (most recent certificate valid May 2024 – May 2027), underscoring our commitment to systematic environmental management. For the Europe/U.S. offices, total energy consumption in 2024 was 4,287.47 GJ, down 8.41% year over year. Natural gas was the largest energy source (49.61%), followed by purchased electricity (48.70%).



▲ ISO 14001 Certificate — Chinese Version



▲ ISO 14001 Certificate — English Version



2024, total energy consumption across the four major plants decreased by **40.18%**

In 2024, renewable energy use at the Suzhou Plant increased by **48.14%**

In 2024, total energy consumption at the Europe/U.S. offices decreased by **8.41%**

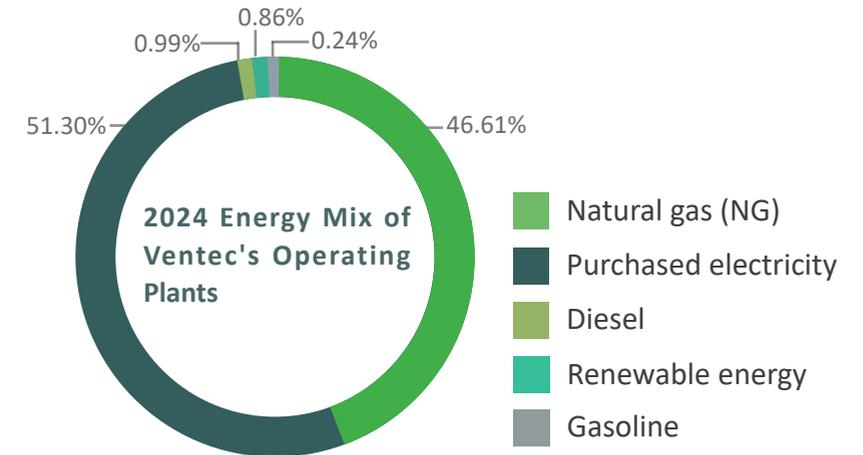


Energy Consumption by Site (Unit: GJ)

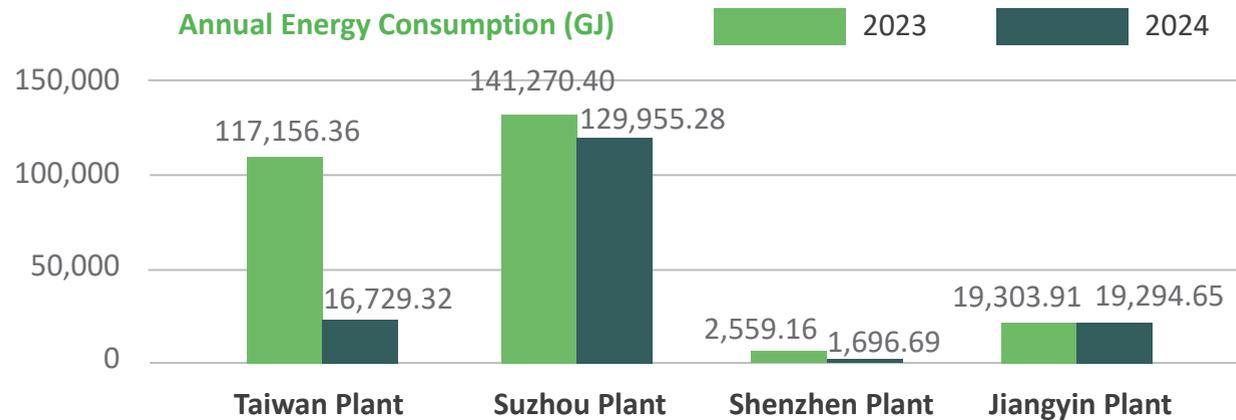
Energy Type	Taiwan Plant		Suzhou Plant		Shenzhen Plant		Jiangyin Plant	
	2023	2024	2023	2024	2023	2024	2023	2024
Purchased electricity	108,208.80	9,558.72	65,446.43	61,688.26	1,298.69	949.92	13,017.59	13,827.73
Renewable energy	-	-	971.80	1,439.63	-	-	-	-
Natural gas (NG)	8,628.58	6,866.50	73,395.25	65,131.43	1,260.47	746.77	6,231.60	5,411.32
Gasoline	33.28	32.21	402.02	365.51	-	-	-	-
Diesel	285.70	271.89	1,054.90	1,330.45	-	-	54.72	55.60
Total	117,156.36	16,729.32	141,270.40	129,955.28	2,559.16	1,696.69	19,303.91	19,294.65

Notes

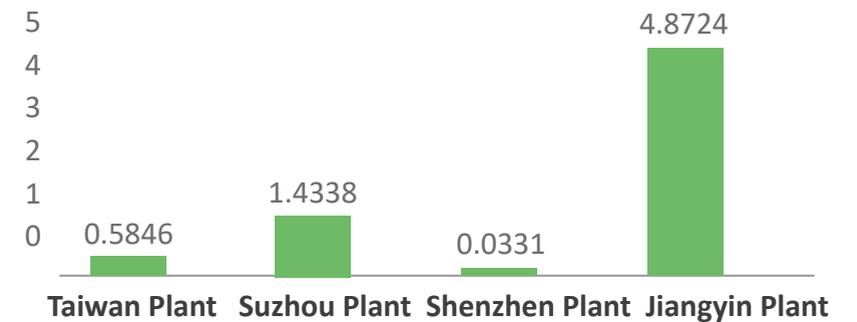
- Conversions follow Taiwan's Ministry of Economic Affairs, Energy Administration: gasoline 7,800 kcal/L, diesel 8,400 kcal/L, LPG 6,635 kcal/kg, natural gas 9,000 kcal/m³, electricity 3.6 MJ/kWh; 1 kcal = 4,186 J.
- In 2024, the four plants did not use LPG or purchased coal as energy sources.



Annual Energy Consumption (GJ)



2024 Energy-Consumption Intensity (GJ per metric ton of output)

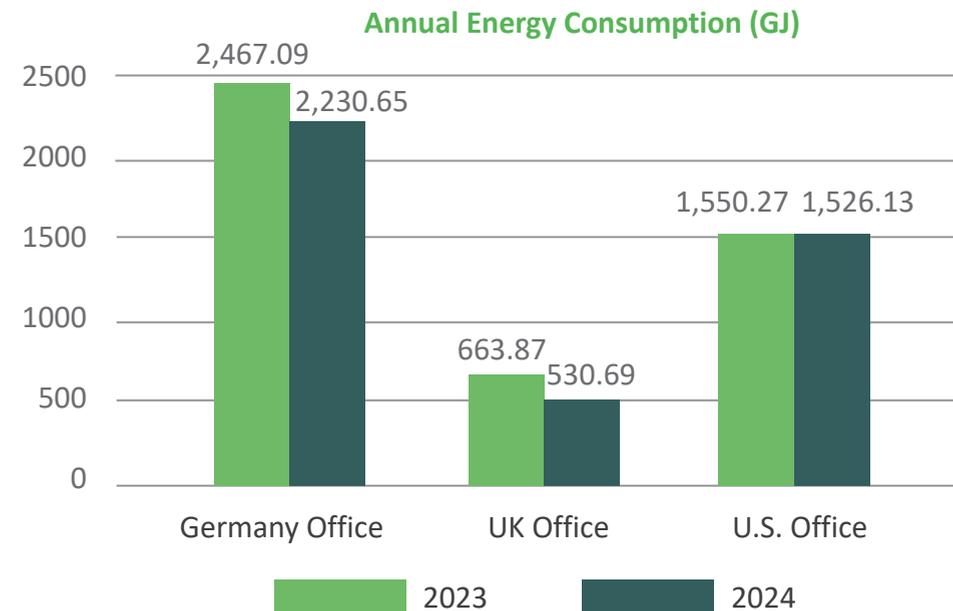
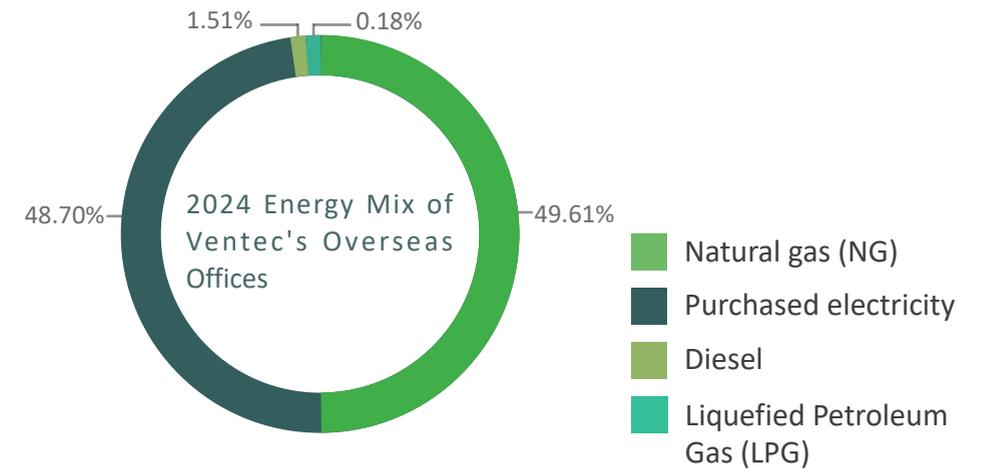




Energy Consumption of Europe/U.S. Offices (Unit: GJ)

Energy Type	Germany Office		UK Office		U.S. Office	
	2023	2024	2023	2024	2023	2024
Purchased electricity	1,047.68	723.40	644.10	519.44	824.24	845.01
Renewable energy	-	-	-	-	-	-
Natural gas (NG)	1,419.41	1,507.25	-	-	658.21	619.77
Liquefied Petroleum Gas (LPG)	-	-	15.69	7.84	-	-
Gasoline	-	-	-	-	-	-
Diesel	-	-	4.08	3.41	67.82	61.35
Total	2,467.09	2,230.65	663.87	530.69	1,550.27	1,526.13

Note: For the Germany Office, 2024 purchased electricity and natural gas values are estimated.

