

# 2024 SUSTAINABILITY REPORT

## Circular Economy, Sustainable Future



洋基工程  
YANKEY ENGINEERING



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Chairman Jack Liu

劉士源

## Message from the Management

In 2024, Yankey Engineering Co., Ltd. (hereafter referred to as Yankey Engineering) celebrates its 44th anniversary. As a global leader in high-tech cleanroom and facility integration engineering, we have always adhered to our core values of "Integrity, Professionalism, Partnerships, Execution, and Sustainability." We are committed to achieving balanced development across the three main areas of Environmental Protection (E), Social Inclusion (S), and Corporate Governance (G). In this report, we sincerely present the key achievements of our sustainability actions for this year and our future plans.

### Green Engineering and Resource Recycling

#### ✓ Low-carbon Technology and Green Services

We integrate energy-saving and carbon reduction into the core of our engineering designs, such as optimizing system efficiency through 3D BIM technology to reduce energy waste. We also provide clients with "Green Energy Technology Services," including LEED/Green Building Certification consulting, energy system evaluations, and certification integration to help clients lower their carbon footprint. In 2024, we promoted the "Cleanroom Energy Efficiency Enhancement Program," aiming to achieve "high efficiency and low environmental impact."

#### ✓ Resource Management and Environmental Actions

We strictly implement waste classification and recycling, achieving a "zero major environmental fine" record in our operations. In addition, we have organized the "Clean Mountains and Clean Beaches" event for three consecutive years, mobilizing employees and community residents to remove waste, strengthening the environmental education impact.

#### ✓ Climate Resilience and Innovation

Facing extreme climate challenges, we have incorporated climate risk assessments into our sustainability management. We follow the TCFD (Task Force on Climate-related Financial Disclosures) guidelines to implement climate risk management, and we report on our actions to the Board of Directors.



General Managers Marco Lin

林鴻忠



## Message from the Management

### Talent Cultivation and Community Co-prosperity

#### ✓ Employee Well-being and Safety Culture

Our employees are our most valuable asset. We provide comprehensive healthcare services, including annual physicals and on-site medical services (with 174 service visits in 2024). Through a 94.8% job training satisfaction rate, we enhance workplace safety awareness. We actively promote health seminars and activities. In 2024, we were awarded the "Workplace Health Promotion" certification by the National Health Administration. To support employees' families, we implement "Family Day Activities" and marriage allowances. In 2024, our employee retention rate increased to 92%, demonstrating our "people-centered" corporate culture.

#### ✓ Talent Development and Industry-Academia Collaboration

We signed a cooperation agreement with the National Kaohsiung Normal University to offer an "International Industry Master's Program," cultivating cross-disciplinary engineering talents. We also sponsor the "Creative Design Competition for Refrigeration and Air Conditioning Copper Tubes," encouraging young students' innovative potential. In 2024, our company invested NT \$11,833,000 in scholarships and internship opportunities to support underprivileged students and industry talent development, fulfilling our commitment to "take from society, give back to society."

#### ✓ Community Engagement and Cultural Roots

In 2024, we were honored to participate in the "Stars Guardianship Project," working together with the Shuiyuan Village Theater Troupe to promote this meaningful public welfare activity. We firmly believe in the power of art to change lives, and by supporting community tours, we aim to bring theater to more corners that need care.

On April 3, 2024, a 7.2 magnitude earthquake occurred in Hualien County, causing severe damage to the affected areas. In response, Yankey Engineering demonstrated corporate compassion by donating NT\$2 million to the Disaster Relief Fund under the Ministry of Health and Welfare. This contribution served as a call to action, supporting Taiwan with practical efforts.



## Transparent Governance and Sustainable Value Chain

### ✓ Integrity in Operations and Risk Management

Since its establishment in 1980, our company has adhered to a "rigorous and responsible" approach, implementing the ISO 9001 Quality Management System, ISO 45001 Occupational Health and Safety Management System, and ISO/IEC 27001 Information Security Management System. In 2024, we received the "TCSA Taiwan Corporate Sustainability Award" Silver Award for our sustainability report. Additionally, we strengthened our supply chain ESG audits, requiring our partners to comply with environmental regulations and labor rights protection standards. In 2024, our supplier compliance rate reached 100%.

### ✓ Shareholder Communication and Financial Sustainability

In 2024, our consolidated revenue reached NT \$15.192 billion, with earnings per share of NT \$19.36, reflecting a robust financial position. We regularly hold investor meetings to disclose ESG progress and climate-related financial risks (TCFD). Through our "Sustainability Report" and "ESG Section," we ensure transparency in the information shared.

### ✓ Innovation-Driven and International Expansion

In response to the global supply chain restructuring trend, we accelerated our overseas expansion by establishing a presence in Thailand and Vietnam. We also implemented the "Smart Construction Site Management System" to enhance collaboration efficiency across multinational projects. At the same time, we have partnered with international consulting firms to develop the "Sustainable Engineering Assessment Tool," which quantifies the environmental and social benefits of projects, creating long-term value for our clients.



## 2030 Sustainability Vision

Looking ahead to 2030, Yankey Engineering will position itself as a "Net-Zero Engineering Partner" and pursue the following goals:

Environmental **E** Social **S** Governance **G**



We fully recognize that sustainable development is a marathon with no finish line. Yankey Engineering will continue to combine professional engineering experience with sustainable innovation, working hand in hand with clients, employees, suppliers, and the community to co-create a low-carbon, prosperous future.

### Carbon Neutrality

Achieve operational carbon neutrality to reduce environmental impact

### Green Talent

Cultivate green-collar technical talent to support sustainable development

### ESG Compensation

Implement an executive compensation system linked to ESG performance.



### Net-Zero Buildings

Ensure 50% of projects meet net-zero building standards

### Female Engineers

Increase the proportion of female engineers to 30%

















### Sustainable Decision-Making

Strengthen mechanisms for sustainable decision-making





## Annual Sustainability Performance

| Category  | Achievements   | SDGs Goals  |
|---|--|---|
| <br>Environmental          | <ol style="list-style-type: none"> <li>Completed 2024 ISO 14064 greenhouse gas inventory, verified by a third party</li> <li>Green procurement amount in 2024: NT \$17.586 million</li> <li>Energy consumption intensity per capita in 2024 decreased by 17.94% compared to 2023</li> <li>Greenhouse gas emissions (Scope 1 + Scope 2) in 2024 decreased by 3.52% compared to 2023</li> <li>Industrial waste generation in 2024 decreased by 62.49% compared to 2023</li> <li>Completed TCFD climate-related financial disclosure</li> </ol>   |  <br>  |
| <br>Social                 | <ol style="list-style-type: none"> <li>Donated NT \$2 million to support Hualien earthquake disaster relief</li> <li>Donated NT \$425,000 in scholarships to National Chin-Yi University of Technology and National Taipei University of Technology</li> <li>Sponsored the 7th Creative Design Competition for Refrigeration and Air Conditioning Copper Tubes and the 3rd Water Pipe &amp; Electrical Wire Innovation Competition at CTUST in 2024</li> <li>23 industry-academia internship students in 2024, with internship compensation totaling NT \$11.408 million</li> <li>Female employees accounted for 29.98% of total staff</li> <li>Zero incidents of human rights violations reported in 2024</li> <li>Entry-level staff of all genders earned 1.27 times the local minimum wage</li> <li>Basic salary ratio for male to female in management roles was 1.03:1; in non-management roles, 0.99:1</li> <li>Average training hours per employee: 34.79 hours (Females: 31.51 hours, Male: 36.19 hours)</li> <li>Zero severe occupational injuries or work-related illnesses</li> </ol> |  <br> <br>  |
| <br>Corporate Governance | <ol style="list-style-type: none"> <li>A total of 497 participants completed integrity and legal compliance training</li> <li>Full implementation of ISO/IEC 27001 information security management</li> <li>Annual supplier sustainability evaluations completed</li> <li>Customer satisfaction score: 88.5</li> <li>Sustainability Report awarded the Silver Prize in the TCSA Taiwan Corporate Sustainability Awards</li> <li>Consolidated revenue reached NT \$15.192 billion, with earnings per share (EPS) of NT \$19.36</li> </ol>   |  <br>   |



## Editorial Policy

This report covers the period from January 1 to December 31, 2024, and discloses sustainability indicators across corporate governance, economic, social, and environmental dimensions. To comprehensively present the sustainability performance of Yankee Engineering and reflect outcomes from stakeholder engagement, this report follows the latest GRI Standards, with references to the SASB Standards, TCFD (Task Force on Climate-related Financial Disclosures), and the regulatory requirements of the "Guidelines for Listed Companies to Prepare and File Corporate Sustainability Reports." It also aligns with the United Nations Sustainable Development Goals (SDGs). With a responsible and transparent approach, this report communicates the company's strategies and actions in the economic, environmental, and social domains, demonstrating its commitment to corporate social responsibility and sustainable development.

### Report Review Explanation

The information and data presented in this report were collected by the Corporate Sustainability Committee, which operates under the Board of Directors. Committee members gathered insights on domestic and international sustainability topics in the economic, environmental, and social fields and used various channels to understand stakeholder concerns. Through dialogue and analysis, they identified material topics relevant to the company. Management policies and performance data were then collected accordingly. The compiled content was reviewed and approved by the committee and finally endorsed by the Board of Directors in August 2025, before being publicly released to stakeholders. The financial data in this report is based on the company's audited annual financial statements. To ensure the quality of disclosures, the report was independently verified by GREAT Certification Co., Ltd., in accordance with AA1000 Assurance Standard v3 (Type 1, moderate assurance level). It was confirmed to be in compliance with the 2021 version of the GRI Standards, and the corresponding assurance statement is provided in the appendix.



### Reporting Principles and Guidelines

In drafting this report, Yankey Engineering considered industry requirements and major international economic, environmental, and social topics. Stakeholder feedback on the significance and impact of various issues was collected via surveys. These results were combined with the company's operational strategies and reviewed through meetings of the Corporate Sustainability Committee. Key topics were selected and approved by the committee chairperson, and the implementation results were disclosed in this report.

The economic and financial performance figures presented are based on consolidated financial reports, with all financial data expressed in New Taiwan Dollars (NTD). Environmental and social performance indicators are limited to Yankey Engineering's Taiwan operations and do not include subsidiaries or joint ventures. If there are any data points that fall outside this reporting boundary, they are specifically noted in the relevant chapters.



## Report Management Process

| Stage                   | Issue   | Responsible unit                   |
|-------------------------|---|------------------------------------|
| Issue Collection        | 1.Identify stakeholders<br>2.Collect issues of concerns   | CSC.                               |
| Materiality Analysis    | 1.Assess external economic, environmental, and social impacts from stakeholders<br>2.Assess internal operational impact<br>3.Resolution through Sustainability Committee meetings | CSC.                               |
| Information Compilation | Collect management approaches and performance data  | CSC.                               |
| Initial Drafting        | Draft report content  | CSC./Related Operating Departments |
| Final Review            | Internal review of the report   | CSC.                               |
| Publication             | Submit to the Board of Directors/<br>Publish Report   | CSC.                               |

CSC. (Corporate Sustainability Committee)

## Publication Date and Cycle

This report is issued annually. The publication schedule is as follows:  
Previous issue date: August 2024.  
Current issue date: August 2025.  
Next scheduled issue: August 2026.

## Revisions

There were no major organizational changes or reporting scope adjustments that required a restatement of this year's report. If any data has been adjusted or revised, explanations are provided in the relevant chapters.

## Contact Information

In support of environmental sustainability and paperless communication, this report is published in Traditional Chinese in electronic format on the company's website for public access. You are welcome to download the **PDF version** at : <https://www.yankey.com.tw/esg/>

If you have any questions or suggestions regarding this report, please contact us:

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**Company website :** <https://www.yankey.com.tw/>

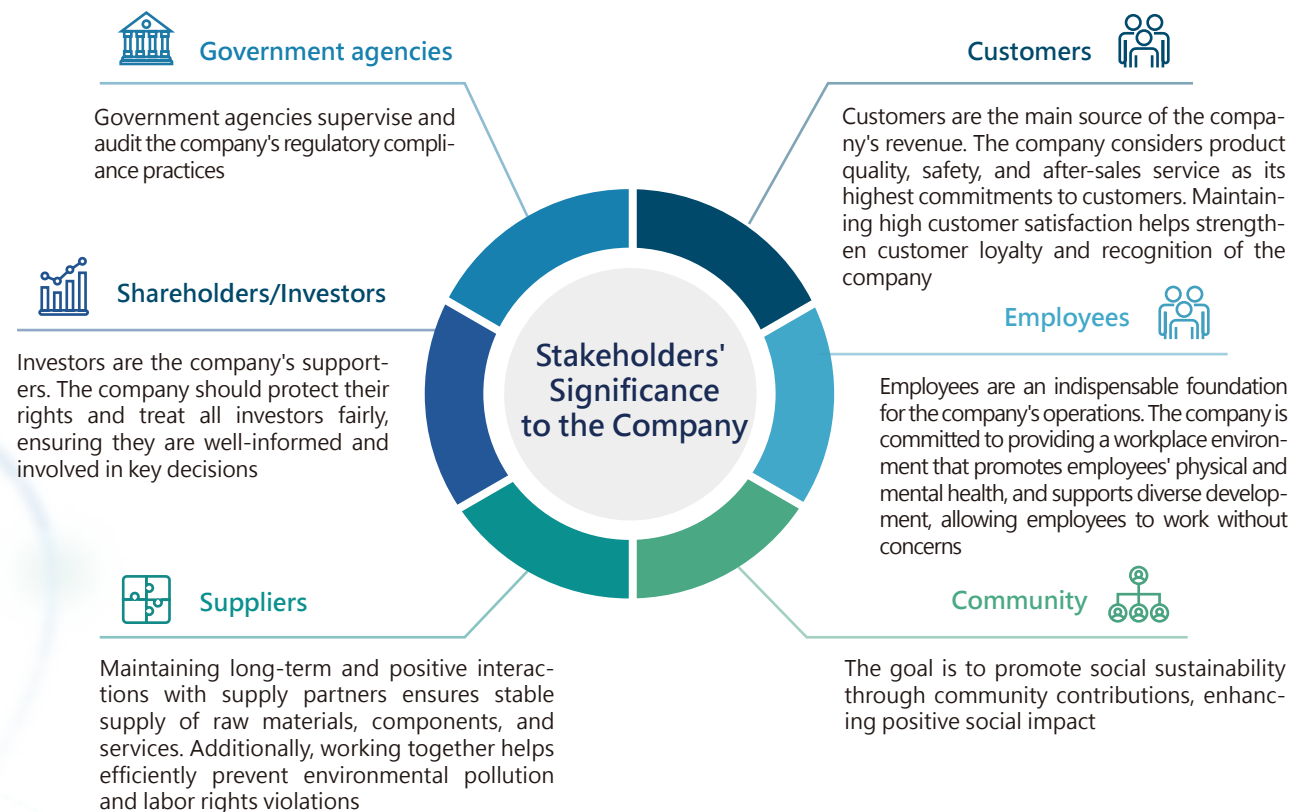


## Stakeholder Communication and Material Topic Identification



### Identify Key Stakeholders

While pursuing corporate sustainability, Yankey Engineering values the voices of its stakeholders. Any individual or group that could have a significant impact on the company's operations is considered a stakeholder. Our Sustainability Committee identifies key stakeholders based on the five principles of the AA1000 Stakeholder Engagement Standard (SES): Dependence, Responsibility, Influence, Diverse Perspectives, and Attention Tension. The main stakeholders identified are: employees, customers, suppliers, government agencies, shareholders/investors, and the community – a total of 6 categories of stakeholders.





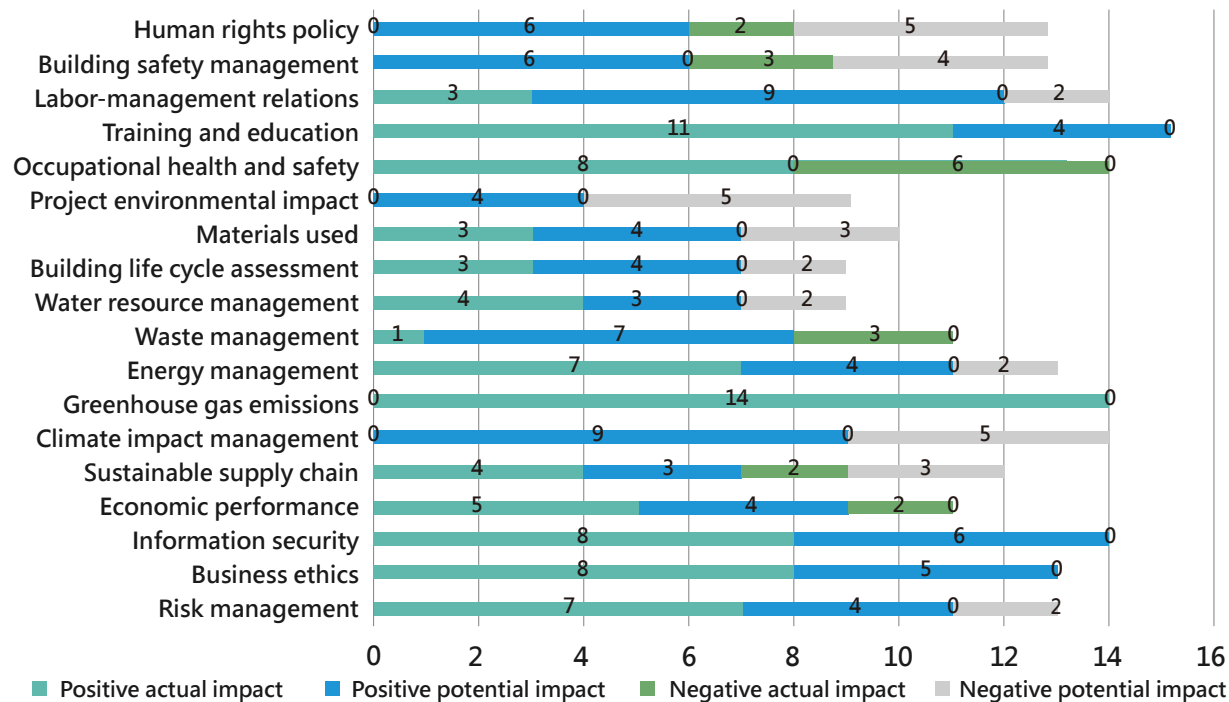
## Stakeholder Communication Channels and Key Issues of Concern

Due to the different identities and roles of stakeholders, their concerns about Yankey Engineering vary. Yankey Engineering provides relevant information on corporate sustainability development through the company's website and has established open and direct communication channels with stakeholders to understand their expectations and requirements and respond promptly. The goal is to work with stakeholders towards a win-win situation for sustainable business operations, while continuously reviewing and improving the company's sustainability performance. Each year, the company reports the communication with major stakeholders to the board of directors, which serves as a reference for sustainability strategy planning.

Through daily operational activities, the various departments communicate with key stakeholders to address concerns raised. These concerns are compiled and summarized by the Sustainability Committee, while also referring to specific topics from the GRI Sustainability Reporting Standards (2021 version) and SASB industry sustainability indicators. The committee evaluates both actual and potential positive and negative impacts on the economy, environment, and society, ultimately identifying 18 sustainability issues covering economic, environmental, and social aspects. This ensures that Yankee Engineering's disclosures on sustainability in the E(Environmental), S(Social), and G(Governance) dimensions meet stakeholder expectations.



### Assessment of positive and negative impacts of sustainability issues







Government agencies

Issue of concern

- Information Security
- Occupational Health & Safety
- Energy Management
- Waste Management
- Business Ethics
- Climate Impact Management
- Greenhouse Gas Emissions

Communication channel

- Market Observation Post System / Irregular
- Corporate Governance Evaluation / Annual
- On-site Inspections by Authorities / Annual
- Policy Advocacy Meeting / Irregular
- Official Correspondence / Irregular

Frequency of communication

- ✓ Received 634 documents and sent 61 in 2024
- ✓ Published 38 material information announcements



Shareholders/Investors

Issue of concern

- Business Ethics
- Economic Performance
- Risk Management
- Greenhouse Gas Emissions
- Climate Impact Management

Communication channel

- Market Observation Post System / Irregular
- Monthly revenue and quarterly financial reports / Annual
- Annual General Meeting / Annual
- Company Website, Phone, Email / Irregular
- Institutional Investor Conferences / Annual

Frequency of communication

- ✓ 59.33% attendance rate at the Annual General Meeting
- ✓ 67 investor hotline calls received
- ✓ 3 investor conferences held



Suppliers

Issue of concern

- Sustainable Supply Chain
- Energy Management
- Material Usage
- Economic Performance
- Information Security
- Business Ethics
- Occupational Health and Safety

Communication channel

- Supplier/Contractor Meeting /Irregular
- Subcontractor Safety and Health Guidelines /Irregular
- Supplier/Contractor Audit /Annual(Regular)
- Supplier Questionnaire /Irregular

Frequency of communication

- ✓ Project-specific toolbox meetings - 22 sessions per month
- ✓ Coordination organization meetings (monthly) – held regularly or irregularly in accordance with Article 38 of the Occupational Safety and Health Act
- ✓ Vendor communication meetings (2-3 times per week at Yankee Engineering office) – focused on confirming and discussing construction methods for high-risk operations, and proposing practical execution plans



## Customers

### Issue of concern

- Sustainable Supply Chain
- Information Security
- Building Safety Management
- Business Ethics
- Economic Performance
- Occupational Health & Safety
- Risk Management
- Waste Management
- Energy Management
- Human Rights Policy
- Information Security
- Climate Impact Management
- Greenhouse Gas Emissions
- Project Environmental Impact
- Building Life Cycle Assessment
- Water Resource Management

### Communication channel

- Customer Meeting /Irregular(Meetings)
- Customer Satisfaction Survey /Annually (Satisfaction Surveys)
- Customer Audit /Irregular (Audits)
- Customer Questionnaire /Irregular (Questionnaires)

### Frequency of communication

- ✓ Conducted customer satisfaction surveys for 4 clients
- ✓ Approximately 600 large project coordination meetings held annually



## Employees

### Issue of concern

- Business Ethics
- Economic Performance
- Labor-Employer Relations
- Training and Education
- Occupational Health and Safety
- Human Rights Policy

### Communication channel

- Labor-Management Meeting /Quarterly(Regular)
- Employee Complaint Email /Irregular
- Employee Welfare Committee Meeting /Irregular
- Managers' Meeting /Irregular
- Department Meetings and Performance Interviews /Quarterly(Regular)
- Internal Company Announcements /Irregular
- Safety and Health Committee Meetings /Quarterly(Regular)

### Frequency of communication

- ✓ Labor Health On-site Service Frequency (Physician 4 times/year & Nurse 4 times/month) – a total of 174 instances of labor health services provided in the year
- ✓ Annual Employee Meeting – 100% employee attendance
- ✓ Labor-Management Meetings – 4 times per year
- ✓ Manager Monthly Meetings – 1 time per month



## Community

### Issue of concern

- Climate Impact Management
- Energy Management
- Waste Management
- Water Resource Management
- Greenhouse Gas Emissions

### Communication channel

- Community meeting / Irregular
- Charitable Donations and Public Welfare Activities

### Frequency of communication

- ✓ Yankey Engineering sponsors the 2024 7th Annual Creative Copper Tube Shaping Competition and the 2024 3rd Annual Creative Pipe and Wire Application Competition at Chihlee University of Technology
- ✓ Yankey Engineering donates 2 million NTD to aid the Hualien earthquake disaster area

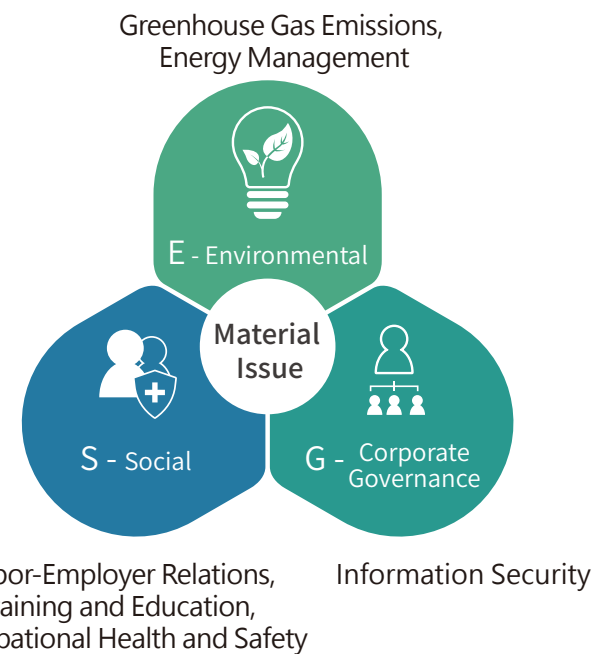


## Identification of Material Topics

### Material Topics Identification Process



The Yankey Engineering Sustainability Development Committee identified 18 sustainability topics. This year, the committee referred to the results of the 2023 online stakeholder survey. Additionally, 7 operational impact surveys were completed by the committee members. After considering stakeholder perspectives and assessing internal operational impacts, the committee decided on this year's material topics. After confirmation by the General Manager, the 6 material topics that Yankey Engineering should prioritize in terms of environmental, social, and economic disclosure were selected. These topics will be explained in this report, along with the management policies and related disclosure items for each.



