Stock Code：6840

BTL INC

2024 Sustainability Report

Publication Date: August 6, 2025

Announcement website：www.btl.com.tw

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Preface

Foreword

About This Report

2-2 Reporting Boundary

This report covers the company's promotion of social sustainability policies and performance in the areas of operating strategy and economic performance, customer service and product quality, information security and privacy protection, regulatory compliance, corporate governance and integrity management, talent cultivation and development, and climate change and adaptation from January 1, 2024 to December 31, 2024.

The indicators disclosed in this report primarily focus on BTL. Economic performance indicators are based on the consolidated financial statements, covering individual entities. Employee-related statistics include those from our Taiwan subsidiary, eTest certification Laboratory Inc. The statistical data disclosed in this report is derived from the company's own statistics and surveys and is presented using internationally recognized indicators. Any estimates are noted in the relevant sections.

The relevant financial data sources are compiled in accordance with the International Financial Reporting Standards (IFRS) and the Financial Reporting Standards for Securities Issuers, which are approved and promulgated by the Financial Supervisory Commission. The publicly released financial report information is audited and certified by Deloitte Touche Tohmatsu CPA Ltd. and is calculated in New Taiwan Dollars.

In addition, all management systems undergo regular internal audits and have passed ISO17025 laboratory quality management system certification from organizations such as the American Association for Laboratory Accreditation (A2LA), the National Accreditation Foundation (TAF), and the China National Accreditation Service for Conformity Assessment (CNAS).

2-3 Reporting Period and Cycle

Reporting Period	The information disclosure period for this report is January 1, 2024, to December 31, 2024, the same as the reporting period of the financial statements. The report will be published on August 6, 2025.
Reporting Cycle	This report is the company's first perpetual report. BTL expects to issue perpetual reports regularly every year.

2-4 Information Restatement

Not applicable, as this is the Company’s first sustainability report.

2-5 External Assurance

The report was reviewed and approved by the Board of Directors. No external assurance or verification has been conducted.

2-3 Feedback and responsible units

- Responsible Unit: Corporate Governance Office
- Email：ellen.liao@newbtl.com
- Telephone：02-26573299
- Address： No.18,Ln.171,Sec.2,Jiuzong Rd.,Neihu Dist.,Taipei City,Taiwan

2-22 Chairman's words

In an interconnected urban world powered by wireless and mobile communications, the convenience brought by advanced technology is not only a present reality but also an irreversible future trend. BTL is the guardian of the safety and quality of the technology products you use. By continuously advancing testing technologies, we ensure that such products meet the highest standards of safety, reliability, and quality, allowing consumers to enjoy technology with confidence. This embodies both the value and importance of BTL.

The testing and certification industry determines fees based on the number of client product models and the complexity of technical specifications, independent of market sales volumes. Compared with manufacturing and other industries that are more vulnerable to global economic fluctuations, the testing and certification industry is more resilient and less susceptible to shifts in consumer market demand.

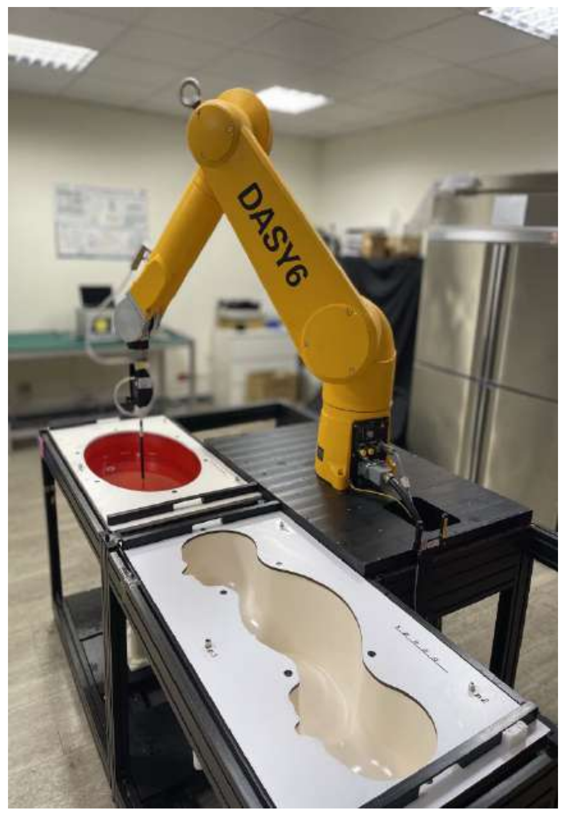
The development of artificial intelligence (AI) and the transition to green technology have become global trends. In applying AI to achieve sustainable development goals, BTL first ensures the effectiveness of the company's integration, collection, and management of sustainability-related data, standardizing its data collection processes. This is then applied to energy management, resource optimization, supply chain management, the circular economy, and environmental risk management. This allows the company to not only improve operational efficiency but also achieve the dual goals of environmental protection and social responsibility. Looking ahead, the global economy and climate change will continue to pose numerous challenges. However, the company remains steadfast in its commitment to continuous innovation and transformation. We firmly believe that just because others cannot achieve something doesn't mean we cannot. Furthermore, in addition to our mission of "helping outstanding customers' products go global," we keep pace with our customers, providing them with the most advanced, highest-quality, and most comprehensive testing and certification services in the industry to meet their needs and expand globally alongside them, aiming to become "a world-leading testing laboratory for electronics, electrical appliances, and wireless products." We remain open to working with all like-minded partners to achieve sustainable goals for governance, the planet, humanity, and prosperity. This is our commitment and mission, leading us to a better future.

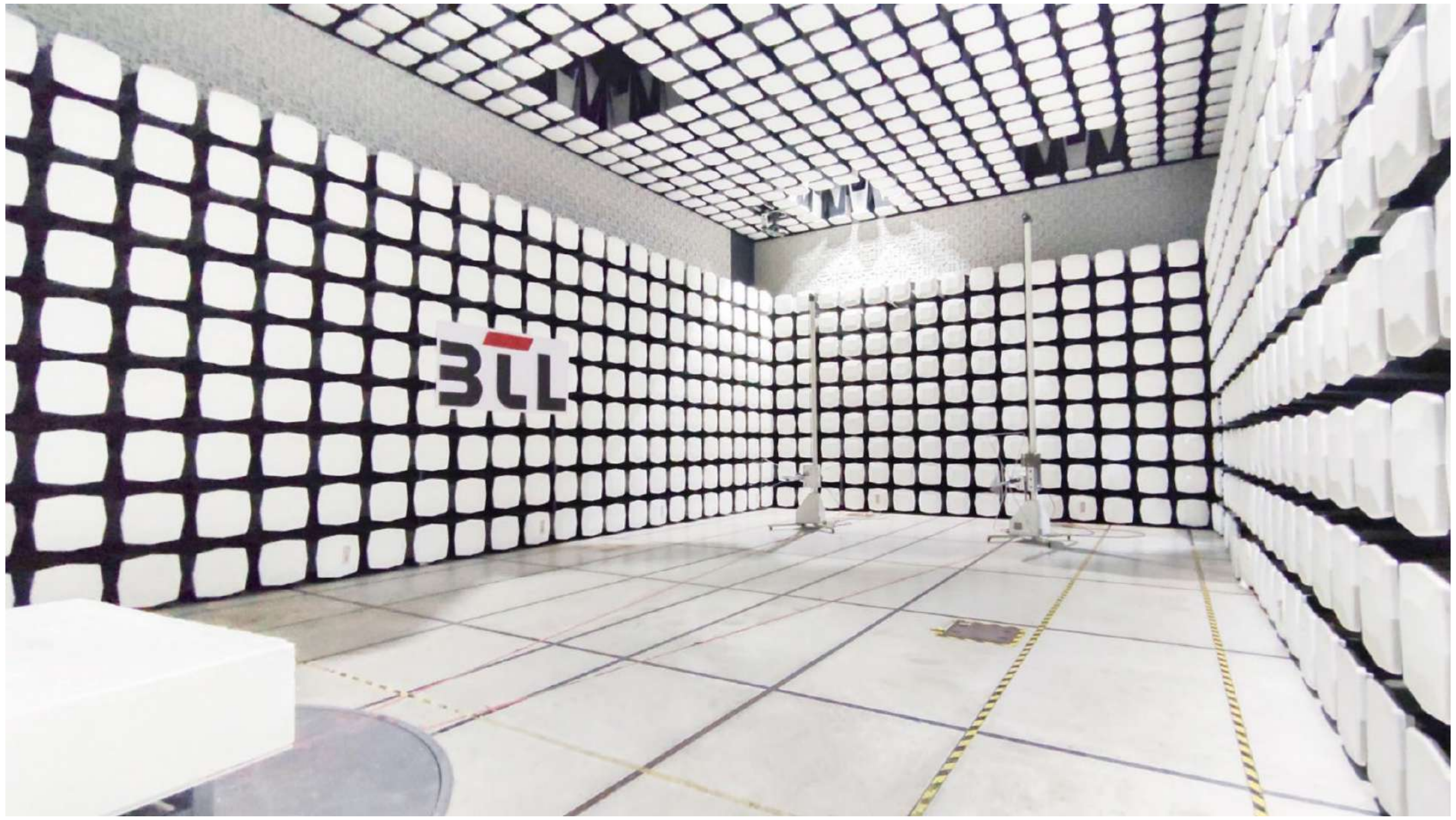
CH1 About BTL

1.1 Operation Overview

2-1 Business Overview

Founded on October 19, 1987, BTL. ("BTL" or the "Company"; together with its subsidiaries, the "Group") is headquartered in Taipei, Taiwan. With operations located across Taiwan, including Neihu and Xizhi in Taiwan, and in Southern and Eastern China, BTL offers customers convenient service. As Taiwan's first privately-owned electronics testing company, BTL is a comprehensive third-party organization integrating testing, certification, and technical services. The company primarily provides testing and certification services for electronic products in areas such as electromagnetic compatibility (EMC), radio frequency (RF), mobile telecommunications, network communications, and electrical safety regulations, as well as international market access (IA) certification. BTL is a comprehensive testing and certification laboratory for mobile communications products. It offers RF, protocol, OTA (including SISO and MIMO capabilities), SAR, and EMC testing capabilities for 2G/3G/4G/5G terminal products. The group owns ten 5G NR RF test systems and seven SAR systems, enabling simultaneous testing of multiple device models and rapidly completing testing for advanced mobile communications products like 5G NR. Its laboratories are accredited by the American Association for Laboratory Accreditation (A2LA), the National Accreditation Foundation (TAF), the China National Accreditation Service for Conformity Assessment (CNAS), the Global Certification Forum (GCF), and the CTIA (CTIA). For safety testing, the company maintains substantial laboratories in both Taiwan and China. Specializing in consumer electronics, the company has recently expanded its service offerings into batteries, energy storage devices, and home appliances. The company boasts extensive experience, a stable management team, and a core team of technical personnel. The company has obtained internationally recognized laboratory accreditation from the China National Accreditation Service for Conformity Assessment (CNAS) and the National Accreditation Foundation (TAF) on both sides of the Taiwan Strait. It has also obtained data accreditation from multiple certification bodies, including UL, ITS, and TUV Rheinland. The company's laboratories are qualified to conduct testing and issue test reports under regulations in multiple countries, including the US, EU, Canada, Japan, and Taiwan. They can assist clients in obtaining certifications in over 100 countries and regions worldwide and have earned recognition from key organizations and major brands. Furthermore, they offer one-stop inspection and certification services, accelerating market entry for clients' products. Furthermore, in the international market access (IA) certification business, the company provides international certification services in over 120 countries and regions worldwide, with a leading market share in South Korea, China, and India. The group has 567 employees. In 2024, total operating revenue reached NT$838,244,000. For more information on financial performance, please refer to the company's 2024 annual report.





2-6 Operating Revenue

In 2024, consolidated revenue was NT$838,244 thousand, with net income after tax of NT$15,501 thousand.

Proportion of main business contents

Unit: NT$ thousand

Year / Main Product/ Service Line	2024	
	Sales Amount	Share (%)
Testing and Report Income	523,315	62.43
Safety Certification Income	228,926	27.31
International Market Access Certification Income	85,432	10.19
Others	571	0.07
Total	838,244	100.00

Major Sales Regions

The sales areas of the company's main products remain unchanged from the previous period. Unit: NT$ thousand

Region	Sales Amount	Share (%)
Domestic (Taiwan)	243,358	29.63
Asia	539,285	64.34
Americas	20,574	2.45
Europe	9,157	1.09
Others	20,870	2.49
Total	838,244	100.00

2-6 Value Chain Overview

The Company is positioned in the midstream of the industry value chain. Its upstream includes not only manufacturers of equipment required for testing, but also government agencies of various countries and laboratories or organizations authorized by such governments. The downstream primarily consists of manufacturers of electronic and electrical products, including multimedia communication products, household appliances, power supply equipment, and network communication products.

Upstream Industry

Certification and regulatory bodies

- Bureau of Standards, Metrology and Inspection, Ministry of Economic Affairs(BSMI)
- National Communications Commission(NCC)
- National Certification Foundation(TAF)
- Federal Communications Commission(FCC)
- American Association for Laboratory Accreditation(A2LA)
- China National Accreditation Service for Conformity Assessment(CNAS)
- China Quality Supervision Bureau(CMA)

Midstream Industry

BTL

- Electromagnetic compatibility (EMC) testing and certification
- Radio Frequency (RF) Testing and Certification
- Mobile Telecommunication Testing and Certification
- Telecom testing and certification
- Electrical safety regulations (Safety) testing and certification
- International Market Access (IA) Certification

downstream industries

Electronic and electrical product

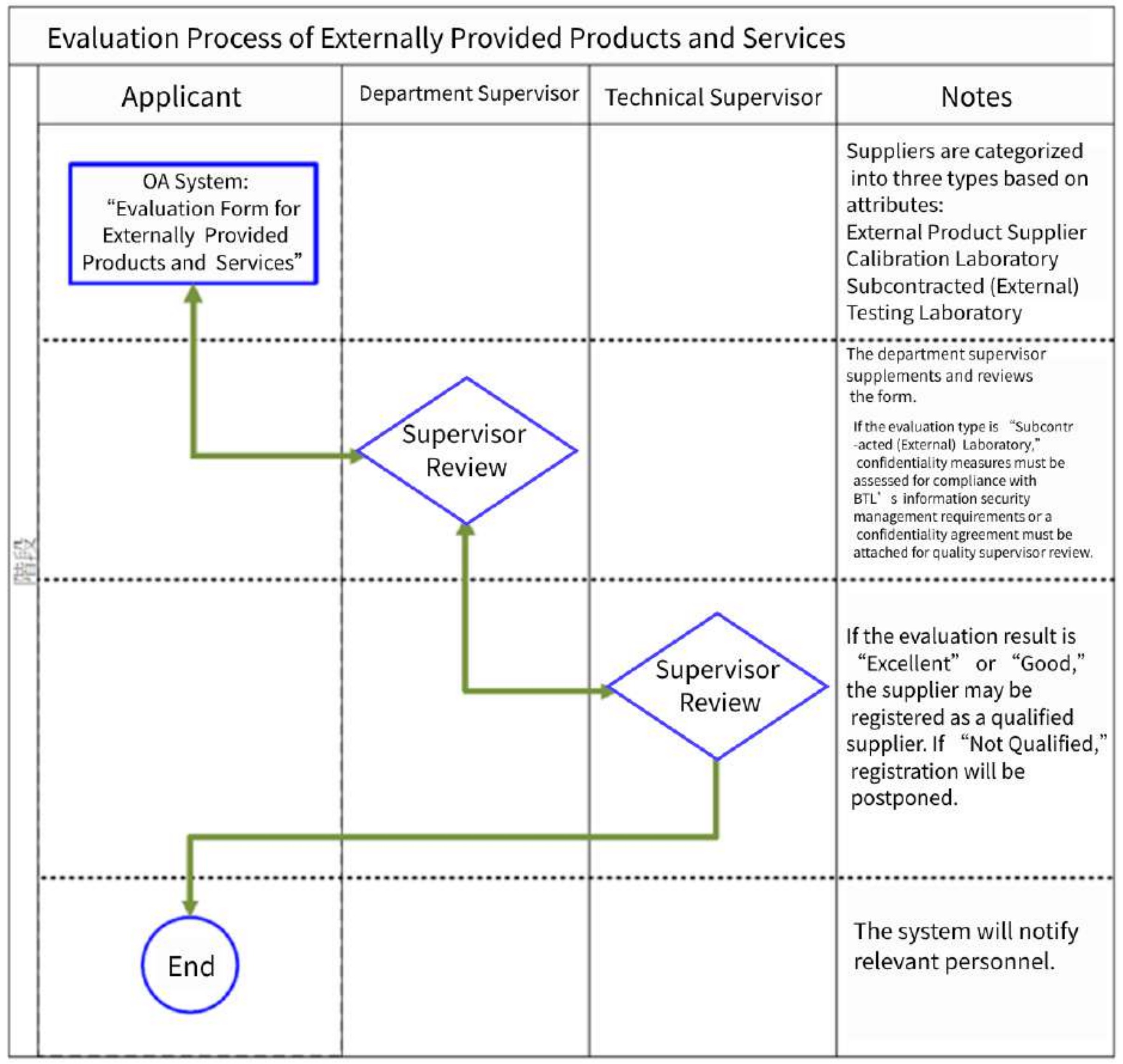
- Mobile communication pro downstream industries
- Electronic and electrical product manufacturers
- Computer product manufacturers
- Computer peripheral manufacturers
- Home appliance manufacturers
- Automotive electronic parts manufacturers
- Medical electronics manufacturers
- Military-grade electronic product manufacturers

2-6 Supplier

BTL will have over 120 major suppliers by 2024. As the company operates electromagnetic compatibility testing, wireless radio frequency testing, and safety testing and certification services, its primary procurement categories include testing equipment and calibration, certification services from local certification and regulatory bodies, and outsourced laboratory calibration services. The highest procurement expenditure is for testing equipment, followed by certification services from local certification and regulatory bodies.

BTL considers suppliers to be important partners. Beyond the economic value of our supply chain, we have established an evaluation process for external product suppliers and service organizations, including a checklist. We investigate and verify suppliers' operating conditions. Only those rated "Excellent" or "Good" are considered qualified suppliers, while those deemed "Unqualified" are temporarily suspended. We aim to share social and environmental responsibility with our supply chain and gradually achieve sustainable development goals.

Evaluation process for external product suppliers and service agencies:



Downstream customers

BTL's downstream customers in 2024 include manufacturers or agents of multimedia communication products, mobile communication products, network communication products, industrial control system products, power battery products, home appliances and various consumer electronic products, covering the electronics industry, communications industry, automobile manufacturing industry, home appliance manufacturing industry, medical supplies industry, etc.

Other business relationships

In the operation of BTL, partners are not limited to suppliers and customers, and the company actively cooperates with academic institutions such as Jingwen University of Science and Technology and National Taiwan University of Science and Technology for industry-university integration and exchanges. These partners play an important role in the operation of BTL, ensuring that BTL can grasp the latest developments in testing technology, operate efficiently and continue to innovate.

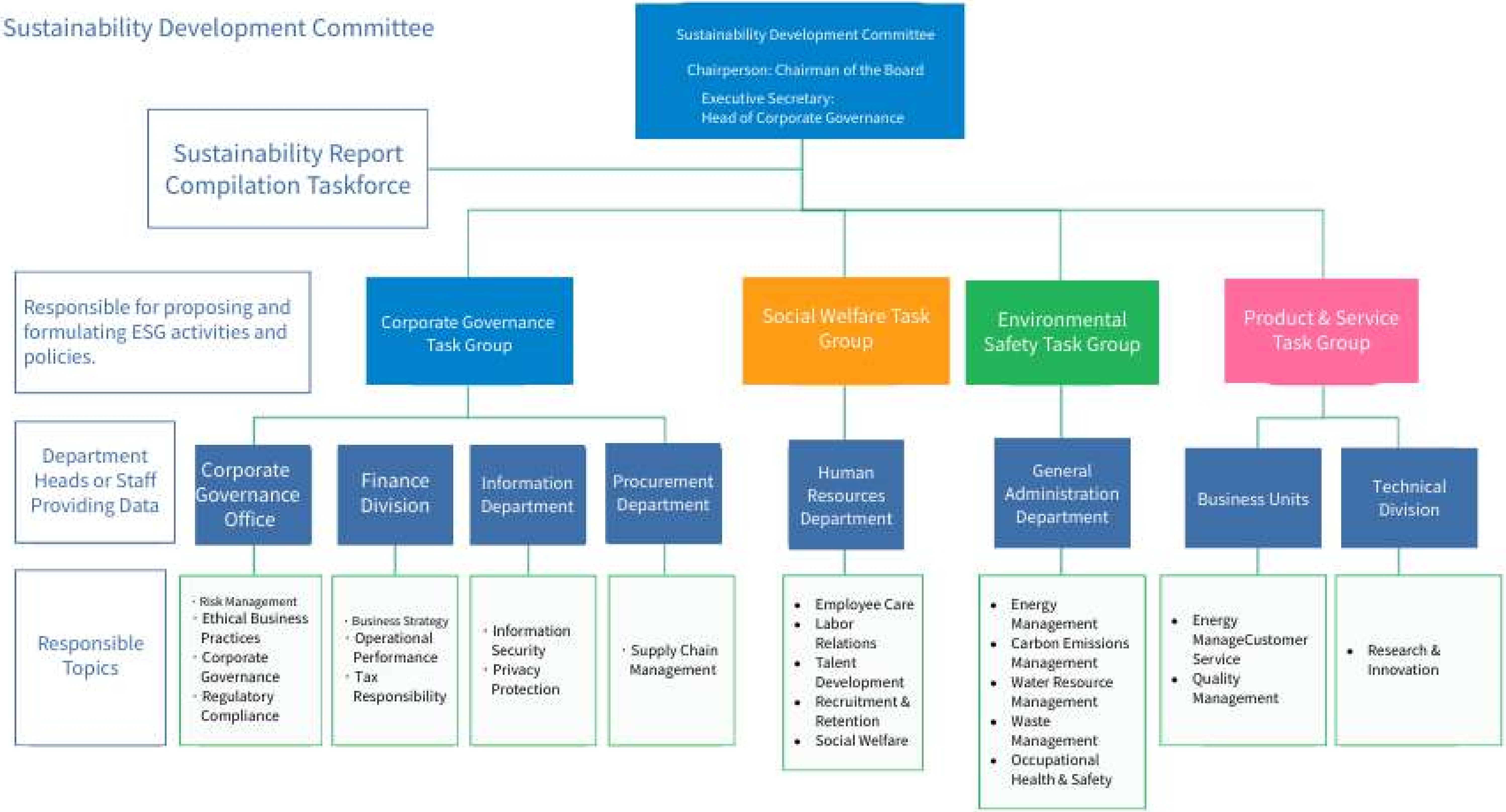
In November 2024, BTL joined hands with Jingwen University of Science and Technology to launch the "BTL Research Institute" project, providing funds for industry-university cooperation. Through the instruments and equipment and testing practical experience provided by Jingwen University of Science and Technology's school-level research center (RF Measurement Center) and BTL, they will jointly cultivate professional talents in the testing industry, analyze and study testing regulations, and develop testing-related technologies.

1.2 Sustainable Development Committee 2-9、2-13

To implement its sustainable development goals, the company has established a Sustainability Committee to manage and make decisions on sustainability issues, and is responsible for proposing and formulating sustainability-related activities and policies. The committee is chaired by the Chairman, appointed by the Board of Directors, and the Head of Corporate Governance serves as Executive Secretary. It comprises a Corporate Governance Group, a Social Welfare Group, an Environmental Safety Group, a Product and Service Group, and a Sustainability Report Preparation Group. Each group has a chairperson and is composed of supervisors or personnel from relevant departments. At least annually, the Chairman or a designated supervisor reports to the Board of Directors on the results of their decisions and implementation.

The Board of Directors has assigned the Sustainability Committee and senior management the responsibility for managing sustainability impacts. The Sustainability Committee and senior management are required to report to the Board of Directors at least annually on the company's management of its economic, environmental, and human impacts.