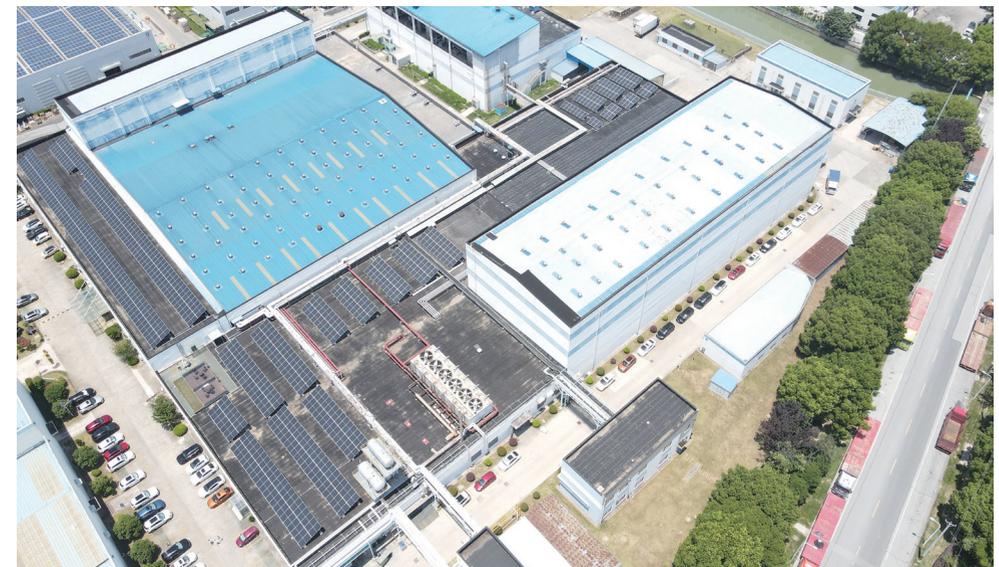


2024 Energy-Saving Action Plan

Ventec established a Green Energy Task Force in 2021 to mitigate global warming and environmental burdens by continually optimizing plant equipment for energy conservation and carbon reduction. Since 2023, the Suzhou Plant has upgraded its power-generation system and installed solar photovoltaic panels, steadily expanding self-generation for self-consumption. In 2024, the Company set an annual renewable-energy generation target of 358,800 kWh and achieved approximately 400,000 kWh, exceeding the target. In the same year, we further upgraded critical energy-using equipment—including magnetic-bearing chillers, lamination presses, hot-water pumps, and variable-frequency drives—delivering total annual electricity savings of 461,049 kWh and a reduction of 247.40 tCO₂e, thereby lowering our operational carbon footprint. The Suzhou Plant also continued to enhance energy-management performance in production processes through investments in energy-saving and low-carbon, green-manufacturing initiatives; in 2024 it earned Suzhou City Class 2A Green Factory certification.

2024 Suzhou Plant Action Items	2024 Energy-Saving Performance
Renewable energy: Suzhou Plant solar-PV installation	System design target: 358,800 kWh annual generation; 2024 actual ~400,000 kWh; 214.64 tCO ₂ e emissions reduction.
Equipment upgrade: Magnetic-bearing chiller (Plant 1)	Electricity saved: 51,000 kWh; emissions reduction: 27.37 tCO ₂ e.
Equipment upgrade: Magnetic-bearing chiller (Plant 2)	Electricity saved: 75,848 kWh; emissions reduction: 40.70 tCO ₂ e.
Equipment upgrade: Lamination presses (Plants 1 & 2)	Electricity saved: 187,200 kWh; emissions reduction: 100.45 tCO ₂ e.
Hot-water pump for adhesive application	Electricity saved: 59,904 kWh; emissions reduction: 32.14 tCO ₂ e.
VFDs (seasonal process pumps and chiller pumps)	Electricity saved: 87,097 kWh; emissions reduction: 46.74 tCO ₂ e.
Suzhou City Class 2A Green Factory certification (2024)	Ventec continues to advance green, low-carbon transition and sustainable, environmentally friendly operations; obtained Class 2A Green Factory certification in 2024.

Note: Emissions-reduction figures are estimated using the nationwide grid emission factor 0.5366 kgCO₂e/kWh from China's 2022 electricity emission-factor bulletin.

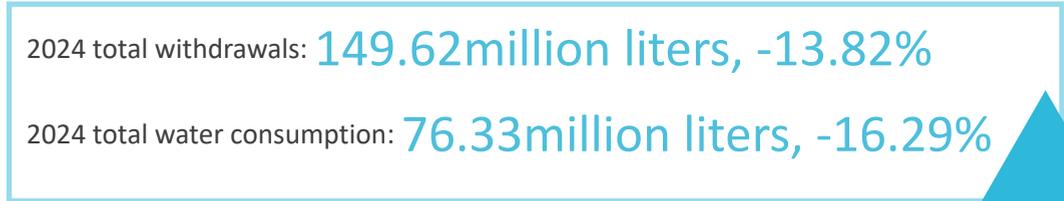


▲ Solar PV panels at Ventec's Suzhou Plant

3.3 Water Resource Management

With the rising frequency of extreme weather events, water stewardship has become increasingly critical. Because Ventec operates in multiple countries and regions, water use at each site is closely linked to local natural conditions and regional water-stress levels—making a robust water-management strategy essential. Accordingly, we treat water management as a key component of operational risk control, focusing on improving water-use efficiency and reducing environmental impact. Ventec uses the WRI Aqueduct Water Risk Atlas to assess overall water risk at each operating site. Except for the Suzhou Plant, our sites are not located in high water-stress areas. To address local water stress, the Suzhou Plant continued to strengthen water-circulation and reuse mechanisms, increasing the reuse ratio from 31.27% in 2023 to 33.04% in 2024. In production, filtration and sedimentation equipment are used so that treated water can be returned to the process for recycling. Conductivity sensors continuously monitor quality: when conductivity reaches 1,600 $\mu\text{S}/\text{cm}$ the system automatically initiates discharge; it stops when conductivity falls to 1,500 $\mu\text{S}/\text{cm}$, thereby maintaining stable water quality and avoiding unnecessary water use. To manage water responsibly, we compile water-use statistics for all operating sites. Our primary source of water is third-party supply (i.e., the local municipal water supply); we do not withdraw from surface water or groundwater. In 2024, total water withdrawals across all sites were 149.62 million liters, a 13.82% decrease versus 2023. At the Suzhou Plant, comprehensive leak inspections and remediation reduced withdrawals from 124.72 to 102.91 million liters, a 17.49% reduction. Discharge management at each plant complies with local regulations and

actual process conditions. At the Taiwan Plant, discharge volumes are compiled from the Taoyuan Pingzhen Wastewater Treatment Plant's monthly records; other plants estimate volumes based on their water-use profiles. In 2024, total discharges across the four plants were 71.85 million liters. Discharges were managed in a stable manner and continued to meet local standards, with outflows directed either to surface-water bodies or to third-party treatment. Water consumption reflects the net water used by each plant; in 2024 total consumption was 76.33 million liters, down 16.29% year on year.





Water Statistics by Plant

Unit: million liters

Item	Suzhou		Taiwan		Shenzhen		Jiangyin		Total	
	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
Withdrawals										
From third-party water suppliers	124.72	102.91	11.21	9.63	1.88	1.41	34.38	34.23	172.19	148.18
Total withdrawals	124.72	102.91	11.21	9.63	1.88	1.41	34.38	34.23	172.19	148.18
Discharges										
To surface water	62.10	51.45	-	-	-	-	-	-	62.10	51.45
To third parties	-	-	8.97	7.70	0.94	0.70	9.00	12.00	18.91	20.40
Total discharges	62.10	51.45	8.97	7.70	0.94	0.70	9.00	12.00	81.01	71.85
Water consumption										
Total water consumption	62.62	51.46	2.24	1.93	0.94	0.71	25.38	22.23	91.18	76.33
Recycled and reused water										
Volume of recycled and reused water	39.00	34.00	-	-	-	-	-	-	39.00	34.00
Recycled and reused water ratio	31.27%	33.04%	-	-	-	-	-	-	22.65%	22.95%

Notes

- For the Taiwan and Shenzhen Plants, withdrawal data are from water bills; Suzhou and Jiangyin use meter readings. "Third-party water" is water supplied by local municipal utilities; all are freshwater ($\leq 1,000$ mg/L TDS).
- Discharge volumes for the Taiwan Plant are based on records from the Taoyuan Pingzhen Wastewater Treatment Plant.
- Per GRI 303, water consumption = total withdrawals – total discharges.
- 2023 and 2024 withdrawal figures for the four plants above have been assured by a third party.



Water Statistics – Europe/U.S. Offices

Unit: million liters

Item	Germany Office		UK Office		U.S. Office		Total	
	2023	2024	2023	2024	2023	2024	2023	2024
Withdrawals								
From third-party water suppliers	0.79	0.75	0.15	0.20	0.47	0.47	1.41	1.42
Other sources	-	-	0.01	0.02	-	-	0.01	0.02
Total withdrawals	0.79	0.75	0.16	0.22	0.47	0.47	1.42	1.44

Notes

- Office withdrawal data are based on water bills; "third-party water" refers to the local municipal water supply and is freshwater ($\leq 1,000$ mg/L TDS). The UK Office's "other source" is purchased drinking water (receipt records).
- The European and U.S. offices' water-withdrawal figures above have not been subject to third-party assurance.



3.4 Waste Management

Ventec is committed to environmental sustainability and promotes waste reduction and management at the source. The PCB-materials process generates various wastes—such as empty drums, adhesive/liquid wastes, copper-bearing sludge, acetone and spent activated carbon—some of which are hazardous industrial wastes. To comply with applicable laws, we continue to invest in pollution-prevention facilities and assign dedicated personnel for daily inspection and upkeep to ensure stable system operation and effective pollution control. Both general and hazardous wastes are removed and finally treated by qualified contractors approved by environmental authorities, with leak-and spill-prevention measures implemented during transport to mitigate environmental risks.

In 2024, total waste generated across our four operating plants was 1,850.38 metric tons, of which non-hazardous waste accounted for 92.81% (1,717.39 t) and hazardous waste for 7.19% (132.99 t). To address increasing complexity in waste types and treatment, the Shenzhen Plant implemented a Hazardous Waste Management Plan in 2024 to strengthen classification and storage, anti-leak measures, fire and theft prevention—ensuring compliant storage and disposal in line with local environmental regulations.

Following the 3R principle—Reduce, Reuse, Recycle—we optimize processes and resource use to advance circularity. At the source, we replaced wooden pallets with plastic pallets, extending service life, reducing resource consumption and pallet waste, and—thanks to insect- and rot-resistant properties—further reducing the need for chemical coatings and associated risks. For reuse/recycling, we operate an organic-solvent recovery

system: acetone recovery rose from 49 t (33% recovery) in 2023 to 66 t (38%) in 2024, underscoring our commitment to 3R.