Changes and Prioritizations of Material Topics

| Material Topic Changes       |                              |                |
|------------------------------|------------------------------|----------------|
| 2023                         | 2024                         | Ranking Change |
| Information Security         | Occupational Health & Safety | ↑ 2            |
| Economic Performance         | Labor-Employer Relations     | ↑ 2            |
| Occupational Health & Safety | Training and Education       | ↑ 2            |
| Labor-Employer Relations     | Information Security         | ↓ 3            |
| Training and Education       | Energy Management            | NEW            |
| Greenhouse Gas Emissions     | Greenhouse Gas Emissions     | --             |



| Ranking of Material Topics      |                                 |                                   |                              |
|---------------------------------|---------------------------------|-----------------------------------|------------------------------|
| 04 Information Security         | 02 Labor-Employer Relations     | 12 Building Safety Management     | 06 Greenhouse Gas Emissions  |
| 09 Business Ethics              | 03 Training and Education       | 15 Material Usage                 | 17 Water Resource Management |
| 07 Risk Management              | 14 Project Environmental Impact | 13 Waste Management               | 18 Climate Impact Management |
| 10 Economic Performance         | 11 Human Rights Policy          | 16 Building Life Cycle Assessment |                              |
| 01 Occupational Health & Safety | 08 Sustainable Supply Chain     | 05 Energy Management              |                              |

**Note** Material issues are highlighted with a yellow background.



## ◎ List of Material Issues

| Material issue                               | Positive and negative impacts   | GRI Standards  | Value chain impact boundary of material issues |       |      |       |       |        | Management policy disclosure chapters & sections |
|--|---|--|--|-------|------|-------|-------|--------|--|
|  |   |  | Co.  | Cust. | Gov. | Supp. | Comm. | S/Inv. |  |
| Information security                         | The company continuously strengthens its information security mechanisms and invests resources to effectively reduce security incidents, representing a positive potential impact.  | Custom Topic   | ●  | ●     | ●    | ●     |       | ●      | 1.6 Information Security                         |
| Labor-Employer Relations                     | To fulfill social responsibility and reduce human rights risks, the company provides a friendly work environment, values employee welfare, and offers communication and grievance channels, actively improving a healthy work environment, aligning with company goals, which has a positive actual impact. | GRI 401-1<br>GRI 401-2<br>GRI 401-3  | ●  | ●     | ●    |       | ●     |        | 3. Social Responsibility                         |
| Energy Management & Greenhouse Gas Emissions | Yankey Engineering continuously monitors and improves energy management and greenhouse gas emission reduction efforts, planning to implement energy-saving and carbon reduction measures across the production chain, with a positive potential impact.   | GRI 302-1<br>GRI 302-3<br>GRI 302-4<br>GRI 305-1<br>GRI 305-2<br>GRI 305-3 | ●  | ●     | ●    |       |       | ●      | 4.1 Energy Conservation & Carbon Reduction       |
| Occupational health and safety               | Yankey Engineering provides a healthy and safe working environment for employees, ensuring they can work with peace of mind. No major occupational injuries occurred in 2023, representing a positive actual impact.  | GRI 403-1<br> <br>GRI 403-10   | ●  | ●     | ●    | ●     |       |        | 4.4 Work Safety                                  |
| Training and education                       | Through comprehensive educational and training programs, the company ensures that each employee continuously improves work skills and health management knowledge, contributing to sustainable talent development, with a positive actual impact  | GRI 404-1<br>GRI 404-2<br>GRI 404-3  | ●  |       |      |       |       |        | 3. Social Responsibility                         |

Co.(Company) / Cust.(Customers) / Gov. (Government Agencies)/Supp.(Suppliers) / Comm.(Community) / S/Inv.(Shareholders / Investors)



# 01

## Responsible Corporate Governance





## 1-1 About Yankey Engineering

Yankey Engineering was established in 1980, initially focusing on the development and planning of refrigeration technologies for food processing plants. In response to Taiwan's economic growth and industrial transformation, the company officially entered the electronics industry in 1985. Over time, it has expanded its services to a wide range of sectors including flat panel displays, solar energy, semiconductors, optics, biotechnology, and more - serving countless clients across industries.

Yankey Groups global operations headquarters is located in Linkou, Taiwan. To align with globalization and the strategic cross-strait development, the company has not only expanded its business footprint across Taiwan (setting up branches in Hsinchu, Taichung, and Tainan) but has also actively planned its layout in mainland China. It now has numerous branches in locations such as Suzhou and Dongguan, providing services to both Taiwanese and Chinese enterprises, marking a solid first step in its successful expansion into the Chinese market.

In the 21st century, Yankey Engineering has continued to focus its core business on integrated mechanical and electrical (M&E) engineering services for high-tech plant facilities, including HVAC systems, cleanrooms, commercial office buildings, hotels, and medical centers. Operating in a highly technology-intensive industry, the company has steadily expanded its professional capabilities in both breadth and depth. It has implemented 3D BIM modeling and effectively introduced value engineering. The company is certified under ISO 9001 (Quality Management), ISO 45001 (Occupational Health and Safety Management), and ISO/IEC 27001 (Information Security Management), laying a strong foundation for sound corporate governance and sustainable development.



Since its founding, the company has upheld a work ethic defined by “dedication, responsibility, and precision.” With professional expertise and rich engineering experience, it offers clients a full suite of services from project conception to planning, design, construction, testing, commissioning, completion, and energy-saving solutions. Upholding long-standing principles of integrity, professionalism, and pragmatism -and treating clients and vendors as partners - Yankey Engineering has seen consistent business growth and has received enduring recognition from the industry.

Yankey's 2024 Operational Data

|   |  |  |  |
|---|--|--|--|
| <div>Engineering experience</div> <div>44<sup>+</sup> years</div> <div>( Established in 1,980 )</div> | <div>Share capital</div> <div>1,057,571</div> <div>(unit: NT\$ thousand)</div> | <div>Revenue for 2024</div> <div>15,192,054</div> <div>(unit: NT\$ thousand)</div> | <div><div><div></div></div><div>Shareholding structure and ratio</div><div><div>56.25 %</div><div>Domestic corporations</div></div><div><div>28.14 %</div><div>domestic individuals</div></div><div><div>5.25 %</div><div>foreign institutions &amp;foreign individuals</div></div><div><div>10.36 %</div><div>financial institutions</div></div></div> <div><div>Note</div><div>The company's equity includes overseas Chinese and foreign investments. Shareholding data is based on the same date as the annual report.</div></div> |
|---|--|--|--|





## ◎ Policies and Commitments

Yankey Engineering actively promotes corporate sustainable development. Guided by the principles of integrity in business, sound corporate governance, social responsibility, and the pursuit of long-term sustainability, we incorporate sustainability into all aspects of our operational decisions and actions. We are committed to fulfilling our social responsibilities and creating enduring corporate values.

### ESG

### Sustainable Development Policy

### SDGS



#### Environmental

- 1 Committed to energy-saving engineering equipment and construction methods to reduce environmental impact, mitigate climate change, and maintain ecological balance.
- 2 Improve energy and resource usage efficiency.
- 3 Promote waste reuse and facilitate the development of a circular economy.



#### Social

- 1 Emphasize human rights, equality, diversified development, and labor rights.
- 2 Ensure a safe working environment for employees and the supply chain, working together with the supply chain for sustainability.



#### Corporate Governance

- 1 Focus on economic, environmental, and social risk governance of the company, seeking corporate sustainability.
- 2 Comply with regulations, implement international initiatives and standards.
- 3 Adhere strictly to integrity in management, reject improper benefits, corruption, and bribery.
- 4 Strengthen information transparency and balanced disclosure.



## Policy Statement

## Description



### Quality Policy

**Provide customers with the most satisfactory service.**

**Quality Policy Explanation:**

- 1 The participation of all company employees in providing high-quality engineering and services that meet customer requirements is the direction of our consistent efforts.
- 2 We expect all employees to strengthen quality, let quality speak for the company, truly satisfy customers, continuously improve the effectiveness of the quality management system, strengthen partnerships with customers, and aim to exceed customer expectations while advancing and stabilizing quality management towards total quality management.



### Safety & Health Policy

**Yankey Engineering commits to:**

- 1 Comply with and meet domestic safety and health regulations and other requirements and implement safety and health regulations.
- 2 Create a safe, incident-free working environment.
- 3 Establish an effective emergency response system to reduce risks related to employees, suppliers, and contractors in organizational activities.
- 4 Identify risk factors affecting environmental health and safety in advance, then eliminate or minimize the likelihood of their outcomes.
- 5 Establish and maintain a safety and health management system, continuously improve reviews, and enhance the performance of various management systems.



## Sustainability Development Committee

In response to the broad scope of sustainable development, including environmental, social, and corporate governance (ESG), Yankey Engineering established a Sustainability Development Committee in 2022. The committee is led by the General Manager and consists of senior executives at or above the department head level. In 2023, the Sustainability Development Committee created its organizational charter, which was approved by the Board of Directors. The committee was also upgraded to a functional committee under the Board, with the responsibility of jointly formulating corporate sustainability strategies and objectives, as well as overseeing related management policies and specific implementation plans. The Sustainability Development Committee has established specialized subgroups, with responsible departments collecting stakeholder concerns on various topics such as environmental protection, occupational safety, supply chain management, labor rights, operational performance, and corporate governance. In line with respecting the rights and interests of stakeholders, the company has created a dedicated section for stakeholders on its website to appropriately respond to important sustainability issues of concern.



Stakeholder Section

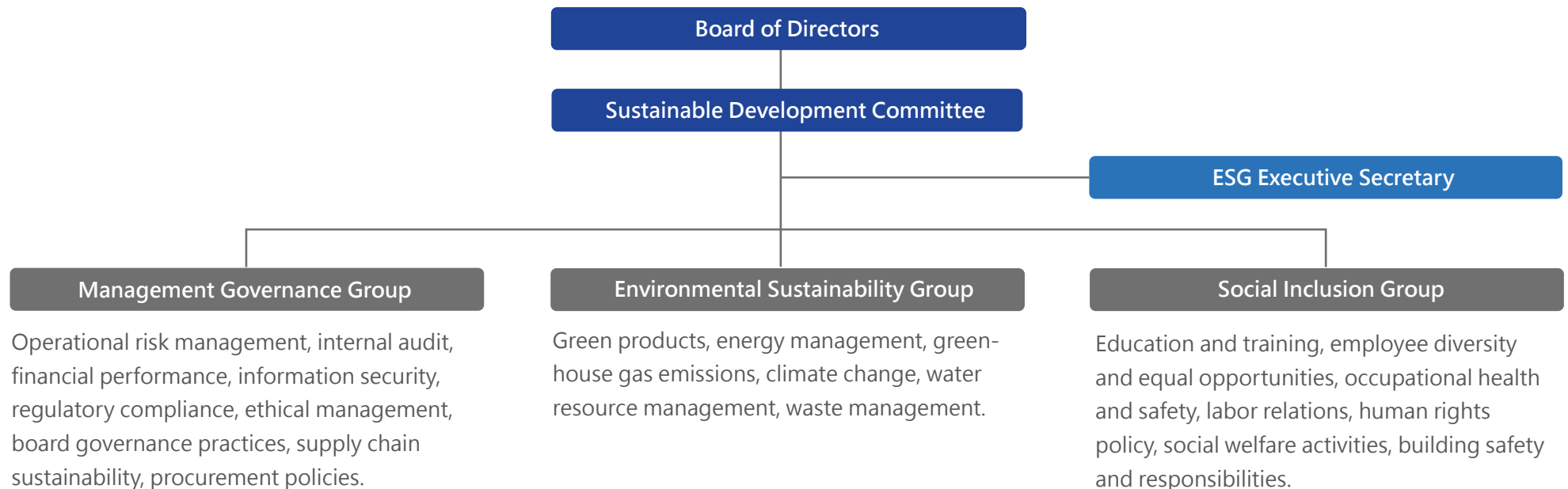
| Sustainability Committee Functions  | Executive Secretary Responsibilities  |
|---|---|
| <ul style="list-style-type: none"><li>✔ Setting corporate sustainability goals and strategies</li><li>✔ Promoting and overseeing corporate sustainability initiatives</li><li>✔ Reviewing corporate sustainability performance</li><li>✔ Handling other matters related to corporate sustainability</li><li>✔ Reviewing the sustainability report</li><li>✔ Regularly reporting on the implementation of sustainability initiatives to the Board of Directors</li></ul> | <ul style="list-style-type: none"><li>• Assisting in the formulation of sustainability policies</li><li>• Leading the implementation of various policies and the preparation of sustainability reports</li><li>• Regularly reporting on the execution of sustainability initiatives to the Sustainability Committee</li></ul> |

## Yankey Engineering Sustainability Development Committee

The Sustainability Development Committee holds at least one meeting annually to discuss the execution goals and outcomes of each working group. If necessary, due to changes in the environment or regulations, the frequency of meetings may be adjusted flexibly. In addition to the regular attendance of the committee members, the chairman may invite members of the working groups to attend based on the agenda. All resolutions or decisions passed during the meetings are recorded and reported to the Board of Directors annually. Through the operation of the Sustainability Development Committee, the company aims to strengthen its implementation of sustainability initiatives, improve the disclosure of sustainability-related information, and enhance information security. By applying the PDCA (Plan-Do-Check-Act) cycle management approach, the company strives to continuously improve and grow on the path of sustainable development.



The sustainability report won the "TCSA Taiwan Corporate Sustainability Award" Silver Award.





## ◎ Sustainable Development Goals

The United Nations Sustainable Development Goals (SDGs) are a set of 17 goals and 169 targets released by the UN in 2015, serving as a guiding framework for all member countries and global businesses to practice sustainable development by 2030.

Yankey Engineering integrates the SDGs into its business strategy, expanding the company's previous focus on financial performance to include considerations for environmental protection, regulatory compliance, improving employee benefits to retain top talent, eliminating various workplace inequalities, reducing the emission of wastewater and greenhouse gases, and collaborating with suppliers to improve the environment and workplace conditions. Looking ahead, Yankey Engineering will continue to contribute more to the SDGs and fulfill its corporate social responsibility.

## ◎ Management Systems

In addition to focusing on the company's business performance, Yankey Engineering also pays close attention to the needs of internal and external stakeholders. The company has gradually implemented relevant management systems to meet these stakeholders' needs. Through the introduction of these systems, the company aims to incorporate risk management thinking and the PDCA (Plan-Do-Check-Act) management philosophy, continuously improving and enhancing its operations to ensure sustainable business practices. The management systems currently in operation at the company include the following:

| Category                    | ISO 9001:2015  | ISO 45001:2018  | ISO/IEC 27001:2022  |
|-----------------------------|--|---|---|
| Management Systems          | <br>BUREAU<br>VERITAS<br>Shaping a World of Trust |                              |                              |
| Verification Organization   | Taiwan WeiLi International Quality Assurance Verification Co., Ltd.  | Lianwen International Verification Co., Ltd.  | AriSwiss International Certification Co., Ltd.  |
| Certificate Validity Period | 2024/3/22~2027/3/10  | 2022/8/25~2025/8/25   | 2023/12/28~2026/12/27   |
| Certificate Photo           | <a href="https://www.yankey.com.tw/about_credentials/0/21/">https://www.yankey.com.tw/about_credentials/0/21/</a>                    | <a href="https://www.yankey.com.tw/about_credentials/0/22/">https://www.yankey.com.tw/about_credentials/0/22/</a> | <a href="https://www.yankey.com.tw/about_credentials/0/35/">https://www.yankey.com.tw/about_credentials/0/35/</a> |

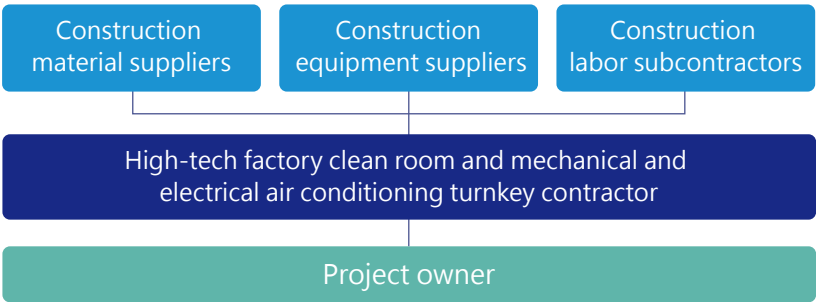
Industry Promotion

Yankey Engineering is committed to industry development and actively participates in external associations and organizations. Through external exchange activities, the company stays informed about domestic and international trends and regulations, which are important considerations for the company's sustainable operation.

| Name of external association   | Participant status |
|--|--------------------|
| TPCF Circuit Board Environmental Public Welfare Foundation                   | Chairman           |
| Taiwan Printed Circuit Association   | Member             |
| Taiwan Refrigeration and Air-Conditioning Engineering Industries Association | Member             |
| Taiwan Electrical Engineering Industries Association                         | Member             |
| Taiwan Plumbing Engineering Industries Association                           | Member             |
| TTaiwan Energy Technology Service Industry Development Association           | Member             |
| Taiwan Clean Technology Association  | Member             |
| New Taipei City Fire Engineering Industry Association                        | Member             |

Industry Chain of the Organization

Our company operates in the high-tech factory cleanroom and electromechanical air conditioning turnkey contracting industry, positioned between project owners and the subcontractors for engineering materials, equipment, and labor services.



American Society of Heating, Refrigerating & Air-Conditioning Engineers (ASHRAE)



## 1-2 Governance Practices

Effective corporate governance includes a well-functioning board of directors and efficient risk management. In addition to helping reduce operational risks, it also enhances the company's overall competitiveness and creates brand value. A corporate culture based on integrity and adherence to laws ensures responsible management, while a well-functioning governance structure ensures the company's healthy development and protects the interests of investors and other stakeholders.

Yankey Engineering's shareholders' meeting is composed of all shareholders and is responsible for making decisions on major company matters, periodically receiving reports from the board of directors. The board of directors is the highest governing body, and all board members fulfill their duties with due diligence, shaping the company's management policies, reviewing financial performance, and ensuring compliance with relevant laws. The chairman of the board is responsible for setting the company's strategic goals, while the general manager oversees daily operations, planning for sustainable business and strategy development, and reports to the board on execution results.

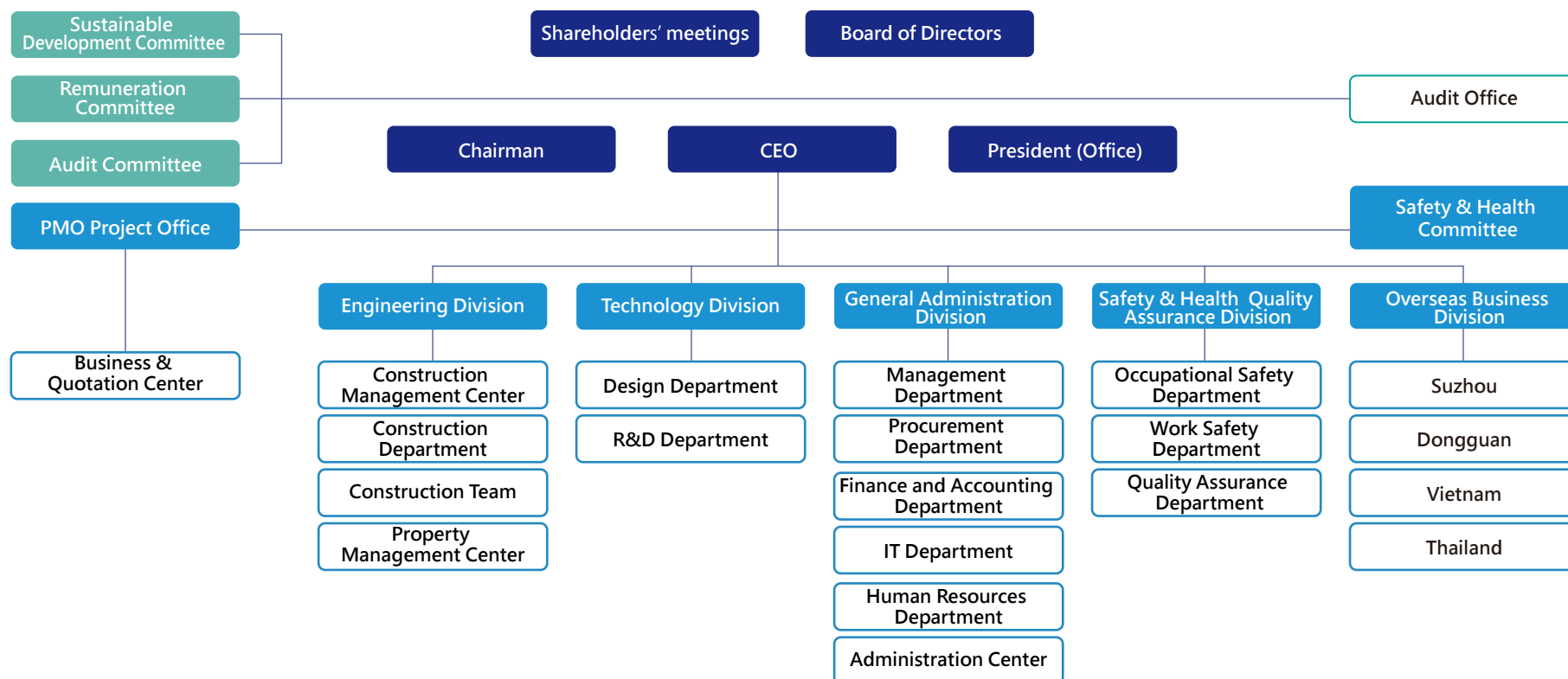
Additionally, the company's financial statements are audited by professional accountants, ensuring that the required information is accurate and provided in a timely manner. Moving forward, strengthening the board's operations, increasing transparency, and gradually incorporating sustainable governance strategies into the corporate governance framework will continue to be a key focus for Yankey Engineering.