Sustainability Development Committee



CH2 Sustainable Future

2.1 Sustainable Development Commitment and Significance

2-23 Corporate social responsibility and sustainable development progress and strategy

BTL's corporate social responsibility and sustainable development incorporate the concept of sustainability into the operation of various company mechanisms and promote key issues that are in line with global sustainability trends. We review the overall environment and stakeholder expectations, integrate corporate operational development goals, and plan the company's corporate social responsibility strategy, hoping to deepen the integration of the organization and value chain, improve ESG performance, and gradually achieve the goals of strengthening governance, developing innovation, and setting an example.

To actively support the United Nations Sustainable Development Goals (SDGs), the company, drawing on the spirit of relevant initiatives, adheres to four principles: "implementing and promoting corporate governance, developing a sustainable environment, safeguarding social welfare, and strengthening corporate social responsibility disclosure." These principles have been formulated as guidelines for daily operations. We believe that through effective management and execution, we can integrate ESG actions into our business strategies and internalize them as the foundation of our development and operational strategies, thereby contributing to sustainable social development alongside our employees. The following is an explanation of BTL's policy commitments related to responsible business practices and human rights.

2-23 Policies and regulations related to responsible business conduct

BTL adheres to responsible business practices. To implement a corporate culture of integrity and honesty and meet the expectations of investors and other stakeholders, the Board of Directors has adopted and promulgated relevant regulations such as the Corporate Governance Code of Practice, the Code of Ethical Conduct, the Code of Integrity Management, the Integrity Management Operating Procedures and Behavior Guidelines, and the Sustainable Development Code of Practice. These regulations detail the company's policies, standards, operating procedures, behavioral guidelines, and related complaint systems, requiring employees and business partners to comply with these regulations when performing business operations to prevent dishonest behavior. The Company hopes to shape a culture of integrity and accountability within the Company and embody its commitment to adhering to the highest ethical standards in all its business activities.

In addition, BTL complies with the Company Law, the Securities and Exchange Law, the Commercial Accounting Law, regulations related to OTC listing, and other laws and regulations related to business conduct as the basic premise for implementing honest business practices. It also continuously tracks changes in domestic and international regulations to assess their potential risks and impacts on the company. Based on the results of regulatory identification, it reviews whether there are corresponding regulations within the company to ensure that the company's policies and regulations are appropriate and sufficient.

Our management team upholds the principle of "integrity", abides by laws and regulations, conducts business activities in a fair and transparent manner, and implements corporate governance and transparency of various operational information.

Key Regulations for Responsible Business Conduct							
direction	**Relevant policies or commitmen ts**	**Mission Statement**	**Approval level**	**Responsib le Unit**	**Scope of applicatio n**	**Communication methods**	**link**
Integrity manage ment	Corporate Governance Practices Code	To establish a sound corporate governance system, this Company has formulated this Code of Conduct with reference to the relevant provisions of the Code of	Board of Directors	Board of Directors	The Company and its subsidiarie s	To emphasize the importance of the "Corporate Governance Code of Practice," "Code of	Code of Corporate Governance Practice

		Corporate Governance Practices for Listed and OTC Companies, and to build an effective corporate governance structure for compliance.				Ethical Conduct," "Integrity Management Code," and "Integrity Management Operating Procedures and Behavioral Guidelines," the Company holds regular internal meetings to ensure strict adherence and implementation by the Board of Directors, management team, and all employees. This initiative aims to strengthen the Company's governance structure, enhance	
	Code of Ethical Conduct	To ensure that the conduct of our directors, managers, and all employees complies with ethical standards and social order and morality, and to enhance the understanding of our ethical standards among our stakeholders, this Code of Conduct is established in accordance with the "Reference Model for Ethical Codes of Conduct for Listed and OTC Companies" for their reference.		Corporate Governance Office & Human Resources Department	Directors, managers and all employees of the Company and its subsidiaries		Code of Ethical Conduct
	Integrity Management Operating Procedures and Behavior Guidelines	Our company conducts business activities based on the principles of fairness, honesty, trustworthiness, and transparency. To implement our integrity management policy and actively prevent dishonest behavior,		Corporate Governance Office & Human Resources	The Company and its subsidiaries		Integrity Management Operating Procedures and Behavior Guidelines

		we have established these operating procedures and behavioral guidelines in accordance with the "Code of Conduct for Listed and OTC Companies" and relevant laws and regulations in the locations where our company and its group companies and organizations operate. These guidelines specify matters that our personnel should pay attention to when performing their duties.		Department		operational transparency, and ensure that all business activities adhere to the highest ethical standards.	
	Code of Integrity Management	his Code of Conduct is established to foster a corporate culture of integrity and healthy development, and to provide a framework for sound business operations. This Company has formulated this Code of Conduct with reference to the "Code of Conduct for Listed and OTC Companies."		Corporate Governance Office	The Company and its subsidiaries		Code of Integrity Management

Sustainable Operation	Code of Practice for Sustainable Development	To fulfill our corporate social responsibility and promote economic, environmental, and social progress to achieve the goal of sustainable development, our company has established this Code of Conduct in accordance with the "Code of Practice for Sustainable Development of Listed and OTC Companies" and relevant laws and regulations.		Corporate Governance Office	The overall operating activities of the Company and its group companies	Through irregular internal meetings, we explain the content and importance of the "Sustainable Development Code of Practice" to all colleagues, and hope that everyone can work together to move towards sustainable development and achieve the company's sustainable development goals.	Code of Practice for Sustainable Development

2-23 Human Rights Policy

To implement its corporate philosophy of respecting human rights, BTL strictly adheres to local labor and related laws and regulations in its operating locations. We plan to develop and formulate a human rights policy by 2025. By 2024, BTL will strictly adhere to local laws and regulations in its operating locations, continuously referencing international human rights conventions such as the United Nations Universal

Declaration of Human Rights, and fully embodying our responsibility to respect and protect human rights. We are committed to incorporating human rights, non-discrimination, and diversity-friendly issues into every aspect of our operations, including for our employees, customers, and partners.

2-23 Human Rights Due Diligence Process

In order to implement the corporate philosophy of respecting human rights, BTL strictly complies with local labor and related laws and regulations in its operating bases, and plans to plan and establish a human rights due diligence process in 2025.

2-24 Promoting and promoting responsible business practices

BTL strictly adheres to the laws and regulations of the competent authorities regarding corporate governance, integrity management, environmental protection, and labor rights. Before engaging with suppliers, we follow established internal control systems, investigate and verify suppliers' operations, services, pricing, and quality, and provide objective evaluations. To ensure accurate and complete compliance with laws and regulations, we regularly conduct employee education and promotion, promoting the concept of integrity management in all employees' daily work. To ensure employees maintain a constant understanding of integrity, relevant operating standards are posted on the company's internal website for easy access. We also use training and promotional activities to deepen employees' adherence to the company's core values and policies. We uphold a fair and impartial approach to any violations of professional ethics, and will impose disciplinary measures and, where appropriate, legal action against violators in accordance with company regulations. To ensure that BTL employees understand and implement the company's policies, commitments to integrity management, and professional ethics, we require new employees to participate in relevant training courses upon joining. In 2024, the company held an integrity commitment course education and training for new employees, with a total of 51 people participating, a completion rate of 100%, and a total of 51 man-hours.

2.2 Materiality Analysis

Major Theme Identification Process

BTL conducts a materiality analysis based on the GRI Standards (2021) reporting principles, identifying sustainability issues with significant impacts on the economy, environment, and society (human rights). This serves as the foundation for disclosure in the report and effective communication with stakeholders. In 2024, BTL will conduct stakeholder communication and identify material topics through the following five steps. This will help effectively address the concerns of stakeholders within GRI 3 Material Theme Management.

Identify the communication target	In accordance with the five dimensions of the AA1000 Stakeholder Engagement Standard (influence, attention, responsibility, dependence, and diverse perspectives), a stakeholder identification questionnaire was sent to all employees of BTL (including management). After verification by the company, the results were categorized into six key stakeholder groups based on importance: customers, employees, shareholders/investors, government authorities, suppliers, and financial institutions.
↓	
Collect Sustainability issues	To effectively understand the organizational context, BTL comprehensively considered and referred to GRI standards, the company's core values and goals, domestic industry sustainability reports, industry topics of concern, stakeholders, business activities, sustainable development trends, etc., discussed and identified various topics through internal meetings, and consulted external consultants to compile BTL's 2024 Sustainability Topic List, a total of 19 sustainability topics.
↓	
Assessment Impact	A "Sustainability Issue Impact Assessment Questionnaire Survey" was conducted among the company's internal and external stakeholders, internal department heads, and senior management to assess the probability and scale of actual and potential positive and negative impacts of various sustainability issues on the economy, environment, and society. • Negative impact: Assess based on severity and likelihood of occurrence, and consider the negative human

	rights impact of the issue • Positive impact: assessed based on the scale and scope of the impact and the likelihood of occurrence
↓	
Impact significance Ranking	The survey results were compiled, with positive and negative impact scores added up. Topics were ranked by impact significance. Internal management discussed the ranking results, considered major industry issues and international trends, and consulted with external consultants to set a threshold for significant topics. The top six topics were identified, with climate change being a key concern for regulatory authorities. Seven sustainability topics, including operational strategy and economic performance, customer service and product quality, information security and privacy protection, regulatory compliance, corporate governance and integrity management, talent development, and climate change and adaptation, were identified as the key themes for 2024 and reported to the Chairman.
↓	
Identify and reveal major themes	The Chairman reviewed the identified material themes and threshold criteria for appropriateness, confirming that there were no omissions or deficiencies in the priority reporting material themes, ensuring completeness, inclusiveness, and broad coverage, as well as alignment with the Company's sustainability strategy. The Chairman approved the establishment of the seven material themes, and internal management further discussed and confirmed the boundaries of these material themes for consideration within and outside of BTL, ensuring that important sustainability information was fully disclosed in the report. In accordance with the material themes reporting requirements, internal management has detailed the relevant response strategies, management actions, indicators, and targets in this report to ensure that the report

	accurately and faithfully reflects the Company's ESG implementation status. Furthermore, the Company will utilize this as a focus for communication and improvement in daily operations, and will regularly evaluate the effectiveness of its material themes management approach.

List of major themes and value chain boundaries

direction	Major Themes	Value chain boundary impact			Corresponding chapter	Corresponding SDGs sustainable development goals
		upstream	BTL Internal	downstream		
Governance/Economy	Corporate Governance and Integrity Management	●	●	●	3.1 Corporate Governance and Integrity Management	
	Regulatory Compliance	●	●	●	3.2 Regulatory Compliance	
	Operational strategy and economic performance	●	●	●	4.1 Operational strategy and economic performance	
	Customer service and product quality		●	●	4.2 Customer service and product quality	
	Data security and privacy protection		●	●	4.3 Data security and privacy protection	
environment	Climate Change and Adaptation		●	●	5.1 Climate Change and Adaptation	
society	Talent cultivation and development		●	●	6.1 Talent cultivation and development	

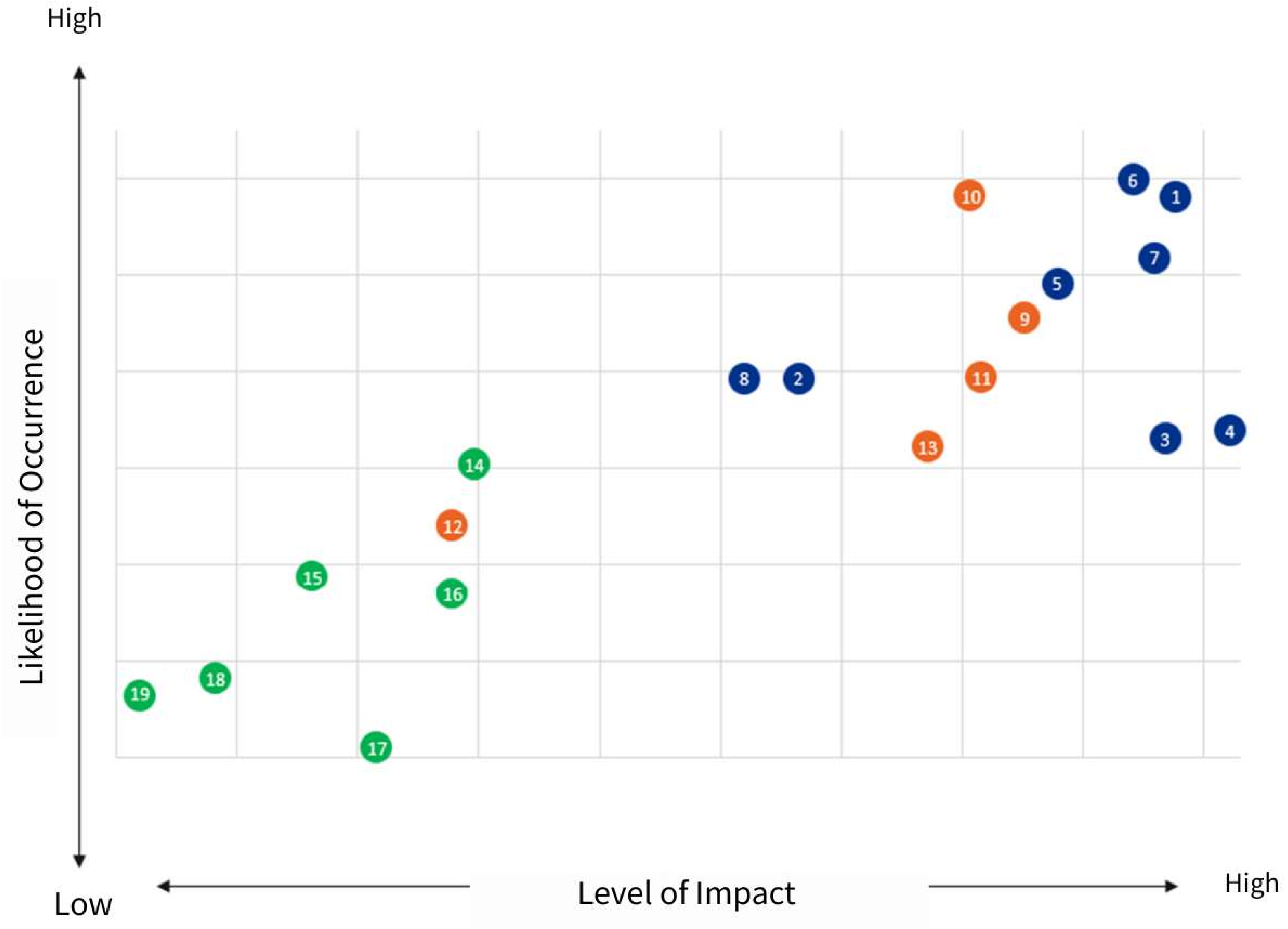
●Direct impact

● Indirect impact

Note 1: This is the Company's first perpetual report and there are no major changes to the list of topics.

Note 2: Please refer to the GRI Index Table for the disclosure information of the GRI theme standards corresponding to the major themes.

Negative Impact Matrix



Environmental Aspects

- 14 Energy Management
- 15 Greenhouse Gas Emissions Management
- 16 Waste Management
- 17 Water and Wastewater Management
- 18 Climate Change Adaptation
- 19 Biodiversity

Social Aspects

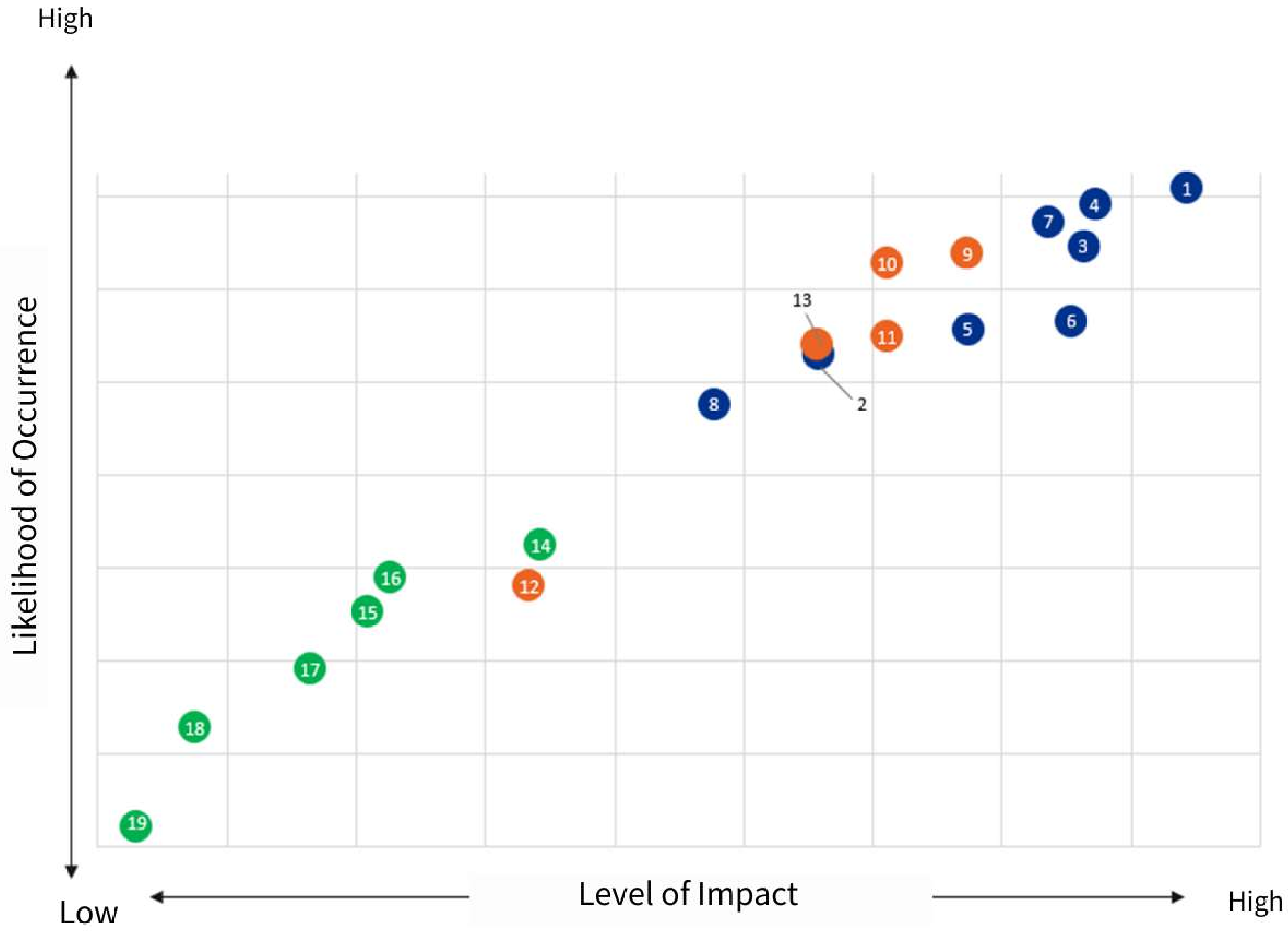
- 9 Employee Care and Labor Protection
- 10 Talent Development and Growth
- 11 Labor Relations and Human Rights Protection
- 12 Social Engagement and Philanthropy
- 13 Occupational Health and Safety

Governance / Economic Aspects

- 1 Business Strategy and Economic Performance
- 2 Tax Responsibility
- 3 Corporate Governance and Ethical Business Practices
- 4 Regulatory Compliance
- 5 Risk Management
- 6 Information Security and Privacy Protection
- 7 Customer Service and Product Quality
- 8 Sustainable Supply Chain Management

5 top negative impact themes	9 minor negative impact themes	5 negative impact themes that we continue to track
Operational strategy and economic performance Information security and privacy protection Customer service and product quality Talent development and training Risk management	Employee care and labor protection Legal compliance Corporate governance and business integrity Labor relations and human rights protection Tax responsibilities Occupational safety and health Sustainable supply chain management Energy management Social welfare participation	Waste management Greenhouse gas emissions management Water resource management Climate change and adaptation Biodiversity

Positive Impact Matrix



Environmental Aspects

14 Energy Management
15 Greenhouse Gas Emissions Management
16 Waste Management
17 Water and Wastewater Management
18 Climate Change Adaptation
19 Biodiversity

Social Aspects

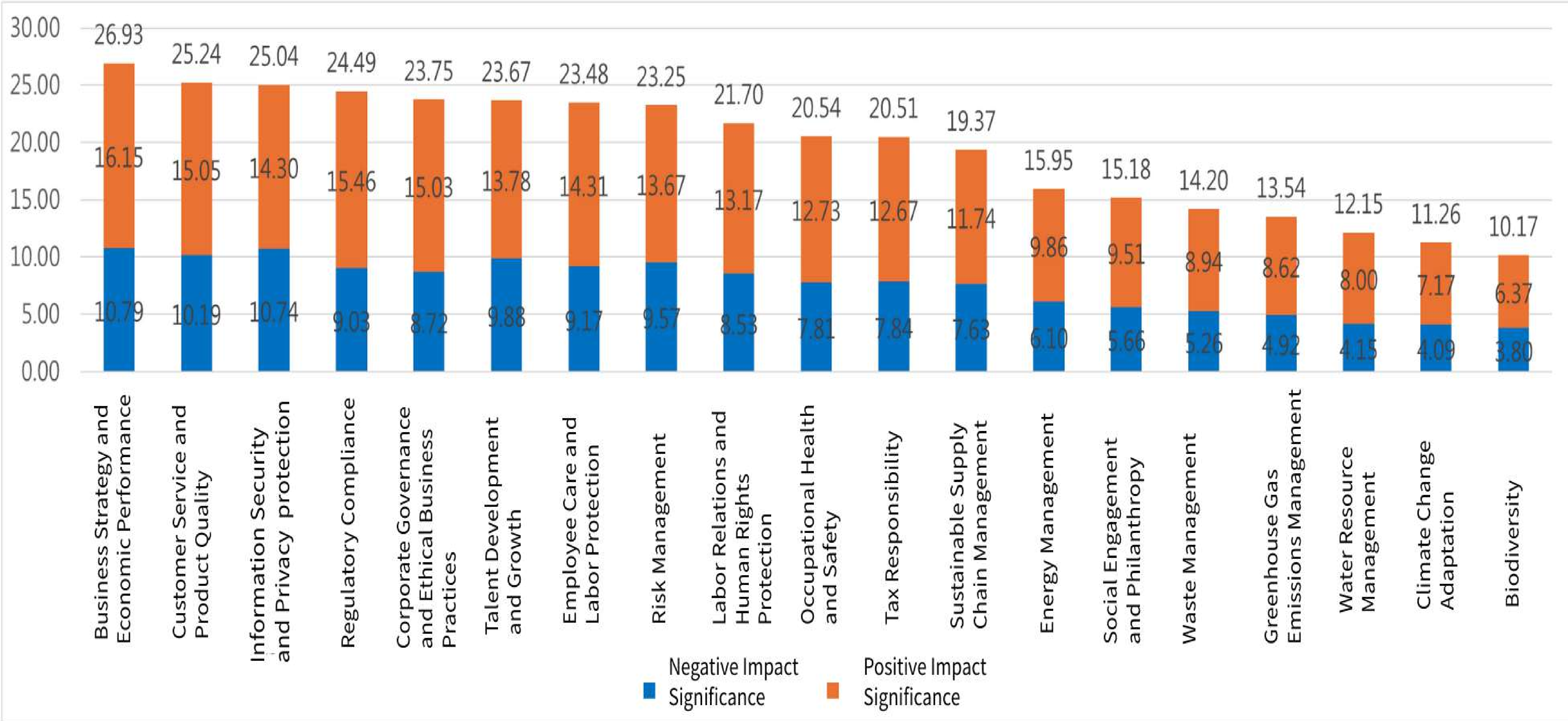
9 Employee Care and Labor Protection
10 Talent Development and Growth
11 Labor Relations and Human Rights Protection
12 Social Engagement and Philanthropy
13 Occupational Health and Safety

Governance / Economic Aspects

1 Business Strategy and Economic Performance
2 Tax Responsibility
3 Corporate Governance and Ethical Business Practices
4 Regulatory Compliance
5 Risk Management
6 Information Security and Privacy Protection
7 Customer Service and Product Quality
8 Sustainable Supply Chain Management

5 primary positive impact themes	9 secondary positive impact themes	5 positive impact themes that we are tracking
Operational strategy and economic performance Regulatory compliance Customer service and product quality Corporate governance and integrity management Employee care and labor protection	Information security and privacy protection Talent cultivation and development Risk management Labor relations and human rights protection Occupational safety and health Tax responsibilities Sustainable supply chain management Energy management Social welfare participation	Waste management Greenhouse gas emissions management Water resource management Climate change and adaptation Biodiversity

Assessment of the significance of positive and negative impacts of major topics



Note: The materiality threshold is based on the total score of positive and negative impacts before the six major themes are identified as material.