Waste by Category and Volume – Plants

Unit: metric tons

Waste category		Suzhou	Taiwan	Shenzhen	Jiangyin
Non-hazardous waste	General domestic waste	360.00	2.40	-	27.20
	Other	703.42	445.02	20.13	159.22
	Subtotal – Non-hazardous	1,063.42	447.42	20.13	186.42
Hazardous waste	Empty drums	35.26	0	-	3.85
	Adhesive/liquid wastes	4.21	47.45	-	6.64
	Metal-bearing waste	8.65	-	-	21.89
	Other	4.89	-	0.15	-
	Subtotal – Hazardous	53.01	47.45	0.15	32.38
Total waste	1,116.43	494.87	20.28	218.80	

Waste by Category and Volume – Europe/U.S. Offices

Unit: metric tons

Waste category		Germany Office	UK Office	U.S. Office
Non-hazardous waste	General domestic waste	87.00	12.00	24.00
	Other	-	6.12	6.68
	Subtotal – Non-hazardous	87.00	18.12	30.68
Hazardous waste		2.00	0.19	-
Total waste		89.00	18.31	30.68

Notes

1. In the UK and U.S. offices, the "Other" non-hazardous category represents recycled copper and aluminum.
2. U.S. office waste figures are estimates based on headcount.





ventec
INTERNATIONAL GROUP
騰輝電子

Ventec International Group Co., Ltd.
2024 Sustainability Report

Message from
Management

About This Report

About Ventec

Materiality Assessment
and Stakeholder Engagement

CH1
Integrity and
Governance

CH2
Product
Innovation

CH3
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Operations

CH4
Inclusive
Society

Appendix

4.1 Diversity & Inclusion

4.2 Human Rights Management

4.3 Occupational Health & Safety

4.4 Social Engagement

CH4 Inclusive Society

4.1 Diversity & Inclusion

- 4.1.1 Workforce Planning
- 4.1.2 Compensation System & Employee Benefits
- 4.1.3 Talent Development & Growth
- 4.1.4 Labor-Management Communication

4.2 Human Rights Management

4.3 Occupational Health & Safety

- 4.3.1 Occupational Safety & Health Management
- 4.3.2 Workplace Safety & Employee Care
- 4.3.3 Occupational Injury Management

4.4 Social Engagement





4.1 Diversity & Inclusion

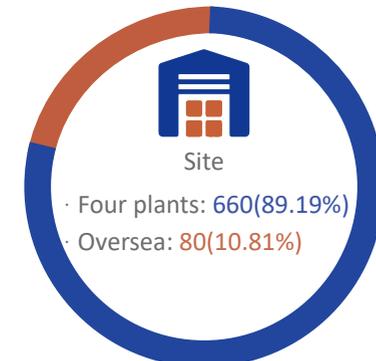
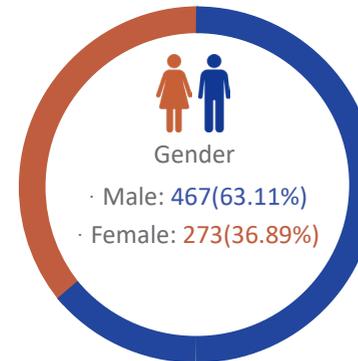
4.1.1 Workforce Planning

Ventec believes that talent is the key driver of continuous progress. To meet the company's long-term strategy and business growth needs, we develop an annual recruitment plan based on our overall business layout and future roadmap, and we select professionals who fit our culture through standardized and equitable hiring processes. To broaden the talent pipeline, we actively use diverse recruiting channels—including job platforms, HR consulting services, and campus recruitment—to strengthen our talent pool and hiring efficiency, laying a solid foundation for future growth. At the same time, we provide competitive compensation and benefits to support retention, using workforce planning to help the company continue to thrive. In 2024, Ventec's headcount continued to grow steadily. All employees are full-time and, under their labor contracts, are classified as permanent or fixed-term. As of the end of 2024, the Group employed 740 people, showing minimal change from the prior year and indicating a stable workforce structure. Of these, 660 were based at the four manufacturing sites, and 80 worked at offices in Europe and the United States.

Employee overview

Four plants						Europe & Americas Offices				
By Gender		By Site				By Gender		By Site		
Male	Female	Taiwan	Suzhou	Shenzhen	Jiangyin	Male	Female	Germany Office	UK Office	US Office
407	253	87	370	79	124	60	20	39	18	23

Note: In 2024, all Ventec employees were permanent, full-time; the Company employed no temporary, non-guaranteed hours, or part-time staff.



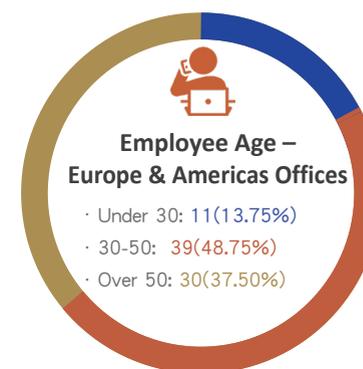


4.1 Diversity & Inclusion

4.2 Human Rights Management

4.3 Occupational Health & Safety

4.4 Social Engagement



Number of Full-time Employees and Share by Site (%)

Gender	Age Group	Four plants							
		Taiwan Plant		Suzhou Plant		Shenzhen Plant		Jiangyin Plant	
		Headcount	Share (%)	Headcount	Share (%)	Headcount	Share (%)	Headcount	Share (%)
Female	Under 30	1	1.15%	21	5.68%	8	10.13%	9	7.26%
	30-50	22	25.29%	115	31.08%	16	20.25%	35	28.23%
	Over 50	9	10.34%	8	2.16%	0	0.00%	9	7.26%
	Total	32	36.78%	144	38.92%	24	30.38%	53	42.74%
Male	Under 30	5	5.75%	35	9.46%	10	12.66%	11	8.87%
	30-50	33	37.93%	169	45.68%	39	49.37%	42	33.87%
	Over 50	17	19.54%	22	5.94%	6	7.59%	18	14.52%
	Total	55	63.22%	226	61.08%	55	69.62%	71	57.26%

Note: Percentages show each group's share of the site's total headcount. The four-plant employee statistics above have been third-party assured.

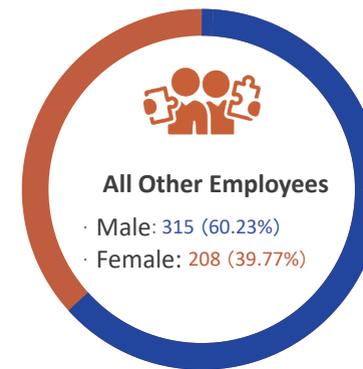
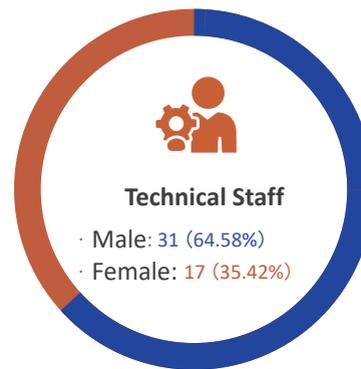
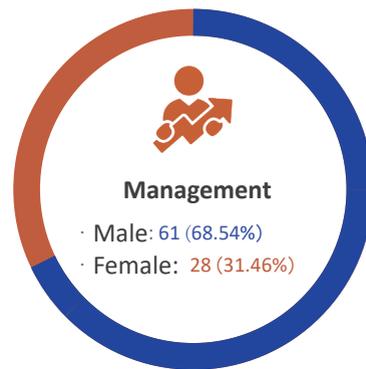
Gender	Age Group	Europe & Americas Offices					
		Germany Office		UK Office		US Office	
		Headcount	Share (%)	Headcount	Share (%)	Headcount	Share (%)
Female	Under 30	0	0.00%	2	11.11%	3	13.04%
	30-50	6	15.38%	3	16.67%	1	4.35%
	Over 50	4	10.26%	0	0.00%	1	4.35%
	Total	10	25.64%	5	27.78%	5	21.74%
Male	Under 30	0	0.00%	0	0.00%	6	26.09%
	30-50	16	41.03%	7	38.89%	6	26.09%
	Over 50	13	33.33%	6	33.33%	6	26.09%
	Total	29	74.36%	13	72.22%	18	78.26%

Note: Percentages show each group's share of the site's total headcount. The overseas-office employee statistics above have not been third-party assured.



Headcount by Employee Category and Gender — Four Plants

Employee Category	Gender	Taiwan Plant		Suzhou Plant		Shenzhen Plant		Jiangyin Plant		Four-Plant Total	
		Headcount	Gender Share (%)	Headcount	Gender Share (%)	Headcount	Gender Share (%)	Headcount	Gender Share (%)	Headcount	Gender Share (%)
Management	Male	9	64.29%	38	67.86%	8	72.73%	6	75.00%	61	68.54%
	Female	5	35.71%	18	32.14%	3	27.27%	2	25.00%	28	31.46%
	Total	14	100.00%	56	100.00%	11	100.00%	8	100.00%	89	100.00%
Technical Staff	Male	2	66.67%	24	61.54%	4	100.00%	1	50.00%	31	64.58%
	Female	1	33.33%	15	38.46%	0	0.00%	1	50.00%	17	35.42%
	Total	3	100.00%	39	100.00%	4	100.00%	2	100.00%	48	100.00%
All Other Employees	Male	44	62.86%	164	59.64%	43	67.19%	64	56.14%	315	60.23%
	Female	26	37.14%	111	40.36%	21	32.81%	50	43.86%	208	39.77%
	Total	70	100.00%	275	100.00%	64	100.00%	114	100.00%	523	100.00%





4.1 Diversity & Inclusion

4.2 Human Rights Management

4.3 Occupational Health & Safety

4.4 Social Engagement

Non-employee workers

In 2024, the non-employee workers within Ventec's management scope—including dispatched workers, contractors, security personnel, and cleaning staff—totaled 315, with little change from the prior year. Dispatched workers mainly serve on production lines, and their benefits, training, and performance appraisal are the same as those for regular employees. The site-by-site information for non-employee workers in 2024 is shown in the table.

Diverse hiring

To foster a diverse, equitable, and inclusive workplace, Ventec monitors the gender and ethnic composition of its workforce and strives to maintain a non-discriminatory environment that respects differences. As of year-end 2024, the workforce was primarily in the 30–50 age group, reflecting a core of experienced employees. Gender distribution remained stable in 2024, and the Company continues to promote gender equality and women's participation across roles in line with job requirements and business needs. Ventec respects different ethnic and cultural backgrounds and provides equal employment opportunities and development pathways. At the Taiwan Plant, foreign nationals accounted for 10.34% of employees, drawn from multiple countries and regions, underscoring our emphasis on cross-cultural collaboration and a global talent footprint. Ventec is likewise committed to inclusive employment for disadvantaged groups: in 2024 the Company employed seven persons with disabilities and made role-appropriate arrangements and workplace adjustments, together with the necessary support resources, to safeguard their rights and dignity. Looking ahead, Ventec will continue to strengthen its diversity and inclusion policies and broaden participation across gender, ethnicity, and persons with disabilities, fulfilling its corporate social responsibility and laying a solid foundation for sustainable development.