## ● Governance Structure

Yankey Engineering is committed to establishing a comprehensive corporate governance structure to ensure the sustainable operation of the Company. Therefore, we have established the Board of Directors, Remuneration Committee, Audit Committee, and Corporate Sustainability Committee to ensure that various procedures can achieve the effects of mutual supervision and checks and balances. Their operations are carried out in accordance with the “Rules of Procedure for Board Meetings” , “Organizational Rules for the Remuneration Committee” , and “Audit Committee Organizational Rules” .

## ● Organization Chart





# 1-2-1 Board of Directors

The Board of Directors of Yankey Engineering is the highest governance body of the company and the center for major business decision-making. The board consists of nine members, including four independent directors. The board is supported by three subcommittees: the Compensation and Remuneration Committee, the Audit Committee, and the Sustainability Development Committee. The members of the board possess extensive experience and expertise in areas such as finance, business, economics, research and development, and management.

To strengthen the independence and diversity of the Board of Directors and to enhance its strategic guiding functions, Yankey Engineering, in accordance with the "Board Election Guidelines" and "Corporate Governance Best Practice Principles," elects directors (including independent directors) through a candidate nomination system. During the nomination and selection of board members, the company obtains written statements, work experience, and a family relationship chart from each director (including independent directors) to verify and confirm the independence of the director, spouse, and immediate relatives (up to the third degree of kinship) in relation to the company. Moreover, all independent directors meet the qualification requirements set by the Financial Supervisory Commission's "Regulations Governing the Appointment of Independent Directors and Matters to be Complied with by Public Companies" and Article 14-2 of the Securities and Exchange Act. Independent directors also have the full power to participate in decision-making and express their opinions as granted by Article 14-3 of the Securities and Exchange Act, thereby independently performing their duties.

The overall composition of Yankey Engineering's Board of Directors considers the following factors: operational judgment ability, accounting and financial analysis capability, management skills, crisis management ability, industry knowledge, international market perspective, leadership abilities, and decision-making skills. The Board meets at least once every quarter to assist in achieving the company's operational performance. The audit supervisor attends the company's regular board meetings and reports on audit matters. Important board decisions are promptly disclosed on the Taiwan Stock Exchanges Market Observation Post System and the company's website. In 2024, the company held 9 board meetings. Details of the board's decisions can be found in the annual report, page 16.

| Statistics of the Diversity of Governance Members |                           | Number of people | Percentage |
|---|---------------------------|------------------|------------|
| Gender  | Male                      | 8                | 88.9%      |
|   | Female                    | 1                | 11.1%      |
| Age   | Under 50 years of age     | 4                | 50.0%      |
|   | 50 years of age and above | 4                | 50.0%      |
| Educational                                       | College and above         | 7                | 77.8%      |
|   | Others                    | 2                | 22.2%      |

## ● Mechanism for Avoiding Conflicts of Interest

Yankey Engineering's Board of Directors has specified clauses in its meeting rules regarding the avoidance of conflicts of interest. For agenda items in which a director or their representing entity has an interest that could be detrimental to the company's interests, the director may attend the meeting to present their opinions and answer questions but cannot participate in discussions or votes. They must recuse themselves during discussions and voting, and they may not delegate their voting rights to other directors. In the year 2024, there were five instances where directors recused themselves from voting to avoid conflicts of interest. Specific details of the conflict-of-interest situations can be found in the company's 2024 annual report on page 18.

The Board of Directors meets at least once per quarter, as per the board meeting rules, to review the company's operational performance, discuss important strategic issues, and communicate on critical events, including economic, environmental, and social impacts, risks, and opportunities. After the meetings, responsible departments are assigned tasks for further handling, and progress will be followed up and reported in the next meeting. When the board meeting unit provides agenda items and reports to the board members, the content is reviewed beforehand to ensure there are no conflicts of interest with stakeholders that should be avoided. Relevant parties are also given prior reminders. The company follows internal procedures for handling significant information and preventing insider trading. In 2024, no major negative impact events occurred. Additionally, 38 major pieces of information were disclosed via the public information observatory, with related topics referenced. <https://mops.twse.com.tw/mops/#/web/t05st01> (Company Code 6691)



### Note

The independence, diversity, qualifications, etc., of the board members can be referenced on page P9 of the annual report.

## ● Board Continuing Education and Performance Evaluation

To strengthen the ethical standards of internal personnel and implement integrity-based management, we have established an "Integrity Management Code" and "Integrity Management Operating Procedures and Behavioral Guidelines" within the company. These guidelines cover: preventing conflicts of interest, avoiding opportunities for personal gain, confidentiality responsibilities, fair trading, protection and proper use of company assets, compliance with laws and regulations, encouraging the reporting of any illegal or unethical behavior, and disciplinary actions. These standards are implemented after approval by the Board of Directors and are reported to the Independent Directors and shareholders' meetings. We also communicate and promote anti-corruption policies to employees. At the same time, we actively encourage directors to comply with the "Corporate Governance Best Practice Principles for Listed Companies" and recommend that, during their tenure, they participate in at least 6 hours of continuing education on topics related to corporate governance, such as finance, risk management, business, commercial law, accounting, sustainability, internal control systems, and financial reporting responsibilities. Additionally, we continue to arrange courses for directors and employees on corporate sustainability, corporate governance, compliance with laws, risk control, anti-money laundering, and combating the financing of terrorism.

| Title                             | Name           | Training Date | Organizing Unit  | Course Title  | Training Hours | Related to Sustainability |
|-----------------------------------|----------------|---------------|--|---|----------------|---------------------------|
| Corporate Director Representative | Liu ShiYuan    | 2024/9/26     | Taiwan Association of Corporate Management and Sustainable Development       | Promoting Corporate Sustainable Development through Risk Management   | 3              | ✓                         |
|                                   |                | 2024/8/28     | Taiwan Association of Corporate Management and Sustainable Development       | Due Diligence and Financial Assessment in Mergers and Acquisitions  | 3              | ✓                         |
| Corporate Director Representative | Lin Hongzhong  | 2024/10/21    | Taiwan Academy of Banking and Finance  | Corporate Governance Forum  | 3              | ✓                         |
|                                   |                | 2024/9/10     | Taiwan Association of Internal Auditors                                      | Legal Analysis and Audit Key Points of Board and Functional Committees (Audit Compensation)                 | 6              | ✓                         |
|                                   |                | 2024/9/6      | Taiwan Securities and Futures Market Development Foundation                  | 2024 Insider Trading Prevention Seminar   | 3              | ✓                         |
| Independent Director              | Lin Lizhen     | 2024/8/14     | Taiwan Accounting Research and Development Foundation                        | How the Board Oversees Corporate Risk Management and Crisis Handling  | 3              | ✓                         |
|                                   |                | 2024/5/14     | Taiwan Accounting Research and Development Foundation                        | How the Board Ensures Corporate Sustainability - Starting with Talent Discovery and Development             | 3              | ✓                         |
| Independent Director              | Chen Yulin     | 2024/11/4     | Taiwan Securities and Futures Market Development Foundation                  | 2024 Insider Shareholder Trading Legal Compliance Seminar   | 3              | ✓                         |
|                                   |                | 2024/9/6      | Taiwan Securities and Futures Market Development Foundation                  | 2024 Insider Trading Prevention Seminar   | 3              | ✓                         |
| Director                          | Lin Zongliang  | 2024/7/30     | Taiwan Securities and Futures Market Development Foundation                  | Practical Training for Directors and Supervisors (including Independent Directors) and Corporate Governance | 12             | ✓                         |
| Director                          | Lai Youzhong   | 2024/11/4     | Taiwan Securities and Futures Market Development Foundation                  | 2024 Insider Shareholder Trading Legal Compliance Seminar   | 3              | ✓                         |
|                                   |                | 2024/10/4     | Taiwan Securities and Futures Market Development Foundation                  | 2024 Insider Trading Prevention Seminar   | 3              | ✓                         |
| Independent Director              | Cai Zhiwei     | 2024/12/17    | Taiwan Corporate Governance Association                                      | Executive Compensation and ESG Performance System Design  | 3              | ✓                         |
|                                   |                | 2024/11/7     | Taiwan Corporate Governance Association                                      | Key Focus and Practical Insights on Thai Investment   | 3              | ✓                         |
|                                   |                | 2024/5/9      | Taiwan Corporate Governance Association                                      | Sharing on Vietnamese Investment Practices and Thai Investment Insights                                     | 3              | ✓                         |
| Independent Director              | Gao Zhiqian    | 2024/9/10     | National Federation of Certified Public Accountants of the Republic of China | 9/10 (Taipei) Sustainable Internal Control Overview   | 3              | ✓                         |
|                                   |                | 2024/9/5      | National Federation of Certified Public Accountants of the Republic of China | How to Establish Effective Anti-Money Laundering and Anti-Terrorism Systems                                 | 3              | ✓                         |
|                                   |                | 2024/6/7      | National Federation of Certified Public Accountants of the Republic of China | 6/7 (Taipei) Legal Liabilities for Inaccurate Accountant Certifications                                     | 3              | ✓                         |
| Director                          | Huang Xuesheng | 2024/11/4     | Taiwan Securities and Futures Market Development Foundation                  | 2024 Insider Shareholder Trading Legal Compliance Seminar   | 3              | ✓                         |
|                                   |                | 2024/9/6      | Taiwan Securities and Futures Market Development Foundation                  | 2024 Insider Trading Prevention Seminar   | 3              | ✓                         |



The Company has established the "Board of Directors Performance Evaluation Measures." In accordance with Article 4 of the Organizational Regulations of the Compensation Committee, a performance evaluation is conducted once annually before the end of the first quarter of the following year. The evaluation is carried out through self-assessment questionnaires, covering aspects such as attendance at board meetings, preparedness and participation in discussions, interaction with the management team, compliance with laws and regulations as well as best practices, efforts to enhance corporate governance, ongoing education in corporate governance, understanding of the company, its management team, and the industry, and other items designated by regulatory authorities or the Board of Directors. The main purpose is to regularly review the performance of directors and managers. To enhance the independence of the evaluation, the Company engaged an external third party, the Taiwan Investor Relations Institute, to conduct the board performance evaluation for the year 2022. The next external evaluation is scheduled for 2025. Evaluation results of the Board of Directors and functional committees are disclosed on the Company's official website.

Considering the educational and professional backgrounds of the members of the Board of Directors, as well as the current maturity level of sustainability awareness within the governance units, the Company has temporarily decided not to link board performance with ESG. However, the Company plans to strengthen the board performance evaluation measures in the short term and establish a connection between compensation and sustainability performance.

## 🔗 Stakeholder Inquiry and Complaint Channels

To uphold the core values of the Company's culture of integrity and in accordance with the Company's "Procedures for Ethical Management and Guidelines for Conduct," a clear whistleblowing channel and investigation procedures have been established. This ensures the effective implementation of the "Procedures for Ethical Management and Guidelines for Conduct" and protects the legitimate rights and interests of whistleblowers.

In addition, to proactively and extensively understand the needs of various stakeholders and continuously respond to the issues they care about, Yankey Engineering maintains regular interaction with stakeholders through designated contact points in its daily business activities. Beyond the company profile and product information available on the official website, a dedicated Stakeholder Section has been added, providing multiple communication channels such as email and hotline services. These serve as bridges between the Company and its stakeholders, facilitating smooth exchange of internal and external feedback and ensuring timely responses to stakeholder needs.






Refer to the official website  
for performance evaluation  
results.



Stakeholder Section

## 1-2-2 Functioning of Functional Committees

| Type  | Main Responsibilities  | Implementation in 2024   |
|---|--|--|
| <br><b>Audit Committee</b>           | <ul style="list-style-type: none"> <li>• Supervise the fair presentation of financial statements</li> <li>• Select and assess the independence of auditors</li> <li>• Ensure effective implementation of internal controls</li> <li>• Oversee regulatory compliance and risk management</li> </ul>   | <ul style="list-style-type: none"> <li>• Held 6 meetings</li> <li>• For details on operations, refer to Annual Report P21</li> </ul> |
| <br><b>Compensation Committee</b>    | <ul style="list-style-type: none"> <li>• Evaluate the compensation policy for directors and managers</li> <li>• Approve salaries, bonuses, and employee compensation distribution</li> <li>• Benchmark against industry standards, link performance to risk</li> </ul>   | <ul style="list-style-type: none"> <li>• Held 5 meetings</li> <li>• For details on operations, refer to Annual Report P28</li> </ul> |
| <br><b>Sustainability Committee</b> | <ul style="list-style-type: none"> <li>• Formulate sustainability policies and goals</li> <li>• Promote ESG (Environmental, Social, Governance) strategies</li> <li>• Oversee sustainability governance and ethical management</li> <li>• Set up 3 subcommittees (Management Governance, Environmental Sustainability, Social Prosperity)</li> </ul> | <ul style="list-style-type: none"> <li>• Held 1 meeting to review sustainability goals and implementation status</li> </ul>          |

In accordance with Article 20 of the Company's "Articles of Incorporation," the Company allocates director compensation. If the Company is profitable in a given year, it must allocate no less than 1% of profits for employee compensation and no more than 3% for director compensation. However, if the Company has accumulated losses, the amount to cover the losses must be reserved first, and then employee and director compensation should be allocated according to the aforementioned percentages. If the Company's annual financial statements show net profit after tax, the Company must first pay taxes and cover past years' losses. Next, 10% of the remaining balance should be allocated to legal reserve, with additional special reserve added as needed. After these distributions, the remaining profit, combined with any undistributed earnings from previous years, will be presented by the Board of Directors for shareholder approval at the Annual General Meeting.

The annual compensation for the Company's managers includes salary, bonuses, and employee profit-sharing. Relevant compensation levels are determined by reference to industry standards, while also considering individual performance, company operating performance, and the rationality of future risks. These considerations are used by the Compensation Committee to make recommendations to the Board of Directors for decision making. The annual total compensation ratio between the General Manager and employees is confidential for this year and will be evaluated for disclosure based on the public information disclosure situation in the short term.

### 1-2-3 Audit Department and Internal Audit

The Internal Audit Department is an independent unit reporting to the Board of Directors, responsible for the execution of audit activities. The Company has dedicated audit personnel in place. The appointment and dismissal of the audit supervisor are subject to approval by the Board of Directors. Internal audit personnel carry out their duties with objectivity and impartiality, and the audit supervisor is also required to attend Board meetings to report in accordance with legal regulations. Each year, in the fourth quarter, an audit plan for the next year is formulated based on risk assessment results. The plan is then executed according to the audit plan approved by the Board of Directors. The audit results are compiled into an audit report, along with any internal audit deficiencies discovered during the audit process and the corrective actions taken by the responsible units, which are submitted to the Chairman for review to ensure that the internal control system is continuously and effectively implemented. Each year, the Company is required to submit an annual audit plan, audit personnel roster, training hours, execution status of the annual audit plan, internal control statements, and the status of improvements regarding internal control deficiencies and abnormal matters to the competent authorities as per legal requirements. For the year 2024, there were no significant deficiencies in the internal audit, and all related corrective actions for abnormal matters have been completed.



## 1-3 Risk Management and Climate Change Response

Since 2022, the Company has established a "Risk Management Policy and Procedures," approved by the Board of Directors. A Risk Management Task Force has been set up under the General Manager. Each year, in line with the Company's overall operational strategy, various types of risks are identified. Within an acceptable risk tolerance, the Company aims to prevent potential losses, enhance corporate value, and optimize the allocation of resources.

| Risk Category           | Risk Description   | Risk Management Strategy(Mitigation Measures)  |
|-------------------------|--|--|
| Sustainable Environment | Increase in greenhouse gas emissions                     | <ul style="list-style-type: none"> <li>Implement ISO 14064-1 greenhouse gas inventory and third-party verification to understand emissions from operations and identify opportunities for energy saving and carbon reduction.</li> <li>Set emission reduction targets, action strategies, and implement related plans.</li> </ul>  |
|                         | Increase in waste generation/ decrease in recycling rate | <ul style="list-style-type: none"> <li>Carry out various resource recycling efforts (e.g., paper, wastewater, scrap iron, waste oil) to minimize resource waste.</li> <li>Implement green procurement practices.</li> </ul>  |
|                         | Typhoons and floods                                      | <ul style="list-style-type: none"> <li>Follow typhoon and heavy rain alerts issued by the Central Weather Bureau; upon issuance, promptly notify the company and all construction sites to conduct pre-/post-typhoon scaffold safety checks and environmental inspections.</li> <li>Promote commuter safety during travel to/from work and business trips.</li> <li>Conduct regular disaster prevention drills.</li> </ul>   |
|                         | Violation of environmental regulations                   | Regularly conduct compliance audits to ensure adherence to local environmental laws and environmental impact assessment (EIA) requirements, preventing violations and large penalties.   |
| Social Inclusion        | Occupational accidents                                   | <ul style="list-style-type: none"> <li>Regularly conduct hazard identification and risk assessments to evaluate whether operational procedures comply with legal regulations. Non-compliant procedures are corrected according to legal requirements.</li> <li>As most employees work on construction sites, the company has established a PPE management policy to provide each worker with safety gear such as helmets, safety vests, goggles, earplugs, and safety harnesses. To prevent injuries from falling objects or punctures, employees are also required to wear safety shoes. The company provides an annual NT\$2,000 subsidy per employee for safety shoe purchases. Safety management for contractors is implemented in accordance with the Contractor Management Policy.</li> <li>When an occupational accident involving employees or contractors occurs, Yankey follows its Emergency Response and Incident Investigation Procedures to investigate and follow-up. Based on the findings, occupational injury leave is granted accordingly. After completing the investigation, corrective actions and preventive measures must be approved and implemented, with continuous supervision and tracking by designated departments to reduce losses and prevent recurrence. The company also assists injured employees in applying for occupational injury and medical benefits and provides group insurance and employer's liability accident insurance for construction-related incidents.</li> </ul> |
|                         | Overwork   | The company has established a Disease Prevention Plan for Abnormal Workload in accordance with occupational safety laws. Each month, individual workload risk assessments are conducted based on each employee's overtime hours. If an employee is assessed as high risk, the company arranges for an occupational health physician from its on-site health services provider to offer health guidance, and the supervisor is instructed to adjust the employee's work accordingly. In addition, employee working hours and schedules comply with labor laws and policies. In special cases where overtime is necessary, employee consent is obtained, and compensation is provided to ensure statutory overtime pay is granted.   |

| Risk Category        | Risk Description                               | Risk Management Strategy(Mitigation Measures)  |
|----------------------|--|--|
| Corporate Governance | Ethics and integrity risks                     | <ul style="list-style-type: none"><li>• New employees are briefed on the Code of Integrity upon onboarding, emphasizing the importance of ethics and honesty.</li><li>• An internal whistleblowing system is established to ensure compliance with ethical standards.</li></ul>  |
|                      | Lack of transparency in information disclosure | <ul style="list-style-type: none"><li>• Important company information is periodically updated on the Market Observation Post System (MOPS); financial statements are disclosed regularly.</li><li>• Monitor the requirements of regulatory authorities and stakeholders and respond promptly via the official website or in the sustainability report.</li></ul>   |
|                      | Cybersecurity incidents                        | <ul style="list-style-type: none"><li>• Policy and governance: Establish an information security management system to regulate staff behavior and incorporate audit mechanisms.</li><li>• System protection: Set up an information security incident reporting mechanism and implement cybersecurity protection measures.</li><li>• Personnel training: Conduct cybersecurity education and training to raise awareness among all employees.</li><li>• External control: Restrict vendor access permissions.</li><li>• Effectively implement the ISO/IEC 27001 Information Security Management System.</li></ul> |

## 🕒 Climate Change Response

Yankey Engineering has established an internal control system and internal audit system, and in accordance with the "Risk Management Policy and Procedures" approved by the Board of Directors, implements integrated risk management for sustainable operations related to environmental, social, and governance aspects. Due to the impact of global warming, extreme weather, and the increasing importance of energy and climate change issues in recent years, along with the implementation of carbon tax regulations in various countries to limit industry greenhouse gas emissions, Yankey Engineering aims to mitigate the impact of climate change on its operations. Starting this year, we have adopted the framework of the Task Force on Climate-related Financial Disclosures (TCFD), focusing on governance, strategy, risk management, metrics, and targets. The Environmental Sustainability Subcommittee under the Sustainable Development Committee is responsible for identifying climate-related risks and opportunities, formulating corresponding strategies, and reporting the annual risk management report to the Board of Directors for monitoring and execution.

## TCFD Framework and Yankey Response Measures



### Governance of Yankey Engineering's climate-related risks and opportunities

- Climate risk and opportunity governance, along with annual sustainability risk management issues, are reported to the Board of Directors annually by the Sustainability Development Committee, with the Board overseeing execution effectiveness.
- An independent director serves as the chairman of climate risk and opportunity governance, with heads of each unit implementing risk identification, assessment, and management.