2.3 Stakeholders and communication and negotiation 2-29

To fulfill corporate social responsibility, we must prioritize the interests of our stakeholders. While pursuing sustainable operations and profitability, we must also prioritize environmental, social, and corporate governance issues, incorporating them into our management policies and operational activities to achieve sustainable operations. The Company utilizes the following platforms for effective stakeholder communication to understand their reasonable expectations and needs. Whether it's questions, complaints, or suggestions regarding economic, social, or environmental issues, whether internal or external, the Company will appropriately handle them with integrity and provide feedback or improvement plans to achieve effective communication.

Identification of stakeholders

In accordance with the five dimensions of the AA1000 Stakeholder Engagement Standard (influence, attention, responsibility, dependence, and diverse perspectives), a stakeholder identification questionnaire was sent to all employees of BTL (including management). After verification by the company, the results were categorized into six key stakeholder groups based on importance: customers, employees, shareholders/investors, government authorities, suppliers, and financial institutions.

Stakeholder Communication Channels

The topics of concern and communication with stakeholders in 2024 are as follows:

sort	Significance to BTL	Focus on issues	Communication channels and frequency		Communication status and results in 2024
Customer	BTL attaches great importance to customer needs, cooperates with customers' R&D	• Corporate governance and integrity management • Information security	Contact phone and email for stakeholders in the official website	immediate	• The official website customer service mailbox received a total of 46 testing and certification service

<table>
<tr><th>sort</th><th>Significance to BTL</th><th>Focus on issues</th><th colspan="2">Communication channels and frequency</th><th>Communication status and results in 2024</th></tr>
<tr><td rowspan="4"></td><td rowspan="4">technology evolution to update various product testing capabilities, and provides customers with on-time, quality, fast and convenient testing and certification services.</td><td rowspan="4">and privacy protection
• Regulatory compliance
• Customer service and product quality</td><td>Business Communication</td><td>immediate</td><td rowspan="4">consultation requests.
• A total of 30 customer satisfaction surveys were sent out, 26 of which were collected, with the actual customer satisfaction rate reaching 96.6%
• Send new testing and certification information to customers for reference from time to time through the official website, email, and communication software.
• For 2 customer complaints, we have completed the cause analysis and response measures, and</td></tr>
<tr><td>Customer Service Complaint Channel</td><td>immediate</td></tr>
<tr><td>Send new information on testing and certification</td><td>Irregular</td></tr>
<tr><td>Customer satisfaction survey</td><td>each year</td></tr>
</table>

sort	Significance to BTL	Focus on issues	Communication channels and frequency		Communication status and results in 2024
					obtained the customer's consent to close the case.
Employee	Employees are our most important assets. Our services, expertise, and culture are built upon the contributions of every employee. We prioritize employee health and safety and are committed to creating a healthy and happy workplace.	• Employee care and labor protection • Talent cultivation and development • Labor-capital relations and human rights protection • Occupational safety and health	Contact number and email address for stakeholders in the official website	immediate	• A total of 881 on-the-job training sessions were held, with a total of 1,863 participants and a total duration of 5,984 hours. • A total of 6 welfare committee meetings were held. • 4 labor-management meetings were held. • A total of 24 on-site medical services were conducted. • The complaint mailbox received a total of 1 case, which has been processed and closed.
			on the job training	Monthly	
			Labor-management meeting/welfare committee meeting	Quarterly	
			On-site medical care	Twice a month	
			Employee Complaint Mailbox	immediate	

<table>
<tr><th>sort</th><th>Significance to BTL</th><th>Focus on issues</th><th colspan="2">Communication channels and frequency</th><th>Communication status and results in 2024</th></tr>
<tr><td rowspan="4">Shareholders/ Investors</td><td rowspan="4">It is an important source of operating funds for the company. The company continues to pay attention to the company's operating conditions and operational development. The company actively maintains stable profits and investment returns for shareholders and investors, and implements corporate</td><td rowspan="4">Operational strategy and economic performance
Tax responsibilities
Corporate governance and integrity management
Regulatory compliance
Risk management</td><td>There are spokespersons and deputy spokespersons, and an investor zone and contact window are set up on the company website.</td><td>immediate</td><td rowspan="4">11 corporate meetings were held
1 regular shareholders' meeting was held
Quarterly financial reports were released
Monthly revenue data was released
Financial and business information was updated on the company website in a timely manner
Various public information was released according to the schedule prescribed by the competent authorities.</td></tr>
<tr><td>Hold regular shareholders' meetings</td><td>each year</td></tr>
<tr><td>Legal Person Symposium</td><td>Irregular</td></tr>
<tr><td>Announcement of revenue performance and financial reports</td><td>Monthly/quarterly</td></tr>
</table>

sort	Significance to BTL	Focus on issues	Communication channels and frequency		Communication status and results in 2024
	sustainability.		Disclose important financial and business-related information of the company on the Public Information Observation Station	immediate	
Government Competent authorities	BTL carries out various mandatory regulatory testing under the authorization and supervision of government authorities. This requires maintaining good communication	• Corporate Governance and Integrity • Regulatory Compliance • Tax Responsibilities • Occupational Safety and Health • Labor Relations and Human Rights Protection • Greenhouse Gas	Contact number and email address for stakeholders in the official website	immediate	● Participated in monthly technical consistency testing meetings held by the Bureau of Standards, Metrology and Inspection (BSMI), Ministry of Economic Affairs ● Participated in two quarterly and irregular regulatory update consultation meetings
			Formal correspondence	Irregular	
			Phone/Email	Irregular	
			Meeting	Monthly/quarterly/irregularly	

sort	Significance to BTL	Focus on issues	Communication channels and frequency		Communication status and results in 2024
	channels with relevant government agencies and conducting testing and certification work in accordance with the latest regulatory requirements. The company maintains active and open communication with the competent authorities to ensure that all of its operations comply with laws and regulations.	Emissions Management	Symposiums and promotional meetings	Irregular	held by the National Communications Commission (NCC) ● Underwent one supervisory evaluation by the Bureau of Standards, Metrology and Inspection (BSMI), Ministry of Economic Affairs ● Underwent five supervisory evaluations by the National Accreditation Foundation (TAF) ● Participated in ten regulatory and system information sessions in accordance with the requirements of the regulatory authorities for listed companies
			Supervision and evaluation by the competent authority	Irregular	

sort	Significance to BTL	Focus on issues	Communication channels and frequency		Communication status and results in 2024
					● Announced various public information according to the schedule specified by the regulatory authorities.
supplier	Through close communication with testing equipment suppliers, we can understand current and future market changes and customized testing needs in the testing industry, enabling us to proactively respond.	• Regulatory compliance • Customer service and product quality • Operational strategy and economic performance • Sustainable supply chain management	Contact number and email address for stakeholders in the official website	immediate	● Regularly participated in seminars and training sessions organized by equipment manufacturers regarding new testing requirements or regulatory standards. ● Completed a total of 308 evaluation forms for external product suppliers and service providers (279 of which
			Procurement Meeting	Irregular	
			Telephone communication	Irregular	
			seminar	Irregular	
			Equipment education and training	Irregular	

sort	Significance to BTL	Focus on issues	Communication channels and frequency		Communication status and results in 2024
	Outsourced suppliers (laboratories) help companies meet their clients' comprehensive testing and certification needs.		Supplier Evaluation	Every year/every three years/new manufacturers	were conducted annually).
Financial institutions	Financing from banks is one of the Company's sources of funding. Through good communication and interaction with banks, we are able to obtain stable and competitive operating funds to	• Operational strategy and economic performance • Corporate governance and integrity management • Greenhouse gas emissions management • Risk management	Contact number and email address for stakeholders in the official website	immediate	● 6 dedicated visits and meetings ● Quarterly financial reports ● Monthly revenue data ● Real-time updates of financial and business information on the company website
			Phone/Email	Irregular	
			Special visit meeting	each year	
			Revenue and Financial Statement Announcements	Monthly/quarterly	

sort	Significance to BTL	Focus on issues	Communication channels and frequency		Communication status and results in 2024
	ensure sustainable operations.				

CH3 Sustainability Commitment and Governance

3.1 Corporate Governance and Integrity Management

Major Theme Management - Corporate Governance and Integrity Management

Major Themes	Corporate Governance and Integrity Management
Impact Description	**Frontal impact:** 1. Strengthen corporate governance systems and enhance the stability and transparency of corporate operations. 2. Implementing the commitment to operating with integrity, abiding by laws and regulations, and enhancing the company's external image and reputation will help improve the company's operating performance and also benefit the company's fundraising activities.
	Negative impact: Without robust corporate governance, improper risk management, fraud, and other breaches of integrity can occur, impacting the company's effective operations and shareholder rights. Dishonesty, corruption, fraud, or deception can create operational risks, harm the rights of customers and other stakeholders, jeopardize the company's credit rating, and diminish its reputation with stakeholders and external parties.
Policy/Commitment	We formulate corporate governance and integrity management policies in accordance with government regulations, such as the "Corporate Governance Code of Practice," "Integrity Management Code," "Code of Ethical Conduct," and "Integrity Management Operating Procedures and Behavior Guidelines." We establish a sound corporate governance system, improve internal control systems, and implement relevant codes of conduct. We also regularly conduct employee integrity management education and training to ensure the implementation of integrity management practices.
Take action	1. Participate in corporate governance assessments. 2. Implementing external evaluation of board performance.

	3. Plan and regularly organize education and training courses on integrity management (at least twice a year). 4. Regularly report to the board of directors at least once a year on the implementation of corporate integrity management. 5. The company encourages all internal colleagues and external stakeholders to report any unethical or improper conduct to the company through whistleblowing channels, and we also accept anonymous reports. Contact phone numbers and email addresses for each stakeholder are available on the company's website.		
Tracking and evaluation mechanism	1. Corporate Governance Evaluation Ranking Results. 2. Implement the board performance evaluation method, conduct regular performance evaluations every year and conduct external evaluations every three years. 3. Number of internal promotion and training courses on integrity management and their achievement rate. 4. The audit unit regularly evaluates the effectiveness of internal controls and compiles annual audit reports to assist the board of directors in reviewing the legality and implementation of relevant internal regulations and making relevant system adjustments.		
Management Objectives	**Short-term goals (within 3 years)**	**Medium-term goals (3-5 years)**	**Long-term goals (more than 5 years)**
	1. Improve corporate governance rankings. 2. Increase the number of female board members to two. 3. Internal promotion and training on integrity management to increase the achievement rate to 80%. 4. Audit completion rate is 100%, and there are no major deficiencies in	1. Continue to improve corporate governance ranking to the top 21%-35%. 2. Increase the number of female board members to one-third. 3. Internal promotion and training on integrity management to increase the achievement rate to 90%. 4. Maintain a 100% audit completion	1. Continue to improve corporate governance ranking to the top 6%-20%. 2. Maintaining one-third of board seats held by women. 3. Internal promotion and training of integrity management to increase the achievement rate to 99%. 4. Maintain a 100% audit completion

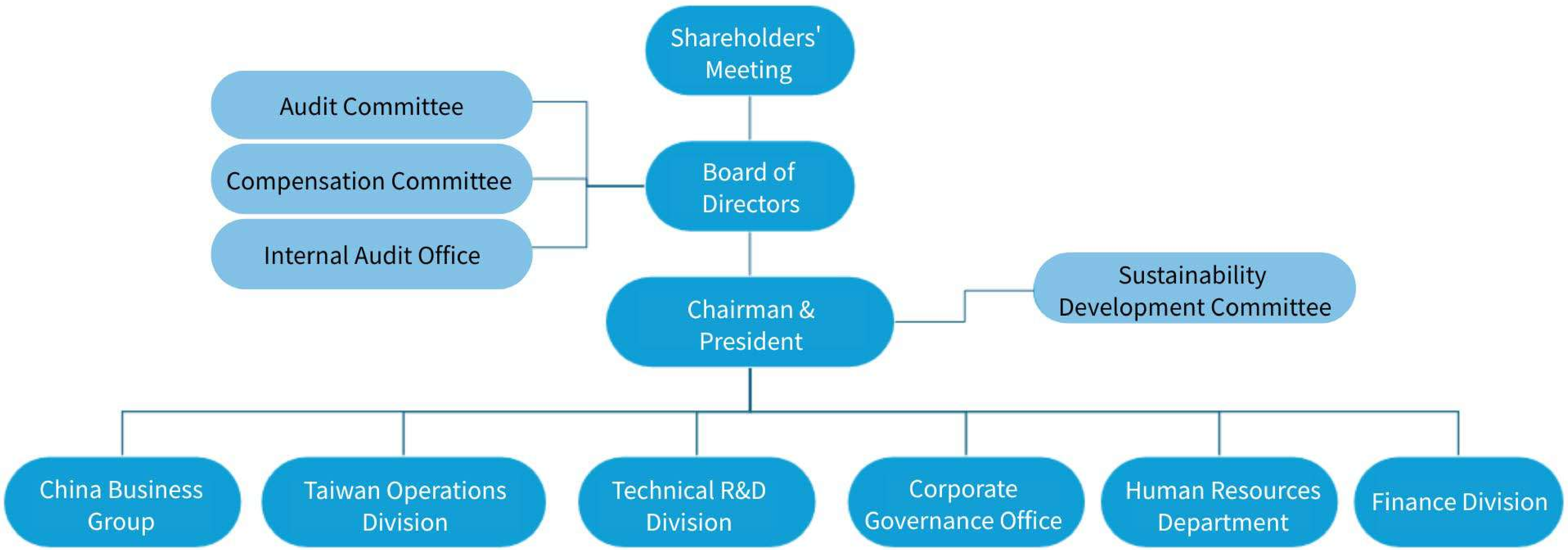
<table>
<tr><td></td><td>the audit results.</td><td>rate and no major deficiencies in the audit results.</td><td>rate and no major deficiencies in the audit results.</td></tr>
<tr><td>Annual Performance</td><td colspan="3">1. The overall performance evaluation of the Board of Directors and the performance evaluation of the functional committees in 2024 were both rated as excellent.
2. In 2024, a total of 51 new employees signed the Integrity Pledge; 70 new employees were required to complete online courses related to integrity management, totaling 70 hours.
3. Developed the 2024 annual audit plan, executed audit projects monthly, and tracked improvement results for audit anomalies. A total of 48 audit projects were executed, with a 100% audit completion rate and no major deficiencies in the audit results.</td></tr>
<tr><td>Stakeholder participation</td><td colspan="3">Shareholders: Set up an investor zone and investor contact service window on the official website to facilitate investor inquiries.
Employees: There are "work rules" to follow; internal channels for communication are provided, allowing employees to express their opinions and establish a complaint mailbox to provide a complaint channel; regular labor-management meetings are held to fully communicate opinions with labor representatives.</td></tr>
</table>

3.1.1 Corporate Governance Organization

2-9 Governance structure and composition

The Board of Directors of BTL is the company's highest governance body and includes an Audit Committee and a Compensation Committee to assist the Board in fulfilling its oversight responsibilities. The Audit Committee reports to the Board at least quarterly, and the Compensation Committee reports to the Board at least semi-annually on its activities, proposals, and related resolutions. Regarding sustainable strategic management, the Board of Directors is also the highest management decision-making body responsible for decision-making and oversight regarding the impact management of economic, environmental, and social issues. When deciding on important matters, it considers economic, environmental, and social issues, their impacts, risks, and opportunities, as well as the opinions of stakeholders.

2-9 Corporate Governance Structure



2-10 Nomination and selection of the highest governance unit

BTL's director elections utilize a candidate nomination system in accordance with Article 192-1 of the Company Act. Furthermore, shareholders holding at least 1% of the company's total issued shares may submit a list of candidates to the company, which are then voted on at regular shareholders' meetings. The nomination and selection of director candidates considers diversity in the board composition, including basic criteria such as gender, age, nationality, and cultural background, as well as professional knowledge, background, and industry experience. This ensures that the company's elected directors possess the necessary knowledge, skills, and qualities to exercise their responsibilities and possess extensive experience in managing economic, environmental, and social issues and their impacts. To safeguard the independence of the board of directors, independent directors are appointed and selected in accordance with the Company Act, the Regulations Governing the Appointment and Compliance of Independent Directors of Publicly Listed Companies, and the Director Selection Procedure. In addition to possessing professional backgrounds and skills, members of the Company's Board of Directors should also possess expertise in the Company's business planning and operations. This continuous improvement is considered beyond the individual director's professional capabilities, with courses selected covering finance, risk management, operations, business, legal affairs, accounting, corporate social responsibility or internal control systems, and financial reporting responsibilities relevant to the Company's industry characteristics. This ensures that Board members possess a substantial level of industry knowledge and enhances their professional expertise.

2-11 Chairman of the highest governance body

The BTL Board of Directors is currently in its 14th term, with Wu Zhongchao serving as Chairman. Chairman Wu is also a member of the management team and serves concurrently as General Manager, ensuring strong and consistent leadership for the company and enabling more effective and efficient planning and execution of long-term business strategies.

To ensure the independence of corporate operations, directors or their legal entities with a vested interest in meeting matters must regularly declare conflicts of interest and submit to the oversight of independent directors.

2-12 The highest governance body's role in overseeing shock management

The Board of Directors of BTL is the company's highest governance body. It directly oversees the company's performance and risk management in economic, environmental, and social areas, and makes final decisions. When deciding on important matters, the Board considers economic, environmental, and social issues, their impacts, risks, and opportunities, as well as the opinions of stakeholders. For details on stakeholder engagement, please refer to the Stakeholders and Communication Engagement section of this report.

2-14 The role of the highest governance body in sustainability reporting

The Company's 2024 Sustainability Report was compiled by the Sustainability Report Preparation Team and reviewed by the Chairman to ensure that all material topics were covered. The 2024 Sustainability Report was discussed and approved by the Board of Directors on August 6, 2025.

2-9 Audit Committee

BTL has established an Audit Committee to review the company's existing and potential risk management, ensuring effective implementation of internal controls, the selection and dismissal of the company's certifying accountants, their independence, and the proper preparation of financial statements. The Audit Committee consists of four independent directors. In 2024, the Audit Committee convened six times, with an average attendance rate of 100%. For information on Audit Committee members and their operations, please refer to the company's 2024 Annual Report.

2-9 Remuneration Committee

BTL has established a Compensation Committee, comprised of four independent directors. In 2024, the Compensation Committee convened three times, with an average attendance rate of 100%.

To foster a fair and shared organizational environment where all members' compensation is aligned with performance, the Company's Compensation Committee is committed to assisting management in establishing a fair compensation and performance system. To create higher value, the Committee leverages the experience and equitable values of its experts and committee members. Directors and managers are required to avoid actions that exceed the Company's risk appetite in pursuit of compensation and to implement a competitive, incentive-based compensation system. This ensures the Company attracts and retains the best talent, continuously improves operational performance, and ultimately enhances its long-term competitiveness and sustainability. For information on the Compensation Committee's membership and operations, please refer to the Company's 2024 Annual Report.

2-16 Communicate key milestones

In addition to the regular meetings of the various committees and their reports to the Board, the Company's management also regularly provides the Directors with important reports and information on the Company (as described below) and communicates promptly on any key events.

Communicate key events in 2024			
unit	**project**	**Communication frequency**	**Number of annual reports**
Finance Department	Financial Information Financial Reports	Quarterly Quarterly	4 times 4 times
Audit Office	Audit report Audit plan	Quarterly Annual	4 times 1 time
Business Office	Operation Report/Industry Overview	Quarterly	4 times

In 2024, 46 major news items were released in both Chinese and English on the Public Information Observation Platform, primarily covering financial and corporate governance information. Please refer to the Company's major news releases on the Public Information Observation Platform.

3.1.2 Board Operations

2-9 Board composition

The BTL Board of Directors guides corporate strategy, oversees management, and is accountable to the company and its shareholders. In all operations and arrangements within the corporate governance system, the Board exercises its powers in accordance with laws, the company's Articles of Association, and resolutions of shareholders' meetings. The Board consists of nine directors, four of whom are independent directors serving three-year terms, in compliance with Article 17 of the Company's Articles of Association. For details of the names, genders, terms of office, educational background, and concurrent positions held by Board members, please refer to the Company's 2024 Annual Report.

The Company's Board of Directors will meet at least once a quarter, with a total of eight meetings in 2024.

Operation of the Board of Directors			
job title	Name	Actual attendance rate of the Board of Directors in 2024 (%)	Remark
Chairman	Jiechao Co., Ltd. Representative: Wu Zhongchao	100%	
director	Jiechao Co., Ltd. Representative: Zheng Guoshu	60%	2024.06.07 Newly appointed
director	Gidley Investment Co., Ltd. Representative: Qiu Dejun	100%	
director	iST Technology Co., Ltd. Representative: Lin Yusang	67%	Dismissed on 2024.06.07

director	Liu Liguo	75%	
director	Qiu Zhiqing	100%	
Independent Director	Yang Nengjie	100%	
Independent Director	Huang Cuiping	100%	
Independent Director	Huang Zhengzhong	100%	
Independent Director	Zhang Kaixiang	100%	

Board diversity and operations 2-9、405-1

The Company advocates and respects a board diversity policy to strengthen corporate governance and promote the sound development of the Board's composition and structure. We believe that diversity contributes to improved overall corporate performance. Board members are selected based on the principle of merit.

The Company's board diversity policy is guided by Article 20 of the "Corporate Governance Code of Practice" and Article 3 of the "Director Selection Procedures": The selection of directors of the Company should take into account the overall composition of the Board. The Board's composition should consider diversity and formulate an appropriate diversity policy based on its operations, operating model, and development needs. This should include, but is not limited to, the following two key criteria:

(1) Basic conditions and values: gender, age, nationality and culture, etc.

(2) Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industry experience, etc.

Board members should generally possess the knowledge, skills, and qualities necessary to perform their duties. The overall capabilities they should possess are as follows:

① Operational judgment ability.

②Accounting and financial analysis skills.

③Business management capabilities.

④ Crisis management capabilities.

⑤ Industry knowledge.

⑥ International market perspective.

⑦ Leadership.

⑧ Decision-making ability.

The company's current Board of Directors consists of nine members, including four independent directors, whose expertise spans finance, accounting, and law. The Board includes one female director and three employee directors. Each director possesses extensive professional experience, demonstrating leadership, management, operational judgment, crisis management, industry knowledge, and a strong international perspective. Four independent directors possess expertise in law, accounting, and finance, while five directors possess expertise in technology and industry.

The current board of directors' diversity policy and its implementation status are as follows:

Multi-project / Director's Name		Basic components					Professional background					Professional knowledge and skills					
		Country of Citizenship	gender	concurrently employed by the company	Age range	Term of office for independent directors (less than 3 years)	Accounting	Legal Department	industry	finance	science and technology	Operational judgment ability	Business management capabilities	Leadership decision-making ability	Crisis management capabilities	Industry knowledge	International Market Perspective
director	Chung-Chao,Wu	Republic of China	male	v	51-60	-	-	-	v	-	v	v	v	v	v	v	v
	Li-Guo, Liu		male	-	61-70	-	-	-	v	-	-	v	v	v	v	v	v
	Kou Shu,Cheng		male	-	61-70	-	-	-	v	-	-	v	v	v	v	v	v
	Te Chun,Chiu		male	v	41-50	-	-	-	v	-	v	v	v	v	v	v	v
	Chiu Chih Ching		male	v	41-50	-	-	-	v	-	v	v	v	v	v	v	v
Independent Directors	Neng-Chieh, Yang	Republic of China	male	-	61-70	v	v	-	-	v	-	v	v	v	v	v	v
	Tsui-Ping, Huang		female	-	51-60	v	v	-	v	v	-	v	v	v	v	v	v
	Cheng-Chung, Huang		male	-	51-60	v	-	-	v	v	-	v	v	v	v	v	v
	Kai-Hsiang, Chang		male	-	31-40	v	-	v	-	-	-	v	v	v	v	v	v

Specific management objectives and implementation status of the board's diversity policy

Management Objectives	Situation of achievement
Independent directors account for more than one-third of the total number of directors.	Achieve
No more than one-third of the directors should concurrently serve as company managers.	Achieve
Independent directors' terms of office did not exceed three terms.	Achieve
Sufficient professional knowledge and skills	Achieve

There are no spouses or relatives within the second degree of kinship among the directors.