Worker Category	Taiwan	Suzhou	Shenzhen	Jiangyin	Four-Plant Total	Germany Office	UK Office	US Office	Europe & Americas Offices Total
Dispatched Workers	0	245	0	0	245	0	0	1	1
Security guards	0	0	0	4	4	0	0	0	0
Cleaning staff	0	5	1	0	6	1	0	1	2
Contractors	0	10	0	0	10	12	21	14	47

Diversity Hiring Category	Site/Plant	Headcount	Share of Site Headcount
Foreign Nationals	Taiwan Plant	9	10.34%
Persons with Disabilities	Taiwan Plant	2	2.30%
Persons with Disabilities	Suzhou Plant	4	1.08%
Persons with Disabilities	Jiangyin Plant	1	0.81%



New Hires and Departures

Ventec closely monitors the health and sustainability of its workforce structure. By systematically analyzing employee inflows and outflows, we assess organizational stability and market attractiveness. In 2024, the four manufacturing sites hired a total of 74 new employees, demonstrating solid appeal and competitiveness in the labor market. Over the same period, 153 employees left the company. Compared with the prior year, the change was limited, indicating generally stable workforce turnover. To strengthen HR effectiveness, the HR department compiles monthly turnover statistics and conducts departure-reason analyses, using the findings to review policies and improve the workplace. Exit interviews are also conducted to understand reasons and gather suggestions; data are categorized by gender, age group, and location to inform future retention strategies and organizational planning.

2024 New Hires and Departures — Statistics for the Four Domestic Plants

Status	Category	Breakdown	Taiwan Plant		Suzhou Plant		Shenzhen Plant		Jiangyin Plant		Total — Four Plants	
			Headcount	Share (%)	Headcount	Share (%)	Headcount	Share (%)	Headcount	Share (%)	Headcount	Share (%)
New Hires	Gender	Male	8	9.20%	22	5.95%	5	6.33%	10	8.06%	45	6.82%
		Female	9	10.34%	9	2.43%	1	1.27%	10	8.06%	29	4.39%
	Age	Under 30	3	3.45%	21	5.68%	4	5.06%	5	4.03%	33	5.00%
		30–50	11	12.64%	10	2.70%	2	2.53%	15	12.10%	38	5.76%
		Over 50	3	3.45%	0	0.00%	0	0.00%	0	0.00%	3	0.45%
Departures	Gender	Male	35	40.23%	46	12.43%	12	15.19%	6	4.84%	99	15.00%
		Female	21	24.14%	23	6.22%	3	3.80%	7	5.65%	54	8.18%
	Age	Under 30	8	9.20%	30	8.11%	6	7.59%	4	3.23%	48	7.27%
		30–50	38	43.68%	36	9.73%	9	11.39%	8	6.45%	91	13.79%
		Over 50	10	11.49%	3	0.81%	0	0.00%	1	0.81%	14	2.12%

Note: Percentages shown in the table represent each category as a share of the site's total headcount. The four-plant figures have been assured by a third party.

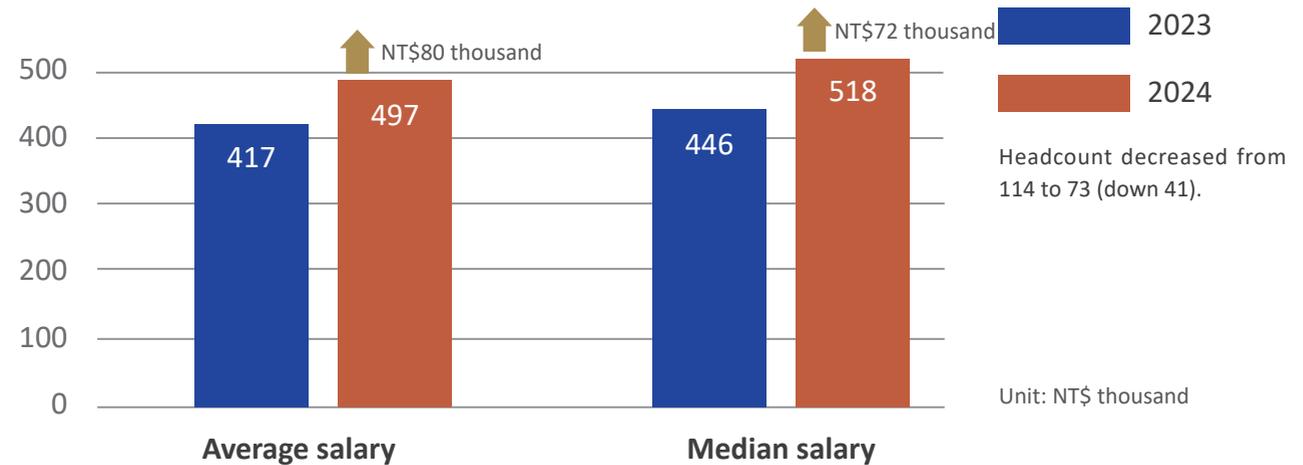


4.1.2 Compensation System and Employee Benefits

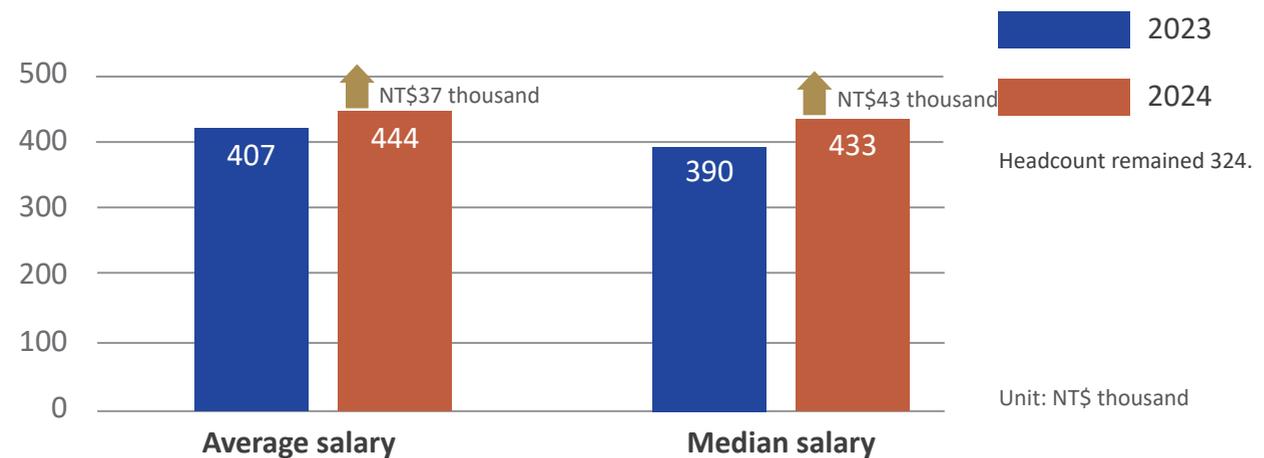
Compensation Policy

Ventec upholds principles of fair, transparent, and market-competitive compensation. Salary levels are determined with reference to job content, professional capabilities, performance, and job grade, so that compensation is both motivating and development-oriented. Compensation is tightly linked to performance reviews to reward strong contributors and reinforce alignment with the Company's goals. We adhere to equal-pay and non-discrimination principles—no differences in pay on the basis of gender, age, race, or other non-performance factors. Starting pay for new hires is set with reference to market rates and individual qualifications and is benchmarked against internal grade standards to ensure transparency. In addition, we regularly review industry salary surveys and market movements to review and adjust our compensation structure, maintaining competitiveness in attracting and retaining talent. In line with disclosure requirements, Ventec reports pay information for non-managerial full-time employees. The 2024 figures for the Taiwan Plant and for the three plants in Mainland China are presented below.

Salary information for full-time non-managerial employees – Taiwan plant



Salary information for full-time non-managerial employees – Three plants in Mainland China





4.1 Diversity & Inclusion

4.2 Human Rights Management

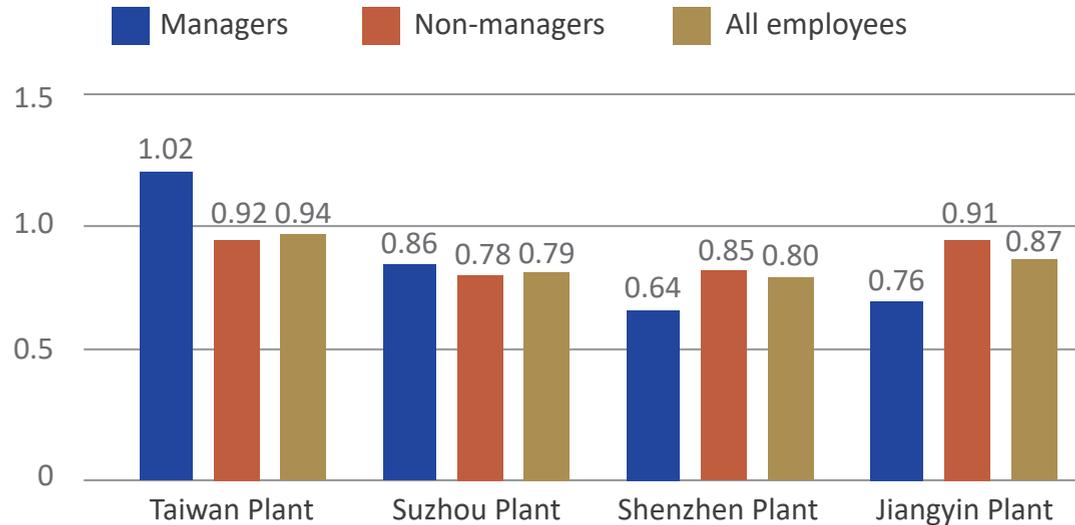
4.3 Occupational Health & Safety

4.4 Social Engagement

Ventec is committed to fair compensation. Salaries are designed based on job role and performance, and we ensure equal pay for men and women in the same position. We also review our pay system on a regular basis and make necessary adjustments to address any gender pay gaps.

To deepen localization and strengthen our operating foundation, the Company prioritizes hiring senior managers with local experience and cultural awareness. In 2024, 76.09% of our senior management positions were held by local hires, underscoring Ventec's emphasis on localization. The chart below summarizes the share of senior management roles held by local hires at each site in 2024.