### Strategy

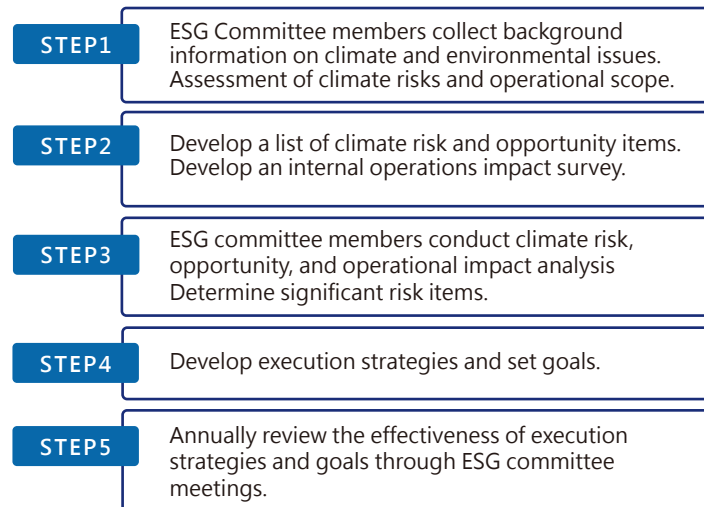
### Actual and potential climate-related impacts on business, strategy, and financial planning

- Refer to the 2024 Table of Short-, Medium-, and Long-Term Climate Risks and Opportunities
- Refer to climate-related impacts.

The company referenced the 2°C scenario (2DS) for discussion in the Sustainability Committee meeting and simultaneously used tools provided by TCCIP (Climate Change Integrated Service Platform) as a reference for assessing physical climate risk scenarios. The company ultimately decided to adopt the 2DS / RCP8.5 scenario as its climate change physical risk scenario, describing the climate-related risks and opportunities, including physical and regulatory transition risks, within this scenario.

### Climate-related risk management process

The risk identification, assessment and management process are as follows:

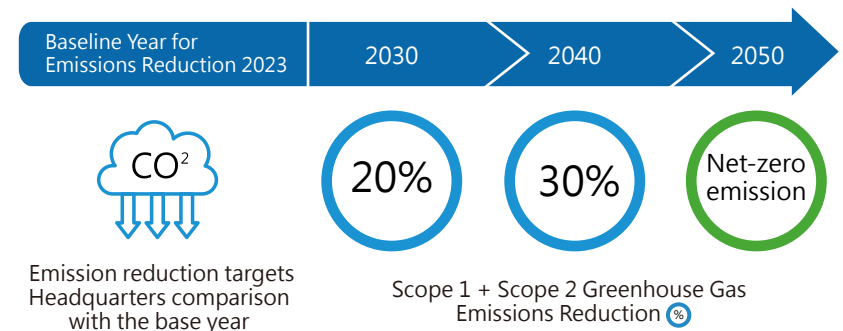


The company's risk management policies and procedures have incorporated climate risks and opportunities into the operations of each unit.



### Indicators & targets

### Completed greenhouse gas inventory and third-party verification in 2024; enhanced website and public information disclosure



- In 2024, the Scope 1 emissions were 83.35 tons of CO<sub>2</sub>e, the Scope 2 emissions were 225.34 tons of CO<sub>2</sub>e, and the Scope 3 emissions were 915.07 tons of CO<sub>2</sub>e.
- The company plans to purchase renewable energy certificates starting in 2030, with the purchased amount used to replace Scope 2 purchased electricity consumption.



2024 Table of Short-, Medium-, and Long-Term Climate Risks and Opportunities

| Number | Climate Change Risk Issue  | Risk Level | Time Horizon | Number | Climate Change Risk Issue                                | Risk Level | Time Horizon |
|--------|--|------------|--------------|--------|--|------------|--------------|
| R1     | Increase in greenhouse gas emission pricing                              | High       | M L          | O1     | Reduce water usage and consumption                       | Medium     | M L          |
| R2     | Requirements and regulations for existing products and services          | Medium     | S M L        | O2     | Use more efficient production and distribution processes | Medium     | M L          |
| R3     | Replace existing products and services with low-carbon alternatives      | Medium     | S            | O3     | Recycling and reuse                                      | Medium     | M L          |
| R4     | Replace existing products and services with low-carbon alternatives      | Medium     | M L          | O4     | Transition to more energy-efficient buildings            | Medium     | M L          |
| R5     | Cost of transitioning to low-carbon technologies                         | Medium     | S M          | O5     | Adopt more efficient transportation methods              | Medium     | S M L        |
| R6     | Changes in customer behavior   | Medium     | S M          | O6     | Use low-carbon energy                                    | Medium     | M L          |
| R7     | Changes in rainfall patterns and extreme weather events                  | High       | M L          | O7     | Adopt incentivizing policies                             | Medium     | M L          |
| R8     | Increased severity of extreme weather events such as typhoons and floods | Medium     | M            | O8     | Use new technologies                                     | Medium     | M L          |
| R9     | Rising raw material costs  | High       | S M L        | O9     | Participate in carbon trading markets                    | Medium     | M L          |
| R10    | Rising average temperatures  | Medium     | M L          | O10    | Transition to decentralized energy systems               | Low        | M L          |
| R11    | Sea level rise   | Medium     | M L          |        |  |            |              |

**Note** S Short-term is 1 to 5 years, M medium-term is 5 to 10 years, L long-term is more than 10 years.

| Climate-related Financial Impacts and Response   |  |
|--|--|
| Risk and Opportunity Item  | Financial Impact and Response Mechanism  |
| Increase in greenhouse gas emission pricing  | Taiwan's Climate Change Response Act: The Ministry of the Environment will impose a carbon fee on high-emission products, both direct and indirect, in 2026. The financial impact of this risk is an increase in operating costs. However, as the company is not in a high-carbon-emission industry, the overall impact on operations and finances is considered low. Based on the total Scope 1 and Scope 2 emissions of 310 tons CO2e in 2024, with a carbon fee of NT\$300 per ton, this will result in an additional NT\$93,000 per year, and NT\$465,000 over five years. Response mechanisms include continuing the implementation of ISO 14064-1 greenhouse gas inventory and evaluating the purchase of green electricity, biomass energy, and carbon credits, with carbon reduction targets set.  |
| Changes in rainfall patterns and extreme climate changes   | Due to increased extreme weather events, such as typhoons and heavy rainfall, there may be flooding in office buildings and operational locations, affecting the company's operations. After assessing, this could cause low financial losses. The company's response measures include maintaining drainage systems and establishing emergency response plans for typhoons and heavy rainfall to reduce immediate risks. Waterproofing has been completed for the buildings and operational locations, along with disaster insurance, and maintenance of water pump drainage facilities is carried out monthly. Therefore, the overall operational impact of this risk is considered low. Based on the impact of two typhoons over five years, with an estimated financial loss of NT\$1 million per typhoon, the short-term increase in operational costs is NT\$2 million, resulting in a low level of impact. |
| Rising raw material costs  | Due to climate change, including the European Union's plan to impose a carbon tax starting in 2027, the production and transportation costs of bulk raw materials are expected to increase, which will affect operations. The response plan is to implement the procurement of green and low-carbon raw materials and strengthen the localization of supply chain procurement to reduce the impact of rising raw material and transportation costs. It is estimated that due to increased carbon costs, procurement costs will increase by 15% in the short term, with a moderate financial impact.  |
| Emission Reduction Targets   | Strategic Actions and Plans  |
| The company compared to the baseline year 2023<br>20% reduction in Scope 1 + Scope 2 greenhouse gas emissions by 2030<br>30% reduction in Scope 1 + Scope 2 greenhouse gas emissions by 2040<br>Net-zero emissions by 2050 | 1.Purchase eco-labeled infrastructure and equipment through green procurement (Implementation period: 2025-2030)<br>2.Completely replace refrigeration and air conditioning systems with energy efficiency grade 1 (Implementation period : 2025-2030)<br>3.Purchase energy storage and power regulation systems to improve energy efficiency (Implementation period : 2027-2030)<br>4.Increase the share of renewable energy usage to 30% (Implementation period: 2030-2040)<br>5.Purchase green electricity and renewable energy certificates to replace purchased electricity consumption (Implementation period: 2030-2050)  |

## 1-4 Ethical Corporate Management

Yankey Engineering departments regularly interact with stakeholders through routine channels. In the event of potential significant negative impacts between stakeholders and the company, the responsible department will conduct due diligence on the stakeholder's financial status and report the findings to the chairman. The chairman will assess whether the specific findings pose a significant threat to the company's overall operations and decide whether to report it to the board. Finally, the board will make a resolution based on the due diligence report presented by the department and assign the execution to the responsible departments. In 2024, there were no significant potential negative events between Yankey Engineering and stakeholders, so no report was made to the board. Yankey Engineering understands that the current due diligence process for stakeholders focuses only on financial aspects, which is insufficient. In the future, the company will evaluate expanding the scope of due diligence to include stakeholders' regulatory compliance records, environmental, and labor human rights aspects, to make the due diligence process more comprehensive and strengthen the board's role in facing potential negative impacts.

### 🕒 Promoting Integrity in Operations

| Policy  | Performance Description   |
|---|---|
| Promote Organizational Culture of Integrity First | Yankey Engineering's organizational culture is built on legal compliance and integrity as its core values. This principle of integrity and adherence to the law is implemented in business operations to ensure that the concept of integrity is fully practiced within the company.  |
| Establish Integrity Operation Code and Procedures | The company has always valued the character of its employees. We have established the "Integrity Operation Code" and "Integrity Operation Procedures and Behavioral Guidelines," emphasizing core values such as integrity, innovation, discipline, positivity, and customer trust. The mission is to foster global connections through innovation and care. The implementation of integrity operations was reported to the board of directors in December 2024.  |
| Training and Education                            | <p>During onboarding, the human resources department promotes awareness of integrity to new employees. Management is also required to set an example by adhering to the principles of integrity, subtly shaping the overall integrity culture of the company.</p> <ul style="list-style-type: none"><li>• 197 new hires were trained.</li><li>• 130 supervisors were trained, with a total of 130 training hours in 2024.</li><li>• In 2024, integrity and ethics education was conducted regularly through physical/online courses or reading educational documents, totaling 497 training hours for 497 employees, with a 100% completion rate.197 participants in the new hire training.</li></ul>   |
| Whistleblowing and Reward/ Penalty System         | Yankey Engineering has established complaint/reporting channels, with both internal and external reporting channels and a reward/penalty system. We continue to monitor the development of integrity operation regulations both domestically and internationally. We encourage directors, managers, and employees to provide suggestions, which are reviewed to improve the company's integrity management policies and initiatives. This enhances the effectiveness of corporate integrity operations. No whistleblowing cases were received in 2024. Additionally, the management department is responsible for designing, reviewing, and handling the complaint channels and cases. The company will assess improvements to this reporting mechanism through discussions during stakeholder communication meetings with customers and suppliers. |



## 1-5 Regulatory Compliance

Regulatory compliance is fundamental to corporate security and sustainable development. Effective compliance not only prevents malpractice but also reduces labor, time, and financial losses related to judicial investigations, fines, lawsuits, and negative publicity. It also enhances the corporate image, attracting high-quality independent directors, employees, and business partners, creating a win-win situation for the company, shareholders, and stakeholders.

| Aspect                                  | Specific Measures                             | Implementation Method   |
|---|---|---|
| Corporate Governance                    | Establish audit committee                     | Supervise the company's financial status and internal control systems, formulate board meeting protocols, and strengthen the functions of the board.    |
| Personnel Management                    | Whistleblowing channels and internal controls | Establish a whistleblowing system, lead by example at the management level, and ensure compliance with laws and policies through internal controls.     |
|   | Staff training                                | Conduct regulatory training for different units and job levels to ensure operational compliance; protect employee rights in accordance with labor laws. |
| Environmental, Health, and Safety (EHS) | Environmental and safety management systems   | Implement environmental management systems and occupational safety and health management system operations.   |
|   | Supplier and contractor management            | Require suppliers and contractors to comply with environmental protection and safety regulations.   |
|   | Emergency response plan                       | Establish emergency response plans and form a team to handle unexpected emergencies   |
|   | Employee health and safety                    | Regularly conduct safety and health education and training, provide health facilities, reduce hazard factors, and prevent occupational accidents.       |

In the year 2024, our company has no major violations in any aspects, including integrity governance, anti-competition, business accounting, environmental protection, labor rights, occupational health and safety, product responsibility, socio-economic matters, customer privacy, and customer health and safety.

## 1-6 Information Security

### Major Topic



#### Policy

Ensure the confidentiality, integrity, availability, and legality of data, systems, equipment, networks, and associated information assets. Comply with relevant laws, regulations, and contractual requirements to protect against both internal and external intentional or accidental threats.



#### Goal

major cybersecurity incidents per year.

0 case



#### Responsible Department /Complaint Mechanism

- Responsible Department: IT Department
- Complaint Mechanism:  
Email : dereklin@yankey.com.tw



#### Resources Invested

- Implement Information Security Committee operations, responsible for promoting information security matters.
- Conduct information security education, training, advocacy, and audits.
- Enforce information security management controls.
- Implement data access control.
- Regularly back up data and conduct disaster recovery drills.
- Implement ISO/IEC 27001 information security management system operations.



#### Evaluation Mechanism

- No major cybersecurity incidents in 2024.
- No leakage of confidential information affecting customer or employee personal data, resulting in penalties from regulatory authorities in 2024.
- No issues found in the external auditor's review of account permissions in 2024.


Yankey Engineering implements information security management to meet stakeholder demands, protect product and service information, prevent unauthorized access, modification, use, disclosure, and losses caused by natural disasters. This ensures customer and supplier trust, as well as the continuity of critical business operations and fulfillment of commitments to shareholders, while safeguarding the confidentiality, integrity, and availability of important information assets in compliance with relevant laws and regulations.


Information Security Organization


In 2023, our company appointed a Chief Information Security Officer (CISO). The IT department, which is an independent unit not subordinate to any user department, is responsible for information security operations. This department establishes internal information security guidelines and systems, plans and executes information security operations, advocates and promotes information security policies, enhances and implements employee awareness of information security, and collects and improves the organization's information security management as needed.


Information Security Policy


To implement information security management, the company has established an internal control system - electronic computing cycle and information security management measures. Through the collective efforts of all employees, the company aims to achieve the following policy objectives:


- 

Ensure that management understands and supports the purpose of information security.
- 

Ensure the confidentiality, integrity, and availability of information assets.
- 

Ensure data access permissions are defined according to the roles and responsibilities within the organization.
- 

Ensure the continuous operation of information systems.
- 

Appoint senior executives to be responsible for regularly conducting information security audits.
- 

Regularly conduct security assessments for unit personnel and information equipment.

Information Security Policy

Yankey Engineering's IT department is responsible for the company's overall information security operations. This includes formulating the company's information security policy, planning and executing information security protection, and promoting and implementing information security policies. To prevent various internal and external information security threats, the company adopts various security measures to enhance the overall security of the information environment.

| Information Security Aspect    | Solution   |
|--------------------------------|--|
| Network & Information Security | <ul style="list-style-type: none"><li>Regularly check system logs and track anomalies.</li><li>Set up firewalls and regularly scan computer systems and data storage media for viruses.</li><li>Remote login management SOP.</li><li>Endpoint defense behavior detection.</li></ul>  |
| Permissions & Data Protection  | <ul style="list-style-type: none"><li>Assign dedicated personnel to safeguard information systems and set up accounts and passwords.</li><li>Grant different access permissions based on the roles and responsibilities within the organization.</li><li>Cancel the access permissions of personnel who leave.</li><li>Regular system data backups, including full and differential backups. Perform annual disaster recovery drills and review emergency response plans.</li><li>Install security software and encrypt files.</li><li>Dedicated personnel to manage application source code, databases, and executable files.</li></ul> |



## 2024 Annual Achievements

## Training and Promotion

0 case

Zero major cybersecurity incidents occurred during the year.



Completed the replacement of VEEAM backup software, improving server backup performance and accuracy.



Replaced the company's attendance system, increasing personnel identification rate and attendance accuracy.



Completed an internal vulnerability scan and addressed identified vulnerabilities.



Completed power improvement work in the information server room, enhancing server operational stability.



Updated encryption software to protect company data security.

Completed an information security audit, with no non-compliance found. The audit results show that the information security protections and systems are controlled and complete.

## Certification



**Information  
Security Training  
(ISO/IEC 27001:2018)**



## 02

## Sustainable Value Chain





## 2-1 Supply Chain Sustainability

Suppliers and contractors are key partners in the value chain of Yankey Engineering. Beyond providing customers with economically valuable products and services, we also focus on the social and environmental development of our suppliers. In response to growing global awareness of human rights and the impacts of climate change, we are committed to promoting Yankey Engineering's sustainable development and aligning with global environmental trends. Yankey Engineering establishes long-term cooperative partnerships with suppliers and actively ensures that all vendors comply with social and environmental responsibilities within the supply chain. Yankey Engineering will continue to engage in deep collaboration with partners and invest in sustainability efforts with upstream suppliers, striving to jointly build a safe, friendly, environmentally and socially responsible, and sustainable engineering service industry chain.

### Supplier Development

Yankey Engineering upholds the spirit of corporate citizenship to ensure a safe working environment throughout the supply chain, respect for labor dignity, fulfillment of environmental responsibilities, and adherence to ethical conduct. In selecting new suppliers, Yankey Engineering evaluates not only delivery quality, quantity, lead time, and pricing, but also incorporates the concept of corporate sustainability into the supply chain. Through supplier selection assessments and in response to government green procurement policies, we extend standards to suppliers that cover areas such as environmental friendliness, occupational health and safety, labor and human rights, and ethical practices. Our long-term goal is for suppliers to advance toward sustainable operations in step with Yankey Engineering.



Supplier Evaluation

To ensure that suppliers meet Yankey Engineering's requirements in terms of delivery quality, quantity, lead time, and pricing, the company has established the Supplier Management Guidelines. These guidelines provide the basis for evaluating the performance of existing and new suppliers, focusing on quality and delivery timelines. Starting from 2023, environmental and social criteria have also been incorporated into the supplier evaluation process.

The evaluation of both new and existing suppliers in 2024 met the company's requirements. No significant actual or potential negative environmental or social impacts were identified. Furthermore, there were no cases of supply termination due to major violations of environmental and social regulations during the year.

| 2024   | Equipment Suppliers | Contractors | 2024  | Contractors |
|--|---------------------|-------------|---|-------------|
| New Suppliers Added                                      | 46                  | 146         | Total Suppliers Evaluated Regularly   | 263         |
| Suppliers Evaluated on Environmental and Social Criteria | 46                  | 146         | Suppliers Assessed for Social/Environmental Impact  | 263         |
| Suppliers Passed Environmental and Social Evaluation     | 46                  | 146         | Percentage of Suppliers with Improvement After Social/Environmental Assessment (%)              | 100         |
| Environmental & Social Screening Pass Rate (%)           | 100%                | 100%        | <div>Note</div> The regular evaluation of suppliers includes equipment vendors and contractors. |             |

Supplier Risk Management

To prevent suppliers from negatively impacting the company's project performance due to major disasters, unforeseen closures, or other reasons, Yankey Engineering has established a risk assessment mechanism to strengthen supplier management. Each year, Yankey Engineering conducts risk assessments and evaluations of suppliers to ensure continuity of operations. Through appropriate preventive measures, the company aims to avoid and reduce operational risks that may affect Yankey Engineering's business, thus protecting the interests of stakeholders. Additionally, Yankey Engineering maintains relationships with at least two suppliers for key equipment and outsourced services to ensure stable service supply and reduce the risk of potential operational disruptions.

Supplier Communication

Yankey Engineering values communication with suppliers and utilizes various channels to effectively monitor and oversee supplier operations. Suppliers can obtain relevant procurement information through the Supplier EC platform.

Yankey Engineering organizes supplier communication meetings, toolbox meetings, and project meetings as needed. The company also has a dedicated supplier section on its website to foster relationships and facilitate communication with suppliers.



## 2-2 Customer Service

Yankey Engineering values customer feedback and strives to meet customer needs, committed to providing the best service to clients. To achieve this, Yankey Engineering has established a dedicated customer service team that covers every stage of the project, from research and development, engineering design, marketing, to after-sales support. The entire process is managed through comprehensive communication mechanisms to quickly respond to customer needs and expectations.

Yankey Engineering views customer feedback and opinions as a crucial foundation for developing and enhancing customer relationships. The company actively seeks to understand customer needs through various channels, allowing customers to report issues regarding product quality, performance, and future needs. For each piece of customer feedback, Yankey Engineering regularly reviews, analyzes, and develops appropriate improvement plans. A complete customer response procedure is established, and each year, the business unit conducts customer satisfaction surveys, with all issues forwarded to relevant departments for feedback and improvement. Regarding customer complaints, regardless of severity, Yankey Engineering will dispatch staff to address the issue and seek design improvements for the identified problems, consistently fulfilling its commitment to customers and quality. In 2024, the customer satisfaction score was 88.5, meeting the target. No customer complaints related to engineering services or environmental and safety regulations were received.



Customer Health and Safety

We value the health and safety of customers and users and aim to minimize environmental impact. A customer health and safety policy is established as the highest principle and is implemented accordingly.

| Policy                              | Specific Content   | Complaint Channels and Process  |
|-------------------------------------|--|---|
| Safety Design Standards             | All engineering projects incorporate "Preventive Safety Design," including risk assessments, emergency response plans, and the use of low-pollution, high-durability materials.  | If there are safety concerns about the design, a written review request can be submitted via the project manager or the customer service email (service@yankey.com.tw). A response with a correction plan will be provided within 7 days. |
| Construction Safety Management      | Implement the ISO 45001 Occupational Health and Safety Management System, strictly enforce site safety checklists, personnel protective equipment standards, and provide customers with real-time construction safety reports. | If a construction safety issue is found, call the 24-hour hotline (02-2600-1350) or report it to the site. A staff member will be dispatched within 48 hours to address the issue.  |
| Health and Environmental Monitoring | Provide air quality, noise, vibration, and other monitoring data for sensitive areas to ensure compliance with health standards.   | You can apply for original environmental monitoring data, and customer service will provide it within 3 working days.   |
| Sustainability Service Guarantee    | Free safety health checkups during the project warranty period, along with energy-saving and waste-reduction improvement suggestions to extend the facility's lifecycle.   | Schedule a health checkup through the "Contact Us" section on the official website or contact the sales representative to arrange it.   |

Customer Privacy Protection

Yankey Engineering understands that the protection of confidential information is crucial to the company's competitive advantage. The company has established a personal data protection management policy, clearly outlining relevant management regulations, ensuring proper control over business secrets and undisclosed confidential information, and safeguarding the best interests of customers and suppliers. In 2024, no customer complaints regarding privacy violations or confidential information leaks were received.