Diversification of governance entities

			2022 Year		2023 Year		2024 Year	
			Board of Directors (Number of Members)	Percentage of board members (%)	Board of Directors (Number of Members)	Percentage of board members (%)	Board of Directors (Number of Members)	Percentage of board members (%)
Members of the governance unit	male	<30	0	0	0	0	0	0
		30~50	1	14%	3	33%	3	33%
		>50	4	57%	4	45%	5	56%
	female	<30	0	0	0	0	0	0
		30~50	0	0	0	0	0	0
		>50	2	29%	2	22%	1	11%

2-17 Board of Directors Training

To enhance the professional knowledge and skills of its directors, TD Tech arranges annual professional courses for directors on various topics, including corporate governance, economics, the environment, and society, based on industry characteristics, company development strategies, and directors' academic backgrounds. For details on board training (including participating directors, training dates, course information, sponsors, and duration), please refer to the company's 2024 annual report.

Board of Directors Training					
job title	Name	Study Dates	Organizer	Course Name	Continuing education hours
director	Chung-Chao,Wu	2024/5/8	Chinese Corporate Governance Association Foundation	Discussing the three principles of honest business practices, corporate governance, and corporate social responsibility, along with practical case studies.	3
		2024/11/8	Chinese Corporate Governance Association Foundation	Trends and Challenges in Information Security Governance	3
director	Chiu Chih Ching	2024/5/8	Chinese Corporate Governance Association Foundation	Discussing the three principles of honest business practices, corporate governance, and corporate social responsibility, along with practical case studies.	3
		2024/11/8	Chinese Corporate Governance Association Foundation	Trends and Challenges in Information Security Governance	3

director	Te Chun,Chiu	2024/5/8	Chinese Corporate Governance Association Foundation	Discussing the three principles of honest business practices, corporate governance, and corporate social responsibility, along with practical case studies.	3
		2024/11/8	Chinese Corporate Governance Association Foundation	Trends and Challenges in Information Security Governance	3
director	Li-Guo, Liu	2024/5/8	Chinese Corporate Governance Association Foundation	Discussing the three principles of honest business practices, corporate governance, and corporate social responsibility, along with practical case studies.	3
		2024/11/8	Chinese Corporate Governance Association Foundation	Trends and Challenges in Information Security Governance	3
director	Kou Shu,Cheng	2024/10/24	Taiwan Project Management Association	Stakeholder analysis and integration project management in corporate governance	3
		2024/11/8	Chinese Corporate Governance Association Foundation	Trends and Challenges in Information Security Governance	3
		2024/12/17	Taiwan Project Management Association	Applications of Generative AI and ChatGPT	3
Independent Directors	Neng-Chieh, Yang	2024/5/8	Chinese Corporate Governance Association Foundation	Discussing the three principles of honest business practices, corporate governance, and corporate	3

				social responsibility, along with practical case studies.	
		2024/11/8	Chinese Corporate Governance Association Foundation	Trends and Challenges in Information Security Governance	3
Independent Directors	Cheng-Chung, Huang	2024/5/8	Chinese Corporate Governance Association Foundation	Discussing the three principles of honest business practices, corporate governance, and corporate social responsibility, along with practical case studies.	3
		2024/11/8	Chinese Corporate Governance Association Foundation	Trends and Challenges in Information Security Governance	3
Independent Directors	Tsui-Ping, Huang	2024/5/8	Chinese Corporate Governance Association Foundation	Discussing the three principles of honest business practices, corporate governance, and corporate social responsibility, along with practical case studies.	3
		2024/11/8	Chinese Corporate Governance Association Foundation	Trends and Challenges in Information Security Governance	3
Independent Directors	Kai-Hsiang, Chang	2024/5/8	Chinese Corporate Governance Association Foundation	Discussing the three principles of honest business practices, corporate governance, and corporate social responsibility, along with practical case studies.	3

		2024/11/8	Chinese Corporate Governance Association Foundation	Trends and Challenges in Information Security Governance	3

2-18 Board Performance Evaluation

To enhance the effectiveness of directors, the Corporate Governance Office is responsible for conducting performance evaluations. The Company has established the "Board of Directors Performance Evaluation Methods and Procedures" in accordance with the "Code of Corporate Governance Practices for Listed Companies." Annual performance evaluations of the Board of Directors (including functional committees) are conducted regularly, with the results submitted to the Board of Directors and used as a reference for individual director remuneration and reappointment decisions.

Board evaluations are conducted annually, and once every three years by an external professional independent organization or team of experts and scholars. This year's evaluation was conducted by the Corporate Governance Office. The process involves sending self-evaluation questionnaires to the entire Board, individual directors, and functional committees.

The assessment items are as follows:

Overall Board Performance Evaluation Items:	Performance evaluation items for individual board members:	Functional Committee Performance Evaluation Items:
(1) Degree of participation in company operations (2) Improving the quality of board decision-making	(1) Understanding of company goals and missions (2) Awareness of directors' responsibilities	(1) Participation in company operations (2) Awareness of functional committee responsibilities

(3) Board composition and structure (4) Election and Continuing Education of Directors (5) Internal Control	(3) Level of participation in company operations (4) Internal relationship management and communication (5) Directors' professional development and continuing education (6) Internal control	(3) Improving the quality of functional committee decision-making (4) Composition and selection of functional committee members (5) Internal control

For details on the performance evaluation methods and procedures of the Board of Directors of BTL, please refer to the Performance Evaluation Methods and Procedures of the Board of Directors.

Board of Directors' Assessment of Implementation

2024 Board of Directors Performance Evaluation Results and Improvement Recommendations

Item	Scope of assessment	Evaluation methods	During the evaluation period	Assessment content	Evaluation results	Overall pass rate	Suggestions for improvement
1	Overall Board of Directors	Board of Directors' Internal Self-Assessment	2024/1/1~ 2024/12/31	Degree of involvement in company operations	95%	97%	The average attendance rate this year was 93%, which can be improved; the attendance rate of directors at shareholders' meetings was 77%, and should be increased to at least 85%; a reward and punishment system should be established for management performance, and performance should be linked to ESG; a succession plan should be established.
				Improve the quality of board decisions	98%		
				Board of Directors Composition and Structure	100%		
				Election and Continuing Education of Directors	94%		
				Internal control	100%		
2	Individual Board Members	Board members' self-assessment	2024/1/1~ 2024/12/31	Understanding Company Goals and Tasks	100%	98%	none.
				Understanding of Directors' Responsibilities	100%		

				Degree of involvement in company operations	95%		
				Internal Relationship Management and Communication	99%		
				Directors' professionalism and continuing education	99%		
				Internal control	100%		
3	Functional Committee	Functional Committee Internal Self-Assessment	2024/1/1~ 2024/12/31	Degree of involvement in company operations	95%	98%	Assess and establish a nomination committee based on the company's operational needs.
				Understanding the responsibilities of functional committees	94%		
				Improving the quality of decision-making by functional committees	100%		
				Composition and selection of members of functional committees	100%		
				Internal control	100%		

2-15 Conflict of Interest

In accordance with Article 206 of the Company Act, BTL has codified Article 8 of its Rules of Procedure for Board Meetings, stipulating that if a director has a conflict of interest with respect to a matter discussed at the meeting, or with respect to a legal entity he or she represents, he or she must disclose the material details of his or her conflict of interest at the meeting and may not recuse himself or herself from the discussion or voting, nor may he or she exercise voting rights on behalf of other directors. For details on board members and their recusations (including meeting dates, directors who should recuse themselves, proposals, reasons for recusation, and voting participation), please refer to the company's 2024 annual report.

3.1.3 Remuneration Policy

2-19 Remuneration Policy for the Board of Directors and Senior Management

Directors' remuneration at the Company primarily consists of director compensation and director remuneration. Director remuneration is determined in accordance with the Company's Articles of Association, taking into account industry norms, individual performance evaluations, time commitment, responsibilities assumed, achievement of personal goals, performance in other positions, recent compensation packages for comparable positions, and the reasonableness of the relationship between individual performance and the Company's operating performance and future risks, as assessed by the achievement of the Company's short- and long-term business goals and its financial performance. Director remuneration is determined by the Board of Directors after approval by the Compensation Committee. Furthermore, in accordance with the Company's Articles of Association, directors' remuneration may be based on up to 5% of the annual profit. However, if the Company has accumulated losses, a provision must be made to offset losses.

Senior management remuneration is reviewed by the Compensation Committee and approved by the Board of Directors. When assessing remuneration, the level of participation and contribution to the Company's operations is considered, taking into account industry norms. Senior management at the Company includes the Chairman and General Manager, Deputy General Managers, and associate managers and above. Going forward, BTL plans to incorporate ESG sustainability performance into the performance evaluations of directors and managers, using this as a basis for compensation.

Retirement benefits are the same as those for regular employees and are administered in accordance with legal regulations.

For information on directors' and senior management's compensation, bonuses, severance pay, retirement benefits, and other related information, please refer to the company's 2024 annual report.

Directors' remuneration at the Company primarily consists of director compensation and director remuneration. Director remuneration is determined in accordance with the Company's Articles of Association, taking into account industry norms, individual performance evaluations, time commitment, responsibilities assumed, achievement of personal goals, performance in other positions, recent compensation packages for comparable positions, and the reasonableness of the relationship between individual performance and the Company's operating performance and future risks, as assessed by the achievement of the Company's short- and long-term business goals and its financial performance. Director remuneration is determined by the Board of Directors after approval by the Compensation Committee. Furthermore, in accordance with the Company's Articles of Association, directors' remuneration may be based on up to 5% of the annual profit. However, if the Company has accumulated losses, a provision must be made to offset losses.

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Retirement benefits are the same as those for regular employees and are administered in accordance with legal regulations.

For information on directors' and senior management's compensation, bonuses, severance pay, retirement benefits, and other related information, please refer to the company's 2024 annual report.

2-20 Salary determination process

The Company's compensation for directors, managers, and employees primarily consists of salaries, bonuses, and remuneration. Fixed salaries for directors and employees are determined based on market trends. In addition to bonuses, variable salaries, in accordance with the Company's Articles of Association, must be based on at least 1% of the annual profit as employee remuneration. Bonuses and remuneration are awarded based on the performance of individual directors and employees, as determined by the Company's established operating performance targets.

The Company's compensation policy for directors, managers, and employees not only assesses positive correlations with operating performance, but also considers industry operating risks and future long-term development trends. It also emphasizes a balanced approach to short-term and long-term compensation incentives to achieve sustainable operations and risk management.

The Company has established a Compensation Committee under the Board of Directors, which sits at the same level as the Audit Committee. Composed of four independent directors, it reviews and determines fair and reasonable remuneration for the highest governance unit and senior management. Currently, only internal stakeholders participate in the design and decision-making of compensation policies. For details on the Company's compensation decisions, please refer to the Company's 2024 Annual Report.

The Company allocates and distributes employee and director remuneration in accordance with the Company's Articles of Association. Annually, the Company reports on the previous year's employee and director remuneration distributions at the General Meeting of Shareholders. The 2024 remuneration proposal was reported to the General Meeting of Shareholders held on June 11, 2025.

2-21 Annual total compensation ratio

Total compensation ratio in 2024 (1 for other employees)

index	ratio
Ratio of the highest-paid individual's total annual compensation to the median total annual compensation of other employees	7.6：1
The ratio of the highest-paid individual's percentage increase in total annual compensation to the median percentage increase in total annual compensation of other employees	2.9：1

Note 1: Total annual compensation includes salary and bonuses.

Note 2: For the average and median salaries of full-time employees who do not hold supervisory positions, and the changes in the former two compared to the previous year, please refer to the Public Information Observation Station.

(https://mops.twse.com.tw/mops/#/web/t100sb15) The aforementioned data did not show any significant changes compared to the previous year.

3.1.4 Integrity management

205-1、205-3 Anti-corruption risk assessment

By 2024, 100% of BTL's global locations had undergone corruption-related risk assessments, and the results were included in annual audits. In 2024, BTL reported no instances of corruption or bribery. The assessment determined the risk of corruption across all locations to be low, with no major anomalies identified.

To prevent potential risks from corruption and unethical practices, the company has established the "Derivatives Trading Rules," "Integrity Management Code," "Integrity Management Operating Procedures and Behavior Guidelines," "Code of Ethical Conduct," and revised "Group Enterprise, Specified Company, and Related Party Transaction Management Procedures," "Budget Management System," "Supervision and Management of Subsidiaries," and "Internal Material Information Handling and Insider Trading Prevention Management Procedures," which serve as the basis for the operation of various internal control procedures. The Company also discloses procedures for reporting dishonest behavior in its "Integrity Management Code" and "Integrity Management Operating Procedures and Behavioral Guidelines," and channels for reporting violations of professional ethics are available on its website. These include a reporting mailbox (ken.li@newbtl.com) for both internal and external personnel, information on required reporting records, the designated investigation unit and handling process, the acceptance levels for different reporting targets, the appeals process for those reported, the retention of reporting and handling records, the protection of whistleblowers, and the confidentiality of reports, to strengthen the implementation of integrity management.

The Company conducted a corruption-related risk assessment in 2024. Based on the information obtained, including anti-corruption and ethics-related information, the Compliance and Audit Department conducted further analysis and determined that there were no high-risk areas. Management policies were developed for projects that may pose risks, internal education and training courses were implemented, and controls were implemented according to procedures.

205-2 Communication and training on anti-corruption policies and procedures

To promote integrity and legal compliance, BTL requires its Board of Directors and senior management to conduct their business in accordance with the "Integrity Code," actively implement integrity practices, and adhere to the company's "Integrity Operating Procedures and Code of Conduct." The company also arranges annual integrity and legal compliance courses for the Board of Directors and regularly holds integrity-related training sessions for senior management. The training rate for the Board of Directors and senior management will reach 100% by 2024.

Upon arrival, new employees sign an employment contract and an integrity pledge, promising to strictly abide by the company's employee ethics and conduct regulations. During their tenure, they will never, through their position, solicit, offer, or accept bribes or improper benefits from businesses, individuals, or employees with whom the company transacts. Appropriate measures will be taken when conflicts of interest arise between counterparties. Furthermore, upon arrival, new employees undergo mandatory training, which includes a compliance course to strengthen their anti-corruption awareness.

Currently, regular anti-corruption and integrity training are not conducted for all employees. To strengthen corporate governance and integrity, we plan to establish a comprehensive training system in the future. We anticipate implementing anti-corruption and integrity training courses for all employees starting in 2025, aiming to continuously deepen employee integrity awareness and compliance practices.

Regarding business partners, the Company has not yet incorporated anti-corruption and integrity-related communication and management mechanisms into its supplier evaluation process. To enhance integrity governance within the supply chain, we anticipate gradually implementing relevant systems starting in 2025, including developing and requiring suppliers to sign various supplier codes of conduct to implement integrity principles and strengthen our partners' ethical awareness and compliance responsibilities.

The following are the results of the 2024 BTL governance unit's integrity management and anti-corruption communication:

Communication partner	Communication methods	Actual number of people communicating	Number of people to communicate	Proportion
Board Member	Directors' further education and anti-corruption awareness campaign	9	9	100%
Senior management	Anti-corruption and law compliance advocacy	20	20	100%

Note: Senior management includes the Chairman and General Manager, Deputy General Managers, and managers at the associate level and above.

The status of the integrity management and anti-corruption education and training of the governance units of BTL in 2024 is as follows:

Training subjects	Course/Promotion Name	Course/Promotional Content	Actual number of trainees	Number of people to be trained	Proportion of completed training
Board Member	Discussing the three practical codes and cases of integrity management, corporate governance and sustainable development	1. Corporate Governance 4.0 2. Code of Conduct for Integrity 3. Code of Corporate Governance Practices 4. Code of Sustainable Development Practices	9	9	100%
Board Member	Insider Law Promotion	Common violations of the Securities and Exchange Act regarding insider shareholding change reporting	9	9	100%
Senior management	Publicity on Irregularities in Insider Equity Change Reporting	Common violations of the Securities and Exchange Act regarding insider shareholding change reporting	20	20	100%
Senior management	Legal compliance promotion	1. Code of Conduct 2. Sharing of Cases of Major Internal Control Deficiencies 3. Sharing of Regulations	20	20	100%

The status of BTL's employee integrity management and anti-corruption education and training in 2024 is as follows:

Area \ Taiwan		Employee levels		Employee Category	
		Management	Non-management	Management Department	Sales Department
Taiwan	Total training hours	7	87	22	72
	Number of people who completed training	7	87	22	72
	Proportion of completed training	100%	100%	100%	100%

Note 1: Percentage of completed training = Number of employees who completed relevant courses in the current year and were still employed at the end of December / Total number of employees who were still employed in the region at the end of December.

Note 2: Management level includes senior management (including chairman and general manager, deputy general managers and managers above the associate level) and general managers.

Note 3: The Sales Department covers the Taiwan Business Office, and personnel types include sales, engineering, quality assurance, corporate affairs department, certification and other units.

Note 4: The Management Department includes the Finance Department, Human Resources Department, Purchasing Department, Corporate Governance Office, Information Department, Technology R&D Department and Chairman's Office.

2-26 Consultation and reporting mechanism

BTL has established a Corporate Governance Office and an Audit Office, which are responsible for coordinating the formulation, supervision, and implementation of the company's responsible business behavior policies and regulations, as well as the investigation and punishment of reported cases.

To strengthen the supervisory function of corporate governance, the company has established relevant consultation and reporting channels both internally and externally. These channels are also communicated to employees and other stakeholders through new employee training, internal company emails, and official announcements on the company website.

Consultation and reporting channels

External Pipeline	Provide consultation mailbox-customer on the official website	wesley.chiu@newbtl.com
	Provide consultation mailbox on the official website - supplier	andy@newbtl.com
	Provide consultation mailbox-investor on the official website	ir6840@newbtl.com
	Customer complaint mailbox	btl_qa@newbtl.com
Internal Pipeline	Employee Complaint Mailbox	hr_tp@newbtl.com

1. Upon receiving a report, the Company will immediately arrange for the responsible department to conduct an investigation based on the nature of the case, and will properly record and follow up on the matter. The identity of the reporter, the content of the report, and those involved in the investigation will be kept confidential to prevent unfair treatment or retaliation. For cases that are confirmed to be true, appropriate measures may be taken, including termination of employment contracts or business dealings, and necessary legal action. Furthermore, in addition to promoting the concept of honest business practices at meetings when new employees report for work, the

Company also regularly communicates the Company's concept of honest business practices via email or public conversations. The procedures for handling reports are as follows:

2. Reports involving general employees should be reported to the department head; reports involving directors or senior management should be reported to the independent director.
3. The Company's dedicated unit and the supervisor or personnel to whom the report is made as described in the preceding paragraph shall promptly investigate the relevant facts, with assistance from the Compliance Department or other relevant departments as necessary.
4. If it is confirmed that the person reported has violated relevant laws or regulations or the Company's integrity management policies and regulations, the person shall be immediately required to cease the relevant conduct and appropriate action shall be taken. If necessary, the report shall be reported to the competent authorities, referred to judicial authorities for investigation, or legal proceedings may be taken to seek damages to protect the Company's reputation and interests.
5. The results of the investigation shall be documented and retained for five years. Such retention may be electronic.
6. If a report is verified to be true, the relevant unit shall review the relevant internal control systems and operating procedures and propose improvement measures to prevent the recurrence of the same behavior.
7. The responsible unit of the Company shall report to the Board of Directors the circumstances of the report, its handling method and subsequent review and improvement measures.

If any violations of integrity or responsible business practices occur, employees can immediately report them to management through email, the Stakeholder Area on our official website, or the internal complaint system. External stakeholders who learn of violations of integrity or ethical practices can report them through our dedicated hotline or the Stakeholder Area on our official website. When stakeholders submit complaints through the dedicated email address in the Stakeholder Area, the system will forward the message to the designated contact, who will then report the progress of the complaint within a specified timeframe. The company also regularly compiles and tracks the number of complaints received and the progress of the complaint. BTL did not receive any complaints in 2024.

415-1 Political donations

The Company adheres strictly to the principle of political neutrality and has not made any political contributions over the years, including but not limited to any form of direct or indirect expenditures and donations to candidates, political parties, policy lobbying groups, political campaigns, groups that influence legislative action, or organizations related to referendum proposals.

3.2 Regulatory Compliance

Major Topic Management - Regulatory Compliance

Major Themes	Regulatory Compliance
Impact Description	**Frontal impact:** Implement legal compliance, establish a good corporate culture, comply with relevant laws and regulations, reduce operational and penalty risks, and improve operating performance. **Negative impact:** Legal penalties imposed on the company may have an impact on the company, its finances, and personnel, affect the rights and interests of stakeholders, and damage the company's image.
Policy/Commitment	Compliance with the relevant authorities and financial laws is a basic requirement for sound operations. Ensuring that companies comply with relevant laws and regulations and that the rights of stakeholders are not harmed is an important operating benchmark for companies.
Take action	● Regularly report compliance status to the Board of Directors. ● Establish a Corporate Governance Office - Compliance to implement internal legal awareness and related education and training. ● Continuously implement a compliance risk assessment and monitoring system.
Tracking and evaluation mechanism	● Regularly report to the board of directors once a year on compliance with regulations. ● Carry out legal compliance education and training and promotion of laws and regulations at least twice a year.

	Short-term goals (within 3 years)	Medium- to long-term goals (3-5 years or more)
Management Objectives	● Strengthen employees' knowledge of relevant laws and regulations through education and training. ● Implement a compliance control system to ensure that all company activities do not violate the Company Act, Securities and Exchange Act and other laws that listed companies must comply with. ● Strengthen internal audits, proactively identify deficiencies, and make improvements accordingly.	● The company's activities shall continue to comply with all laws and regulations that listed companies must abide by, such as the Company Law and the Securities and Exchange Law, and there shall be no administrative or judicial sanctions or fines. ● Establish a mechanism to strengthen law compliance advocacy and enforcement supervision, and organize relevant education and training. ● Supervise compliance with laws and regulations through an audit system to ensure that operational activities comply with laws and regulations.
Annual Performance	● In 2024, two internal legal compliance awareness sessions were held, training a total of 40 people. ● There will be no illegal penalties in 2024.	
Stakeholder participation	Competent authorities: Pay close attention to the status and progress of relevant regulatory revisions, and actively participate in public hearings and briefings organized by the competent authorities.	

3.2.1 Regulatory Compliance 2-27、206-1

All BTL employees are required to sign an integrity pledge, promising not to directly or indirectly offer, promise, request, or accept any improper benefits in the course of their business activities. In 2024, BTL had no penalties for conflicts of interest, money laundering, insider trading, product safety, corruption, environmental protection, or labor violations. The company also had no lawsuits or judgments related to anti-competition, antitrust, or monopoly regulations in 2024.

Furthermore, the Company defines a major violation as a single case resulting in a fine of NT$1 million or more. In 2024, TD-SCEC did not commit any major violations of social and economic laws and regulations, nor did it incur any non-monetary sanctions.

3.2.2 Tax management 207-1, 207-2, 207-3

207-1 Tax Policy

In terms of tax management and risk management, BTL actively strives for information transparency and compliance with tax regulations at all business locations. Adhering to the spirit of corporate sustainability, BTL ensures compliance with relevant regulations. Through in-depth analysis of the operating environment and tax risk assessments, we effectively mitigate risks and ensure long-term stable development. Furthermore, BTL prioritizes corporate sustainability, striving to create sustainable economic returns and fulfilling its tax obligations through the implementation of measures consistent with social responsibility.