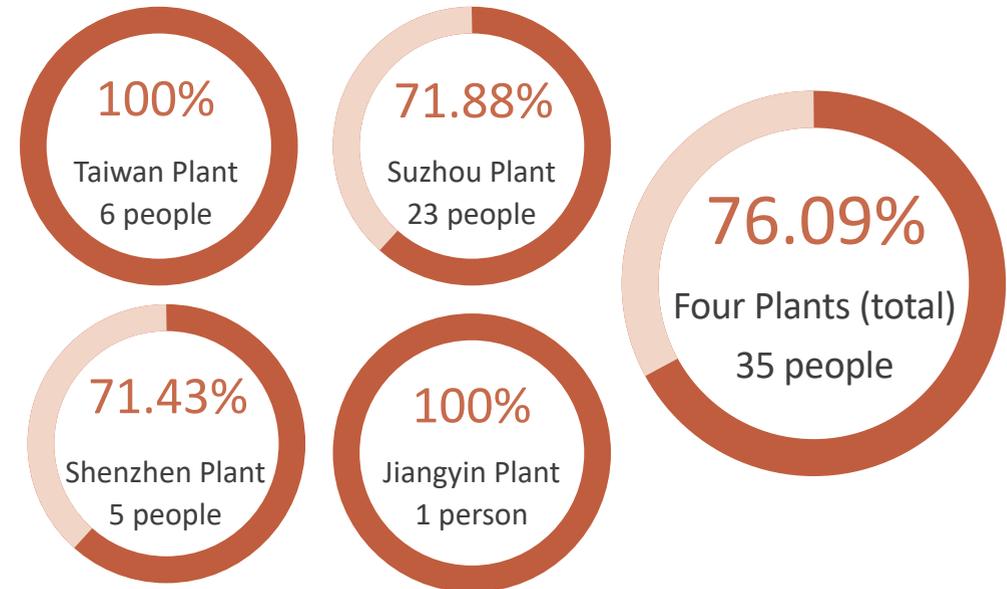
2024 Male-to-Female Pay Ratio by Employee Category



Notes:

1. Pay ratio = male salary ÷ female salary.
2. "Managers" means employees at managerial/senior grade and above (for Mainland China plants, supervisor grade and above).

Share of Senior Management Positions Held by Local Hires



Notes:

1. "Senior management" refers to managerial/senior grade and above.
2. "Local hire" is determined based on the employee's place of birth/registered place of origin.



4.1 Diversity & Inclusion

4.2 Human Rights Management

4.3 Occupational Health & Safety

4.4 Social Engagement

Employee Benefits

Ventec strictly complies with the Labor Standards Act and the Labor Pension Act, fully safeguarding employees' rights. We make pension contributions and handle applications in accordance with statutory requirements to lay a solid foundation for career development and retirement. We also provide commercial medical insurance to enhance medical protection and ease out-of-pocket costs, supporting employees' physical and mental well-being. Through these well-designed benefits and insurance programs, we provide comprehensive protection, promote workplace safety and quality of life, and empower careers to grow together with the Company.

Benefit item	Description
Life/Medical/Disability insurance	Enrolled by job category (PRC plants contribute to the statutory "five insurances and one housing fund"); free annual health checkups are provided.
Parental leave	Provided in accordance with applicable laws; dedicated lactation rooms are available for female employees.
Retirement Plan	Implemented in accordance with applicable laws.
Employee Share Ownership	Employee profit-sharing and stock subscription programs.
Meal Provision	Free lunch and dinner so employees can enjoy nutritious meals during workdays.
Gifts and Cash Grants	Subsidies for weddings, funerals, and other occasions; gifts are provided for Dragon Boat Festival, Mid-Autumn Festival, Lunar New Year, and employee birthdays.
Long-Service Honor Award	A gold medal is awarded upon reaching specified service milestones to recognize long-term contributions and strengthen loyalty.
Children's Education Support	Scholarships for employees' children who achieve outstanding results on the national college entrance examination.

Parental Leave and Maternity Benefits

Ventec supports employees' family needs and ensures smooth return to work after parental leave. At the Taiwan plant, a comprehensive parental-leave system is established pursuant to the Act of Gender Equality in Employment and the Regulations for Implementing Unpaid Parental Leave for Raising Children, allowing all eligible employees—regardless of gender—to apply and balance work and family. Our three plants in mainland China also provide parental benefits in accordance with local laws, enabling employees to choose arrangements that suit their situations. In 2024, the return-to-work rate and retention rate after parental leave were both 100% across all plants.

2024 Parental Leave Statistics

Item	Male	Female	Total
Employees eligible to apply for parental leave in 2024	29	12	41
Employees who actually applied for parental leave in 2024	28	12	40
Due to return from parental leave in 2024 (A)	27	5	32
Actually returned from parental leave in 2024 (B)	27	5	32
Actually returned in 2023 (C)	27	9	36
Returned in 2023 and remained employed for one year (D)	27	9	36
Return-to-work rate % = B/A	100%	100%	100%
Retention rate % = D/C	100%	100%	100%

Notes:

1. Statistics cover the Taiwan, Suzhou, Shenzhen, and Jianguyin plants.
2. Because dispatched employees are also entitled to parental leave, their numbers are included.



4.1.3 Talent Development and Training

Talent Cultivation and Competency Development

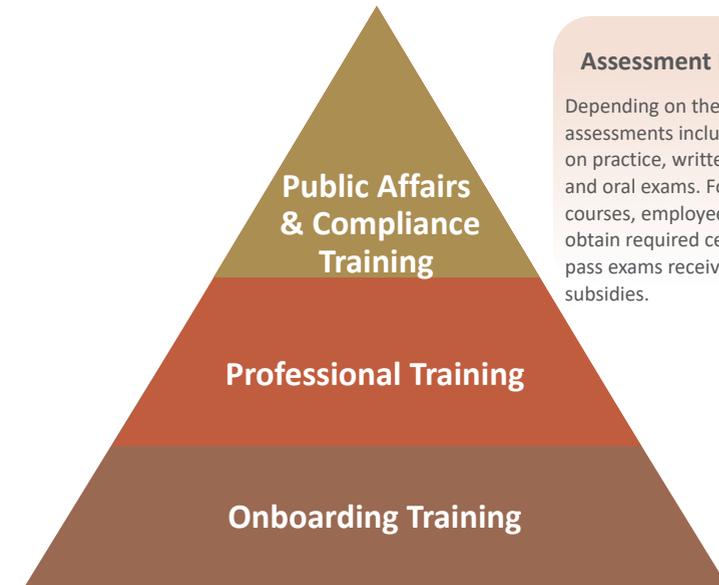
Ventec values employee capability building and, through a structured training system, helps colleagues enhance professional skills and work effectiveness to strengthen organizational competitiveness. Based on job nature and departmental needs, we provide diverse learning resources—online courses, in-person training, professional certifications, and internal talks—covering professional skills, managerial capability, digital tools, regulatory compliance, and workplace safety. For managers, we plan leadership-development programs to improve management effectiveness and team collaboration. For new hires, we deliver structured onboarding to help them integrate quickly. Interns receive professional training to understand workplace operations and core skills; high performers may be converted to regular employees—5 interns were converted in 2024. We continuously refine curricula through course feedback and effectiveness evaluations to tighten the link between talent development and business goals. Our strategy spans pre-job, professional, and general training. The 2024 plan and outcomes are as follows.

Employee Training Statistics

Employee Category	Gender	Total Hours	Headcount	Average Hours
Supervisors	Female	736	37	19.89
	Male	1,168.5	84	13.91
Non-supervisors	Female	6,690	283	23.64
	Male	15,425	581	26.55
All employees		24,019.5	985	24.39

Notes:

- Scope includes the Taiwan Plant, Suzhou Plant, Shenzhen Plant, Jiangyin Plant, and the Germany, UK, and USA offices.
- "Supervisor" is defined as Assistant Section Manager (inclusive) and above for the Taiwan Plant; Section Chief (inclusive) and above for the three plants in mainland China.
- Because dispatched workers also receive full training, their headcount and hours are included in the statistics.



Assessment Method

Depending on the training, assessments include hands-on practice, written tests, and oral exams. For key courses, employees who obtain required certificates or pass exams receive monetary subsidies.

Onboarding Training

Provided to new hires; covers work rules and basic competencies, e.g., raw-material codes, operating procedures, and exception handling—helping employees adapt and build a foundation.

Professional Training

Based on job needs, courses include adhesive/lamination training, hazardous-substance management, etc., covering technical practice, process improvement, quality management, and safe operations to strengthen competencies and raise efficiency and quality.

Public Affairs & Compliance Training

Courses covering regulatory compliance, health & safety, and stakeholder engagement to strengthen employees' capability in handling public/organizational affairs and coordination.



Performance Appraisal and Management

Ventec is committed to a fair and transparent performance-management system that promotes employee growth and aligns individual development with corporate objectives through clear evaluation standards. Performance reviews cover results, competencies, conduct, and knowledge, with regular competency assessments to ensure performance is fully reflected. Based on job performance, appraisal outcomes inform promotion and awards, with corresponding incentives designed accordingly. As of the end of 2024, 100% of employees received regular performance and career development reviews, reflecting strong participation in the Company's development programs and Ventec's commitment to employee growth. The 2024 statistics are as follows.

Employees Receiving Performance and Career Development Reviews

Employee Category	Gender	Employees Receiving Reviews	Total Employees in Category	Percentage
Supervisors	Female	28	28	100.00%
	Male	61	61	100.00%
Non-supervisors	Female	268	268	100.00%
	Male	548	548	100.00%
Total		905	905	100.00%

Notes:

1. Scope covers the Taiwan Plant, Suzhou Plant, Shenzhen Plant, and Jiangyin Plant.
2. "Supervisors" are defined as Assistant Section Manager (inclusive) and above at the Taiwan Plant; Section Chief (inclusive) and above at the three plants in Mainland China.
3. Because dispatched employees also undergo performance and career development reviews, their headcount is included.



4.1.4 Labor-Management Communication

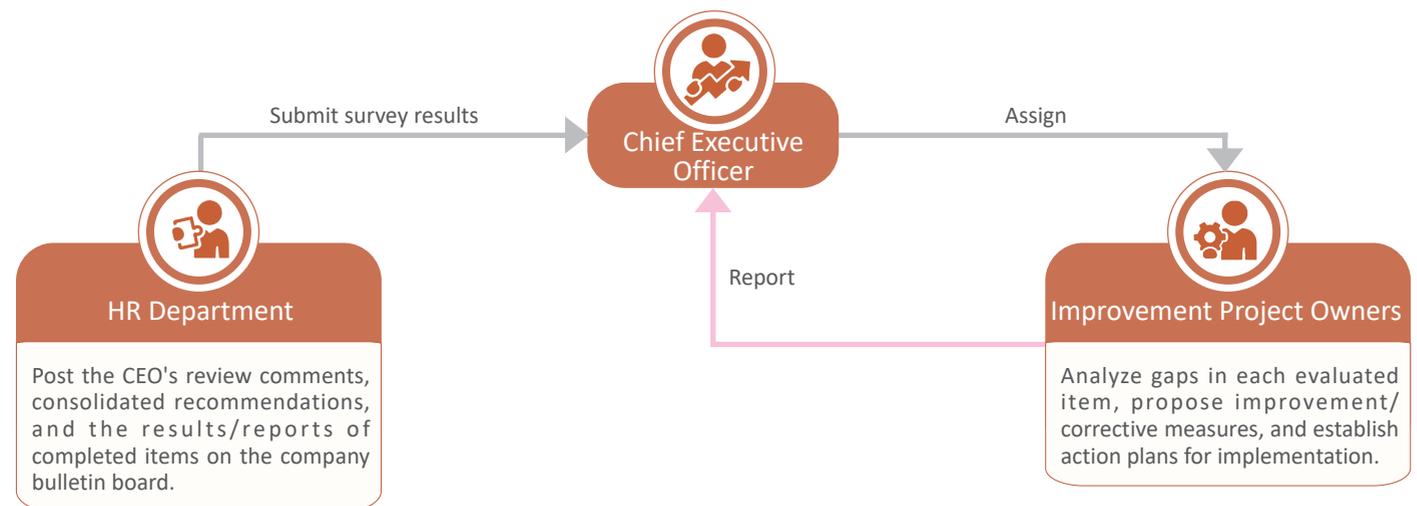
Ventec is committed to constructive labor-management relations and places a high value on employees' voices. To enhance transparency and participation, each operating site maintains open channels through which employees can freely and safely express opinions or raise issues. These mechanisms foster mutual understanding and cooperation, safeguard employees' rights, and help build a harmonious, productive workplace.