## 2-3 Operational Performance

Financial performance is the core focus of the company's operations, and the pursuit of maximum profit is a continuous goal for the company. Since its establishment, Yankey Engineering has adhered to a corporate culture of innovation, teamwork, efficiency, and enthusiasm, working towards sustainable operations: maintaining technological leadership, ensuring customer satisfaction, pursuing shared success for all employees, enhancing shareholder value, and fulfilling social responsibilities. Through these efforts, the company strives to continually create financial performance.

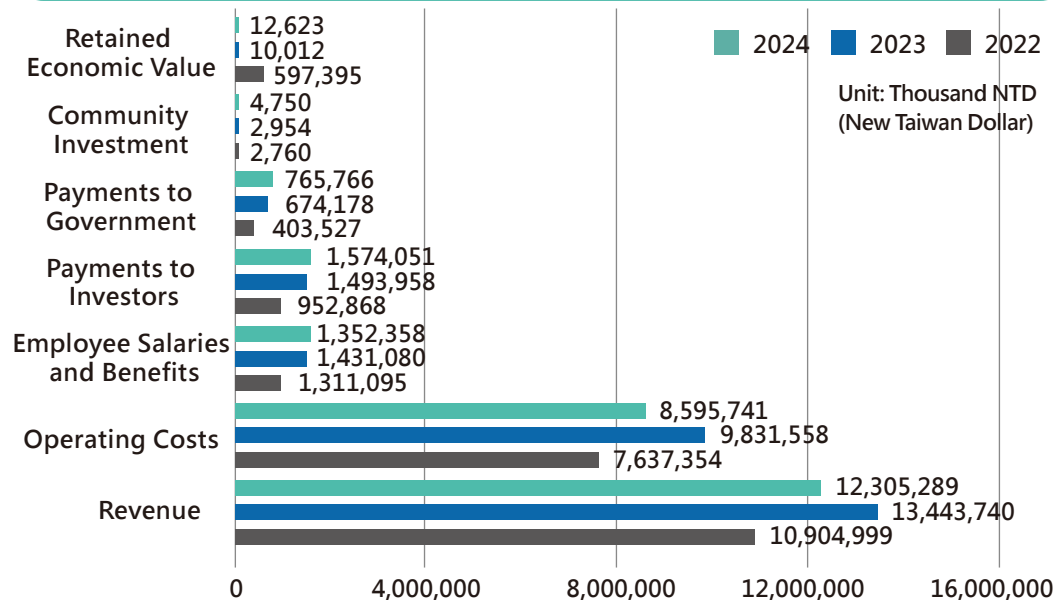
In the face of a dynamic external environment, the company continues to provide customers with high-quality engineering services. The company constantly enhances its engineering techniques and capabilities in design, construction methods, quality control, and testing, striving to achieve high growth targets. Efforts to develop new customers are also unrelenting, while ensuring high levels of customer satisfaction and maintaining the company's competitiveness.

Furthermore, through good corporate governance, the company continues to strengthen its operational foundation, integrate the industry chain, reduce project costs, and enhance competitive strength. In addition to boosting the confidence of shareholders, internal employees, supply partners, and customers, this also creates a mutually beneficial and win-win situation, moving towards sustainable operations.





## Historical Operational Performance



## Note

- Revenue is defined as the net sales plus income from financial investments and asset sales.
- Operating Costs are defined as cash expenditures made to external organizations for the purchase of raw materials, product parts, site facilities, and services.
- Employee Salaries and Benefits are defined as the total salary (including employee wages and amounts paid to the government on behalf of employees) plus the total benefits (excluding costs for training, protective equipment, or other cost items directly related to employees' job responsibilities).
- Payments to Investors are defined as dividends paid to all shareholders, plus interest paid to lenders.
- Payments to the government are defined as all taxes and fines paid by the organization in accordance with international, national, and local standards. Taxes may include business tax, income tax, and property tax.
- Retained Economic Value is defined as the "generated direct economic value" minus the "distributed economic value."
- The company's financial performance is based on individual financial statements.








## 03

## Social Inclusion






Key Topic : Labor Relations, Training, and Education

**Policy**

- Provide competitive compensation and comprehensive on-the-job training
- Unobstructed labor-management communication

**Goals**

2024 labor dispute cases


0

Case


2024 Average training hours per employee

25


Hours

**Resources Invested & Results Achieved**

- Conducted orientation and on-the-job training
- Held quarterly labor-management meetings
- Completed annual employee performance evaluations

**Responsible Department & Grievance Mechanism**

Contact :  
Administrative Department  
Email : YankeyEmployee@yankey.com.tw

**Evaluation Mechanism/Results**

- The labor-management committee holds meetings every three months to communicate on labor trends, business updates, employee activities, and welfare matters.
- No labor disputes occurred in 2024.

2024 Average training hours per employee

34.79

Hours

2024 Average training hours for male employees

36.19

Hours

2024 Average training hours for Female employees

31.51

Hours

Yankey Engineering adheres to a people-oriented management philosophy, building a comprehensive employee care and management system to create a friendly workplace where every employee can grow with the company without worry.

Yankey Engineering strictly complies with labor-related regulations and has established a code of conduct to legally protect and uphold employee rights. The company has implemented the ISO 45001 Occupational Health and Safety Management System to provide a healthy and safe working environment. It has also developed diverse and open labor-management communication channels, fair compensation and promotion systems, a comprehensive training and development framework, a robust benefits program, and a transparent profit-sharing scheme. These efforts ensure that employees can confidently contribute their skills and performance, grow alongside the company, enhance sound labor relations, and foster a warm and harmonious work atmosphere, laying a solid foundation for sustainable operations.

## 3-1 Workforce Structure

Yankey Engineering treats all employees equally and implements various equality measures to eliminate any labor conditions that may lead to workplace inequality, thereby safeguarding employees' labor rights. The cultivation and development of human resources are essential to the company's sustainable operations. Through talent acquisition, utilization, and development strategies, Yankey Engineering ensures that every employee can work with peace of mind and continue to apply their strengths. This approach effectively retains outstanding talent and promotes organizational progress, achieving a win-win outcome of long-term employee development and sustainable corporate growth.



### 🕒 Talent Sustainability Strategy



#### Talent Acquisition

Recruit suitable talent based on the company's strategic direction and through diverse recruitment channels, prioritizing local employment. Promote the company's image to strengthen its presence in the talent market and enhance industry-academia collaboration to increase the pool of quality candidates.



#### Talent Development

Plan training programs based on job level and function, offer incentives for continued education, and encourage knowledge sharing among employees to foster a strong learning environment that inspires creativity and contribution.



#### Talent Utilization

Respect employee diversity and human rights. Use a diversified compensation structure supported by a comprehensive benefits system. Establish a complete salary, reward, and performance evaluation system.



#### Talent Retention

Develop competitive and motivating compensation plans based on job performance and profit-sharing principles. A sound employee benefits system enhances harmonious development and builds team cohesion. Emphasize employee health and workplace safety by identifying occupational risks and implementing the four major labor health protection programs to promote physical and mental well-being, and create a balanced work-life environment.

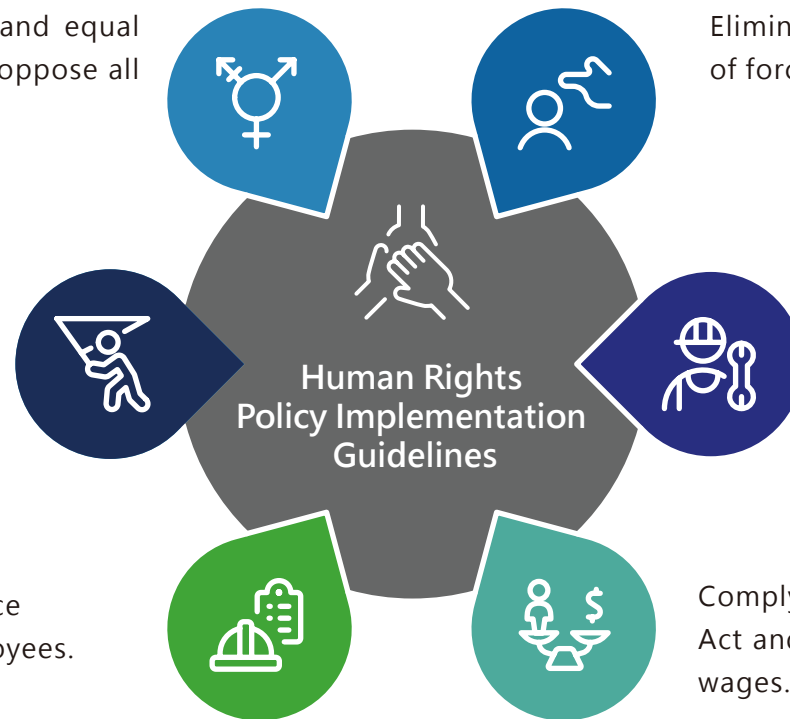
### 3-1-1 Human Rights Protection

Yankey Engineering strictly complies with the laws and regulations of all regions where it operates and supports and voluntarily adheres to various international human rights conventions, including the Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, the International Labour Organization conventions, and Taiwan's Labor Standards Act. In accordance with these human rights frameworks and the spirit of the conventions, the company treats and respects all individuals with dignity. It has established and implemented a human rights policy based on these guiding principles and requires its supply chain partners to comply with them as well.

Promote gender equality and equal pay in the workplace, and oppose all forms of discrimination.

Ensure employees at operational sites have the right to freely form and join unions.

Ensure workplace safety for employees.



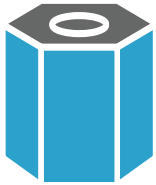


## 🕒 Raise Human Rights Awareness



### New Employee Training

Includes topics such as prohibition of forced labor, anti-discrimination, anti-harassment, flexible working hours, protection of human rights, and provision of a safe and healthy work environment.



### Workplace Violence Prevention

Through awareness campaigns and public declarations, employees are informed of their responsibility to help prevent illegal conduct in the workplace and to foster a friendly work environment. In 2024, a total of 210 participants joined human rights education, workplace harassment prevention, and communication skills training sessions.



### Occupational Safety Training Series

Includes health information promotion, occupational health nurse consultations, occupational safety and health training, and first aid responder training.

Additionally, Yankey Engineering provides a reporting channel for employees, where dedicated personnel handle the case and conduct a thorough investigation while ensuring confidentiality of the whistleblower's personal information. If the allegations are verified, the company commits not to retaliate against the whistleblower. There were no human rights violations recorded in 2024. Yankey Engineering values human rights issues and plans for employees to periodically participate in external courses hosted by local agencies to enhance their human rights knowledge and development. This allows employees to grow and develop alongside the company. In 2024, all new employees participated in human rights-related training, including work regulations, occupational safety, and information security, with a 100% training participation rate. Moreover, the headquarters of Yankey Engineering periodically evaluates the impact of factory operations and internal management on human rights and establishes response procedures. Employees can file complaints through the company's grievance channels, which will be appropriately addressed by the headquarters.

### 3-1-2 Employee Statistics

Due to the nature of the industry, which is a professional engineering sector, there is a gender disparity in the workforce, with female employees accounting for 29.98% of the total workforce. Yankey Engineering primarily employs full-time, indefinite contract workers (i.e., permanent employees), and does not hire child labor. The company emphasizes local hiring, providing long-term and stable employment that allows employees to fully dedicate themselves to their work without concerns, thus helping to secure their economic livelihood. There are 12 senior executives (including assistant managers and above), all of whom are locally hired. In response to government policies, the company has employed individuals with disabilities. In 2024, 4 people with disabilities were hired, including 1 with mild disabilities, 2 with moderate disabilities, and 1 with severe disabilities. The overall employment complies with regulatory requirements.

| Statistics/Year                                | 2022   |      | 2023   |      | 2024   |      |
|--|--------|------|--------|------|--------|------|
| Total Employees ( Note1 )                      | 453    |      | 481    |      | 587    |      |
| Gender   | Female | Male | Female | Male | Female | Male |
| Labor-Employer Contracts (Irregular)( Note 2 ) | 118    | 279  | 146    | 335  | 176    | 411  |
| Labor-Employer Contracts (regular)( Note 2 )   | 0      | 0    | 0      | 0    | 0      | 0    |
| Labor-Employer Type (Full-time)( Note 3 )      | 118    | 279  | 146    | 335  | 176    | 411  |
| Labor-Employer Type (Part-time)( Note 3 )      | 0      | 0    | 0      | 0    | 0      | 0    |

- Note1The total number of employees is based on the number at the end of the year(12/31).
- Note2Employment contracts are categorized as indefinite-term employees (permanent staff) and fixed-term employees (temporary, short-term, seasonal, or project-based).
- Note3Employment types are divided into full-time employees (those whose weekly working hours meet the legal maximum) and part-time employees (those whose weekly working hours are below the legal maximum, including interns and hourly workers).
- Note4The company's non-employee workers are occupational safety consultants. In 2024, there were a total of 34 non-employee workers: 16 male and 18 female.

## ○ Diversified Composition

| Statistics/Year         |        |              | 2022             |            | 2023             |            | 2024             |            |
|-------------------------|--------|--------------|------------------|------------|------------------|------------|------------------|------------|
| Staff                   |        |              | Number of people | Percentage | Number of people | Percentage | Number of people | Percentage |
| Management Position     | Gender | Male         | 78               | 17.22%     | 85               | 17.67%     | 98               | 16.70%     |
|                         |        | Female       | 12               | 2.65%      | 14               | 2.91%      | 13               | 2.21%      |
|                         | Age    | Under 30     | 0                | 0.00%      | 1                | 0.21%      | 3                | 0.51%      |
|                         |        | 30-50        | 72               | 15.89%     | 75               | 15.59%     | 78               | 13.29%     |
|                         |        | 50 and Above | 18               | 3.97%      | 23               | 4.78%      | 30               | 5.11%      |
| Non-management Position | Gender | Male         | 236              | 52.10%     | 249              | 79.42%     | 313              | 53.32%     |
|                         |        | Female       | 127              | 28.04%     | 133              | 27.65%     | 163              | 27.77%     |
|                         | Age    | Under 30     | 174              | 38.41%     | 171              | 35.55%     | 201              | 32.24%     |
|                         |        | 30-50        | 176              | 38.85%     | 200              | 41.58%     | 258              | 43.95%     |
|                         |        | 50 and Above | 13               | 2.87%      | 11               | 2.29%      | 17               | 2.90%      |

**Note** The percentage of non-management employees under 30 years old = (Total number of non-management employees under 30 at the end of the year / Total number of employees at the end of the year) \* 100%.  
The percentage of management employees under 30 years old = (Total number of management employees under 30 at the end of the year / Total number of employees at the end of the year) \* 100%.

Employee Turnover Rate Statistics

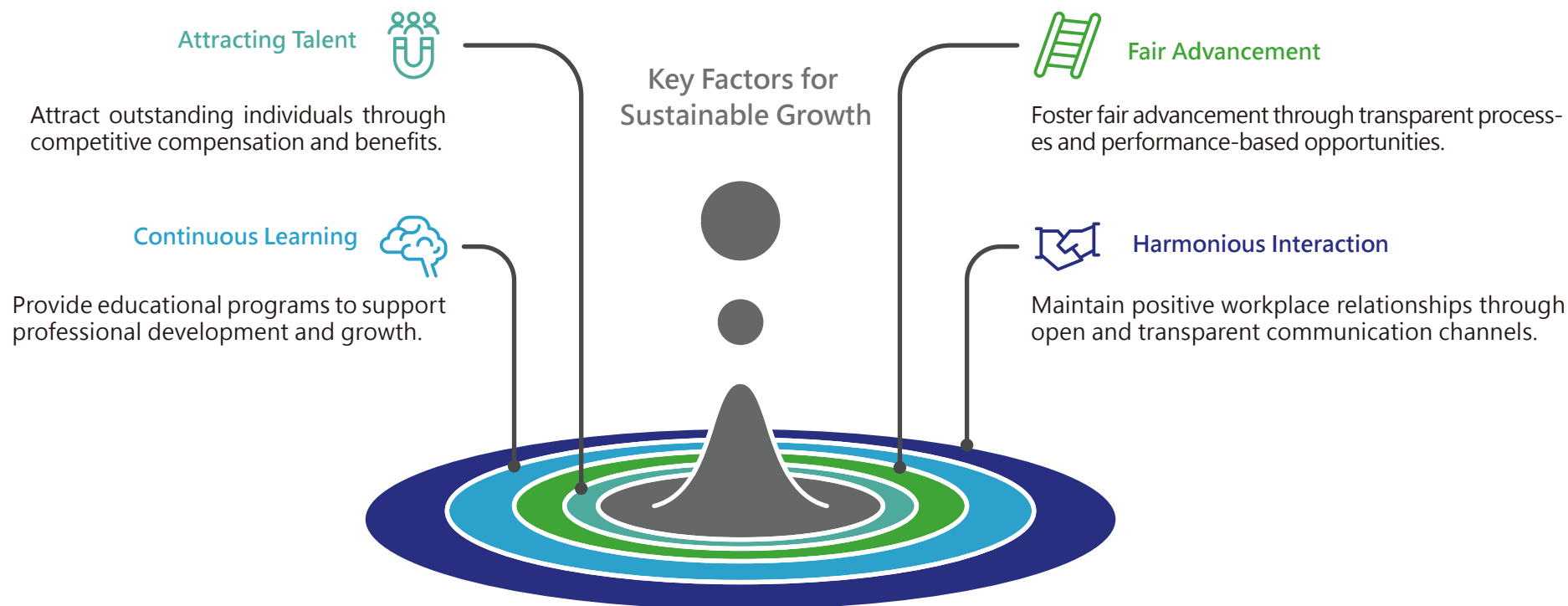
| Statistics/Year | 2022 New Employees |            | 2022 Resigned Employees |            | 2023 New Employees |            | 2023 Resigned Employees |            | 2024 New Employees |            | 2024 Resigned Employees |            |
|-----------------|--------------------|------------|-------------------------|------------|--------------------|------------|-------------------------|------------|--------------------|------------|-------------------------|------------|
| Age/Gender      | Ratio              | Percentage | Ratio                   | Percentage | Ratio              | Percentage | Ratio                   | Percentage | Ratio              | Percentage | Ratio                   | Percentage |
| Female          | 54                 | 38.8%      | 33                      | 23.7%      | 33                 | 29%        | 25                      | 26%        | 56                 | 28%        | 27                      | 30%        |
| Male            | 118                | 37.6%      | 75                      | 23.9%      | 92                 | 71%        | 71                      | 74%        | 141                | 72%        | 64                      | 70%        |
| Under 30        | 96                 | 55.2%      | 34                      | 19.5%      | 71                 | 45%        | 52                      | 41%        | 96                 | 49%        | 49                      | 54%        |
| 30-50           | 72                 | 29%        | 64                      | 25.8%      | 51                 | 51%        | 39                      | 50%        | 87                 | 44%        | 37                      | 41%        |
| 50 and Above    | 4                  | 12.9%      | 10                      | 32.3%      | 3                  | 4%         | 5                       | 9%         | 14                 | 7%         | 5                       | 5%         |
| Total           | 172                |            | 108                     |            | 125                |            | 96                      |            | 197                |            | 91                      |            |

**Note** New hire rate = (total number of new hires in that specific category during the year / total number of employees in that specific category at the end of the year) \* 100%.  
For example, the female new hire rate = (total number of female new hires during the year / total number of female employees at the end of the year) \* 100%.  
Turnover rate = (total number of employees who left in that specific category during the year / total number of employees in that specific category at the end of the year) \* 100%.  
For example, the turnover rate for employees under 30 = (total number of employees under 30 who left during the year / total number of employees under 30 at the end of the year) \* 100%.



## 3-2 Talent Suitability

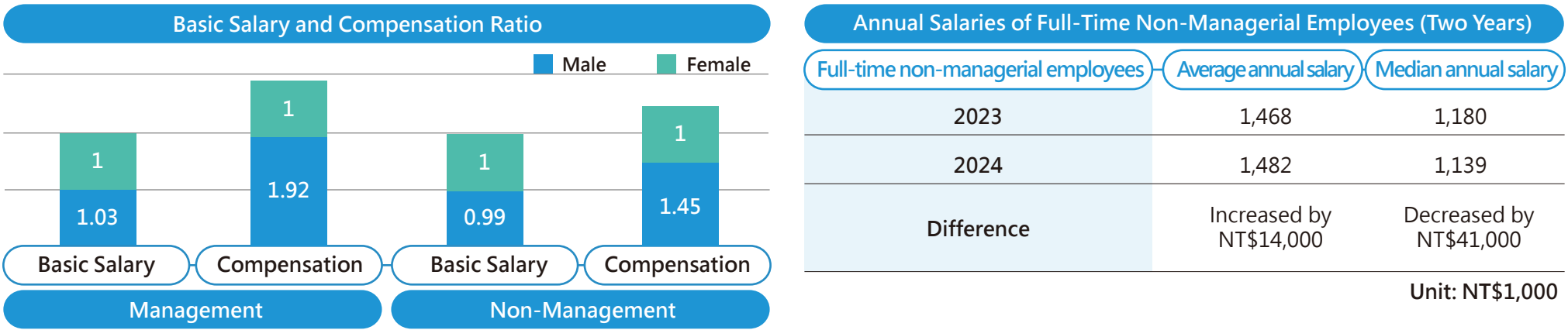
A healthy human resource system is key to the sustainable operation of Yankey Engineering. In order to attract top talent, the company offers competitive compensation and benefits to reward employees who create performance and make long-term contributions. Adhering to the principle of treating employees equally, the company has implemented transparent evaluation and reward-punishment systems, fostering a positive atmosphere of fair competition among employees. This encourages employees to invest more effort into their work performance, further shaping Yankey Engineering's corporate culture that attracts and retains talent. At the same time, employees are more engaged with the company and actively participate in its affairs. Regarding promotion channels, after the company makes promotion information transparent, employees with strong performance are given opportunities for promotion, encouraging a learning atmosphere among colleagues. This allows the company to continuously develop more outstanding talents. Additionally, the company has scheduled education and training plans to arrange for employee further education, helping colleagues continue to grow in their respective professional fields and achieve their self-worth. Finally, Yankey Engineering has various communication channels to engage with employees, allowing them to provide timely feedback, and the company responds positively, maintaining a harmonious and trustworthy labor-management relationship.



### 3-2-1 Compensation and Benefits

Yankey Engineering adopts a transparent policy for compensation, with average salaries exceeding the industry median. We are committed to providing comprehensive and competitive compensation and benefits to attract and retain top talent. The company regularly conducts salary surveys each year to understand the market compensation trends and make adjustments to maintain salary competitiveness. In 2024, the base-level salaries for male and female employees at the Taiwan headquarters are the same and are 1.27 times higher than the local minimum wage.