207-2 Tax governance, control and risk management

The Group consistently complies with the tax laws and regulations of the locations where it operates, ensuring the honest issuance of invoices and the proper filing and payment of taxes. The Board of Directors is responsible for highest decision-making and oversight of tax management. Major transactions involving tax governance are reported to the Board to ensure the effective implementation of tax policies. The Group also fully considers the tax impacts of key decisions to ensure effective management and control of tax risks.

Daily tax administration is overseen by the Finance and Accounting Department. The Group also regularly reviews its tax situation, including assessing its overall investment structure, operational and transactional activities, functional positioning and risk allocation, and staying abreast of changes in international tax regulations. These measures help ensure regulatory compliance, avoid inappropriate tax planning, ensure that related-party transactions are in compliance with applicable regulations, and conduct effective tax risk assessment and disclosure.

207-3 Stakeholder communication and management on tax-related issues

Regarding any doubts regarding the application of tax laws, BTL proactively communicates and deliberates with the tax authorities to ensure mutual consensus on tax issues. Upon receiving correspondence from the tax authorities, the Group fully cooperates and provides the requested information. The Group is committed to establishing a mutually respectful and positive relationship with the tax authorities, while also fostering trust and effective communication mechanisms with other stakeholders to promote cooperation and understanding among all parties and further mitigate potential tax risks.

CH4 Sustainable Value

4.1 Operational strategy and economic performance

Major Theme Management - Operational Strategy and Economic Performance

Major Themes	Operational Strategy and Economic Performance
Impact Description	**Frontal impact:** A sound operational strategy and good operating performance contribute to the sustainable development of the enterprise, thereby creating a positive cycle for social economy, environmental sustainability, employee care and shareholder rights.
	Negative impact: Incorrect operating strategies will harm the company's operating performance, and even worse, face survival risks, which will in turn create a negative cycle for social economy, employee care and shareholder rights.
Policy/Commitment	Maintain competitive advantage by formulating business strategies tailored to local conditions, improving risk management mechanisms, and mastering industry trends and market information analysis.

<table>
<tr><td>Take action</td><td colspan="3">
● Keep abreast of domestic and international policy trends and regulatory changes to leverage implementation advantages
● Gain recognition from key domestic and international certification bodies and brand clients to establish long-term, trusted relationships
● Understand industry trends and market dynamics, and secure a comprehensive laboratory certification system
● Participate in regulatory development and master key technologies</td></tr>
<tr><td>Tracking and evaluation mechanism</td><td colspan="3">
● Regular management meetings
● Monthly operations meetings to discuss operating performance
● Regular board meetings to report on operational performance</td></tr>
<tr><td rowspan="2">Management Objectives</td><td>Short-term goals (within 3 years)</td><td>Medium-term goals (3-5 years)</td><td>Long-term goals (more than 5 years)</td></tr>
<tr><td>● Achieve performance targets within the annual budget, maintain stable profits to optimize financial resources and reward shareholders.
● Disclose financial performance in accordance with legal requirements.</td>
<td>● Expand into diverse testing service areas and increase operating revenue.
● Review and adjust customer base and revenue streams to increase gross profit margin and accelerate the recovery of investment funds for expansion.</td>
<td>● Continuously expand testing capabilities across various fields in line with evolving testing regulations and customer needs, achieving greater economies of scale in revenue.
● Optimize organizational structure and enhance profitability, ensuring stable profits and leveraging profitability to accumulate</td></tr>
</table>

			resources for continued investment in expanding testing capabilities.
Annual Performance	1. Operating revenue in 2024 is expected to be NT$838,244,000, a 19% year-on-year increase from NT$702,813,000 in 2023. 2. The earnings per share in 2024 will be 0.53 yuan, which is a turnaround from loss per share in 2023.		
Stakeholder participation	● Stakeholders can access public information to understand operating performance by accessing financial reports and annual reports ● Stakeholders can learn about the company's business direction and operating policies through the company's website, shareholders' meetings and legal representative briefings		

4.1.1 Financial Performance

201-1 Direct economic value generated and distributed by the organization

The Company's consolidated revenue for fiscal year 2024 was NT$838,244,000, net profit after tax was NT$15,501,000, and earnings per share was NT$0.54. For detailed operating performance and financial information, please refer to the 2024 Financial Report.

Unit: NT$1,000

	2022	2023	2024
Annual total revenue	888,195	702,813	838,244
Other income (Note 1)	10,467	11,689	20,623
Direct economic value generated as a percentage of expenditure - distributed economic value			
Operating costs (Note 2)	284,079	322,274	350,949
Employee salaries and benefits (Note 2)	382,196	338,257	383,935
Payment to investors	76,809	9,175	21,239
Government payments by country	49,501	12,797	19,355
Community Investment	13	9	13

Retained economic value: "Direct economic value generated" minus "Distributed economic value"			
Retained economic value	95,597	20,301	62,753

Note 1: Other income includes interest, grants, and miscellaneous items.

Note 2: "Operating costs" are calculated by deducting "employee benefit expenses as operating costs" from the company's "total operating costs." The aforementioned "employee benefit expenses as operating costs" are then included under "employee salaries and benefits."

201-4 Government subsidies

In 2024, the Company did not receive any government financial subsidies in Taiwan. Its subsidiary in mainland China, Dongguan Xinbao Electronic Products Testing Co., Ltd., received the local government's "Specialized, Refined and Innovative Little Giant" enterprise reward subsidy and applied for and received subsidies in accordance with the "Dongguan Municipal Scientific Research Instruments and Equipment Open Sharing Subsidy Management Measures".

Unit: NT$1,000

project	Subsidized Units	subsidy amount
Rewards for Specialized, Innovative and Small Giant Enterprises	Guangdong Provincial Department of Industry and Information Technology	4,454
Rewards for Specialized, Innovative and Small Giant Enterprises	Dongguan Municipal Bureau of Industry and Information Technology	2,227

Performance rewards for open sharing management units of scientific research instruments and equipment	Dongguan Municipal Science and Technology Bureau	2,227

4.2 Customer Service and Product Quality

Major Theme Management - Customer Service and Product Quality

Major Themes	Customer service and product quality
Impact Description	**Frontal impact:** Good customer service and testing quality can build a positive brand image for the company, establish a trusting relationship with customers in testing and certification services, and bring long-term stable revenue and profit growth.
	Negative impact: Testing laboratories must comply with the ISO17025 quality management system and strictly implement the required international, regional, national, industry or corporate standards. Failure to meet relevant regulations for testing quality may affect the relevant laboratory qualifications, reduce customer trust, damage customer reputation, and ultimately affect the company's revenue and profits.
Policy/Commitment	BTL has consistently upheld the quality policy of "independence, objectivity, professionalism, and impartiality," which serves as the company's inherent guiding principle. All employees are required to comply with and be familiar with the relevant regulations of the quality system. With the mission of "helping outstanding customers' products gain global reach," the company keeps pace with its customers, providing them with the most advanced, highest-quality, and most comprehensive testing and certification services in the industry. We aim to meet their needs and expand

<table>
<tr><td></td><td colspan="3">globally alongside them, with the goal of becoming "a world-leading testing laboratory for electronic, electrical, and wireless products."</td></tr>
<tr><td>Take action</td><td colspan="3">● The company's official website provides customer service hotline and email inquiries and feedback channels.
● An annual customer satisfaction survey is issued through the Sales Department, and the Quality Assurance Department compiles, analyzes, and proposes improvement targets.
● Managers at all levels regularly visit key customers to gather firsthand feedback on service and quality.</td></tr>
<tr><td>Tracking and evaluation mechanism</td><td colspan="3">● Annual management review meetings are held to assess the achievement of quality goals and customer satisfaction.
● Monthly operational management meetings are held to review business performance, customer service, and laboratory operations.
● Third-party organizations such as TAF and A2LA conduct regular annual laboratory quality system audits. TAF conducts recertification audits every three years, and A2LA conducts recertification audits every two years.</td></tr>
<tr><td rowspan="2">Management Objectives</td><td>Short-term goals (within 3 years)</td><td>Medium-term goals (3-5 years)</td><td>Long-term goals (more than 5 years)</td></tr>
<tr><td>● Optimized the laboratory case management system to provide customers with higher-quality testing services.
● Achieved customer satisfaction rates exceeding 95%.
● No customer complaints regarding testing quality issues.</td><td>● Implemented the ISO/IEC 27001 information security system to safeguard the confidentiality of customer-provided testing data.
● Automated testing and reporting systems have increased coverage across all testing stations, reducing potential human error associated with manual operations.</td><td>● Plan and evaluate the implementation of AI technology to optimize testing service processes and reduce errors.
● Automated testing will be fully implemented in all automatable processes to enhance testing efficiency and industry competitiveness.</td></tr>
</table>

Annual Performance	● For two customer complaints, we completed cause analysis and response strategies, and obtained the customer's consent for case closure and archiving. ● A total of 30 customer satisfaction surveys were sent out, 26 of which were returned, resulting in an actual customer satisfaction rate of 96.6%, achieving our goal of achieving a customer satisfaction rate of over 90%. ● The official website customer service mailbox received a total of 46 testing and certification service consultation requests.
Stakeholder participation	● Stakeholders may submit complaints through the company's official website service hotline or email. ● Stakeholders may provide feedback through the sales department's customer service window. ● Stakeholders may submit complaints and suggestions regarding service and quality via the customer feedback form.

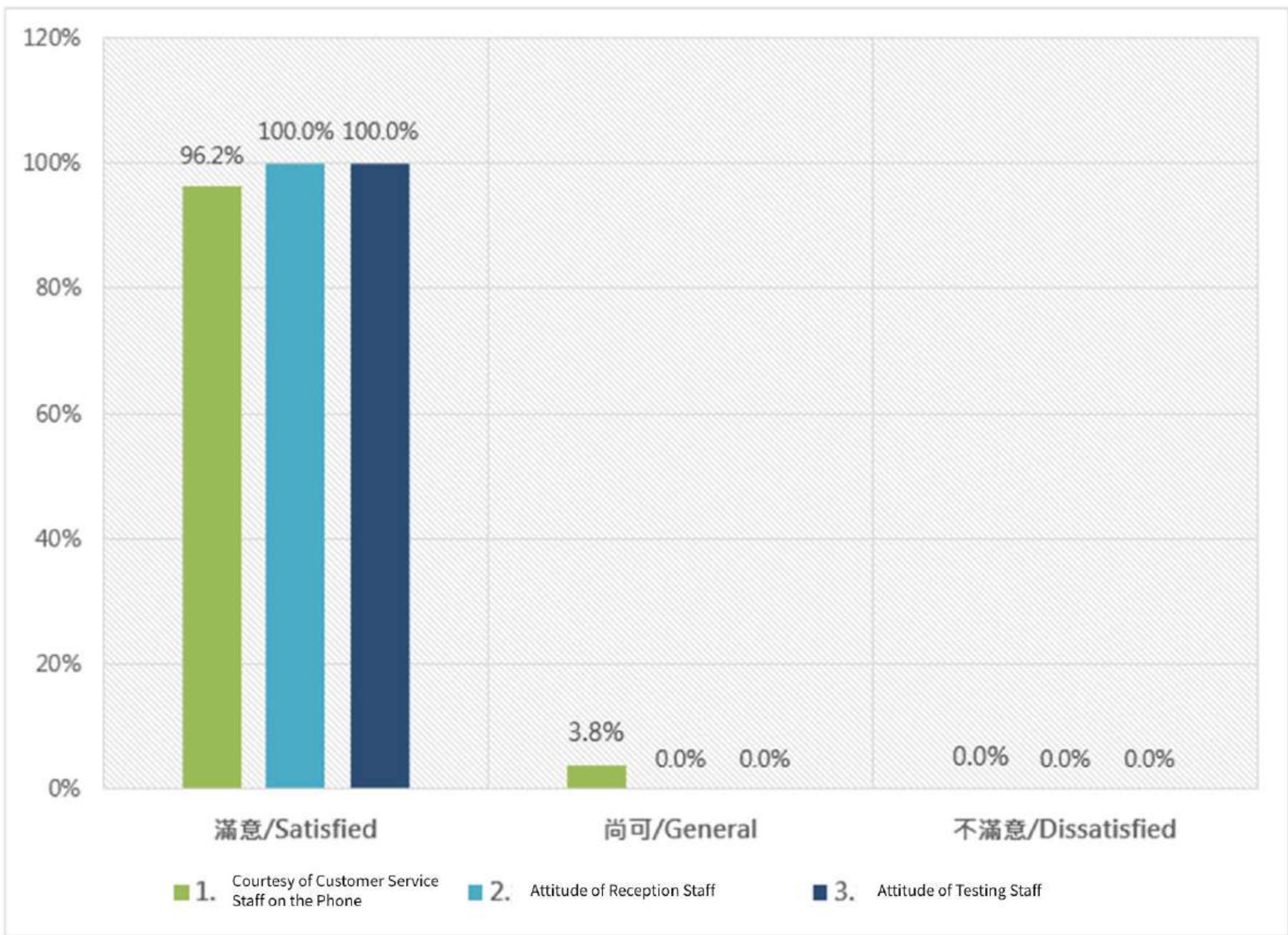
4.2.1 Customer Service

To achieve its "customer-centric" sustainable business philosophy, BTL is committed to building a comprehensive, high-quality customer service system. From education and training to communication mechanisms and complaint procedures, all efforts are aimed at enhancing customer experience and satisfaction. Through systematic satisfaction surveys, feedback mechanisms, and technical seminars, the company actively understands and responds to customer needs, aiming to establish stable, long-term partnerships through professional, swift, and efficient service.

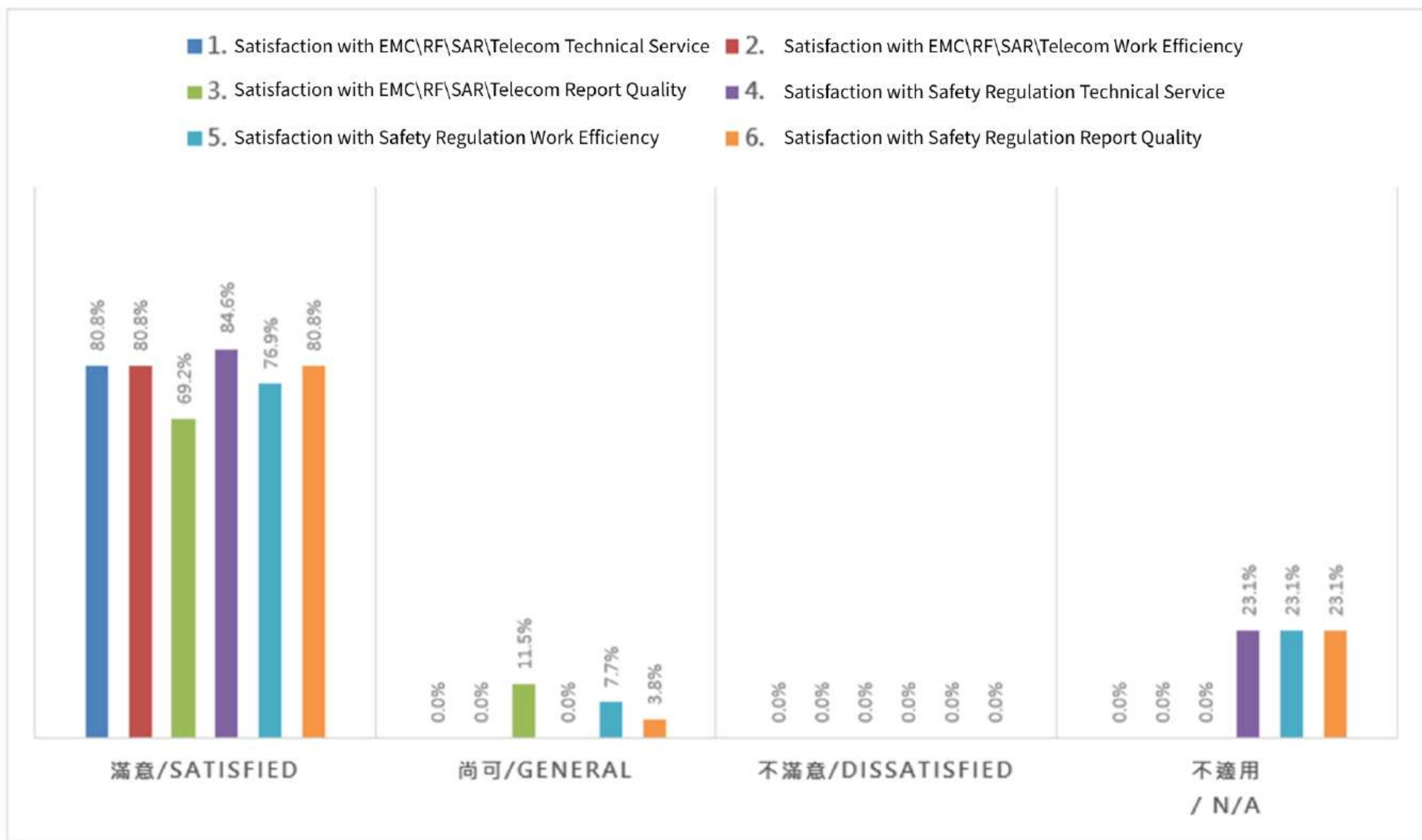
Customer satisfaction survey

Satisfaction with Safety Regulation Report QualityIn 2024, a total of 30 customer satisfaction surveys were sent out, 26 of which were collected, with a return rate of 86.7%. The actual customer satisfaction rate was 96.6%, achieving the goal of more than 90% customer satisfaction.

A. Satisfaction with Laboratory Staff Services



B. Satisfaction with Laboratory Technical Services



Customer service education and training

On July 12, 2024, the "AI High-Power Server Testing Technology Seminar" was held at the Fullon Hotel in Taoyuan. Small-scale educational training courses will be arranged at customer factories from time to time based on customer needs.

More than 70 clients participated, discussing the challenges and applications of AI technology with BTL.

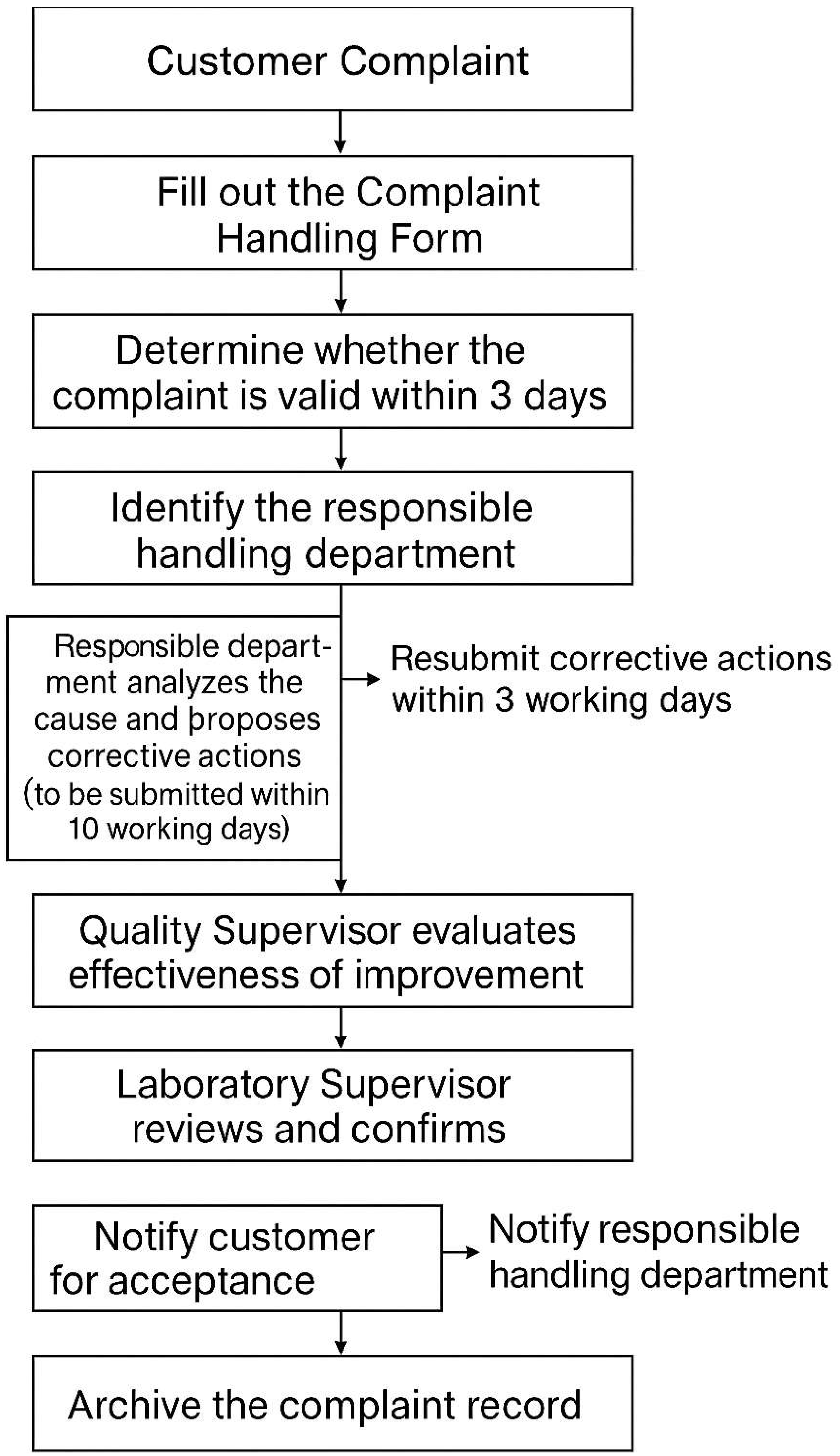
Topic 1: Discussion on EMC Testing Trends of PSU (Power Shelf Unit)
Topic 2: Challenges Faced in EMC Testing of High-Power AI Servers
Topic 3: AI High-Power Server Reliability Verification Solution
Topic 4: Introduction to High-Efficiency and Energy-Saving Liquid Cooling Products and Solutions in the AI Era

Customer feedback mechanism

Our company has established a customer feedback mechanism. Our official website provides a customer service phone number and email address (Contact window: Taiwan Business Office, phone: (02) 2641-8198, email: wesley.chiu@newbtl.com), providing customer service consultation and feedback channels.

Customer complaint mechanism

Our company has established a customer complaint mechanism, which is implemented in accordance with SOP-709-1 Complaint Handling Procedure. The process is as follows:


Customer Complaint
Fill out the Complaint Handling Form
Determine whether the complaint is valid within 3 days
Identify the responsible handling department
Responsible department analyzes the cause and proposes corrective actions (to be submitted within 10 working days)
Resubmit corrective actions within 3 working days
Quality Supervisor evaluates effectiveness of improvement
Laboratory Supervisor reviews and confirms
Notify customer for acceptance
Notify responsible handling department
Archive the complaint record

4.2.2 Product quality 416-2、417-1、417-2

BTL provides electronic product testing and certification services, primarily for electromagnetic compatibility (EMC), radio frequency (RF), mobile communications, telecommunications, and electrical safety regulations. We also offer international market access (IA) certification services, helping clients verify their products' compliance with international regulations, industry standards, and custom standards. Our testing services are designed to ensure that they do not impact the health or safety of users. All required information on test reports must comply with the laws and industry standards of the region in which the tested products are sold. These reports include essential information such as basic product information, applicable testing regulations, a list of testing procedures and equipment, test results, and photographs.

BTL is fully aware of the critical impact that the accuracy and reliability of test reports have on the launch and market reputation of its clients' products. Therefore, we strictly adhere to international quality management standards, such as ISO17025, and implement various quality management measures. The company not only undergoes regular audits from domestic and international third-party certification bodies, but also continuously strengthens its testing processes through internal control mechanisms to maintain the scientific nature, fairness, and consistency of test results, ensuring the high credibility of each test report. In 2024, the company had no violations of any health and safety regulations or voluntary protocols related to products and services, nor any regulations or voluntary protocols regarding product and service information labeling and marketing communications.