Employee communication channels

To implement human-rights measures and maintain sound labor relations, the Company runs an Employee Satisfaction Workflow led by the HR Department. Survey results are used to support talent development, adjust operating strategies, and plan follow-ups. Beyond the survey, suggestion boxes and a proposal system are also in place to offer multiple avenues for feedback and to respect every employee's right to be heard.

Employee Satisfaction Survey

Coverage	All operating sites; each survey must reach at least 60% of employees in every department.
Timing/Frequency	Twice a year (June and December).
Topics	Work environment, leadership, company direction, and organizational climate, among others.
Scoring	10-point scale; the minimum score is 6.





4.1 Diversity & Inclusion

4.2 Human Rights Management

4.3 Occupational Health & Safety

4.4 Social Engagement

In addition to conducting regular employee satisfaction surveys, the Company also operates a suggestion-box scheme, an employee proposal scheme, and exit-reason analysis. These multiple channels safeguard employees' right to express views. Feedback is used to refine HR strategies and sustain harmonious labor–management relations. In addition, Ventec offers incentives for suggestions that deliver results to encourage employees to speak up about work improvements.



Suggestion Box Scheme

Suggestion boxes are installed at operating sites. Employees may drop in work-related comments or ideas. The General Affairs Dept. opens the boxes once a week to collect submissions, then evaluates feasibility, tracks, and implements where appropriate.



Employee Proposal Scheme

Employees may propose improvements to workflows, communication mechanisms, or procedures. Where proposals are feasible and enhance efficiency, HR submits them to the Chief Executive for review; the Chief Executive designates the responsible department to implement.



Exit Survey

HR compiles monthly turnover statistics and analyzes reasons for leaving. Results are consolidated as inputs for review and continuous improvement.

Employee Satisfaction Survey Results

Ventec believes employees' voices are a cornerstone of success. We respect all feedback and conduct regular satisfaction surveys to improve the workplace and cultivate a supportive environment. In 2024, a total of 154 employees participated; 34 employees submitted 47 improvement suggestions across three themes. After consolidating the feedback, the Chief Executive issued directives and the Company has continued to implement improvements. 2024 suggestions and outcomes are as follows:

Improvement Item	Specific Suggestions from Employees	Improvement Actions
Staff Meals	<ol style="list-style-type: none"> Portions are too small. Menu lacks variety. Utensils should be cleaned more frequently.. 	Continue supervising the caterer's meal quality and reinforce guidance on proper cleaning of utensils.
Compensation & Benefits	<ol style="list-style-type: none"> Organize staff group activities. Adjust allowances for overtime or work in high-temperature areas. 	Continue hosting employee activities; improve conditions in uncomfortable work areas (e.g., adjust air-conditioning and provide cooling supplies in high-temperature zones).
Work Environment, Facilities & Safety	<ol style="list-style-type: none"> Purchase new equipment and materials to increase operating efficiency. Some floor areas are too slippery. 	Step up floor maintenance; refurbish aging equipment to improve functionality and efficiency.



4.2 Human Rights Management

Ventec strictly complies with domestic labor regulations and, in line with international standards such as the Universal Declaration of Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work, has established a Human Rights Policy and corresponding management mechanisms. The policy covers, among other items, the prohibition of child labor and forced labor, anti-discrimination, occupational health and safety, and the protection of the rights of persons with disabilities. These commitments are fully embedded in operations and HR practices. For example, supplier selection incorporates environmental and social criteria, including a requirement that suppliers comply with the Company's Human Rights Policy.

Ventec upholds the principles of diversity and inclusion at the recruitment stage and is committed to equal employment opportunity. Hiring, training, promotion, and compensation systems follow fairness principles and preclude inappropriate differential treatment on the basis of race, gender, age, religion, nationality, marital status, or other personal characteristics. Clear grievance channels are in place for any potential human-rights violations, ensuring employees can voice concerns in a safe, trusted environment and receive an appropriate response. In addition to grievance channels, Ventec conducts regular employee satisfaction surveys and responds to feedback to further improve a supportive workplace.



Prohibition of Forced Labor / Child Labor

- Strictly prohibits any form of forced labor, including human trafficking, coercion, and servitude.
- Recruitment strictly follows legal age requirements to prevent the use of child labor.
- Ensures all employees work voluntarily; employment contracts comply with local laws; employees may freely terminate their contracts. The Company must not retain deposits or identification documents or otherwise restrict the employment relationship.
- Across all operating sites, there were no incidents of child labor or forced labor in 2024.



Anti-Harassment / Anti-Discrimination

- Strives to create a respectful, equal, and safe workplace where employees can work free from harassment or intimidation.
- Opposes any form of sexual harassment or discrimination regardless of gender, age, position, or background; mutual respect and positive interaction are basic workplace expectations.
- Does not tolerate unfair treatment or bias based on place of origin, race, ethnicity, social class, religion, sex, sexual orientation, gender identity, age, marital status, disability, appearance, or political views.
- Encourages employees to speak up and values every voice; aims to build a friendly, safe, non-discriminatory, and zero-harassment workplace where people of different genders, groups, ages, and nationalities enjoy equal employment rights and pay.
- No discrimination-related incidents occurred in 2024 at any operating site.



Employee Dialogue and Communication

- Respects employees' freedom of assembly and association; at key operating sites, unions are established as formal channels for consultation with the Company.
- The Suzhou Plant has established a labor union that provides a lawful, institutionalized mechanism for dialogue; at sites without unions, the Company follows local laws and uses internal communication mechanisms to exchange views and handle employment matters.



4.3 Occupational Health and Safety

4.3.1 Occupational Safety and Health Management

Ventec upholds a "people-first, safety-foremost" philosophy and is committed to providing a safe and healthy workplace for all employees. To prevent occupational incidents, relevant units conduct monthly inspections of the environment and facilities in accordance with local laws and the Company's policies for each plant. The Company has implemented the ISO 45001 Occupational Health and Safety Management System and obtained third-party certification (latest certificate valid from May 2024 to May 2027). This establishes a comprehensive OHS management system with continual-improvement mechanisms to ensure regulatory compliance and reduce occupational risks.

4.3.2 Workplace Safety and Employee Care

Ventec is committed to providing a safe and healthy working environment for all employees. Each year we deliver OHS education and disaster-prevention training (e.g., emergency evacuation drills) and, every six months, plant-wide fire-protection drills (e.g., hydrant operation, hands-on CPR and AED). These activities strengthen employees' basic knowledge and skills in disaster prevention and response. We also arrange regular health examinations for all employees and special medical checks for those engaged in special operations to safeguard employee health.

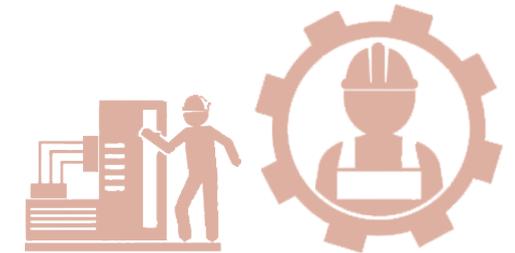
To build safety awareness, new hires must complete OHS onboarding that covers: national occupational-disease prevention policies, the Company's rules on occupational-disease prevention, positions that may be exposed to occupational health hazards, enhancing occupational-health protection awareness, case studies of occupational incidents, and overviews of Company processes and production. Appropriate training is also provided to general employees and suppliers as needed. OHS training in 2024 is summarized below.



▲ ISO 45001 Chinese Certificate



▲ ISO 45001 English Certificate



Trainee group	Training category	Course title	2024 participants (person-times)	Total training hours in 2024
Employees	Production safety	Level-1 Safety Training	113	904
	Production safety	Accident Case Analysis	559	1,118
	Occupational hygiene	Occupational-health & first-aid knowledge	559	1,677
	Operating procedures	Job Responsibilities & Skills	559	1,118
	Health series	Occupational-hygiene Training	610	1,220
Suppliers	Safety training	Contractor Site-Entry Safety Training	30	60
	Safety training	Visitor Safety Training	460	230
Total			2,890	2,628



4.3.3 Occupational Injury Management

Ventec has established a comprehensive mechanism for reporting, investigating, and preventing occupational injuries in accordance with the Occupational Safety and Health Act and the ISO 45001 management system. When an incident occurs, the on-site supervisor immediately initiates the reporting process, assists the injured employee in obtaining medical attention, secures the scene, and files the required report with the competent authority. An incident investigation team is convened to investigate each case and conduct root-cause analysis. Corrective and preventive actions are then formulated based on the findings, such as revising operating procedures, strengthening training, improving equipment, or adding workplace safety facilities. We also incorporate lessons learned into training materials and regularly share case studies with all employees to reinforce risk identification and self-protection. All actions are tracked within the OHS management system to verify progress and effectiveness, ensuring similar incidents do not recur. Through transparent, timely, and institutionalized response and prevention, we continue to enhance organizational risk control and fulfill our commitment to employee safety.

In 2024, the statistics by plant are shown below. There were zero cases of serious work-related injury while performing duties or at the workplace; four recordable work-related injuries; and two traffic accidents while on business or commuting to/from work. No occupational disease cases occurred among employees or contractors in 2024.

Item	Taiwan Plant	Suzhou Plant	Shenzhen Plant	Jiangyin Plant		
Total working days in 2024 (days)	250	300	261	261		
Total working hours in 2024 (hours)	211,500	2,016,000	214,020	271,440		
Number of injured	Female	1	1	0	0	
	Male	1	2	0	1	
Injury category	Injured while performing duties or at the workplace	(1) Serious occupational injury	0	0	0	0
		(2) Recordable occupational injury	1	3	0	0
	Traffic accident while on business or commuting	(1) Serious occupational injury	1	0	0	0
		(2) Recordable occupational injury	0	0	0	1
Number of fatalities	Female	0	0	0	0	
	Male	0	0	0	0	
Lost workdays (days)	Female	169	12	0	0	
	Male	3	75	0	101	
Fatality rate from occupational injuries	0	0	0	0		
Serious injury rate	0	0	0	0		
Recordable injury rate	0.95	0.30	0	0		
Notes						
1. Fatality rate = (number of occupational-injury fatalities ÷ total hours worked) × 200,000.						
2. Serious injury rate = (number of serious occupational injuries ÷ total hours worked) × 200,000.						
3. Recordable injury rate = (number of recordable occupational injuries ÷ total hours worked) × 200,000.						
4. Per GRI 403, commuting accidents are excluded from injury rate calculations.						