In accordance with gender equality principles, there are no fundamental salary differences based on gender. Salaries are determined based on the company's internal salary structure. The overall salary standards take into account the employee's position, level, qualifications, and years of experience. However, when comparing salaries within the same job category, male management-level colleagues are generally more senior than their female counterparts, which results in a significant difference in the male-to-female average salary ratio.



Annual Salaries of Full-Time Non-Managerial Employees (Two Years)

| Full-time non-managerial employees | Average annual salary   | Median annual salary    |
|------------------------------------|-------------------------|-------------------------|
| 2023                               | 1,468                   | 1,180                   |
| 2024                               | 1,482                   | 1,139                   |
| Difference                         | Increased by NT\$14,000 | Decreased by NT\$41,000 |

Unit: NT\$1,000

**Note 1** Basic salary refers to the minimum fixed amount paid to employees for performing their duties, excluding any additional compensation such as overtime pay, bonuses, or various allowances.(12/31).

**Note 2** Compensation refers to the basic salary plus additional amounts paid to workers; "additional amounts paid to workers" include service tenure allowances, bonuses (including cash and stock options), benefits, overtime pay, compensatory time off, and other subsidies (such as transportation allowance, living expense allowance, and child-rearing allowance).

**Note 3** Management positions refer to positions at the level of supervisor and above.

## Parental Leave

Yankey Engineering's parental leave policy follows the provisions of Article 16 of the Gender Equality in Employment Act. Employees who have been employed for at least six months are eligible to apply for unpaid parental leave. This leave can be taken before the child reaches the age of three, but it cannot exceed two years in total.













| Unpaid parental leave/year  | Gender | 2022 | 2023 | 2024 |
|---|--------|------|------|------|
| Number of Employees Eligible for Parental Leave Without Pay   | Male   | 14   | 9    | 34   |
|   | Female | 2    | 4    | 19   |
| Number of Employees Applying for Parental Leave Without Pay   | Male   | 4    | 1    | 4    |
|   | Female | 3    | 4    | 10   |
| Number of Employees Required to Return to Work After Completing Parental Leave (A)  | Male   | 4    | 0    | 4    |
|   | Female | 3    | 3    | 9    |
| Number of Employees Who Actually Returned to Work After Completing Parental Leave (B)(Including Those Who Returned Early)                   | Male   | 4    | 0    | 3    |
|   | Female | 3    | 3    | 8    |
| Return-to-Work Rate(B/A)  | Male   | 100% | 100% | 75%  |
|   | Female | 100% | 100% | 89%  |
| Number of Employees Who, After Completing Parental Leave and Returning to Work, are Still Employed 12 Months Later in the Following Year(C) | Male   | 0    | 4    | 0    |
|   | Female | 2    | 3    | 1    |
| Retention Rate(C/Previous Year B)   | Male   | 0%   | 100% | 0%   |
|   | Female | 100% | 100% | 33%  |

**Note 1** The number of employees eligible for parental leave without pay is based on the number of male and female employees who have applied for maternity leave or paternity leave in the past three years.

**Note 2** Reinstatement rate = (Total number of employees actually reinstated in the current year/Total number of employees due for reinstatement in the current year)\*100%.

**Note 3** Retention rate = (Total number of employees remaining in service 12 months after reinstatement in the previous year/Number of employees actually reinstated in the previous year)\*100%.

## ● The benefit system is as follows:

| Employee Benefits Items   |  | Full-time regular employees   |
|---|--|---|
| <br>Insurance  | Labor insurance, health insurance, group accident insurance, labor pension, statutory holidays.  |    |
| <br>Bonuses/<br>gift money   | Dragon Boat Festival gift, Mid-Autumn Festival gift, year-end performance bonus, birthday gift, wedding gift, maternity allowance, funeral condolence payment. |    |
| <br>Education<br>& Training  | New employee orientation training, in-service employee training courses, certification course subsidies.   |    |
| <br>Entertainment  | Annual domestic/international employee trips, family day activities, employee meals, year-end banquet.   |    |
| <br>Health   | Annual health check-up, health check-up subsidies, regular medical staff on-site services.   |  |
| <br>Other  | Free accommodation for employees working across regions, free employee uniforms, fuel subsidies for engineering staff, telecom fee subsidies.                  |  |
| <b>Important Welfare Systems for 2024:</b> <ul style="list-style-type: none"> <li>• Travel subsidy of 20,000 NTD, with 478 participants, achieving a usage rate of 86.19%.</li> <li>• Special certification reward, with 3 applicants in 2024.</li> </ul> |  |   |



## Friendly workplace photos - Family Day

Yankey Engineering provides various welfare policies based on the Labor Standards Act and other related laws, including labor insurance, health insurance, maternity leave, retirement preparation funds, and leave systems. All employees are covered by labor insurance and national health insurance according to legal provisions, ensuring they benefit from insurance payouts and feel cared for. Additionally, the company has established an "Employee Welfare Committee" and formulated "Welfare Committee Matters," contributing to employee welfare funds in compliance with the law. In accordance with the "Labor Standards Act," Yankey Engineering offers retirement preparation funds for employees, contributing 6% of their monthly wages to individual retirement accounts. The company also estimates and pre-pays retirement funds for the following year, ensuring employees' rights to claim retirement benefits in the future. All company employees (100%) participate in this retirement plan.





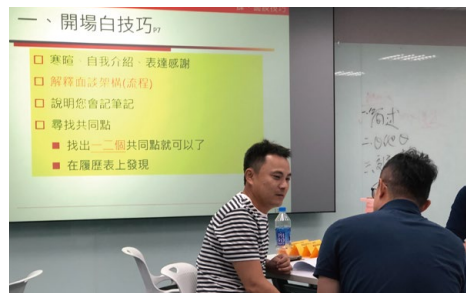
## 3-2-2 Talent Development

Yankey Engineering values the professional development of its employees and designs educational training based on the challenges each job level may face and the abilities required by each department. At the same time, to help employees maximize their potential at different stages of their career development, we offer internal rotations and leadership training opportunities. Additionally, we encourage employees to self-improve by offering rewards for further education and foreign language proficiency certifications. Yankey Engineering has established an education and training management system, with its core focus on utilizing talent effectively. The key to maximizing performance is matching the right people to the right positions, which allows for the greatest operational efficiency.

### Education and Training Highlights



Structured Problem Solving



Interview Skills for Successful Talent Selection



Communication Skills



Sustainable Development Training



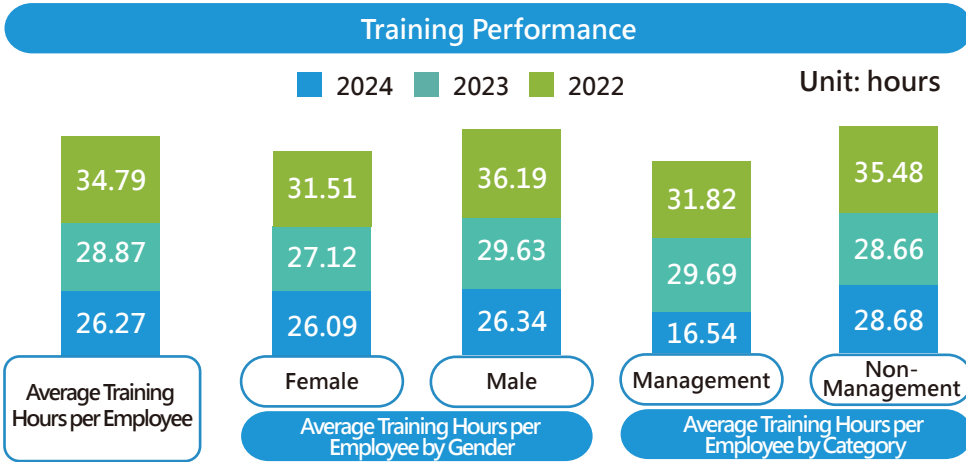
Strategic Planning and Change Management



Improving Job Performance



The training process at Yankey Engineering begins with each department submitting a training plan based on their needs. After approval by the responsible managers, the training is carried out. Upon completion, training outcomes are assessed according to the type of training. In 2024, to promote work-life balance, Yankey Engineering introduced a variety of courses such as health seminars, strategic management, work performance enhancement, and communication skills. These courses help employees not only perform well in their professional roles but also improve interpersonal relationships, mental and physical health, and work performance, maintaining the company's competitive advantage. In 2024, the average training hours per employee increased by 5.92 hours compared to 2023, highlighting the company's commitment to sustainable talent development.



**Note 1** Average training hours per employee = Total training hours of all employees during the year / Total number of employees at the end of the year.

**Note 2** Average training hours per female employee = Total training hours of female employees during the year / Total number of female employees at the end of the year.

**Note 3** Average training hours per employee by category = Total training hours of employees in the category during the year / Total number of employees in that category at the end of the year.

Senior Executive Training Course – Learning Strategic Innovation and Performance Management through Moneyball




Yankey Engineering, as a leader in the cleanroom engineering sector of the technology industry, fully recognizes that the strategic thinking and management capabilities of senior executives are the core driving forces for the company's sustainable growth. To enhance the senior management team's capacity for strategic innovation and performance management, the company has specially designed the internal training course, "Learning Strategic Innovation and Performance Management through Moneyball." Inspired by the management philosophy of the Oakland Athletics' "Moneyball" approach from Major League Baseball (MLB), this course combines industry-specific characteristics to guide senior executives in rethinking strategy development and optimizing resource allocation.

Target Audience: Senior executives of the company, including general managers, deputy general managers, directors, assistant managers, managers, and deputy managers - a total of 19 participants.

| Course Highlights          |   |   |
|----------------------------|---|---|
| Item                       | Description   | Industry Relevance  |
| Core Theory                | Based on MLB's "Moneyball" data-driven decision-making, transformed into semiconductor fab management strategies. | Corresponds to "resource optimization" and "cost-benefit analysis" in semiconductor fab construction. |
| Teaching Method            | Case studies, data thinking workshops, and strategic simulation exercises.  | Enhances practical application skills through simulated project bidding                               |
| Senior Interaction         | Roundtable forums and action learning.  | Improves cross-department collaboration and strategic alignment.                                      |
| Sustainability Integration | Incorporates ESG goals.   | Integrates sustainability metrics into the KPI framework.   |



Course Outcomes



**Strategic Innovation**

Formulated three major strategic directions: intelligent factory construction, overseas expansion, and talent sustainability.

**KPI Optimization**

Annual KPI outputs from each department.

**Organization Culture**

Senior team decision-making transformed into data-driven processes; development of cross-department collaboration tools.

Training Highlights: Learning Strategic Innovation and Performance Management through Moneyball



| Supervision and Continuous Improvement |  |   |
|--|--|---|
| Action Plan                            | Specific Measures  | Expected Benefits                                       |
| Strategy Review Mechanism              | Review KPI achievement rates quarterly and dynamically adjust execution methods.                   | Ensure annual goal achievement rate exceeds 90%.        |
| Middle Management Expansion            | Extend course content to project manager level, combined with training on monitoring system tools. | Improve consistency of strategy execution company-wide. |
| Digital War Room Setup                 | Implement real-time performance monitoring system.   | Reduce data-driven decision response time by 50%.       |

Professional Management Training – Practical Course on Engineering Project Management (PCM)

Yankey Engineering understands that professional talent is the core competitiveness for sustainable corporate development. We have specially designed the "Practical Course on Engineering Project Management (PCM)" for middle and senior managers in the engineering department. Through 14 hours of intensive training, it strengthens core project management capabilities and improves the execution effectiveness of large projects.

|                          |  |
|--------------------------|--|
| Course Name              | Practical Course on Engineering Project Management (PCM)                           |
| Training Target Audience | Engineering Department Managers, Deputy Managers, and Supervisor-level Supervisors |
| Training Hours           | 14 hours (2-day intensive course)  |
| Course Format            | Theoretical lectures + practical exercises + case studies                          |
| Core Tools               | WBS, project scheduling, Gantt charts, Micro-soft Project                          |

| Features of the Program            |   |   |
|------------------------------------|---|---|
| Feature                            | Description   | Benefits for Trainees   |
| Senior-Level Practical Orientation | Designed specifically for engineering department supervisors, content directly aligned with large project management needs. | Learn and apply immediately to current projects.                |
| Mastery of Professional Tools      | Professional training on Microsoft Project, from basic to advanced operations.  | Improve project planning efficiency and accuracy.               |
| Real Case Exercises                | Use recent company projects as training material.   | Gain experience through simulated real-world scenarios.         |
| Cross-Department Interaction       | Promote experience sharing among different project teams.   | Build collaboration networks and optimize resource integration. |

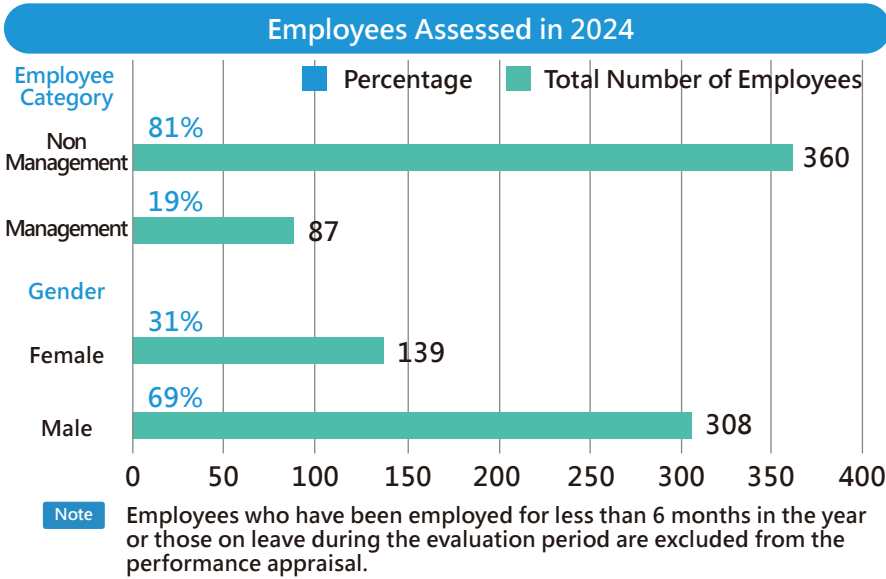
Yankey Engineering's "Practical Course on Engineering Project Management (PCM)" embodies our steadfast commitment to cultivating professional talent. Through a systematic training design and practice-oriented course content, we have successfully enhanced the project management effectiveness of middle and senior managers, thereby strengthening the overall competitiveness of the company. Moving forward, we will continue to invest in employee professional development to provide our clients with superior cleanroom construction services and jointly create sustainable value.

Practical Course on Engineering Project Management (PCM)  
– Training Highlights



Performance Evaluation


To ensure that employees' work performance is appropriately reflected in their individual compensation, all employees undergo annual performance evaluations. The evaluation results are incorporated into considerations for employee promotions and career development. This allows employees with specialized technical skills to grow into experts in their fields through their own efforts, while those with management capabilities and leadership potential are promoted to management positions, providing broad career development prospects. In 2024, 94% of employees participated in the performance evaluation.



3-2-3 Labor-management Communication


Diversified Communication Channels:

Yankey Engineering adheres to the principles of openness and respect, establishing diversified labor-management communication channels that respect employees' opinions, promote harmonious labor-management relations, and enhance employee cohesion, which greatly benefits operational performance. Therefore, the company actively establishes diversified labor-management communication channels to maintain smooth two-way communication between labor and management. This not only helps ensure that company information is conveyed timely, accurately, and effectively but also assists in improving various management practices. The company's labor-management communication model is described as follows:




Organizational Meetings

Regular meetings within units/departments and meetings by functional groups.



Announcements/  
Surveys/Evaluations  
Feedback

Performance appraisals, feedback channels, employee grievance channels, personnel announcements, etc.



Labor-Employer Joint Meeting Organizations

Labor-management meetings, employee welfare committees, etc. The above diverse communication channels include one-way, two-way, and interactive modes. Combined with internal organizational operations and management regulations, they ensure smooth and accurate transmission of all communication messages.

If the company closes a factory or establishes a new one, resulting in employee layoffs or changes in work location, it will report to the local labor bureau 60 days in advance and comply with the notice period in accordance with the Labor Protection Act on Mass Layoffs.



## 🕒 Labor-management meeting organizations

We respect employees' legally granted rights to freedom of assembly and association, neither opposing nor obstructing their gatherings or associations. At the same time, labor-management meetings and employee welfare committees are established according to law and officially operated after filing with the competent authorities. Currently, labor-management meetings are held regularly every quarter, and the employee welfare committee also meets regularly. Each labor-management communication organization performs its respective duties, communicating on different issues, working together to promote mutual prosperity and coexistence between labor and management, creating a mutually beneficial and win-win situation.

## 🕒 Handling and Resolution of Complaints:

Our company maintains smooth labor-management communication channels and harmonious employee relations. No major complaint cases occurred in 2024.

## 🕒 Handling of Discrimination or Sexual Harassment Incidents:

Our company has established the "Workplace Sexual Harassment Prevention, Complaint, and Disciplinary Measure" to prevent workplace sexual harassment and bullying, ensuring employee rights. When incidents occur, employees can file complaints through the company's "Internal Reporting Mechanism." Since the implementation of these measures, no reports of sexual harassment or bullying were received in 2024.

## 🕒 Response Actions to Corruption and Bribery Incidents:

Our company has formulated a "Code of Ethical Conduct" as a guideline for employees' daily ethical behavior.

No corruption or bribery incidents, or suspected cases occurred among employees in 2024. If such incidents arise in the future, they will be investigated and handled according to relevant management regulations. If the investigation confirms the evidence, actions will be taken in accordance with company policies or government laws.

### 3-3 Social Participation

As a member of society, Yankey Engineering is interdependent with investors, employees, local communities, and other stakeholders. We aim to leverage our influence to fulfill corporate social responsibility by setting an example. We collaborate with local groups at various operation sites to implement initiatives such as caring for vulnerable groups, material donations, environmental protection, industry-academia cooperation, and cultural promotion. This ensures resources are provided to those truly in need, striving to make society a better place.

#### Social Care

##### Contents

##### Yankey Engineering Donates 2 Million TWD to Support Hualien Earthquake Disaster Area

On April 3rd, Hualien County experienced a 7.2 magnitude earthquake on the Richter scale, causing severe damage to the disaster area and affecting many residents' homes. Yankey Engineering demonstrated corporate care by donating 2 million TWD to the Disaster Relief Foundation under the Ministry of Health and Welfare. This donation serves as a catalyst to encourage society to join in disaster relief efforts, helping victims overcome difficulties and rebuild their homes. Together, through concrete actions, we support Taiwan in this critical time.



##### Yankey Engineering sponsored the necessary equipment

upgrades for the glass specialty course at Fuli Junior High School, helping to enhance the campus environment and safety at Fuli.

Date: May 6, 2024

Location: Fuli Junior High School



##### Sponsored Open House Taipei for 3 consecutive years

Special Exhibition: Van Gogh: The Journey to Light

Exhibition Dates: August 24 – November 11, 2024

Venue: Fubon Art Museum, 3F Sunlight Gallery



## Social Care

## Contents

**New Taipei City Police Department, Linkou Branch – Traffic Safety and Anti-Fraud Campaign**

Date: Friday, September 20, 2024

Venue: 20F Conference Room, Yankey Engineering,  
World Trade New Metropolis Building

## Event Highlights

**Industry-Academia Collaboration**

In addition to its core business development, Yankey Engineering considers the recent challenges in nurturing industry talent. Therefore, the company continuously provides related resources to schools through scholarships and project cooperation mechanisms to assist industry-related departments in talent cultivation. The 2024 results are as follows:

- Donated scholarships totaling 425,000 TWD to National Chin-Yi University of Technology and National Taipei University of Technology.
- In 2024, a total of 23 students participated in industry-academia cooperative internships, with internship salary expenses amounting to 11,408,000 TWD.
- Sponsored the 7th Refrigeration and Air Conditioning Copper Pipe Creative Design Competition and the 3rd Pipe Shaping and Wire Application Creative Competition at Chung Hsing University of Science and Technology in 2024

## Industry-Academia Collaboration

## Contents

Yankey Engineering sponsored the 7th Refrigeration and Air Conditioning Copper Pipe Creative Design Competition and the 3rd Pipe Shaping and Wire Application Creative Competition at Chung Hsing University of Science and Technology in 2024. Students and teachers from high schools and vocational schools across Taiwan registered to participate in this grand event. The competitions encourage students to apply their knowledge and skills not only to solve practical plumbing and electrical problems or to understand refrigeration and air conditioning principles and copper pipe welding techniques, but also to further inspire and cultivate their creativity and aesthetic sense.

## Event Highlights



● Cultural and Arts Promotion

| Cultural and Arts Promotion |                  |
|-----------------------------|------------------|
| Contents                    | Event Highlights |

**Meeting Pandora “ by Shuiyuan Village Theatre” — at New Taipei Special Education School**

Yankey Engineering hosted the theatrical performance "Meeting Pandora," presented passionately by the Shuiyuan Village Theater Troupe. This event aims to create greater cultural benefits for schools in the Linkou area through drama. The troupe delivers inspiring and entertaining content that conveys the concepts of environmental protection, innovation, and community collaboration, allowing students to enhance their awareness of environmental and social issues in an enjoyable and educational atmosphere. At the same time, this event brings cultural energy into the local Linkou community, promoting connections between schools and the community and achieving a win-win for education and culture.

Date: December 24, 2024

Location: New Taipei Special Education School







# 04

## Environmental Protection & Workplace Safety



## 4-1 Energy Conservation and Carbon Reduction

### Key Topic: Energy Management



#### Significance to the Company

Energy management is closely linked to corporate sustainability and environmental protection. Energy resources are limited, and heavy reliance on traditional energy forms leads to increased environmental pressure and carbon emissions. Through energy management, companies can reduce environmental impact and enhance their competitiveness.



#### Policy/Commitment

- Conduct regular energy audits
- Implement various reduction and energy substitution measures to achieve energy targets at each stage.



#### Responsible Dept. & Grievance Mechanism

General Affairs /  
Engineering Department  
or via Email



#### Goals

##### Short-term

- Enhance energy efficiency
- Plan energy-saving projects regularly every year

##### Mid/Long-term

- Optimize energy management.