4.3 Data security and privacy protection

Major Topic Management - Data Security and Privacy Protection

Major Themes	Information security and privacy protection
Impact Description	**Frontal impact:** ● Strengthening information security and privacy protection helps enhance customer trust and reputation. ● Ensuring the security of internal company data and information reduces the risk of operational disruptions caused by security incidents. ● Meeting regulatory requirements improves corporate compliance and avoids legal liability and penalties.
	Negative impact: ● Failure to effectively manage information security and privacy protection may lead to the leakage of customer information and important product data, damaging customer privacy, the company's reputation, and credibility. ● Failure to properly protect employee personal privacy information may lead to the leakage of company colleagues' personal privacy information and expose them to legal liability. ● Information security incidents may result in financial losses, legal liabilities, fines, and loss of goodwill.
Policy/Commitment	● Integrity and responsibility are our core values, ensuring that our information security policies and practices align with corporate social responsibility and ethical standards. ● We have established an information security management system to ensure effective management of information security risks and compliance with government laws, regulations, and regulatory requirements, providing optimal information security protection and business continuity.
Take action	● Establish and regularly update information security policies and management procedures to ensure compliance with regulations and industry standards. ● Strengthen network security protection mechanisms, implementing technologies such as endpoint security

<table>
<tr><td></td><td colspan="3">protection and intrusion detection.
● Enhance system high availability architecture and backup mechanisms that meet industry standards.
● Conduct regular information asset inventories and risk assessments to proactively identify and mitigate potential risks.
● Provide employee information security awareness training and testing to enhance internal awareness of information security risks and enhance response capabilities.</td></tr>
<tr><td>Tracking and evaluation mechanism</td><td colspan="3">● Regular internal audits and external audits.
● Regular information security management indicator assessments.</td></tr>
<tr><td rowspan="2">Management Objectives</td><td>Short-term goals (within 3 years)</td><td>Medium-term goals (3-5 years)</td><td>Long-term goals (more than 5 years)</td></tr>
<tr><td>● Divide each office's network into separate zones and update network-related equipment and firewall mechanisms in each zone.
● Replace and upgrade systems and network equipment to enhance internal system availability and security.
● Review existing information security systems and improve information security management methods.</td><td>● Obtain and maintain ISO 27001 Information Security Management System certification.
● Gradually introduce AI-powered threat detection and automated response mechanisms to reduce security risks and enhance confidentiality and privacy protection.
● Promote the implementation of a zero-trust architecture within the company to enhance internal and</td><td>● Establish a comprehensive information security culture to ensure the continuous strengthening and evolution of the enterprise's information security system.
● Continuously update information security strategies and protective measures to comply with international information security standards and the latest threat landscape.</td></tr>
</table>

	● Complete 100% information security awareness training for employees.	external data access security and ensure effective data access control.	● Ensure that the enterprise's information security and privacy protection capabilities meet stakeholder expectations.
Annual Performance	● Complete system upgrades and major network adjustments and equipment upgrades at the company's Neihu headquarters by 2024, enhancing system availability to 99.9% and adding firewall intrusion detection and prevention (IPS) mechanisms. ● No major cybersecurity incidents will occur by 2024. ● Establish information security policies and management procedures by 2024, provide implementation instructions to senior management, and plan to arrange online cybersecurity training for all employees in 2025. ● Complete the annual information system permissions review. ● Complete the annual audit and internal review.		
Stakeholder participation	● Provide information security education and training for new employees and irregular information security announcements to enhance internal information security awareness and response capabilities.		

4.3.1 Data Security

Information Security Policy

BTL has established an information security policy to safeguard the confidentiality, integrity, and availability of all of our information assets. Based on the organization's current status and future development needs, we have established an information security management system to ensure effective management of information security risks and compliance with government laws, regulations, and regulatory requirements, providing optimal information security protection and business continuity.

Information Security Management Framework

The roles of information security management at TD Tech are as follows:

- Information Security Management Unit: Information Department. Responsible for promoting and enforcing all information security measures in this regulation, ensuring the implementation and effectiveness of all company-wide information security measures.
- Senior Management Level Supervisors: Responsible for formulating information security policies, providing resource support and commitment, and overseeing their implementation.

Information Security Audit Unit: Audit Office. Responsible for independently monitoring the implementation of the information security management system and ensuring the effectiveness and compliance of internal control mechanisms.

Information Security Management Measures

BTL has established information security management measures to ensure the confidentiality, integrity, and availability of information assets. We implement specific specifications and procedures for our information security management system and ensure compliance with government regulations and industry standards. We utilize a PDCA (Plan-Do-Check-Act) cycle to continuously improve our information security system, address security threats, support business operations, prevent potential security threats and information leakage risks, and enhance the defense capabilities of our company's data, systems, and infrastructure.

Manage Projects	Target

Information Asset Management	Create an information asset inventory, identify and categorize all information assets, and ensure appropriate access control and protection.
Information Security Risk Assessment and Management	Through risk identification, assessment and analysis, and corresponding strategies, we reduce information security risks and ensure business continuity.
Information Security Human Resources Management	Establish personnel authority control and education and training to ensure that employees and partners have sufficient information security awareness and reduce human-induced information security risks.
Information access control	Through appropriate controls, access rights are reasonably allocated according to responsibilities and business needs to ensure the confidentiality, integrity and availability of information and prevent unauthorized access, leakage or tampering.
Network Security Management	Through firewall security management, intrusion detection mechanisms, network segmentation planning, and network usage management, we ensure the security of network infrastructure and prevent internal and external attacks.
Computer room security management	Protect critical equipment in computer rooms and data centers through access control, environmental monitoring, and disaster response plans.
Office area management	Ensure the security of the physical environment, prevent unauthorized personnel from entering sensitive areas, and reduce internal risks.
Information application system development and management	By applying system development procedures, we ensure security during the system development process and prevent loopholes and improper operations.

Information Security Incident Management	Establish a cybersecurity incident response mechanism to ensure timely reporting and handling of information security incidents.
Information Security Management System Audit and Correction	Enhance the effectiveness of the information security management system through internal and external audits and continuous improvement mechanisms.

2024 Information Security Project Implementation Results

- Software and hardware updates:
  - Strengthen network security management, replace firewalls, build a high availability architecture (High Availability) and enhance intrusion detection mechanisms.
  - Replace core system hosts and build a high-availability architecture to reduce the risk of operational interruptions caused by hardware failures.
  - Introducing enterprise-class storage solutions to improve data storage performance, strengthen data security, and reduce the risk of ransomware.
- System update:
  - Update the core system version, build a high-availability architecture for the system, and reduce the risk of system vulnerability.
- Equipment monitoring mechanism:
  - Introducing equipment monitoring and automatic notification mechanisms to reduce failure risks and repair time, ensuring continuous operations.

4.3.2 Privacy Protection 418-1

During 2024, there were no complaints of customer privacy violations or loss of customer data, nor were there any leaks of employee personal privacy information. BTL upholds integrity and responsibility as its core value. To ensure that its information security policies and practices comply with corporate social responsibility and ethical standards, it maintains a strict internal management mechanism to safeguard the integrity and confidentiality of customer and employee personal data.

CH5 Green Operation

5.1 Climate Change and Adaptation

Major Theme Management - Climate Change and Adaptation

Major Themes	Climate Change and Adaptation
Impact Description	**Frontal impact:** In response to global sustainable development policies, companies are increasingly paying attention to environmental sustainability. Carrying out carbon emission inventories and implementing carbon reduction measures can improve a company's competitiveness in sustainable operations.
	Negative impact: Climate change will lead to increased severity of extreme weather events such as typhoons and floods, which will affect the company's operations and increase operating costs or losses.
Policy/Commitment	Establish a Sustainable Development Committee to incorporate climate change into the company's sustainable operations management projects and promote climate change action strategies and risk management measures.

<table>
<tr><td>Take action</td><td colspan="3">● Conduct flood drills through environmental, safety, and health emergency response measures. Activate a stay-at-home response team during typhoons to inspect and ensure the proper functioning of critical equipment.
● Assess flood risks at operational locations and implement risk mitigation measures.
● Commission external consultants to assist in conducting inventory and establishing relevant operational procedures to assess and set carbon reduction targets and feasible energy-saving and carbon reduction solutions.
● Gradually replace outdated air conditioners and add circulation fans to reduce air conditioning loads.</td></tr>
<tr><td>Tracking and evaluation mechanism</td><td colspan="3">Through the Sustainable Development Committee and its Environmental Safety Team, we continuously track the implementation of our climate change action strategy and regularly review climate change issues, climate risk identification results, and response measures.</td></tr>
<tr><td rowspan="2">Management Objectives</td><td>Short-term goals (within 3 years)</td><td>Medium-term goals (3-5 years)</td><td>Long-term goals (more than 5 years)</td></tr>
<tr><td>● Establish corporate continuity management procedures, evaluate and institutionalize disaster response measures.
● Complete the merged company's greenhouse gas inventory, evaluate and set carbon reduction targets and feasible energy conservation and carbon reduction plans.</td><td>● Completed greenhouse gas verification work for the merged company.
● Continue to improve the quality of information disclosure on climate-related issues.</td><td>By replacing old air conditioners with variable frequency or first-level energy-saving air conditioners, and adding circulation fans to reduce the air conditioning load, energy and electricity can be saved, and electricity costs can be reduced.</td></tr>
</table>

Annual Performance	● When major disasters such as typhoons and floods occur, relevant company departments activate cross-departmental response teams to quickly and effectively address and handle emergencies. They conduct disaster prevention inspections at all sites and provide employee disaster prevention reminders, thereby preventing damage caused by strong winds and heavy rains. ● Greenhouse gas inventory operations will begin in December 2024, with training provided to managers and relevant personnel from all business units. The 2025 inventory is expected to be completed as scheduled in the first quarter of 2026. ● Inverter air conditioners will be installed in all new sites and offices in 2024. Over time, older air conditioners will be gradually replaced as they age.
Stakeholder participation	All operating units of the company jointly review and establish ongoing operations management procedures to respond to the potential impact of climate-related issues.

5.1.1 Climate change response 201-2

Climate governance

The Board of Directors of BTL is the highest governance body for climate-related issues, responsible for overseeing climate-related risk management and the approval of climate strategies and goals.

The Sustainability Development Committee is established under the Board of Directors. The Chairman serves as the Committee Chair and the Head of Corporate Governance serves as the Executive Secretary. The committee is composed of five functional subgroups: Corporate Governance, Social Welfare, Environmental Safety, Product and Service, and Sustainability Report Preparation.

The Sustainability Committee holds regular meetings to review climate change issues and identify climate-related risks and opportunities. It then formulates and promotes climate change action strategies and risk management measures, which are then assigned to corresponding functional teams for implementation. The committee reports implementation results to the Board of Directors at least annually to ensure the company possesses sufficient resilience and adaptability in the face of climate change risks.

Climate risk opportunity identification, assessment and strategy

The Company assesses the potential operational and financial impacts of climate risks and opportunities on the Company in the short term (less than 3 years), medium term (3 to 5 years), and long term (more than 5 years), and plans corresponding strategic responses as follows:

Impacts of climate-related risks and responses									
Risk Category	Risk Dimensions	Risk content (i.e. risk factors)	Impact time			The impact of risks on corporate strategy, operations, and finances	Response strategy plan	Financial impact of the response plan	Results and Performance
			Short-term 1-3 years	Medium term 3-5 years	Long-term 5-10 years				
Physical Risk	Immediacy	The severity of extreme weather events such as typhoons and floods has increased	short term			1. Typhoons, floods, and other events can disrupt operations, impacting employee lives and preventing the delivery of customer test samples. The associated recovery costs and delayed service	1. Conduct flood drills through environmental, safety, and health emergency response measures. Activate a response team during typhoons to conduct inspections and ensure the	In response to the possible impact of the typhoon on operations, BTL assessed that purchasing relevant disaster insurance/repairing related equipment would increase operating costs.	When major disasters such as typhoons and floods occur, the company's relevant departments activate cross-departmental response teams to quickly and effectively respond to

						delivery will increase management costs and reduce sales. 2. Typhoons, floods, and other events can damage laboratories and testing equipment, resulting in property losses.	proper functioning of critical equipment. 2. Assess flood risks at operational locations and implement risk mitigation measures.		and handle related emergencies, conduct disaster prevention inspections at each plant, and provide employees with disaster prevention reminders, thereby preventing damage caused by strong winds and heavy rains.

Transformation risks	Policies and regulations	Strengthening emissions reporting and verification obligations		mid-term		Complying with the regulatory authorities' OTC company sustainability roadmap schedule, implementing greenhouse gas inventory and third-party verification increases operating costs.	We commissioned external consultants to assist the company in conducting an inventory and establishing relevant operational procedures to assess and set the company's carbon reduction targets and feasible energy-saving and carbon reduction plans.	Increasing the fees for outsourcing to external consultants will increase operating costs.	Greenhouse gas inventory operations will commence in December 2024, with training provided to business unit managers and relevant personnel. The 2025 inventory is expected to be completed as scheduled in the first quarter of 2026.

Impacts of and responses to climate-related opportunities								
Opportunity Type	Opportunity Content	Impact time			The impact of opportunities on company strategy, operations, and finances	Response strategy plan	Financial impact of the response plan	Results and Performance
		Short-term 1-3 years	Long-term 5-10 years	Long-term 5-10 years				
Energy resource utilization efficiency	Replace old air conditioners to improve electricity efficiency			long-term	With the increase in electricity consumption caused by warming and the increase in the number of summer days, energy conservation and electricity saving can be achieved by replacing old air conditioners, reducing energy consumption, lowering electricity bills and reducing operating costs.	All old air conditioners will be replaced with variable frequency or first-level energy-saving air conditioners, and circulation fans will be added to reduce the air conditioning load.	The capital expenditure increased due to the increase in the purchase cost of air conditioners as old air conditioners were gradually replaced.	By 2024, both the new factory and new offices had been directly installed with inverter air conditioners. We plan to gradually replace older air conditioners as they age.

Climate risk management system and climate risk and opportunity assessment and identification process

To fully understand the impact of climate change-related risks on the Company, the Sustainability Committee is responsible for driving the identification, assessment, and management process for climate change-related risks and integrating this process into the overall risk management system.

The Sustainability Committee holds regular meetings to review climate change issues and identify climate-related risks and opportunities. It then formulates and promotes climate change action strategies and risk management measures, which are then implemented by the corresponding functional teams. The committee reports the results of these actions to the Board of Directors at least annually. The Board of Directors is responsible for reviewing and overseeing the Company's overall risk management implementation to ensure the Company maintains sufficient resilience and adaptability in the face of climate change risks.

5.2 Waste and Water Management

5.2.1 Waste Management

BTL is engaged in the testing service industry. There are no industrial processes for producing or manufacturing physical products in the company's value chain. Therefore, during the course of its operations, only general domestic waste is generated, and no industrial waste is generated during the process. This will not cause significant pollution and significant impact on the environment. In addition, the amount generated is not significant, so the actual amount of waste generated is not counted.

Although waste management is not a major issue for BTL, in order to reduce waste and implement environmental protection, the company has adopted the following measures:

1. Digital Transformation: To reduce paper usage and improve work efficiency, we will promote the electronicization of all processes.
2. We will encourage double-sided printing of documents and recycling of waste paper.

3. We will properly sort waste to achieve resource recycling and reduce waste.

4. We will entrust professional environmental service providers to handle the removal of corporate waste. Recyclable waste, such as paper and bottles and cans, will be transported to a recycling facility by the company's public administration department on an irregular basis.

The third-party waste removal companies that the company works with have all passed audits and are qualified vendors approved by the Ministry of Environment. After evaluation, contracts are signed that specify the types of waste to be handled, and removal and treatment are completed in accordance with the regulations of the environmental protection authorities.

5.2.2 Water Resource Management

BTL operates in the testing services industry and does not use industrial water for its manufacturing processes. Water intake is primarily for employee consumption, and discharge is domestic wastewater. There is no industrial wastewater discharge, resulting in no significant water-related impact. All water used comes from tap water; no groundwater or other sources are used.

While the company's operations do not cause significant water-related impacts, it remains committed to water resource management and continuously promotes the importance of water conservation. Water conservation slogans are posted near water-using equipment to cultivate water-saving habits among employees. Changes in water consumption are regularly reviewed, and water usage readings are monitored for any abnormalities.

303-3、303-4、303-5 Water intake, discharge and consumption

Unit: Megaliters

Water source	Water quality index (Note)	2024	
		All regions	Water stress areas
Third-party water withdrawal	freshwater	2.65	2.65
Total water intake		2.65	2.65

Note 1: All are classified as freshwater (≤ 1,000 mg/L total dissolved solids).

Note 2: Data boundaries include Dongyan Xinchao Co., Ltd. and DianCe Certification Co., Ltd.

Note 3: One million liters = 1,000 cubic meters. The total water withdrawal in 2024 is 2,646 cubic meters.

Note 4: Water withdrawal is calculated based on the company's water billing period, with data collected daily, monthly, and annually, and settled monthly.

Wastewater discharge area	Discharge water quality indicators (Note)	2024	
		All regions	Water stress areas
Third-party water discharge	freshwater	2.65	2.65
Total displacement		2.65	2.65

Note 1: All are classified as freshwater (≤ 1,000 mg/L total dissolved solids).

Note 2: Data boundaries include BTL. and eTest certification Laboratory Inc.

Note 3: One million liters = 1,000 cubic meters. The total discharge in 2024 is 2,646 cubic meters.

Note 4: Since the company's water supply is domestic, domestic water use = domestic discharge, so total water intake = total discharge.

Unit: Megaliters

item	2024	
	All regions	Water stress areas
Total water intake (a)	2.65	2.65
Total displacement (b)	2.65	2.65
Total water consumption (a)-(b)	-	-

Note 1: All are classified as freshwater (≤ 1,000 mg/L total dissolved solids).

Note 2: Data boundaries include BTL. and eTest certification Laboratory Inc.

Note 3: One million liters = 1,000 cubic meters. Total water intake in 2024 = total water discharge. Total water consumption is not included.

CH6 People-oriented

6.1 Talent cultivation and development

Major Theme Management-Talent Cultivation and Development

<table>
<tr><td>Major Themes</td><td>Talent cultivation and development</td></tr>
<tr><td rowspan="2">Impact Description</td><td>● Frontal impact:
● Improve employee job satisfaction and reduce turnover intention.
● Improving employee capabilities helps companies become more resilient in the face of market changes and promotes technological advancement and business development.</td></tr>
<tr><td>● Negative impact:
● The company fails to provide employees with sufficient development opportunities, which will lead to employee turnover.
● Failure to improve employee capabilities in a timely manner will result in the company being unable to keep up with market trends and damage the company's operations.</td></tr>
<tr><td>Policy/Commitment</td><td>● The company offers competitive salaries and bonuses based on market wages, striving to provide greater development opportunities for talent. The company also allocates distributable profits to employees annually to continuously improve employee benefits and the working environment, cultivating high-quality and stable talent.
● The Human Resources Department has established the "Employee Education and Training Management Measures" as the company's implementation guideline for promoting training and development. We plan courses and provide diverse learning resources for employees at all levels and functions to encourage continuous learning.</td></tr>
<tr><td>Take action</td><td>● Develop annual training plans based on feedback from the annual training needs survey.
● Develop diverse learning resources, including internal online learning platforms and in-person courses, to effectively transfer knowledge and experience and strengthen the company's competitiveness.</td></tr>
</table>

<table>
<tr><td></td><td colspan="2">● Provide internship opportunities for students from key universities and departments to identify and cultivate suitable talent for the company.
● The Chairman strongly supports the design of training and assessment processes and systems, and prioritizes talent development and career advancement, providing promotions and salary increases.</td></tr>
<tr><td>Tracking and evaluation mechanism</td><td colspan="2">● Through annual employee satisfaction surveys, probationary interviews, and performance appraisals, we further listen to employees' voices and provide feedback on how to strengthen their roles and capabilities.
● Regular labor-management meetings: We listen to employee needs and continuously improve the workplace environment.
● Irregular welfare committee meetings: Each department elects and nominates representatives to plan various activities and revise benefits, working together to maintain and create a welfare committee that meets employee expectations.
● Employee opinion surveys: Based on an annual satisfaction survey, we identify areas for improvement identified by employees and submit them to the relevant departments for continuous improvement of the workplace environment.</td></tr>
<tr><td rowspan="2">Management Objectives</td><td>Short-term goals (within 3 years)</td><td>Medium- to long-term goals (3-5 years or more)</td></tr>
<tr><td>● Increase the number of internships available to schools and actively participate in school-industry collaboration programs.
● Review the job descriptions of each position, plan the company's human resources needs for the next three years, and enhance the technical capabilities of key personnel.
● Maintain a zero-major labor dispute situation within the</td><td>● Develop an online learning platform to encourage employees to plan their own learning plans.
● Continuously recruit and optimize the talent structure, establish a systematic learning system, encourage R&D and innovation, and support the improvement of employees' skills required for career development and organizational operations.
● Maintain a company free of major labor disputes.</td></tr>
</table>

	company. ● Ensure training quality and prioritize the connection between training objectives and learning outcomes.	
Annual Performance	● Equal pay for equal work for men and women: The pay ratio for entry-level employees is 1:1.02 for men to women. ● Hire two interns in 2024. ● Five labor-management meetings were held in 2024, with harmonious communication between both sides and no labor disputes. (Labor and management representatives each accounted for 50% of the meetings, exceeding the legal requirement of 1/3.) ● The health checkup rate reached 90% in 2024, meeting the target of 90%. ● No penalties were issued for labor-related inspections in 2024. ● Training courses were offered in both physical and digital formats, with a total of 1,864 participants and 5,984 training hours.	
Stakeholder participation	● Employees can learn about the company's digital and physical learning programs and related development information through internal announcements. ● Internship recruitment programs will be announced on the company's website and partner school websites.	

6.1.1 Human resource structure and talent recruitment

2-7,2-8 Human Resources Overview

As of December 31, 2024, BTL had a total of 196 employees, including 193 full-time employees, representing 99% of the total workforce, and 3 part-time employees (regular-term contract workers), representing 1% of the total workforce. During the reporting period, there were no significant fluctuations in employee numbers.

BTL prioritizes hiring local employees in its locations, achieving a 100% local employment ratio. BTL adheres strictly to labor-related laws and regulations of government authorities and has never employed child labor. If foreigners are hired, they are handled in accordance with local laws and regulations.

BTL values diversity and workplace inclusion. Recruitment, compensation, and benefits are not differentiated based on gender, age, nationality, race, religion, or position. The male-to-female employee ratio is approximately 1:0.45. Since the company operates in the electronics testing services industry, the majority of its employees are male, resulting in a higher proportion of male employees than female employees. There were no significant fluctuations in employee numbers during the reporting period, or when comparing the reporting period with the previous period.

As of December 31, 2024, BTL had 196 employees and no non-employee workers in 2024.

Staff structure

sort	Group	2024											
		male		female		Subtotal by group		Work Area: Taiwan		Working Area/Overseas		Subtotal by group	
		Number of people	The proportion of this group	Number of people	The proportion of this group	Number of people	The proportion of this group	Number of people	The proportion of this group	Number of people	The proportion of this group	Number of people	The proportion of this group
Employment Contract	Permanent employees (or irregular contract workers)	134	69%	59	31%	193	98%	193	98%	0	0%	193	98%
	Temporary employees (or fixed-term contract workers)	1	50%	1	50%	2	1%	2	1%	0	0%	2	1%
	Workers with no guaranteed hours (also known as gig workers)	0	0%	1	100%	1	1%	1	1%	0	0%	1	1%

Labor Type	Full-time (or full-time worker)	134	69%	60	31%	194	99%	194	99%	0	0%	194	99%
	Part-time workers	1	50%	1	50%	2	1%	2	1%	0	0%	2	1%

Note 1: The method of counting the number of people is: actual number of people

Note 2: Statistics cover: BTL. and eTest certification Laboratory Inc.

Note 3: There were no significant fluctuations in the number of employees during the reporting period or when comparing the reporting period with the previous periods.