For the six occupational-injury cases that occurred in 2024, the Company conducted in-depth cause analyses and implemented follow-up corrective actions, as summarized in the table below. In addition, the relevant departments perform hazard identification, risk assessment, and tiered risk control every year, and work to eliminate potential hazards and minimize risk by posting safety warning signs, conducting regular safety training, arranging periodic health examinations, and giving pre-job safety briefings, so as to ensure the safety of all employees.

Occupational injury case	Injury category	Cause description	Follow-up corrective actions
Case 1	Injured while performing duties or at the workplace	After the main machine was powered on, an abnormal PP appearance was found. When readjusting the TS machine's magnet bar, the fixing screw was removed and the magnet shifted; two magnets attracted each other and crushed the left thumb.	<ol style="list-style-type: none"> 1. Re-communicate shutdown procedures. 2. Strengthen employee safety training and install safety reminder signage. 3. Weld the magnet bar in place during shutdown maintenance.
Case 2	Injured while performing duties or at the workplace	While the large-panel receiving operator was walking to the inspection station, the person slipped, braced with the palm, and sustained a fracture of the left carpal bones.	<ol style="list-style-type: none"> 1. Strengthen employee safety training.
Case 3	Injured while performing duties or at the workplace	During maintenance of the B2 burner, maintenance personnel fell from the air duct, causing dislocation and fracture of the right scapula.	<ol style="list-style-type: none"> 1. Provide a lightweight movable step/platform. 2. Strengthen employee safety training and safety awareness.
Case 4	Injured while performing duties or at the workplace	During machine operation, an improper action by the operator while the machine was running caused a crush injury.	<ol style="list-style-type: none"> 1. Hold meetings/toolbox talks to stress the importance of safe behavior during operations.
Case 5	Traffic accident while on business or commuting	On the way home from work, while waiting for a signal change, the employee was rear-ended and required rehabilitation.	<ol style="list-style-type: none"> 1. Hold meetings to emphasize driving safety.
Case 6	Traffic accident while on business or commuting	Non-fault traffic accident while commuting.	<ol style="list-style-type: none"> 1. Provide a road-safety briefing to the employee involved and conduct traffic-safety communication for other employees.



4.4 Social Engagement

Ventec embraces its corporate social responsibility by actively taking part in environmental and public-interest initiatives and advancing a sustainable value chain. We believe a company is not only an engine of economic growth but, through resource input and collaboration with NGOs, can amplify positive social impact and catalyze change.

Purchasing mooncake gift sets from a welfare foundation — Taiwan Plant

In the spirit of caring for disadvantaged groups, Ventec partnered with the Children Are Us Foundation in 2024 to purchase Mid-Autumn Festival mooncake gift sets totaling NT\$42,000. The foundation provides lifelong education and care for people with intellectual disabilities and operates sheltered baking workshops that meet ISO 22000 and HACCP food-safety standards at several sites, including Taipei.

Visually Impaired Massage Roadshow in Taoyuan City — Taiwan Plant

In support of a Taoyuan City Department of Labor initiative encouraging local enterprises to join public-interest activities, we hosted a lunchtime visually impaired massage roadshow, offering employees free 10-minute neck massages. The activity helped colleagues relax while creating work opportunities and increasing income for visually impaired massage therapists.

Education donations for children from low-income families — Suzhou Plant

Ventec joined the Fengqiao Chamber of Commerce and Fengqiao Subdistrict in a three-year "Love and Scholarship" program, sponsoring the schooling of five underprivileged children.

Funds are channeled through the Fengqiao Subdistrict Community Public Welfare Foundation and earmarked for youth-care scholarships covering financial aid, learning support, after-school care, and in-kind assistance—meeting basic needs and helping children from low-income families receive a complete education.

Community risks and opportunities — Taiwan & Suzhou Plants

Pursuant to Article 27 of the Corporate Sustainability Best Practice Principles for TWSE/TPEX-Listed Companies, Ventec evaluates operational impacts on local communities and seeks to hire locally to strengthen community recognition. At the Taiwan Plant, 91% of employees are registered residents or have a mailing address in Taoyuan City (9% from other areas). At the Suzhou Plant (Fengqiao Subdistrict, Suzhou High-tech Zone), 90% of employees are locally hired—demonstrating our contribution to local employment where we operate.



▲ Taoyuan City Department of Labor — Public-interest "Visually Impaired Massage Experience" event: Massage Together for Gratitude Month



Appendix

Sustainability disclosure references

- I. GRI Standards: 2021 Content Index
- II. SASB Standards Cross-Reference Table (Dec 2023 edition)
- III. TCFD Recommendations Cross-Reference Table
- IV. Taiwan Stock Exchange –
"Directions for the Preparation and Filing of Sustainability Reports by TWSE-Listed Companies" Cross-Reference Table

Independent Practitioner's Limited Assurance Report





Alignment of Sustainability Disclosures

I. GRI Standards: 2021 Content Index

Statement of Use	Ventec International Group Co., Ltd. has reported the information for the period 1 January 2024 to 31 December 2024 in accordance with the GRI Standards.
Statement of Use	GRI 1 used: GRI 1: Foundation 2021
Applicable GRI Sector Standards	No applicable GRI Sector Standard had been issued for the reporting period of this report.

Standard / Disclosure	GRI Disclosure	Corresponding Section	Page(s)	Omission / Notes
GRI 2: General Disclosures 2021				
2-1	Organizational details	About Ventec	006	
2-2	Entities included in the organization's sustainability reporting	About this Report	004	
2-3	Reporting period, frequency and contact point	About this Report	004	
2-4	Restatements of information	-		First Sustainability Report; no restatements in 2024.
2-5	External assurance	About this Report; Independent Practitioner's Limited Assurance Report	004 099	



Standard / Disclosure	GRI Disclosure	Corresponding Section	Page(s)	Omission / Notes
2-6	Activities, value chain and other business relationships	About Ventec 2.3 Sustainable Supply Chain Management 2.4 Customer Relationship Management	006 044 047	
2-7	Employees	4.1 Diversity & Inclusion	068	
2-8	Workers who are not employees	4.1 Diversity & Inclusion	068	
2-9	Governance structure and composition	About Ventec 1.1 Corporate Governance	006 019	
2-10	Nomination and selection of the highest governance body	1.1 Corporate Governance	019	
2-11	Chair of the highest governance body	1.1 Corporate Governance	019	
2-12	Role of the highest governance body in overseeing the management of impacts	About Ventec	006	
2-13	Delegation of responsibility for managing impacts	About Ventec	006	
2-14	Role of the highest governance body in sustainability reporting	About Ventec	006	
2-15	Conflicts of interest	1.1 Corporate Governance	019	
2-16	Communication of critical concerns	1.1 Corporate Governance	019	
2-17	Collective knowledge of the highest governance body	1.1 Corporate Governance	019	



Standard / Disclosure	GRI Disclosure	Corresponding Section	Page(s)	Omission / Notes
2-18	Evaluation of the performance of the highest governance body	1.1 Corporate Governance	019	
2-19	Remuneration policies	1.1 Corporate Governance	019	
2-20	Process to determine remuneration	1.1 Corporate Governance 4.1 Diversity & Inclusion	019 068	
2-21	Annual total compensation ratio	4.1 Diversity & Inclusion	068	Omitted due to confidentiality in line with GRI 1 "Confidentiality" guidance.
2-22	Statement on sustainable development strategy	Message from Management	002	
2-23	Policy commitments	1.1 Corporate Governance 4.2 Human Rights Management	019 080	
2-24	Embedding policy commitments	1.1 Corporate Governance 4.2 Human Rights Management	019 080	
2-25	Processes to remediate negative impacts	1.1 Corporate Governance 1.3 Risk Management; 2.4 Customer Relationship Management	019 032 047	
2-26	Mechanisms for seeking advice and raising concerns	1.1 Corporate Governance 4.2 Human Rights Management	019 080	
2-27	Compliance with laws and regulations	1.2 Compliance	030	



Standard / Disclosure	GRI Disclosure	Corresponding Section	Page(s)	Omission / Notes
2-28	Membership associations	About Ventec	006	
2-29	Approach to stakeholder engagement	Materiality & Stakeholder Engagement	009	
2-30	Collective bargaining agreements	-	-	No collective bargaining agreement currently in place.
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	Materiality & Stakeholder Engagement	009	
3-2	List of material topics	Materiality & Stakeholder Engagement	009	
3-3	Management of material topics	Materiality & Stakeholder Engagement	009	
GRI 201: Economic Performance 2016*				
201-1	Direct economic value generated and distributed	1.1 Corporate Governance	019	
GRI 202: Market Presence 2016				
202-2	Proportion of senior management hired from the local community	4.1 Diversity & Inclusion	068	
GRI 204: Procurement Practices 2016*				
204-1	Proportion of spending on local suppliers	2.3 Sustainable Supply Chain Management	044	



Standard / Disclosure	GRI Disclosure	Corresponding Section	Page(s)	Omission / Notes
GRI 206: Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	1.2 Compliance	030	
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	3.2 Energy Management	058	
302-3	Energy intensity	3.2 Energy Management	058	
GRI 303: Water and Effluents 2018				
303-3	Water withdrawal	3.3 Water Resource Management	062	
303-4	Water discharge	3.3 Water Resource Management	062	
303-5	Water consumption	3.3 Water Resource Management	062	
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	3.1 Climate Action	049	



Standard / Disclosure	GRI Disclosure	Corresponding Section	Page(s)	Omission / Notes
305-2	Energy indirect (Scope 2) GHG emissions	3.1 Climate Action	049	
305-4	GHG emissions intensity	3.1 Climate Action	049	
GRI 306: Waste 2020				
306-3	Waste generated	3.4 Waste Management	065	
GRI 308: Supplier Environmental Assessment 2016				
308-1	New suppliers that were screened using environmental criteria	2.3 Sustainable Supply Chain Management	044	
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	4.1 Diversity & Inclusion	068	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.1 Diversity & Inclusion	068	
401-3	Parental leave	4.1 Diversity & Inclusion	068	
GRI 403: Occupational Health and Safety 2018				
403-5	Worker training on occupational health and safety	4.3 Occupational Health & Safety	081	



Standard / Disclosure	GRI Disclosure	Corresponding Section	Page(s)	Omission / Notes
403-10	Work-related ill health	4.3 Occupational Health & Safety	081	
GRI 404: Training and Education 2016				
404-1	Average hours of training per year per employee	4.1 Diversity & Inclusion	068	
404-3	Percentage of employees receiving regular performance and career development reviews	4.1 Diversity & Inclusion	068	
GRI 405: Diversity and Equal Opportunity 2016*				
405-1	Diversity of governance bodies and employees	1.1 Corporate Governance 4.1 Diversity & Inclusion	019 068	
405-2	Ratio of basic salary and remuneration of women to men	4.1 Diversity & Inclusion	068	
GRI 406: Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	4.2 Human Rights Management	080	
GRI 414: Supplier Social Assessment 2016				
414-1	New suppliers that were screened using social criteria	2.3 Sustainable Supply Chain Management	044	