#### Resources Invested During the Year

- Promote and implement energy-saving measures
- Conduct greenhouse gas inventory operations



#### Evaluation Mechanism/Results

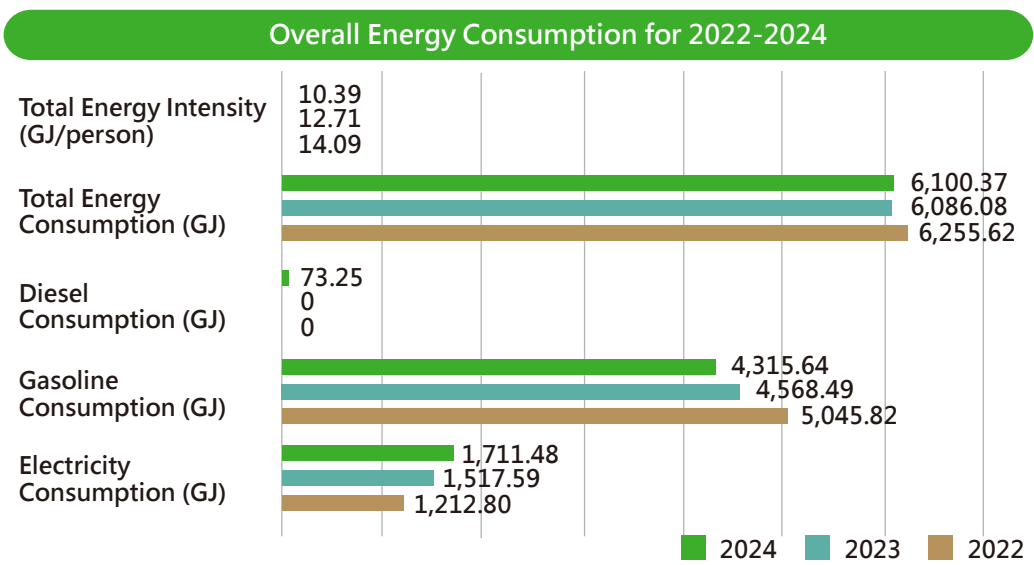
- Regularly check energy use to understand electricity consumption.
- Hold regular meetings to review energy-saving progress.
- In 2024, energy use per person dropped by 18.25% compared to 2023.

| Key Topic: Greenhouse Gas Emissions   |   |   |  |
|---|---|---|--|
|    | <b>Significance to the Company</b>        | Extreme weather and environmental changes caused by climate change may impact the company's supply chain and operations. Effective greenhouse gas management helps the company identify and respond to these risks, ensuring business continuity.             |  |
|    | <b>Policy/Commitment</b>                  | <ul style="list-style-type: none"><li>• Improve energy efficiency</li><li>• Reduce pollution</li><li>• Continuous improvement</li></ul>   |  <b>Responsible Dept. &amp; Grievance Mechanism</b><br>General Affairs / Engineering Department or via Email  |
|    | <b>Goals</b>                              | <div>Short-term</div> <ul style="list-style-type: none"><li>• 2024 greenhouse gas inventory verified by third-party audit.</li><li>• Greenhouse gas emissions (Scope 1 and Scope 2) have been reduced by 1% compared to the baseline year of 2023."</li></ul> | <div>Mid/Long-term</div> <ul style="list-style-type: none"><li>• Achieve net-zero emissions by 2050</li></ul>  |
|  | <b>Resources Invested During the Year</b> | <ul style="list-style-type: none"><li>• Promote and implement energy-saving measures</li><li>• Conduct greenhouse gas inventory operations</li></ul>  |  <b>Evaluation Mechanism/Results</b> <ul style="list-style-type: none"><li>• Complete the 2024 greenhouse gas inventory.</li><li>• In 2024, greenhouse gas emissions (Scope 1 and Scope 2) decreased by 3.52% compared to 2023.</li></ul> |

In the context of global climate change, energy saving and carbon reduction are no longer options but necessary actions. With rapid economic and technological development, energy and greenhouse gas management have become major challenges faced by companies today, and are critical issues that Yankey Engineering must address. Yankey Engineering starts by improving energy use efficiency to reduce energy waste. With advancing technology, the company adopts more efficient energy usage methods and reduces reliance on single energy sources. At the same time, annual energy consumption audits are conducted to monitor energy usage. In 2023, the company promoted the implementation of ISO 14064-1 greenhouse gas inventory operations, conducting internal audits and commissioning external verification to accurately understand greenhouse gas emissions. Based on this, feasible greenhouse gas reduction plans are developed and reduction projects are thoroughly executed to achieve sustainable development goals.

# 4-1-1 Internal and External Energy Consumption

Yankey Engineering's overall energy use structure currently consists entirely of non-renewable energy, with no renewable energy sources. Internal energy mainly comes from electricity and gasoline for company vehicles. In 2024, total electricity consumption reached 475,410 kWh, an increase compared to 2023, mainly due to an increase in employee numbers, leading to higher overall electricity use. Meanwhile, gasoline consumption for company vehicles in 2024 was 134,233 liters, a decrease of 5,660 liters compared to 2023. Yankey Engineering conducts annual energy consumption audits to understand the yearly energy usage situation.



**Note** The greenhouse gas inventory follows Taiwan's Environmental Protection Administration Greenhouse Gas Emission Factor Management Table Version 6.0.4. Each kilowatt-hour (kWh) equals 3.6 million joules (MJ), 1 gigajoule (GJ) equals 10<sup>9</sup> joules; gasoline's calorific value is 7,800 Kcal/L; 1 Kcal equals 4,186.8 joules (J).





## 4-1-2 Energy Intensity

Yankey Engineering discusses specific metrics related to energy intensity. The chosen metric is the number of full-time employees in the company for the current year (unit: persons). Using the company's annual operational energy consumption data, the energy intensity for electricity usage and fuel usage is calculated. This provides insight into the company's energy usage density and helps understand energy efficiency, serving as a reference for future energy management strategies.

| Annual Electricity Intensity for 2022-2024 |           |          |          |         |
|--|-----------|----------|----------|---------|
| Energy Consumption                         | Unit      | 2022     | 2023     | 2024    |
| Electricity Unit                           | Person    | 444      | 479      | 587     |
| Gasoline Usage                             | GJ        | 1,212.80 | 1,517.59 | 1711.48 |
| Total Energy Consumption                   | GJ/Person | 2.73     | 3.17     | 2.92    |

| Fuel Usage Intensity for 2022-2024 |           |          |          |         |
|------------------------------------|-----------|----------|----------|---------|
| Fuel Usage Intensity               | Unit      | 2022     | 2023     | 2024    |
| Full-time Employees                | Person    | 444      | 479      | 587     |
| Gasoline Consumption               | GJ        | 5,042.82 | 4,568.49 | 4315.64 |
| Gasoline Intensity                 | GJ/Person | 11.36    | 9.54     | 7.35    |
| Diesel Consumption                 | GJ        | -        | -        | 73.25   |
| Diesel Intensity                   | GJ/Person | -        | -        | 0.12    |

4-1-3

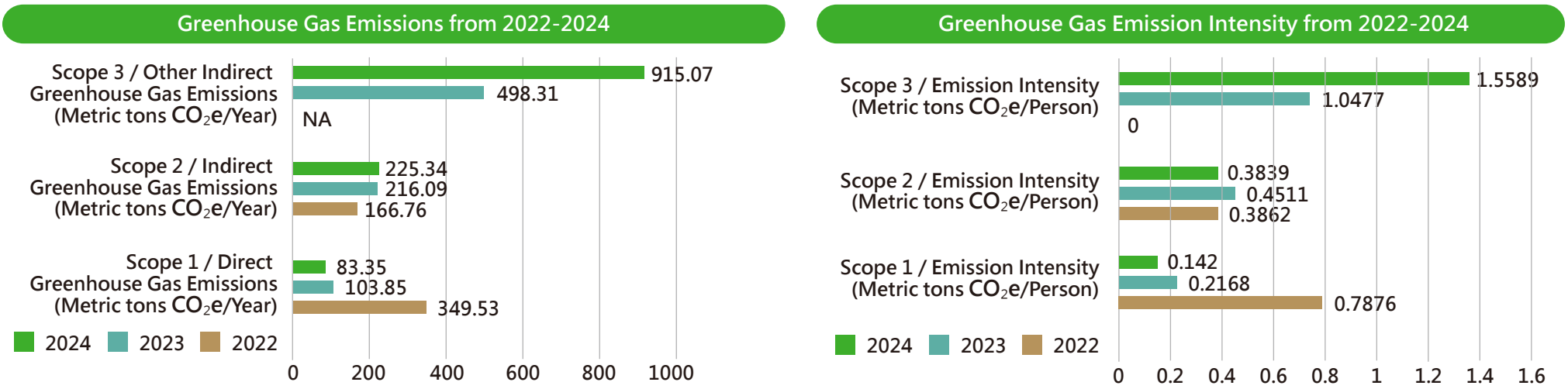
Direct Greenhouse Gas Emissions (Scope 1) & Indirect (Scope 2) and Other In-direct Greenhouse Gas Emissions (Scope 3)

Yankey Engineering initiated the ISO 14064-1 greenhouse gas inventory process in 2023 and included Scope 3 emissions in the inventory scope. The Scope 3 emissions for the year 2024 increased compared to 2023, mainly due to the rise in project volume in 2024, which led to higher emissions from downstream transportation activities. Through these data, Yankey Engineering aims to guide future carbon reduction measures and effectively implement related strategies.

| Our Company's ISO 14064-1 Emission Sources Inventory |  |  |
|--|--|--|
| Category   | Emission Type  | Audit and inspection activities  |
| Scope 1 / Category 1                                 | Stationary combustion sources  | Emergency power generator (CO <sub>2</sub> 、CH <sub>4</sub> 、N <sub>2</sub> O)   |
|  | Mobile combustion sources  | Company cars (electric-, diesel- and gasoline-powered) (CO <sub>2</sub> 、CH <sub>4</sub> 、N <sub>2</sub> O) trucks (diesel).   |
|  | Fugitive emission sources  | Air conditioning equipment, chillers, refrigeration equipment, water dispensers and company vehicle refrigerants (HFCs), septic tanks (CH <sub>4</sub> ), fire extinguishers (CO <sub>2</sub> 、HFC-236fa). |
| Scope 2 / Category 2                                 | Externally purchased electricity   | Electricity (CO <sub>2</sub> 、CH <sub>4</sub> 、N <sub>2</sub> O)   |
| Scope 3 / Category 3                                 | Downstream transportation  | Product transport (air freight), product transport (sea freight), airport-to-customer land transport, port-to-customer land transport (CO <sub>2</sub> 、CH <sub>4</sub> 、N <sub>2</sub> O).                |
|  | Employee Commuting   | Employee commuting (car), employee commuting (gasoline motorcycle), employee commuting (electric car), employee commuting (electric motorcycle)(CO <sub>2</sub> 、CH <sub>4</sub> 、N <sub>2</sub> O).       |
| Scope 4 / Category 4                                 | Upstream Extraction, Manufacturing and Processing of Purchased Raw Materials | Carbon footprint from electricity, diesel, and gasoline upstream extraction and distribution(CO <sub>2</sub> 、CH <sub>4</sub> 、N <sub>2</sub> O)   |

# 4-1-4 Greenhouse Gas Emission Intensity

Through the calculation of greenhouse gas emissions, Yankey Engineering can understand the current status of greenhouse gas generation. By setting the number of employees as the measurement standard, the company can grasp the overall average emission level, facilitating annual tracking of environmental performance. Below is the statistical table of greenhouse gas emission intensity:



Note

Note: The 2022 greenhouse gas inventory was a self-assessment and did not fully comply with the ISO 14064-1 standards. The lower Scope 1 emissions in 2023 compared to previous years are mainly due to including employee commuting fuel costs. From 2023 onward, all data have been verified by a third party.

Note

The number of employees was 444 in 2022, 479 in 2023, and 587 in 2024.

## 4-1-5 Energy Saving and Carbon Reduction Measures

Yankey Engineering has planned a series of energy-saving and carbon reduction measures. In daily operations, the company continuously promotes energy-saving initiatives to raise employees' awareness on energy conservation, ensuring these measures are integrated into everyday life. Yankey Engineering also conducts an annual greenhouse gas inventory to accurately identify the company's major emission sources, facilitating the development of more precise carbon reduction plans. In the future, energy-efficient equipment and facilities are expected to be introduced across various work sites to reduce overall energy consumption.

Through sustainability training, increased awareness of energy conservation and carbon reduction, and the implementation of energy-saving initiatives such as promoting the use of official vehicles locally, the company achieved notable energy and emission reductions. In 2024, gasoline consumption by official vehicles totaled 132,150.33 liters, representing a reduction of 7,742.67 liters compared to 2023, which corresponds to a decrease of 17.52 metric tons of CO<sub>2</sub> emissions.

### Slogans and temperature setting



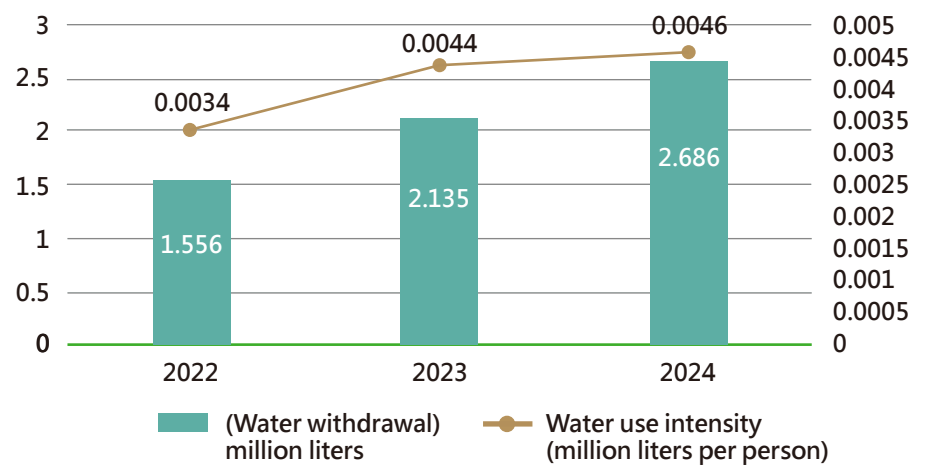


4-2

Water Resource Management

Water is an essential resource for human life. In recent years, extreme climate conditions such as droughts have impacted water availability, affecting business operations. Recognizing the importance of water resources, Yanky Engineering actively promotes water conservation awareness in daily practices. All sanitary facilities at our operational sites are equipped with water-saving devices to reduce water consumption. Additionally, to prevent leaks caused by aging or damaged pipes, we conduct regular maintenance and repairs. Our operational sites primarily serve office staff for daily water needs, with water sourced from the municipal supply. Historical data shows no significant changes in water usage over the years, nor any notable impact on water sources due to our water consumption.

Water Consumption from 2022-2024



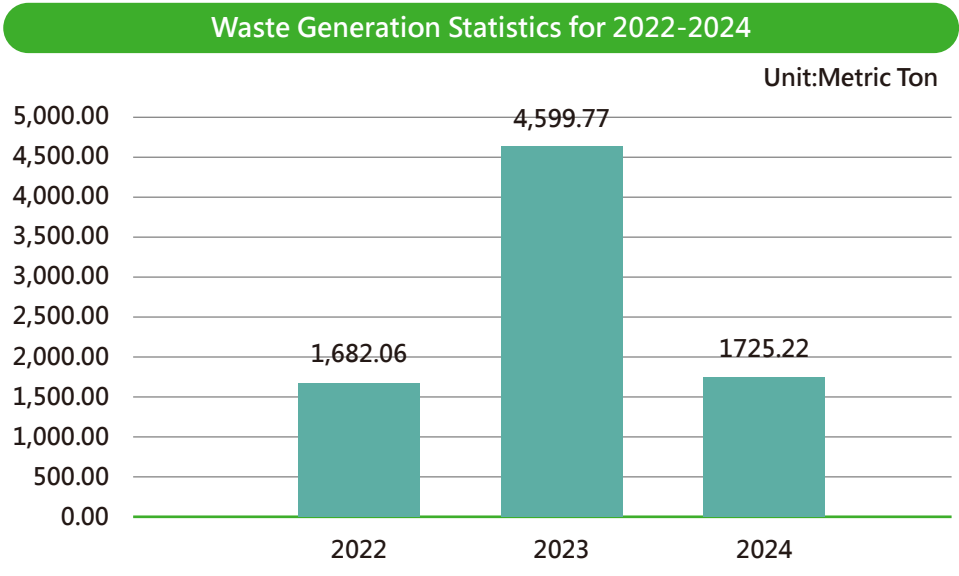
- Note There is no process water usage; therefore, the water intake volume equals the wastewater
- Note The number of employees was 444 in 2022, 479 in 2023, and 587 in 2024.



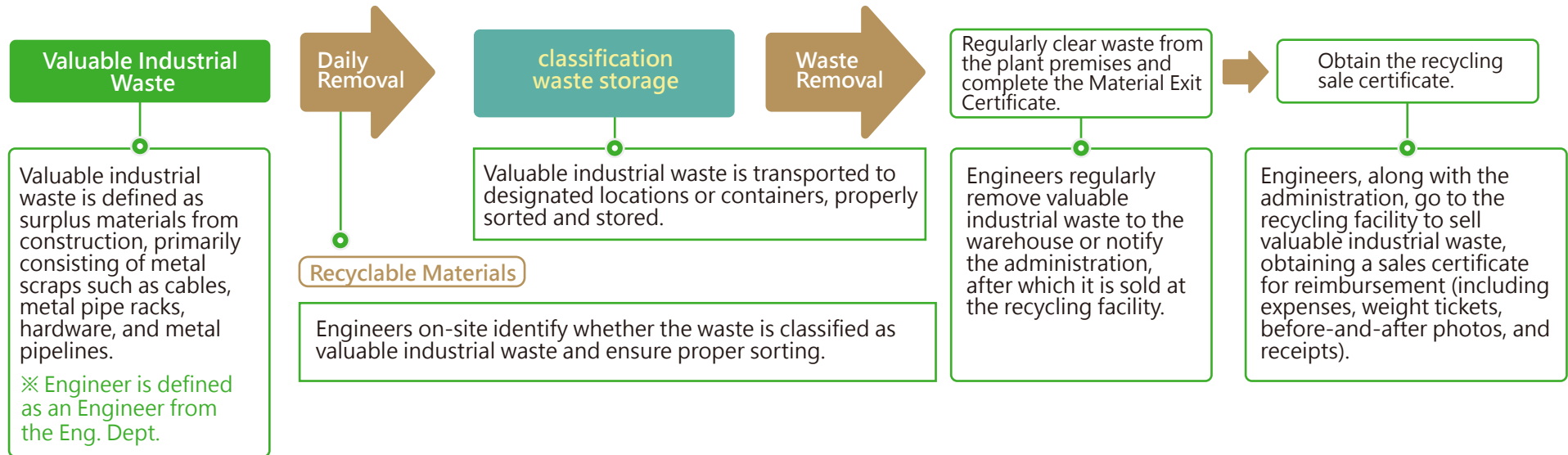
### 4-3 Waste Management

The waste generated by the company consists entirely of general industrial waste, primarily construction debris resulting from engineering construction, building demolition, and renovation projects. Additionally, employee-generated household waste and non-process waste such as scrap wood (packaging materials) and plastic waste are handled. All wastes are entrusted to licensed waste disposal contractors to ensure lawful and safe final processing. The company strictly follows relevant environmental regulations for waste management and currently has no issues regarding hazardous waste disposal. Recognizing the importance of waste management, the company has established various handling procedures aligned with corporate standards, including valuable industrial waste processing (scrap material management) and procedures for managing non-valuable industrial waste from construction projects. The amount of waste generated over the past three years is shown in the table below.

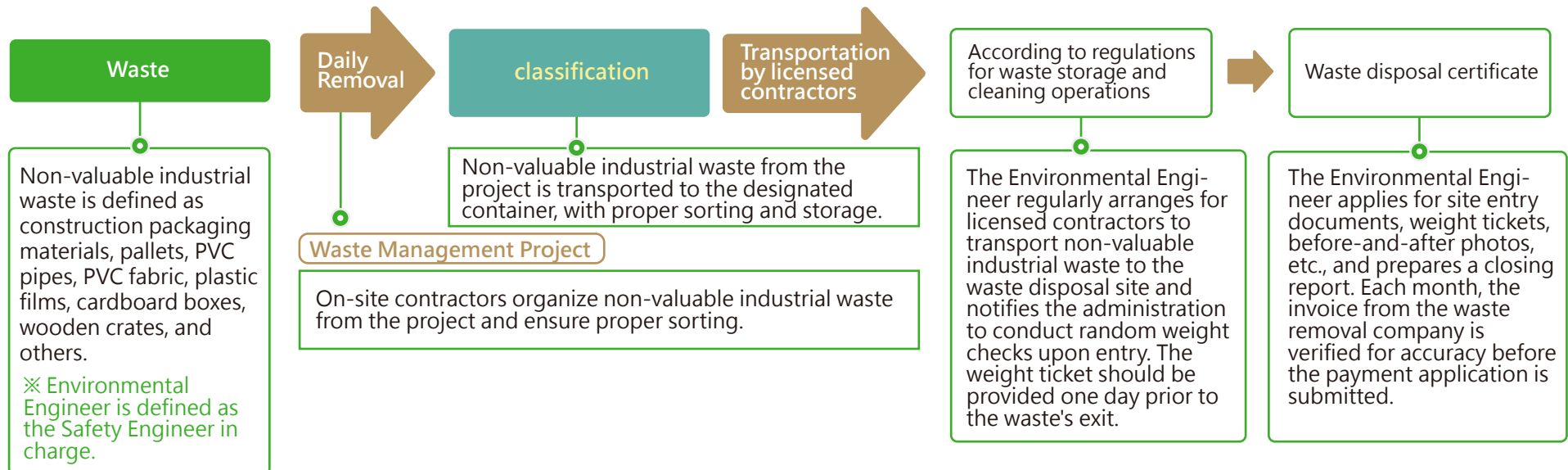
Since the Linkou headquarters is located within a mixed commercial-office building, waste generated there is managed and removed by the building's management committee, and waste volumes for individual tenants are not separately recorded. Given that a waste reduction mechanism was established in 2023, and that several large construction projects entered their final stages in 2024, the total waste volume in 2024 significantly decreased compared to 2023.



## Valuable business waste treatment process



## Valueless business waste treatment process



## 4-4 Workplace Safety

### Key Topic: Occupational Health and Safety



## Significance to the Company

A healthy workplace culture and safety management are very important. Through operating management systems and continuous promotion, potential hazard risks can be effectively reduced, accidents prevented, workers' physical and mental health protected, and company assets and operations safeguarded.



## Policy/Commitment

Yankey Engineering has the responsibility to provide a safe working environment by hazard identification and occupational safety training to achieve the goal of preventing occupational safety risks and attaining zero occupational accidents.



## Responsible Dept. & Grievance Mechanism

Occupational Safety & Health contact  
OSHA@yankey.com.tw



## Goals

Short-term

- Reduce the number of occupational accidents.
- Conduct regular annual promotion of occupational safety content.