405-1 Diversity of the workforce

Percentage of employees in each employee category

All staff						
Employee category/year			2023	Proportion of all employees (%)	2024	Proportion of all employees (%)
Management	male	<30 years old	0	0%	0	0%
		30-50 years old	17	9%	19	10%
		>50 years old	6	3%	4	2%
	female	<30 years old	0	0%	0	0%
		30-50 years old	3	2%	3	2%
		>50 years old	2	1%	2	1%
Non-management	male	<30 years old	45	24%	43	22%
		30-50 years old	55	30%	65	33%
		>50 years old	2	1%	4	2%

	female	<30 years old	24	13%	16	8%
		30-50 years old	26	14%	36	18%
		>50 years old	4	2%	4	2%
total			184	100%	196	100%

Note 1: Management level includes senior management (including chairman and general manager, deputy general managers, and managers at the associate level and above) and general managers.

Note 2: The statistical scope of this data is BTL. and eTest certification Laboratory Inc.

Employee Diversity and Inclusion

In 2024, the company employed four people with disabilities (non-management staff), fully demonstrating a diverse workplace.

<table>
<tr><th colspan="7">Non-management category</th></tr>
<tr><th colspan="3"></th><th>2023</th><th>Proportion of all employees (%)</th><th>2024</th><th>Proportion of all employees (%)</th></tr>
<tr><td rowspan="6">Aboriginal people</td><td rowspan="3">male</td><td><30 years old</td><td>0</td><td>0%</td><td>0</td><td>0%</td></tr>
<tr><td>30-50 years old</td><td>0</td><td>0%</td><td>0</td><td>0%</td></tr>
<tr><td>>50 years old</td><td>0</td><td>0%</td><td>0</td><td>0%</td></tr>
<tr><td rowspan="3">female</td><td><30 years old</td><td>0</td><td>0%</td><td>0</td><td>0%</td></tr>
<tr><td>30-50 years old</td><td>0</td><td>0%</td><td>0</td><td>0%</td></tr>
<tr><td>>50 years old</td><td>0</td><td>0%</td><td>0</td><td>0%</td></tr>
<tr><td rowspan="6">People with disabilities</td><td rowspan="3">male</td><td><30 years old</td><td>1</td><td>25%</td><td>1</td><td>25%</td></tr>
<tr><td>30-50 years old</td><td>1</td><td>25%</td><td>1</td><td>25%</td></tr>
<tr><td>>50 years old</td><td>0</td><td>0%</td><td>0</td><td>0%</td></tr>
<tr><td rowspan="3">female</td><td><30 years old</td><td>1</td><td>25%</td><td>0</td><td>0%</td></tr>
<tr><td>30-50 years old</td><td>0</td><td>0%</td><td>1</td><td>25%</td></tr>
<tr><td>>50 years old</td><td>1</td><td>25%</td><td>1</td><td>25%</td></tr>
<tr><td colspan="3">total</td><td>4</td><td>100%</td><td>4</td><td>100%</td></tr>
</table>

401-1 New employees and former employees

In 2024, there were 76 new employees, with a new recruitment rate of 38.78%; there were 71 employees who resigned, with a resignation rate of 36.22%.

For new employees, the company provides comprehensive onboarding training to help them quickly adapt to the corporate culture and work environment, covering everything from organizational structure and workflow to internal system operations, ensuring smooth integration into the team. Peer mentoring is also provided, offering immediate assistance and networking opportunities to help new employees enhance their professional skills and adaptability.

For departing employees, the company implements an exit interview mechanism to understand the reasons for leaving, thereby optimizing internal management and improving the employee experience. Furthermore, the company provides transition counseling and career advice. The company also prioritizes work handovers, ensuring the complete transfer of important information and minimizing the impact on business caused by personnel changes.

New employees and former employees		2022								2023								2024							
		New employees				former employees				New employees				former employees				New employees				former employees			
		male	%	female	%	male	%	female	%	male	%	female	%	male	%	female	%	male	%	female	%	male	%	female	%
Taiwan	<30 years old	32	50.00%	10	15.63%	18	37.50%	7	14.58%	30	40.00%	12	16.00%	23	37.09%	7	11.29%	24	31.57%	8	10.53%	24	33.80%	13	18.31%
	30-50 years old	17	26.56%	5	7.81%	16	33.33%	6	12.50%	21	28.00%	8	10.67%	24	38.70%	7	11.29%	30	39.47%	14	18.42%	25	35.21%	9	12.68%
	>50 years old	0	0.00%	0	0.00%	1	2.08%	0	0.00%	3	4.00%	1	1.33%	0	0.00%	1	1.61%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total number of employees at the end of the year		165								184								196							

Total number of new employees	64	75	76
Total new entry rate (%)	38.79%	40.76%	38.78%
Total number of resignations	48	62	71
Total turnover rate (%)	29.09%	33.70%	36.22%

Note 1: The number of new hires and resignations refers to the figures for the current year, and the total number of employees refers to the number as of the end of the year.

Note 2: Total new hire rate (%) = total number of new hires in the year / total number of employees at the end of the year X 100%

Note 3: Total turnover rate (%) = Total number of employees who resigned in the year / Total number of employees at the end of the year X 100%

Note 4: The statistical scope of this data is BTL. and eTest certification Laboratory Inc.

6.1.2 Compensation and performance evaluation system

202-1 Ratio of standard salary of grassroots staff of different genders to local minimum wage

BTL. is committed to providing fair and competitive compensation packages. The average starting salary for entry-level employees in 2024 is NT$32,000 for both male and female employees, regardless of gender.

Our entry-level employees' starting salaries are higher than the base salary announced in the Labor Standards Act for the current year, which helps attract and retain outstanding talent and promotes employee job satisfaction.

Comparison with Taiwan's basic salary

item	female	male
Local basic salary (NTD)	27,470	27,470
Starting salary for junior staff (NT$)	32,000	32,000
The ratio of the starting salary of grassroots staff to the local basic salary	1.16	1.16

Note: Major operating locations include BTL. and eTest certification Laboratory Inc.

405-2 Ratio of female to male base salary plus compensation

BTL pays all employees regardless of gender, age, race, religion, political affiliation, marital status, or membership in any group. New employees are awarded a base salary based on their rank and years of experience, which is always higher than the minimum wage. Annual salary increases and bonuses are provided based on performance to attract and retain outstanding employees.

Our company's starting salary, regardless of gender, complies with the minimum salary stipulated in the Labor Standards Act. However, salary payments are also considered based on seniority and work performance, resulting in differences in salary ratios based on job positions.

	2023			2024		
Employee Category	Salary	remuneration	Total compensation	Salary	remuneration	Total compensation
Management	1 : 1	1.15 : 1	1.03 : 1	1.35 : 1	1.62 : 1	1.39 : 1
Non-management	0.92 : 1	0.38 : 1	0.78 : 1	0.98 : 1	0.59 : 1	0.89 : 1

Note 1: Total compensation = salary + remuneration.

Note 2: Compensation ratios for women in the table are all equal to 1.

Note 3: Management includes senior management (including the Chairman and General Manager, Deputy General Managers, and Associate Managers and above) and general managers.

Note 4: Major operating locations are BTL. and eTest certification Laboratory Inc.

404-3 Performance Appraisal

To fairly, impartially, and reasonably evaluate employee capabilities and performance, the company conducts performance appraisals annually to examine employees' overall performance, including work achievements and service attitude. These appraisals are conducted by supervisors at all levels based on employee performance, using self-evaluations, preliminary reviews, and re-evaluations to ensure objectivity and consistency. All appraisal results are kept confidential by the Human Resources Department and are not disclosed to anyone other than the evaluator, the unit supervisor, and the Human Resources Department.

In addition to being used as a reference for promotions, salary increases and year-end bonuses, assessment results also serve as a reference for talent cultivation and employee development.

	2023				2024			
Number of employees undergoing performance appraisals - by level	Number of people undergoing performance appraisal			The proportion of employees undergoing performance appraisal to the total number of employees	Number of people undergoing performance appraisal			The proportion of employees undergoing performance appraisal to the total number of employees
	male	female	Subtotal		male	female	Subtotal	
Management	20	5	25	13.6%	22	5	27	13.8%
Non-management	80	45	125	67.9%	100	52	152	77.6%

	2023				2024			
Number of employees undergoing performance appraisals - by employee category	Number of people undergoing performance appraisal			The proportion of employees undergoing performance appraisal to the total number of employees	Number of people undergoing performance appraisal			The proportion of employees undergoing performance appraisal to the total number of employees
	male	female	Subtotal		male	female	Subtotal	
Sales Department	94	39	133	72.3%	116	45	161	82.1%
Management Department	6	11	17	9.2%	6	12	18	9.2%

Note 1: Management includes senior management (including the Chairman and General Manager, Deputy General Managers, and Associate Managers and above) and general managers.

Note 2: The Sales Department encompasses the Taiwan Business Division, and personnel types include sales, engineering, quality assurance, corporate affairs, and certification units.

Note 3: The Management Department includes the Finance Department, Human Resources Department, Purchasing Department, Corporate Governance Office, Information Technology Department, Technology Research and Development Department, and the Chairman's Office.

Note 4: This data is collected for BTL. and eTest certification Laboratory Inc.

Note 5: The performance evaluation percentage is less than 100% because some employees have resigned, are expected to resign, or are on probation and are not subject to this evaluation.

6.1.3 Talent cultivation

202-2 Proportion of local residents employed as senior management

Our company mainly employs local employees, and all senior management are Taiwanese.

item	Senior management	
Number of local residents employed as senior management	male	female
	10	3
Total number of senior management	13	
Proportion	77%	23%

Note 1: Local area is defined as the country where the organization's operations are located, in this case Taiwan.

Note 2: Senior management includes the Chairman and General Manager, Deputy General Managers, and Associate Managers and above.

Note 3: Key operations are BTL. and eTest certification Laboratory Inc.

404-1 404-2 Education and Training

Average training hours per employee per year

	2022			2023			2024		
	male	female	overall	male	female	overall	male	female	overall
Average class hours at different levels									
Management	13	20	15	20	25	21	17	20	17
Non-management	38	23	40	22	13	19	33	31	33
Average class hours for different employee categories									
Management Department	17	47	24	17	25	18	30	92	41
Sales Department	38	19	32	22	13	19	31	25	29

Note 1: Management includes senior management (including the Chairman and General Manager, Deputy General Managers, and Associate Managers and above) and general managers.

Note 2: The Sales Department encompasses the Taiwan Business Division, and personnel types include sales, engineering, quality assurance, corporate affairs, and certification units.

Note 3: The Management Department includes the Finance Department, Human Resources Department, Purchasing Department, Corporate Governance Office, Information Technology Department, Technology R&D Department, and the Chairman's Office.

Note 4: This data covers BTL. and eTest certification Laboratory Inc.

Staff enhancement and transition assistance programs

Staff development/training programs	Program Description	Quantified results
On-the-job training assessment	Through professional skills assessment, we cultivate key technical personnel in various testing areas to ensure that each laboratory has continuous and stable talent for testing items. With a clear technical professional function assessment system, we can effectively motivate employees, gradually and steadily grow along the path of career development, and have a stronger sense of identification and belonging with the company, thereby strengthening the centripetal force, productivity and professional strength of the entire team.	In 2024, 31 candidates were selected for training and assessment. One assessment was held annually, including about 50 sessions including written tests, practical tests, and interviews. All candidates passed the skills assessment.

Our company provides transition assistance and career planning support to employees who have retired or terminated their employment relationship, promoting continued employability and career planning.

1. Retired Workers

We provide consultation for middle-aged and older employees or retired employees, including pension calculations and the application process.

2. Terminated Workers

We provide job referral services, employment counseling, and vocational training information to assist laid-off employees in transitioning to new roles.

Talent attraction and retention strategies

BTL is actively promoting its "talent attraction and retention" strategy in 2024, with a particular emphasis on industry-university collaboration and the cultivation of high-end technical personnel. The company has partnered with Jingwen University of Science and Technology to jointly promote the "BTL Research Institute-type Field Measurement Construction and Talent Cultivation Plan." To meet the rapid development of wireless radio frequency and mobile communication technologies, the company combines theory and practice to cultivate high-end testing technology personnel that meet industry needs. Through guidance from corporate mentors and internship programs, students can adapt to the workplace environment in advance, improve their practical skills, and strengthen their identification with corporate culture. The industry-university collaboration between BTL and Jingwen University of Science and Technology not only provides students with a practical platform, but also injects innovative vitality into the company.

1、Plan content and implementation process

1. Collaboration Model: Jingwen University of Science and Technology provides a quasi-testing site, while BTL provides funding, internship opportunities, and corporate mentors.

2. Talent Development: Through internships and project collaborations, students will develop practical skills and gain an understanding of industry trends.

3. Resource Investment: BTL will provide grants for site construction, student scholarships, and other expenses.

2、Cooperation Results

1. Student Benefits: Through internships, students enhance their professional skills, gain a better understanding of industry needs, and prepare for future employment.

2. Business Benefits: Businesses proactively cultivate qualified talent.

3. Win-win Cooperation between Industry and Academia: Both parties contribute to industrial development.

3、Key to Success

1. Clear Goal: Cultivate technical talent that meets industry needs.

2. Resource Sharing: The university provides facilities and faculty, while the industry provides funding and internship opportunities.

3. Close Collaboration: Both parties work closely together to jointly develop and implement plans.

4、Implementation results:

Starting in July 2024, students will officially begin internships at the company, deepening their professional skills through real-world work experience. The company also offers internship opportunities for international students to further enhance its talent competitiveness. These initiatives not only strengthen its talent supply chain but also lay a solid foundation for its long-term development. In 2024, the company hired three interns, two of whom successfully completed their training.

5、Future plans:

The future plans of BTL and Jingwen University of Science and Technology may include deepening the training of talents in wireless radio frequency and mobile communication technology, helping students connect with industrial practices through a corporate mentor system, and expanding internship opportunities for international students in the future to cultivate the international competitiveness of enterprises.

Jingwen University of Science and Technology Signs "BTL Research Institute" Project, Seamlessly Integrating Industry and Academia

This article has 850 words.

2044/11/23 20:41:02

Economic Daily, Liu Meien

Jingwen University of Science and Technology and BTL have signed the "BTL Research Institute" project, launching today (November 22nd). The signing ceremony was presided over by Jingwen University President Huang Rongpeng and Company Chairman Chung-Chao,Wu. Senior

Manager Luo Yun, the head office of the Ministry of Education's talent development platform, attended the ceremony to witness the signing. This seamless integration with industry truly leverages the unique characteristics of vocational education, seamlessly integrating with industry and achieving the goal of providing students with immediate employment upon graduation.

The Department of Information and Communications and the RF Measurement Center of Jingwen University of Science and Technology have partnered with BTL to form the "BTL Research Institute" talent development program. BTL has invested NT$3 million in industry-university funding for this collaboration, focusing on developing testing talent, analyzing testing regulations, and developing testing-related technologies. Leveraging the university's research center (RF Measurement Center) and BTL's instrumentation and practical testing experience, students will be guided through a "learning by doing" and "learning by testing" training approach. Internships and workplace experience programs will be integrated to enhance students' professional skills and cultivate talent to meet the needs of the testing industry.

The RF Measurement Center of Jingwen University of Science and Technology is a university-level research center funded by the Ministry of Education. It houses laboratories for SISO OTA, MIMO OTA, and Throughput testing. Its mission is to cultivate professionals in electrical measurement and debugging, strengthen industry-university collaboration, and provide a high-quality, hands-on learning environment through specialized laboratories, establishing a platform for industry-university collaboration and revitalizing teaching resources. Through the Ministry of Education's talent development platform, schools will share their laboratory equipment with industry resources, maximizing the efficiency of both educational and business resources. Through industry-university collaboration and student internships, this will improve student learning outcomes and enhance practical experience. Industry will also assist in the sustainable operation of schools' specialized laboratories, avoiding duplication of human and material resources and ultimately achieving social cost savings.

Source: Economic Daily, November 23, 2024

6.1.4 Collective agreements and employee communication 2-30、407-1

As of 2024, while BTL does not have a labor union, it continues to adhere to labor laws and regulations, holding quarterly labor-management meetings where the management team and employee representatives discuss issues of concern, serving as a key mechanism for strengthening two-way communication. The company also promotes diverse internal communication channels, striving to foster harmonious, trusting, and win-win labor-management relations. All operational activities and investment agreements are conducted in accordance with local laws and regulations, eliminating the risk of forced or compulsory labor. There were no violations of laws related to freedom of association or related complaints in 2024.

6.1.5 Employee benefits and rights

401-2 Employee Benefits

BTL provides an excellent office environment and comprehensive employee benefits. To enhance employee welfare, we have established an employee welfare committee in accordance with the law. The company's main welfare measures are as follows:

- Bonuses/Gifts

  1. Year-end bonus/employee bonus/performance bonus (depending on company operating conditions)
  2. Dragon Boat Festival and Mid-Autumn Festival gifts

- Insurance

  1. Group Accident Insurance
  2. Accident Medical Insurance
  3. Labor Insurance
  4. National Health Insurance

- Leisure

  1. Occasional department gatherings and group activities

2. Occasional domestic and international employee tours

3. Employee Welfare Committee

4. Free employee health checkups

5. Employee coffee/beverage vending machines

- Employee Care

1. Nursing Room

2. Blood Pressure Monitor, Body Fat Scale, Scale

3. Regular Occupational Health Care

4. Workplace Health Promotion and Management

- Subsidies

1. Wedding and funeral allowance

2. Childbirth gift

3. Hospitalization condolence allowance

4. Generous shift allowance

5. Business jet airtime subsidy

6. Business unit fuel subsidy

- other

1. Employee motorcycle parking space

Note: Major operating locations include BTL. and eTest certification Laboratory Inc.

401-3 Parental leave

To ensure employees can have children with peace of mind, our company implements a parental leave system in compliance with the Gender Equality in Employment Act, enabling employees to balance work and family. No employees applied for parental leave in 2022 or 2023. In 2024, two employees applied for parental leave, and one applied for reinstatement that same year, for a reinstatement rate of 50%.

Parental Leave Statistics						
	2022		2023		2024	
	male	female	male	female	male	female
Number of people eligible for parental leave in the current year (A)	4	0	2	1	2	2
Actual number of applicants for parental leave in the current year (B)	0	0	0	0	0	2
Application rate (B/A)	0%	0%	0%	0%	0%	100%
Number of employees who took parental leave and should return to work in the current year (C)	0	0	0	0	0	2
Number of people who actually applied for reinstatement in the current year (D)	0	0	0	0	0	1
Return to work rate (D/C)	0	0	0	0	0	50%
Number of people who returned to work in the previous year (E)	0	0	0	0	0	0
Number of employees who have been reinstated for one year in the previous year (F)	0	0	0	0	0	0
Retention rate (F/E)	0	0	0	0	0	0

Note: The statistical scope of this data is BTL and eTest certification Laboratory Inc.

201-3 retirement planning

The pension system administered by BTL, under Taiwan's Labor Standards Act, is a government-managed defined benefit retirement plan (the "old system" for labor retirement). Employees contribute 4% of their monthly gross pay to the retirement fund, which is deposited into a designated account at the Bank of Taiwan under the Labor Retirement Reserve Supervisory Committee's name. This account is managed by the Bureau of Labor Fund Management of the Ministry of Labor. As of the end of 2024, the balance of the old system retirement fund account was approximately NT$8,434,000. Contributions to this fund are solely employer-based, with no employee participation. An actuary is commissioned to produce an actuarial report at the end of each year to ensure adequate contributions to protect employee rights.

In addition, effective July 1, 2005, in accordance with the implementation of the Labor Pension Act (hereinafter referred to as the "new system"), employees previously covered by the old system who have opted for years of service under the new system, or employees who began employment after the implementation of the new system, will be transitioned to a defined contribution system. A monthly pension contribution of 6% of their monthly gross pay is deposited into the Bureau of Labor Insurance's individual retirement fund account. The total employee pension expense recognized in 2024 is NT$7,347,000.

406-1 Incidents of discrimination and corrective actions taken by the organization

In 2024, there was one complaint regarding an employee using obscene language while performing duties. Following the incident, the company implemented several improvement measures, including:

1. Conducted individual conversations and verbal warnings to both parties, emphasizing that internal communication should remain professional and respectful.
2. Remind colleagues to be careful with their words in public, continue to observe and ensure that similar incidents do not occur again, in order to maintain work order and team atmosphere.

In addition, the following improvement plans have been confirmed and approved by the internal review meeting:

1. The HR department promotes workplace etiquette and workplace bullying prevention courses to enhance professional communication awareness.
2. The HR department tracks employee interactions to ensure a positive work atmosphere.

402-1 Minimum notice period for operational changes

Our company does not have any collective agreement that specifies notice periods or clauses regarding consultation and negotiation. Notice periods are governed by the Labor Standards Act.

The Company may terminate labor contracts and lay off employees upon prior notice in any of the following circumstances:

1. Closure or transfer of business.
2. Incurring losses or business contraction.
3. Force majeure resulting in a suspension of work for more than one month.
4. Changes in the nature of business necessitating a reduction in the workforce, and no suitable replacements are available.
5. Employees are genuinely unfit for the job they are currently performing.
6. When layoffs are necessary for other reasons.

The notice period for layoffs shall be in accordance with the following provisions:

(1). For employees who have worked at the same company for more than three months but less than one year, a ten-day advance notice shall be given.

(2). For employees who have worked at the same company for more than one year but less than three years, a twenty-day advance notice shall be given.

(3). For employees who have worked at the same company for more than three years, a thirty-day advance notice shall be given.

6.2 Occupational Safety and Health

6.2.1 Occupational Safety and Health Management System 403-1、403-8

In accordance with the Occupational Safety and Health Act and other occupational safety regulations, BTL has formulated the following management measures: "Human-induced Hazard Prevention Plan," "Female Worker Maternity Protection Plan," "Abnormal Work Overload-induced Disease Prevention Plan," "Plan for Preventing Illegal Harm in the Performance of Duties," "Sexual Harassment Prevention, Complaint and Disciplinary Management Measures," and "Employee Health Management Measures." These measures aim to implement occupational safety and health measures, maintain employee health, improve work efficiency and workplace satisfaction, and provide our colleagues with a comprehensive work environment and system.

In addition, BTL has established the following responsible departments and commissioned external professionals to promote the implementation and implementation of various occupational safety management operations.

- Corporate employers:

  Designate occupational safety and health personnel to supervise, manage and promote the participation of all colleagues.

- Occupational safety and health personnel:

  A. Responsible for planning, promotion and execution, and confirming the effectiveness of plan implementation.

  B. Based on the assessment results, appropriate assessments and recommendations on health protection measures such as health risks, health guidance, job adjustments or changes are made.

- Personnel unit:

  Conduct necessary occupational safety and health education and training, personnel transfers, and provide recommendations and implementation for job adjustments or changes.

- Head of Public Administration:

  A. Responsible for and assist in the promotion and implementation of the plan.

B. Responsible for and assist in job site improvement and planning.

- Supervisors of each unit:

A. Assist in project promotion and implementation and job hazard assessment.

B. Cooperate with and arrange for colleagues to participate in occupational safety and health related education and training.

C. Accept the call-up of occupational safety and health incident handling team members as needed to assist in the implementation of investigation work and risk prevention matters.

- Professionals engaged in labor health services:

A. Physicians (or occupational medicine specialists) and nurses engaged in labor health services assist in the implementation, evaluation and provision of recommendations for the plan.

B. Provide relevant health guidance, job adjustments or changes, and other suitability assessments and recommendations for physical and mental health protection measures.

The aforementioned occupational safety and health management regulations are used to manage all of TD Tech's operating locations in Taiwan, as well as all operational activities at each location, including BTL's Neihu headquarters and the Xizhi and Guishan laboratories of eTest certification Laboratory Inc.

BTL's occupational safety and health management practices currently cover 100% of all employees, with corresponding safety measures established based on the nature of their work. As of 2024, occupational safety and health management practices have not yet undergone internal or external third-party audits and certifications. Going forward, the company will develop internal audit processes to gradually establish a comprehensive audit and improvement mechanism.