Standard / Disclosure	GRI Disclosure	Corresponding Section	Page(s)	Omission / Notes
GRI 416: Customer Health and Safety 2016*				
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2.2 Product Quality & Responsibility	041	
GRI 418: Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	1.3 Risk Management	032	
<p>Note: An asterisk (*) indicates the GRI Topic Standards corresponding to the 2024 material topics; the management approach for each material topic is disclosed in the corresponding disclosure sections.</p>				



II. SASB Standards Content Index (Version 2023-12)

Topic	Code	Accounting Metric	Type	Corresponding section / summary	Page
Product Security	TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products	Discussion and Analysis	1.3 Risk Management	032
Employee Diversity & Inclusion	TC-HW-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees and (d) all other employees	Quantitative	4.1 Diversity & Inclusion.	068
	TC-HW-410a.1	Percentage of products, by revenue, that contain IEC 62474 declarable substances	Quantitative	Ventec complies with global restricted-substance rules incl. IEC 62474; revenue from products requiring declaration: 0%.	-
Product Lifecycle Management	TC-HW-410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	Quantitative	0%; no applicable e-waste generated in returned/retired items.	-
	TC-HW-410a.3	Percentage of eligible products, by revenue, certified to an energy efficiency certification	Quantitative	Not applicable—Ventec's products are not end-user devices.	-
	TC-HW-410a.4	Weight of end-of-life products and e-waste recovered; percentage recycled	Quantitative	Not applicable—Ventec does not perform customer end-of-life collection/processing.	-
Supply Chain Management	TC-HW-430a.1	Percentage of Tier-1 supplier facilities audited to the Responsible Business Alliance (RBA) Validated Assessment Program (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	Quantitative	Ventec has not adopted RBA VAP; see 2.3 Sustainable Supply Chain Management for current supplier controls.	044
	TC-HW-430a.2	Tier 1 Manufacturing partner and component suppliers' (1) number of non-conformance findings in rate with the RBA Validated Audit Program (VAP) or equivalent, and (2) associated corrective action closure rate for (a) priority non-conformances and (b) other major non-conformances	Quantitative		044



Topic	Code	Accounting Metric	Type	Corresponding section / summary	Page
Materials Sourcing	TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	2.2 Product Quality & Responsibility.	041
Activity Metrics	TC-HW-000.A	Number of units produced, by product category	Quantitative	Copper-clad laminate (CCL): 2,237,203 sheets Aluminum-based laminate: 493,357 sheets Bonding sheet (adhesive film): 15,455,001 meters.	-
	TC-HW-000.B	Area of manufacturing facilities	Quantitative	Plant area — Suzhou: 405,007.37 m ² Taiwan: 106,472.22 m ² Shenzhen: 81,399.40 m ² Jiangyin: 119,027.12 m ²	-
	TC-HW-000.C	Percentage of production from owned facilities	Quantitative	Percentage of production from owned facilities Suzhou: 70% Taiwan: 61% Shenzhen: 70% Jiangyin: 70%	-



III. TCFD Climate-related Financial Disclosures Index

Pillar	Disclosure Item	General Industry Guidance	Corresponding Section	Page
Governance	A	Describe the board's oversight of climate-related risks and opportunities.	3.1 Climate Action	049
	B	Describe management's role in assessing and managing climate-related risks and opportunities.	3.1 Climate Action	049
Strategy	A	Describe the climate-related risks and opportunities the company has identified over the short, medium and long term.	3.1 Climate Action	049
	B	Describe the impact of climate-related risks and opportunities on the company's businesses, strategy and financial planning.	3.1 Climate Action	049
	C	Describe the resilience of the company's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Scenario analysis not yet implemented; feasibility of future adoption is under evaluation	-
Risk Management	A	Describe the company's processes for identifying and assessing climate-related risks.	3.1 Climate Action	049
	B	Describe the company's processes for managing climate-related risks.	3.1 Climate Action	049
	C	Describe how processes for identifying, assessing and managing climate-related risks are integrated into the company's overall risk management.	3.1 Climate Action	049
Metrics & Targets	A	Disclose the metrics used by the company to assess climate-related risks and opportunities in line with its strategy and risk management process.	3.1 Climate Action	049
	B	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	3.1 Climate Action	049
	C	Describe the targets used by the company to manage climate-related risks and opportunities and performance against targets.	No specific qualitative or quantitative targets have been set yet	-



IV. TWSE "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE-Listed Companies" — Cross-Reference Table

Article 4 — Appendix 1-12: Sustainability Disclosure Indicators — Electronic Parts & Components Industry

No.	Indicator	Corresponding Section	Page
1	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy).	3.2 Energy Management	058
2	Total water withdrawn, total water consumption.	3.3 Water Resource Management	062
3	Total hazardous waste generated and percentage recycled.	3.4 Waste Management	065
4	Types of, number of employees in and rate of occupational accidents.	4.3 Occupational Health & Safety	081
5	Product Lifecycle Management Disclosure: including weights of scraps and electronic waste and percentage recycled (Note 1).	As Ventec does not handle take-back/disposal at end of product life, figures cannot be calculated	-
6	Description of the management of risks associated with the use of critical materials.	2.2 Product Quality & Responsibility	041
7	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations.	In 2024, no monetary losses arose from legal actions related to anti-competitive behavior	-
8	Production by product category.	Copper-clad laminates (CCL): 2,237,203 sheets Aluminum-based laminates: 493,357 sheets Adhesive films for PCBs: 15,455,001 meters	-

Note 1: Descriptions including the sale of scraps and the recycling and processing of waste shall be provided.



Article 4-1 — Appendix 2: Climate-Related Information for TWSE-Listed Companies

No	Indicator	Corresponding Section	Page
1	Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	3.1 Climate Action	049
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	3.1 Climate Action	049
3	Describe the financial impact of extreme weather events and transformative actions.	3.1 Climate Action	049
4	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	3.1 Climate Action	049
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	The Company has not yet used scenario analysis, but is prudently assessing the feasibility of adopting this tool to enhance resilience to climate-change risks	-
6	If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	A concrete transition plan must be formulated based on the Company's specific circumstances. Prior to implementation, detailed risk assessment and strategic planning will be conducted to reduce exposure to climate-change and transition risks and to treat these as business opportunities	-
7	If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	The Company has not implemented internal carbon pricing. Prior to implementation, strategy and planning will be developed based on the Company's specific circumstances in order to set a practical internal carbon price	-
8	If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	3.1 Climate Action	049
9	Greenhouse gas inventory and assurance status.	3.1 Climate Action	049



Independent Practitioner's Limited Assurance Report

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會計師有限確信報告

騰輝電子國際集團股份有限公司 公鑒：

騰輝電子國際集團股份有限公司民國 113 年度永續報告書，業經本會計師針對騰輝電子國際集團股份有限公司所選定之績效指標執行確信程序竣事，並出具有限確信報告。

確信標的資訊與適用基準

騰輝電子國際集團股份有限公司所選定之績效指標（以下簡稱標的資訊）與適用基準，請詳附件一「確信項目彙總表」。

管理階層之責任

管理階層之責任係依照臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」、全球永續性報告協會（Global Reporting Initiative, GRI）發布之通用準則、行業準則、主題準則編製標的資訊，且維持與標的資訊編製有關之必要內部控制，以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

會計師之責任

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

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

- 對參與編製標的資訊之管理階層及相關人員進行查詢，以瞭解編製標的資訊之政策、流程、內部控制及資訊系統，以辨認可能存有重大不實表達之領域；
- 對標的資訊選取樣本進行檢查、驗算及觀察等程序，以取得有限確信之證據。

先天限制

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

獨立性及品質管理規範

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

本會計師所隸屬會計師事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

確信結論

依據所執行之程序與所獲取之證據，本會計師並未發現標的資訊在所有重大方面有未依照適用基準編製而須作修正之情事。

其他事項

本確信報告出具後，騰輝電子國際集團股份有限公司對任何確信標的資訊或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

勤業眾信聯合會計師事務所
會計師 劉怡青



劉怡青

中華民國 114 年 8 月 4 日



Independent Practitioner's Limited Assurance Report

附件一

確信項目彙總表

編號	的	的	的	的	的	的	的	的	的	的
1	2023 年度	蘇州廠	江陰廠	深圳廠	臺灣廠	總計	蘇州廠、江陰廠、深圳廠及臺灣廠	3.3 水資源管理	GRI 303-3: 2018 取水水量	單位:百萬公升 總取水量 124.72 34.38 1.88 11.21 172.19 註 1: 四廠區取水方式皆為來自第三方的水。
2	2024 年度	蘇州廠	江陰廠	深圳廠	臺灣廠	總計	蘇州廠、江陰廠、深圳廠及臺灣廠	3.3 水資源管理	GRI 303-3: 2018 取水水量	單位:百萬公升 總取水量 102.91 34.23 1.41 9.63 148.18 註 1: 四廠區取水方式皆為來自第三方的水。
3	2024 年度	蘇州廠	江陰廠	深圳廠	臺灣廠	當地採購比例	蘇州廠、江陰廠、深圳廠及臺灣廠	2.3 永續供應管理	GRI 204-1: 2016 來自當地供應商的採購支出比例	註 1: 當地定義為營運據點所在地區。 註 2: 重要營運據點之定義為主要製程及銷售處: 即蘇州廠、江陰廠、深圳廠及臺灣廠。 註 3: 當地採購金額計價幣別, 臺灣廠為新臺幣; 蘇州廠、江陰廠及深圳廠為人民幣。
4	2024 年度	蘇州廠	江陰廠	深圳廠	臺灣廠	新進員工	蘇州廠、江陰廠、深圳廠及臺灣廠	4.1 多元共融	GRI 401-1: 2016 新進員工和離職員工	註 1: 本表人數計算基礎截至 2024 年 12 月 31 日。 註 2: 本表公司新進、離職員工人數比例係以各廠區總員工人數為基礎計算之。

編號	的	的	的	的	的	的	的	的	的	的
5	2024 年度	蘇州廠	江陰廠	深圳廠	臺灣廠	總計	蘇州廠、江陰廠、深圳廠及臺灣廠	1.1 公司治理	GRI 405-1: 2016 治理單位與員工的多元化	註 1: 公司治理單位為董事會。 註 2: 本表人數計算基礎截至 2024 年 12 月 31 日。 註 3: 本表公司員工人數比例係以各廠區總員工人數為基礎計算之。



ventec
INTERNATIONAL GROUP
騰輝電子