6.2.2 **Hazard identification, risk assessment and accident investigation** 403-2

Hazard Identification and Risk Assessment Process

BTL's main business is electronic product testing services. After inspecting the company's operating sites, facilities and equipment, and in accordance with the provisions of Article 2, Appendix 1 of the "Occupational Safety and Health Management Regulations", the company is classified as a Category III business - low-risk. Therefore, the company's overall occupational hazard risk is assessed to be controllable.

By 2024, BTL will have one occupational safety and health officer, responsible for investigating and analyzing safety incidents, identifying and assessing potential risks of potential incidents, and providing effective improvement recommendations. Accident investigation results are used to update hazard identification and risk management plans, ensuring the safety of all employees, eliminating hazards, and reducing risks.

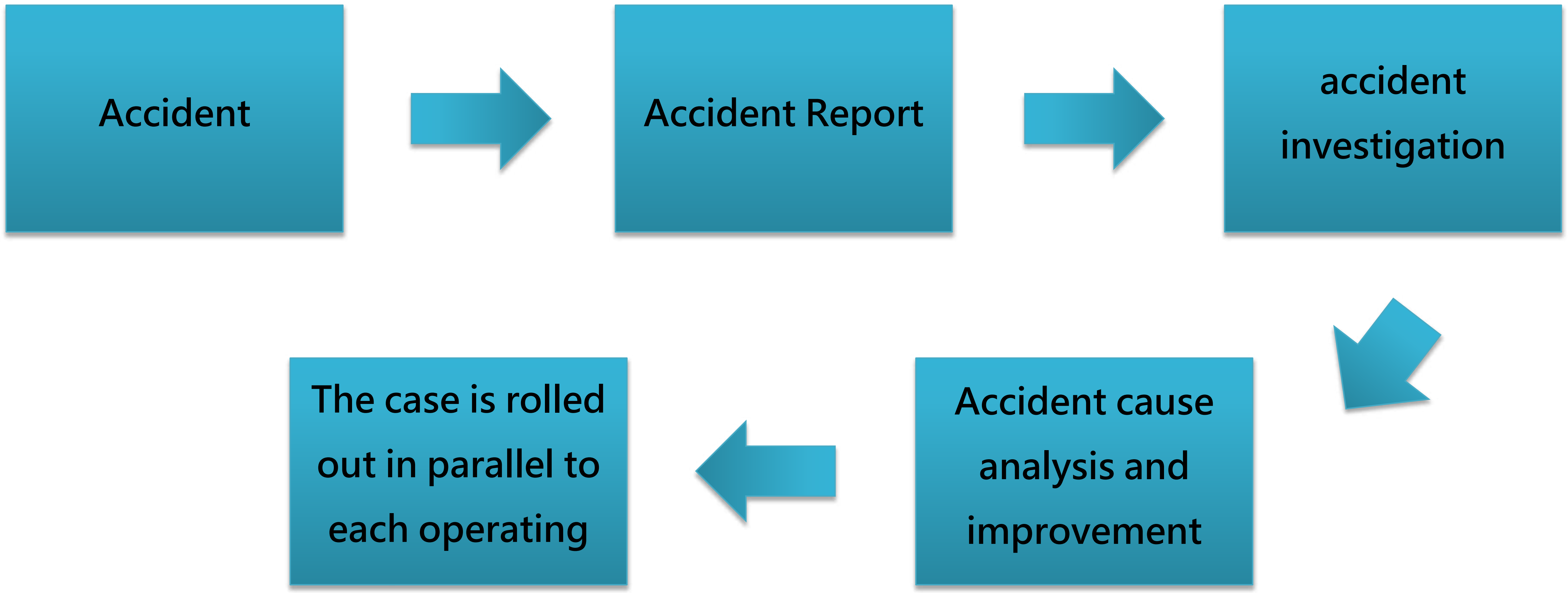
Our company has established an occupational hazard reporting mechanism. Employees who discover potential occupational hazards or dangerous conditions while performing their duties or in their workplaces may report them directly to their unit supervisors. The unit supervisors will first assess the extent of the impact and, if necessary, establish a cross-unit occupational safety and health incident handling team in conjunction with occupational safety and health personnel and the human resources department to further conduct investigations and risk prevention. Based on the assessment results, occupational safety and health personnel will provide appropriate assessments and recommendations for health protection measures, such as health risks, health guidance, and job adjustments or changes.

The company also maintains an employee complaint mailbox, with the Human Resources Department responsible for handling employee complaints. When employees report occupational hazards and dangerous conditions, the company will investigate and develop corrective measures. However, the company may not impose inappropriate disciplinary action, including salary reduction or dismissal, against employees based on such reports. The Human Resources Department will carefully review any personnel transfers or salary adjustments made by the reporter to determine whether such actions constitute inappropriate disciplinary action.

In accordance with Article 18 of the Occupational Safety and Health Act, our company grants employees the right to report and withdraw when there is a risk of imminent danger. When an occupational hazard or emergency situation occurs, employees may report it to their department supervisor, who will then report it to the Occupational Safety and Health staff and the Human Resources Department to understand the severity of the hazard and facilitate assessment and improvement. Our company is prohibited from dismissing, transferring, withholding wages during periods of suspension, or taking other adverse measures against employees.

Accident Investigation Process

BTL prioritizes prompt reporting, rigorous investigation, and recurrence prevention after every incident. Employees should immediately report an incident to their unit supervisor, who will conduct a preliminary assessment of the impact and severity of the incident. If necessary, a cross-unit occupational safety and health incident response team will be established in conjunction with occupational safety and health personnel and the Human Resources department to conduct further investigations, analyze the causes of the incident, and propose corrective measures. Based on the incident case, each operating location will conduct a comprehensive review to prevent recurrence.



6.2.3 **Occupational health services and health promotion** 403-3、403-6

To safeguard employee health, the company implements occupational safety and health management measures, including first aid equipment and regular environmental safety inspections. To enhance work efficiency and workplace satisfaction, the company arranges for professional staff to conduct health checks, health promotion seminars, and on-site health consultation services to ensure that employees receive comprehensive occupational health services and promote their physical and mental health.

Health promotion and safe workplace activities			
term		caption	Performance Results
Health Promotion	Health Promotion Lectures	Health promotion lectures are held from time to time, and employees can attend according to their own needs.	In 2024, two health lectures were held, with the themes of metabolic syndrome and muscle gain and fat loss, benefiting a total of 17 people.
	Health Check	Annual health check-up is held regularly every year	A total of 171 people participated in the 2024 health checkup, with a total investment of NT$136,800.
	Physician resident or on-site consultation services	Signed a clinical health service contract with Qixin Clinic to provide clinical health services, including nurses stationed on site twice a month and doctors stationed on site twice a year, each time for at least 2 hours.	In 2024, a total of 24 on-site health services were provided, with a total of 72 participants.

Note: Data boundaries include BTL and eTest certification Laboratory Inc.

Occupational safety and health management measures			
term		caption	Performance Results
First aid equipment and supplies	Provide first aid medicines and equipment	First aid kits are available at the reception counters of all our locations.	1. First aid kits are located at the reception counters of the Neihu headquarters, Xizhi laboratory, and Guishan laboratory. In the event of an injury, anyone can use the kits for initial treatment. 2. Body fat meters, blood pressure monitors, and weight scales were installed in the reception halls of the Neihu headquarters and Xizhi laboratory in 2024. Additional equipment is planned for the Guishan laboratory in 2025.
	Fire prevention and disaster prevention equipment installation	Firefighting equipment such as fire extinguishers, fire hydrants, smoke detectors, switchboards, broadcasting equipment, and emergency generators are installed at each operating location in accordance with fire regulations.	In 2024, the fire protection equipment company was entrusted to handle the fire safety equipment maintenance declaration in accordance with regulations.
	Regular maintenance of equipment and tools	Fire extinguishers are pressure tested every three years, and fire hoses are pressure tested every ten years.	In 2024, the fire protection equipment company was entrusted to handle the fire safety equipment maintenance declaration in accordance with regulations.

Environmental safety warnings and inspections	Set up safety warnings and publicity	Escape direction indicators, escape exit lights, fire equipment signs and emergency lighting are installed in accordance with fire regulations.	In 2024, the fire protection equipment company was entrusted to handle the fire safety equipment maintenance declaration in accordance with regulations.
	Independent environmental safety inspection	At the end of each day, a designated person will inspect the rooftop security doors and windows and check that the air conditioning is properly secured. Furthermore, the last person to leave the company will have a security system in place to safeguard the safety of company equipment and property. In addition, a self-management checklist for occupational safety and health will be implemented in 2025 to independently assess and confirm that all occupational safety and health management matters are being handled in accordance with regulations.	In 2024, the company did not experience any security incidents such as disaster losses or theft.

Note: Data boundaries include BTL and eTest certification Laboratory Inc.

6.2.4 Participation, consultation and communication of workers in occupational safety and health 403-4

Due to its business category and company size, BTL does not yet have a safety and health committee. By 2024, one occupational safety and health officer will be appointed. Employees with concerns or comments regarding the company's occupational safety issues may contact this officer.

While BTL currently does not have a safety and health committee, it holds quarterly labor-management meetings where any occupational safety and health-related issues are raised and discussed. These include workplace safety recommendations, disaster prevention and drills, and legal education. Announcements regarding occupational safety and health procedures and necessary information are released through the Human Resources Department, ensuring that all employees are aware of relevant policies.

6.2.5 Occupational injuries and diseases 403-9、403-10

403-9 occupational injuries

2024 Occupational Injury Analysis Statistics

item	male	female	total
Number of occupational accidents	-	1	1
Number of commuting accidents under GRI standards	-	-	-
Total working hours	285,120	128,832	413,952
Disabling Injury Frequency Rate (FR)	-	7.76	2.42
Total days lost due to injury	-	3	3
Disabling Injury Severity Rate (SR)	-	23	7
Number of serious occupational injuries (excluding fatalities)	-	-	-
Serious occupational injury rate	-	-	-
Number of recordable occupational injuries	-	1	1
Recordable Occupational Injury Rate	-	7.76	2.42

Note：

1. The statistical scope of "employees" includes employees of BTL and eTest certification Laboratory Inc.

2. The statistical scope of "workers" includes all employees and all non-employees whose work and/or workplace are controlled by the organization. In 2024, there were no non-employees whose work and/or workplace were controlled by the organization.

3. Number of occupational accidents: refers to electrical hazards (such as electric shock), chemical gases (or combustion and explosion) generated by high-temperature testing of lithium batteries, ergonomic injuries, and noise hazards. Occupational accident statistics do not include traffic accidents on the way to or from work.

4. The type of occupational hazard in 2024 is accidental falls in the workplace.

5. Disability Injury Frequency Rate (FR) = (Number of occupational accidents / Total hours worked) × 1,000,000, rounded to two decimal places, discarding the third digit after the decimal point. 6. Disability Injury Severity Rate (SR) = (Lost Days / Total Hours Worked) × 1,000,000, rounded to the nearest whole number and discarding decimal places.

7. Serious Occupational Injury Cases: Injuries from which the worker cannot recover (e.g., amputation) or cannot return to pre-injury health within six months.

8. Serious Occupational Injury Rate = (Severe Occupational Injury Cases / Total Hours Worked) × 1,000,000, rounded to two decimal places and discarding the third place onwards.

9. Recordable Occupational Injury Cases: The number of recordable occupational injuries (including commuter traffic accidents as defined in the GRI Guidelines), including fatalities and serious occupational injuries. 10. Recordable Injury Rate = Number of recordable injuries (including commuter traffic accidents as defined in the GRI Guidelines) per million work hours. The formula is: (Number of recordable injuries / Total hours worked) × 1,000,000. Round to two decimal places, discarding the third digit or more.

403-10 occupational diseases

In 2024, there were no deaths or recordable cases of occupational diseases at the Company.

Appendix

GRI Index Table

Usage Statement	BTL has reported its content in accordance with the GRI guidelines for the period from January 1, 2024 to December 31, 2024.
GRI Version	GRI 1: Basics 2021
Application of GRI Industry Standards	Not applicable to GRI industry standards

	GRI 2: General Disclosures 2021		
Organization and reporting practices			
GRI Guidelines	Disclosure Project	Corresponding chapter	page number
GRI 2: General Disclosures 2021	2-1 Organization details	1.1 Operation Overview	9
	2-2 Entities included in organizational sustainability reporting	About this report	6
	2-3 Reporting period, frequency and contact person	About this report	6
	2-4 Information Revision	About this report	7
	2-5 External Assurance/Confidence	About this report	7
Activities and Workers			
GRI Guidelines	Disclosure Project	Corresponding chapter	page number
GRI 2: General Disclosures 2021	2-6 Activities, Value Chains and Other Business Relationships	1.1 Operation Overview	13
	2-7 employees	6.1 Talent cultivation and development	110
	2-8 Non-employee workers	6.1 Talent cultivation and development	110

Governance			
GRI Guidelines	Disclosure Project	Corresponding chapter	page number
GRI 2: General Disclosures 2021	2-9 Governance Structure and Composition	1.2 Sustainable Development Committee	45
		3.1 Corporate Governance and Integrity Management	42
	2-10 Nomination and Selection of the Highest Governance Unit	3.1 Corporate Governance and Integrity Management	42
	2-11 Chairman of the highest governance unit	3.1 Corporate Governance and Integrity Management	42
	2-12 The role of the highest governance unit in overseeing impact management	3.1 Corporate Governance and Integrity Management	42
	2-13 Person in charge of impact management	1.2 Sustainable Development Committee	45
	2-14 The Role of the Highest Governance Unit in Sustainability Reporting	3.1 Corporate Governance and Integrity Management	42
	2-15 Conflict of Interest	3.1 Corporate Governance and Integrity Management	42
	2-16 Communicate key events	3.1 Corporate Governance and Integrity Management	42
	2-17 The Collective Intelligence of the Supreme Governance Unit	3.1 Corporate Governance and Integrity Management	42
	2-18 Performance Evaluation of the Highest Governance Unit	3.1 Corporate Governance and Integrity Management	42
	2-19 Compensation Policy	3.1 Corporate Governance and Integrity Management	42

	2-20 Salary Determination Process	3.1 Corporate Governance and Integrity Management	42
	2-21 Annual total compensation ratio	3.1 Corporate Governance and Integrity Management	42
	2-22 Statement on Sustainable Development Strategy	Chairman's words	8

Strategy, Policy and Practice			
GRI Guidelines	Disclosure Project	Corresponding chapter	page number
GRI 2: General Disclosures 2021	2-23 Policy Commitments	2.1 Sustainable Development Commitment and Significance	17
	2-24 Incorporating policy commitments	2.1 Sustainable Development Commitment and Significance	17
	2-25 Procedures for Remediating Negative Impacts	3.1 Corporate Governance and Integrity Management	42
		3.2 Regulatory Compliance	73
		4.1 Operational Strategy and Economic Performance	76
		4.2 Customer Service and Product Quality	81
		4.3 Information Security and Privacy Protection	89
		6.1 Talent cultivation and development	107
		5.1 Climate Change and Adaptation	95
	2-26 Mechanisms for seeking advice and raising concerns	3.1 Corporate Governance and Integrity Management	42
	2-27 Regulatory Compliance	3.2 Regulatory Compliance	73

	2-28 Membership of Public Associations	BTL is not currently a member of any relevant industry associations. We will continue to evaluate and join associations that best suit our development needs, thereby securing more resources and opportunities to further our company's development.	-
	Stakeholders' consultation		
GRI Guidelines	**Disclosure Project**	**Corresponding chapter**	**page number**
GRI 2: General Disclosures 2021	2-29 Stakeholder Consultation Guidelines	2.3 Stakeholders and Communication and Negotiation	33
	2-30 Group Agreement	6.1 Talent cultivation and development	107

GRI 3: Material Themes 2021			
GRI Guidelines	**Disclosure Project**	**Corresponding chapter**	**page number**
GRI 3: Material Themes 2021	3-1 Process for determining major topics	2.2 Materiality Analysis	23
	3-2 List of major topics	2.2 Materiality Analysis	23

Major theme disclosure			
Corporate governance and integrity management			
GRI Guidelines	**Disclosure Project**	**Corresponding chapter**	**page number**

GRI 3: Material Themes 2021	3-3 Major Theme Management	3.1 Corporate Governance and Integrity Management	42
GRI 205: Anti-Corruption 2016	205-1 Operational locations that have undergone corruption risk assessments	3.1 Corporate Governance and Integrity Management	42
	205-2 Communication and training on anti-corruption policies and procedures	3.1 Corporate Governance and Integrity Management	42
	205-3 Confirmed corruption incidents and actions taken	3.1 Corporate Governance and Integrity Management	42
GRI 207: Tax 2019	207-1 Tax Policy	3.2 Regulatory Compliance	73
	207-2 Tax Governance, Control and Risk Management	3.2 Regulatory Compliance	73
	207-3 Stakeholder consultation and management of tax-related issues	3.2 Regulatory Compliance	73
GRI 405: Employee Diversity and Equal Opportunity 2016	405-1 Diversity of Governance Units and Employees	3.1 Corporate Governance and Integrity Management	42
GRI 415: Public Policy 2016	415-1 Political Contributions	3.1 Corporate Governance and Integrity Management	42

Regulatory Compliance			
GRI Guidelines	Disclosure Project	Corresponding chapter	page number
GRI 3: Material Themes 2021	3-3 Major Theme Management	3.2 Regulatory Compliance	73
GRI 206: Anti-competitive Behavior 2016	206-1 Legal Actions Against Anticompetitive, Antitrust, and Monopoly Practices	3.2 Regulatory Compliance	73

Operational strategy and economic performance			
GRI Guidelines	Disclosure Project	Corresponding chapter	page number
GRI 3: Material Themes 2021	3-3 Major Theme Management	4.1 Operational Strategy and Economic Performance	76
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed by the organization	4.1 Operational Strategy and Economic Performance	76
	201-3 Defined Benefit Obligations and Other Retirement Plans	6.1 Talent cultivation and development	107
	201-4 Financial assistance from the government	4.1 Operational Strategy and Economic Performance	76

Customer Service and Product Quality			
GRI Guidelines	Disclosure Project	Corresponding chapter	page number
GRI 3: Material Themes 2021	3-3 Major Theme Management	4.2 Customer Service and Product Quality	81

GRI 416: Customer Health and Safety 2016	416-2 Violations of health and safety regulations concerning products and services	4.2 Customer Service and Product Quality	81
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	4.2 Customer Service and Product Quality	81
	417-2 Incidents of non-compliance with regulations regarding product and service information and labeling	4.2 Customer Service and Product Quality	81
Information security and privacy protection			
GRI Guidelines	**Disclosure Project**	**Corresponding chapter**	**page number**
GRI 3: Material Themes 2021	3-3 Major Theme Management	4.3 Information Security and Privacy Protection	89
GRI 418: Customer Privacy 2016	418-1 Complaints of verified violation of customer privacy or loss of customer data	4.3 Information Security and Privacy Protection	89
Climate Change and Adaptation			
GRI Guidelines	**Disclosure Project**	**Corresponding chapter**	**page number**
GRI 3: Material Themes 2021	3-3 Major Theme Management	5.1 Climate Change and Adaptation	95
GRI 201: Economic Performance 2016	201-2 Financial impacts and other risks and opportunities arising from climate change	5.1 Climate Change and Adaptation	95

Talent cultivation and development			
GRI Guidelines	**Disclosure Project**	**Corresponding chapter**	**page number**
GRI 3: Material Themes 2021	3-3 Major Theme Management	6.1 Talent cultivation and development	107
GRI 202: Market Position 2016	202-1 Ratio of standard salary of grassroots staff to local minimum wage by gender	6.1 Talent cultivation and development	107
	202-2 Proportion of local residents employed as senior management	6.1 Talent cultivation and development	107
GRI 401: Employment Relations 2016	401-1 New and former employees	6.1 Talent cultivation and development	107
	401-2 Benefits provided to full-time employees	6.1 Talent cultivation and development	107
	401-3 Parental Leave	6.1 Talent cultivation and development	107
GRI 402: Industrial Relations 2016	402-1 Minimum notice period for operational changes	6.1 Talent cultivation and development	107
GRI 404: Training and Education 2016	404-1 Average hours of training per employee per year	6.1 Talent cultivation and development	107
	404-2 Employee Enhancement and Transition Assistance Program	6.1 Talent cultivation and development	107

	404-3 Percentage of employees who receive regular performance and career development reviews	6.1 Talent cultivation and development	107
GRI 405: Employee Diversity and Equal Opportunity 2016	405-1 Diversity of Governance Units and Employees	6.1 Talent cultivation and development	107
	405-2 Ratio of basic salaries and wages of women to men	6.1 Talent cultivation and development	107
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken by the organization	6.1 Talent cultivation and development	107
GRI 407: Freedom of Association and Group Bargaining 2016	407-1 Operations or suppliers that may face risks to freedom of association and collective bargaining	6.1 Talent cultivation and development	107

Other topics revealed			
Waste and Water Management			
GRI Guidelines	Disclosure Project	Corresponding chapter	page number
GRI 303: Water and Discharged Water 2018	303-3 Water intake	5.2 Waste and Water Management	103
	303-4 Displacement	5.2 Waste and Water Management	103
	303-5 Water consumption	5.2 Waste and Water Management	103
	Occupational Safety and Health		
GRI Guidelines	Disclosure Project	Corresponding chapter	page number
GRI 403: Occupational Safety and Health 2018	403-1 Occupational Safety and Health Management System	6.2 Occupational Safety and Health	131
	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	6.2 Occupational Safety and Health	131
	403-3 Occupational Health Services	6.2 Occupational Safety and Health	131
	403-4 Worker participation, consultation, and communication regarding occupational safety and health	6.2 Occupational Safety and Health	131
	403-6 Worker Health Promotion	6.2 Occupational Safety and Health	131
	403-8 Workers covered by occupational safety and health management systems	6.2 Occupational Safety and Health	131
	403-9 Occupational Injuries	6.2 Occupational Safety and Health	131
	403-10 Occupational Diseases	6.2 Occupational Safety and Health	131

Appendix 2 to the Operating Procedures – Climate-Related Information

	item	Report Chapters	page number
1	Describe the board's and management's oversight and governance of climate-related risks and opportunities.	5.1 Climate Change and Adaptation	95
2	Describe how the identified climate risks and opportunities will affect the company's business, strategy and finances (short-term, medium-term and long-term).	5.1 Climate Change and Adaptation	95
3	Describe the financial impacts of extreme climate events and transition actions.	5.1 Climate Change and Adaptation	95
4	Describe how the climate risk identification, assessment and management processes are integrated into the overall risk management system.	5.1 Climate Change and Adaptation	95
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analytical factors and main financial impacts used should be explained.	BTL has not used scenario analysis in 2024. In the future, it will plan to use appropriate scenario analysis models based on the company's strategic direction to assess resilience to climate change risks.	
6	If there is a transition plan to manage climate-related risks, describe the content of the plan and the	Our company is a testing service provider and not a high-energy-consuming industry. Therefore, we currently do not have a transformation plan in place to	

	indicators and targets used to identify and manage physical and transition risks.	address climate-related risks. In the future, we will develop a corresponding transformation plan to address climate-related risks based on development trends in our operations and client needs.
7	If internal carbon pricing is used as a planning tool, the basis for setting the price should be explained.	The Company does not yet use internal carbon pricing as a planning tool.
8	If climate-related targets are set, the covered activities, scope of greenhouse gas emissions, planning period, and annual progress towards achieving them should be explained. If carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of the carbon reduction credits or the number of renewable energy certificates (RECs) used should be explained.	The Company has not yet set climate-related targets or made specific arrangements for the use of carbon offsets or renewable energy certificates (RECs). In the future, the Company will formulate corresponding target plans based on the results of greenhouse gas inventories and current energy usage.
9	Greenhouse gas inventory and confirmed status, reduction targets, strategies, and specific action plans (to be filled in 1-1 and 1-2).	In accordance with the Taiwan Stock Exchange's "Operational Rules for the Preparation and Submission of Sustainability Reports by OTC Companies" and the Financial Supervisory Commission's "Sustainable Development Roadmap for OTC Companies," the Company plans to disclose the 2025 audit information in 2026 and, no later than the base year of 2026, disclose the 2027 reduction targets, strategies, and specific action plans.