Mid/Long-term

- Continuously optimize the working environment in construction sites.
- Continuously implement ISO 45001 operations.
- Goal of zero occupational accidents.



## Resources Invested During the Year

- Achieved ISO 45001 certification.
- Conducted related occupational safety and health training in 2024.
- Held health promotion activities.



## Evaluation Mechanism/Results

- Completed quarterly occupational safety and health committee reviews and performance tracking.
- Completed internal audits and management reviews of ISO 45001, with no major deficiencies this year.
- Completed external third-party verification with no major deficiencies.
- No deaths or major occupational accidents occurred in 2024.



Yankey Engineering regards occupational health and safety as a core corporate value. In addition to complying with relevant laws and regulations, the company is committed to providing a safe working environment for its employees, thereby fostering high efficiency and high-quality performance. The company places strong emphasis on safety training and education, offering diverse programs such as occupational safety and health training, emergency drills, and health education sessions. These initiatives aim to raise employees' awareness of occupational safety, encourage active participation, enhance overall safety standards, and help employees recognize potential risks and hazards. By focusing on prevention and promoting physical and mental well-being, the company fosters a culture of safety. Notably, Yankey Engineering recorded zero major occupational safety incidents in 2024.

### 4-4-1 Occupational Safety and Health Management System Operations

Yankey Engineering places great importance on occupational safety. Therefore, the company complies with and has established the ISO 45001 Occupational Safety and Health Management System. The system's scope covers the Taipei headquarters and all major project sites and has passed third-party certification by DNV. Yankey Engineering continuously monitors the operation of the occupational safety and health management system by conducting annual spot checks on all construction sites to maintain its effectiveness. Due to Yankey Engineering's persistent efforts in workplace safety, during the 2024 labor inspections by the competent authorities, no major deficiencies or fines were identified. These results demonstrate Yankey Engineering's strong commitment to occupational safety.

| Number of project sites spot-checked in 2024 |         |         |         |         |         |         |         |         |         |         |         |         |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Audit Month                                  | Jan     | Feb     | Mar     | Apr     | May     | Jun     | Jul     | Aug     | Sept    | Oct     | Nov     | Dec     |
| Number of Spot Checks                        | 2 sites | 2 sites | 4 sites | 4 sites | 4 sites | 4 sites | 4 sites | 4 sites | 5 sites | 5 sites | 4 sites | 3 sites |

## 4-4-2 Occupational Health and Safety Hazard Identification and Disaster Prevention

Yankey Engineering has established various management procedures to effectively meet the requirements of the occupational health and safety management system and to prevent accidents from occurring. Through daily safety training, safety promotion, and diverse communication and consultation channels, the company ensures the protection of employees' work safety.



### Hazard Identification and Risk Assessment Management Procedure

Develop corresponding response measures for common routine hazards and non-routine hazards, and conduct comprehensive hazard identification and risk assessments in both office and worksite environments, continuously reviewing occupational safety and health management performan



### Occupational Safety Promotion and Protection

- Establish an occupational safety and health manual and conduct daily training.
- Workers are allowed to proactively leave work situations that may cause injury or illness.
- Set up communication and consultation channels, complaint mechanisms, and protections against retaliation.



### Incident Investigation Management Procedure

- Prevent occupational accidents, and immediately take rescue and response actions when incidents occur.
- Investigate the causes of accidents and formulate improvement measures to reduce recurrence.

## ● Accident Occurrence Flowchart

### 1 Emergency Accident Response

- The emergency response team controls the scene and prevents secondary disasters.
- Assist the injured with necessary first aid and medical treatment.
- Except for essential first aid or rescue, the scene should be preserved intact.

### 4 Corrective Actions Implementations + Tracking

- The direct supervisor and site manager formulate corrective and preventative measures.
- Occupational safety personnel follow up on the implementation of improvement measures.

### 5 Determination of Occupational Injury for Official Jury Leave

If an employee is injured due to a work-related incident or a traffic accident while commuting to or from work and needs to leave for recovery, they must apply for work injury leave through the leave system and submit the accident investigation report and a medical diagnosis certificate issued by a doctor as attachments. These will be reviewed by the Occupational Safety Department.

### 7 Case Closure and Archiving

- Confirm that the corrective and preventative measures in the accident investigation report have been implemented.
- Relevant personnel involved in the accident investigation report will sign and keep the records for future reference.

### 2 Accident Reporting

- When a disaster occurs, personnel must verbally report it to their supervisor first.
- Within 8 hours, the occupational safety personnel or the affected individual must report the incident through the system using the [7.1 Accident Notification Form].
- Major occupational accidents must be reported to the local labor inspection authority within 8 hours.
- Reporting website: <https://insp.osha.gov.tw/labcbbs/dis0001.aspx>

### 3 Accident Investigation

The investigation is jointly conducted and documented by the affected individual, unit supervisor, labor representative, and occupational safety personnel using the [7.2 Accident IR]


### 6 Insurance Claim Settlement

- The Human Resources Department assists with applying for labor and group insurance claims.
- If an accident occurs at a construction site, the Management Department will assist with construction insurance claims based on whether the case meets insurance requirements.



### 4-4-3 Occupational Health Services

The physical and mental health of employees is a highly valued issue at Yankey Engineering. To provide a safe and friendly working environment, Yankey Engineering considers factors such as workplace stress, exposure to occupational hazards, and poor working conditions, all of which have significant impacts on employees' physical and mental health. Understanding the importance of occupational health services, Yankey Engineering has established a series of occupational health measures and adjusts them annually based on circumstances. The overall measures for 2024 are as follows:



Providing advanced health examinations: Our company firmly believes that employee health is the most valuable asset of the enterprise. Actively creating a healthy workplace that goes beyond regulatory standards, we proactively offer employee health check-up services every year. We have specially arranged advanced health examinations at medical institutions every two years, providing employees with comprehensive health screening programs to help detect potential health risks early, thereby achieving disease prevention and health promotion.



| 2024 Advanced Health Screening Statistics |                   |           |            |                    |       |
|---|-------------------|-----------|------------|--------------------|-------|
| Length of Service                         | 6 Months – 1 Year | 1-5 Years | 5-10 Years | 10 Years and Above | Total |
| Subsidy Amount                            | \$5,000           | \$9,000   | \$12,000   | \$15,000           | -     |
| Number of Recipients                      | 49                | 238       | 103        | 45                 | 435   |

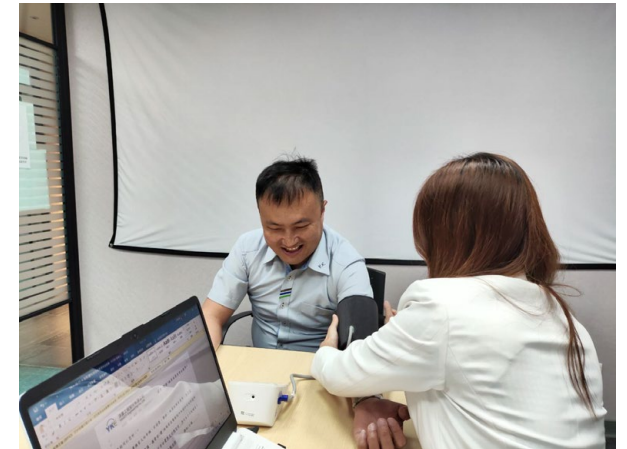




In 2024, the company partnered with Chang'an East Clinic as the on-site service provider. The frequency of occupational health on-site services was arranged as follows: occupational medicine specialist visits 4 times per year and nurse visits 4 times per month. Throughout 2024, a total of 174 worker visits were recorded for occupational health on-site services. In accordance with the Occupational Safety and Health Act (Articles 6, 18, 30, 31, and 39), the company established an employee health protection plan and various employee health care programs to safeguard workers' health.

2024 Annual Statistics of On-site Labor Health Services (Number of People/Visits)

| Item                            | Category / Number of Cases   | Q1 | Q2 | Q3 | Q4 | Subtotal |
|---------------------------------|--|----|----|----|----|----------|
| Employee Health Care            | Voluntary personal consultations   | 1  | 0  | 0  | 2  | 3        |
|                                 | Abnormal findings in employee health checkups  | 11 | 22 | 14 | 25 | 72       |
|                                 | Occupational injury & public injury (including commuting accidents) return-to-work assessments | 7  | 5  | 6  | 6  | 24       |
|                                 | New employee health check abnormalities (selection/assignment)                                 | 4  | 9  | 9  | 4  | 26       |
|                                 | Regular sick leave proactive care  | 0  | 0  | 0  | 5  | 5        |
| Employee Health Protection Plan | Maternal health protection plan  | 2  | 0  | 10 | 2  | 14       |
|                                 | Prevention plan for diseases caused by abnormal workloads                                      | 5  | 1  | 0  | 4  | 10       |
|                                 | Human factor hazard prevention plan  | 7  | 1  | 0  | 0  | 8        |
|                                 | Prevention plan for unlawful harm during duty  | 0  | 1  | 1  | 0  | 2        |
|                                 | Appropriate work plan for middle-aged and elderly workers                                      | 7  | 2  | 0  | 1  | 10       |
| Total                           |  | 44 | 41 | 40 | 49 | 174      |





According to regulations, new employees are required by HR, upon hiring and reporting, to undergo a physical examination at a medical institution approved by the Occupational Safety and Health Administration (OSHA). They must submit their medical report and receipt at onboarding. After completing one month of employment, the company, exceeding legal requirements, automatically provides employees with a new employee health check subsidy of up to **NT\$1,000**.



Every year, employees are provided with a safety shoe subsidy of up to **NT\$2,000**. The company also provides free and complete personal protective equipment (safety harnesses, helmets, reflective vests) and issues employee uniforms, including four shirts per year (long-sleeve and short-sleeve combined).



The office workplaces conduct biannual environmental monitoring of the working environment, including carbon dioxide levels and illumination, as required by law.



Drinking water dispensers in the offices are tested quarterly for water quality, including testing for coliform bacteria.



The Linkou headquarters and the offices in Hsinchu, Taichung, and Tainan each have trained first aid personnel and adequately stocked first aid kits and AED devices, in accordance with Article 15 of the Labor Health Protection Regulations, based on the number of workplace personnel.



**Note** Photos of the AED installed by the company

**Note** Photos of first aid kits at Taichung branch

**Note** Photos of employee nursing (and lactation) rooms



Nursing rooms are provided for female employees.

## 4-4-4 Worker Participation, Consultation, and Communication in Occupational Safety and Health

In the modern workplace, occupational safety and health are increasingly emphasized. To ensure a safe and healthy work environment, Yankey Engineering recognizes the critical role of direct employee participation. In addition to ensuring all occupational safety and health policies comply with legal requirements, the company facilitates regular labor-management meetings, Occupational Safety and Health Committees, and ISO 9001 & 45001 system management review meetings as communication channels. These platforms allow employees to voice their opinions and express their needs related to occupational safety and health. The company also provides smooth communication channels, including dedicated hotlines and complaint mailboxes, enabling timely collection of employee feedback and ensuring a safe, healthy, friendly workplace with sustainable development.

| Meeting Name       | Labor-Management Meeting   | Employee Welfare Committee | Toolbox Meeting at Construction | Occupational Safety and Health Committee | ISO 9001 & 45001 System Management Review | Supervisor Monthly Meeting |
|--------------------|--|----------------------------|---------------------------------|--|---|----------------------------|
| Meeting Frequency  | Quarterly  | Quarterly                  | Daily                           | Quarterly                                | Annually                                  | Monthly                    |
| Participants       | Representatives from both labor and management   |                            |                                 |  |   |                            |
| Complaint Channels | Employee suggestion box / Sexual harassment complaint mailbox / Workplace unlawful harassment complaint mailbox / Occupational safety and health mailbox |                            |                                 |  |   |                            |

| Complaint Item / Channel                       | Phone Number     | Email                |
|--|------------------|----------------------|
| Employee Opinion Mailbox                       | None             | YKHR@yankey.com.tw   |
| Sexual Harassment Complaint Mailbox            | 02-26001350#8585 | wecare@yankey.com.tw |
| Workplace Illegal Harassment Complaint Mailbox | 02-26001350#8585 | wecare@yankey.com.tw |
| Safety Dept. Mailbox                           | None             | safety@yankey.com.tw |
| Occupational Safety Dept. Mailbox              | None             | OSHA@yankey.com.tw   |

### Authority of Labor Representatives

- ✓ Represent employees in the development and review of policies, occupational safety and health work codes, and related procedures to manage risks.
- ✓ Participate in hazard identification, risk assessment, and incident investigations in accordance with the law.
- ✓ Assist in consultations regarding any changes that may affect the environmental safety and health of the workplace.
- ✓ The company guarantees that personnel and employee representatives participating in the Occupational Safety and Health Committee will not face discrimination, harassment, coercion, or retaliation due to their membership or participation in the committee's activities.
- ✓ Employee representatives may maintain contact with the employees they represent at the workplace.
- ✓ Attend meetings related to the Occupational Safety and Health Committee and management systems to enhance communication, consultation, and review with senior management.

## 4-4-5 Occupational Safety and Health Education and Training

As a member of the engineering industry, Yankey Engineering fully understands the importance of employee safety awareness in ensuring their health and safety. Therefore, the company places great emphasis on occupational safety and health education and training, and is committed to enhancing employees' safety awareness. To prevent accidents and injuries, the company has invested substantial resources and offered numerous courses, enabling employees to learn relevant knowledge free of charge. Through education and training, employees are able to understand safety regulations and operating procedures, learn to use related equipment and tools, and develop good working habits and behaviors to ensure workplace safety. After completing the training courses, the company conducts post-training tests or course satisfaction surveys to continuously evaluate employees' learning progress. The results of relevant training courses in 2024 are as follows:

| 2024 Annual Statistics on the Number of Employee Training Participants (Person-Times) |  |
|---|--|
| Item  | Training Course Outcomes   |
| Occupational Safety and Health Education and Training                                 | <ul style="list-style-type: none"><li>New Employee Safety and Health Education and Training (3 hours) – 197 participants</li><li>On-the-Job Employee Safety and Health Education and Training (3 hours) – 237 participants</li><li>Mobile Crane Self-Inspection Training (0.5 hours) – 126 participants</li><li>Confined Space Operation Hazard Prevention Training (0.5 hours) – 246 participants</li><li>High Temperature Operation Hazard Prevention Training (0.5 hours) – 208 participants</li><li>Introduction to ISO 45001 Occupational Health and Safety Management System Training (2 hours) – 145 participants</li></ul> |
| Safety and Health Education + Training Necessary for Disaster Prevention              | <ul style="list-style-type: none"><li>Fire Escape and Prevention Training (1 hour) – 259 participants</li><li>Earthquake Safety and Shelter-in-Place Awareness Training (0.5 hours) – 220 participants</li><li>CPR + AED Operation Training (1.5 hours) – 34 participants</li></ul>  |
| Health Education and Training   | <ul style="list-style-type: none"><li>Lecture: Understanding Metabolic Syndrome and Essential Facts About Weight Loss (1.5 hours) – 70 participants</li><li>Lecture: Managing Stress and Preventing Overwork (1 hour) – 21 participants</li><li>Unlawful Infringement and Communication Skills Training (1 hour) – 337 participants</li><li>[Employee Version] Sexual Harassment Prevention and Unlawful Infringement Hazard Prevention Training (1.5 hours) – 253 participants</li><li>[Supervisor Version] Zero Tolerance for Workplace Unlawful Infringement Training (1.5 hours) – 210 participants</li></ul>                  |
| Other Safety Education&Training   | <ul style="list-style-type: none"><li>Defensive Driving Training for Commuting Hazard Prevention (1 hour) – 665 participants</li></ul>   |





# 4-4-6 Worker Health Promotion

Yankey Engineering actively promotes health-related initiatives, encompassing three key areas: health services, health education, and a healthy work environment. The company's approach to employee health management includes both the prevention of occupational injuries and diseases and the ongoing promotion of employee well-being. We remain committed to safeguarding the physical and mental health of our employees by providing a safe working environment. Our goal is to ensure that employees are not affected by health issues during their working hours, demonstrating the company's dedication to employee welfare and well-being.

| Health Promotion Initiatives by Yankey Engineering |   |
|--|---|
| Item   | Training Course Outcomes  |
| Health Services                                    | <ul style="list-style-type: none"><li>Conduct health risk assessments and management for employees, including the prevention of occupational injuries and diseases.</li><li>Promote health promotion activities to support employees' physical and mental well-being.</li><li>Conduct regular health check-ups for on-the-job employees; analyze abnormality rates and provide health education and seminars.</li><li>Provide one-on-one onsite consultations to help employees relieve stress.</li></ul> |
| Health Education                                   | <ul style="list-style-type: none"><li>Organize health promotion seminars, such as those on abnormal work overload, sexual harassment prevention, and workplace unlawful infringement.</li><li>Share health education concepts to foster employee safety awareness.</li></ul>  |
| Healthy Work Environment                           | <ul style="list-style-type: none"><li>Provide a safe working environment to protect employee health.</li><li>Conduct workplace hazard assessments and provide improvement recommendations.</li></ul>  |



In recent years, the company has actively invested resources to promote related health promotion seminars and activities for employees. In the current year (Year 113 in the Minguo calendar, equivalent to 2024), the company received the "Workplace Health Promotion" certification mark awarded by the Health Promotion Administration.

| 2024 Occupational Safety, Health, and Wellness Education/Seminars                                       |                |                  |  |                                     |
|---|----------------|------------------|--|-------------------------------------|
| Item  | Sessions       | Duration (hours) | Training Method                        | Total Participants                  |
| Health Promotion Lecture: "Understanding Metabolic Syndrome and Essential Facts Before Weight Loss"     | 1 session      | 1.5 hours        | On-site participation + Online viewing | On-site 11people + Online 59 people |
| Lecture: "Mental Well-being and Preventing Work Overload"   | 1 session      | 1 hour           | On-site participation                  | On-site 21 people                   |
| Online Education Training: "Unlawful Infringement and Communication Skills"                             | Online Viewing | 1 hour           | Online viewing                         | Online 337 people                   |
| [Employee Version] Training: "Sexual Harassment Prevention and Unlawful Infringement Hazard Prevention" | 1 session      | 1.5 hours        | On-site participation + Online viewing | On-site 23 people + Online 230      |
| [Supervisor Version] Online Education Training: "Zero Tolerance for Workplace Unlawful Infringement"    | 1 session      | 1.5 hours        | On-site participation + Online viewing | Online 210 people                   |



Sexual Harassment Prevention



Workplace Health Care



Lecture on Health Effects of Abnormal Work Overload





## 2024 BMI 18–24 Maintenance &amp; Weight Loss Challenge — Take Action Now!

|  |  |
|--|--|
| Activity Description                               | Based on the 2023 health check report, analyze and organize all employees' BMI values to determine whether they fall within the ideal range of 18 to 24.   |
| Number of Participants                             | 96 employees signed up to participate.   |
| Health Lecture                                     | A professional medical specialist lectures on chronic diseases caused by obesity, raising awareness of weight loss and health  |
| Number of Employees Who Achieved Weight Loss Goals | 47 employees   |
| Incentives for Goal Achievement                    | <ul style="list-style-type: none"> <li>40 employees lost at least 3 kg and received Carrefour gift vouchers</li> <li>Top 3 weight loss results and cash prizes:<br/>1st place: Lost 29.8 kg, prize \$10,000<br/>2nd place: Lost 12.1 kg, prize \$6,000<br/>3rd place: Lost 10.9 kg, prize \$3,000</li> </ul> |
| Total Weight                                       | A total of 248 kg lost by participants   |
| Change in Abnormal                                 | Decreased from 59% to 57%  |



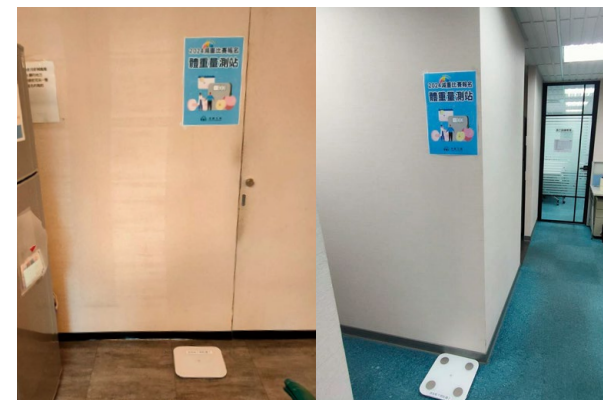
## 👑 1st Place: Y1133 Mr. Chen ○-Ming (111.4 kg → 81.6 kg)



## Drop 3 kilos and earn a Carrefour voucher



## Body Weight Check Station



## 4-4-7 Impact of Occupational Safety and Health

To ensure that Yankey Engineering can respond swiftly and correctly when occupational safety and health impacts occur, effectively control disasters, and mitigate losses, the company formulates corresponding response measures based on actual situations. Besides providing timely guidance and emergency handling during incidents to reduce their impact on the company, we also reinforce these efforts through safety and health meetings before construction, daily toolbox talks, monthly coordination meetings, and daily wrap-up meetings. Through these meetings, we aim to raise employees' awareness of occupational safety and health, emphasize the importance of response measures, and ensure that every worker clearly understands the steps to handle emergencies.

Additionally, if contractors need to bring specific organic solvents and chemicals during construction - such as Nanya rigid adhesives, gear-cutting fluids, paints, E-POXY, etc. - the original packaging must have GHS hazard labels. In cases where repackaging is necessary, hazard labels must also be applied. Furthermore, Material Safety Data Sheets (SDS) must be posted at the construction site, and hazard awareness education and training on organic solvents and chemicals must be conducted before construction to ensure health and safety at the site. These measures help reduce disaster risks, maximize employee safety, and ensure smooth progress of construction. The company's occupational safety management achievements for 2024 are as follows:

| Yankey Engineering 2024 Occupational Safety Management Achievements |   |
|---|---|
| Occupational Safety Program   | Results   |
| Safety and Health Organization Meetings                             | The company legally holds regular Occupational Safety and Health Committee meetings quarterly.  |
| Safety and Health Education and Training                            | <ul style="list-style-type: none"><li>• New employee training: This year, 41 sessions of new employee safety and health education training were conducted, totaling 123 hours.</li><li>• External contractor safety and health training: Daily toolbox talks on safety, contractor site entry safety training, ceiling work safety training, hot work and fire watch training, lifting operations training, confined space training, work at height and scaffolding safety training, organic solvent handling training, electrical work training, and more.</li></ul> |
| Safety and Health Audits  | <ul style="list-style-type: none"><li>• Regulatory identification was regularly conducted twice a year with 234 regulations reviewed, of which 73 apply to the company.</li><li>• A total of 43 autonomous safety and health inspections/audits were conducted at various construction sites this year.</li></ul>   |
| Work Environment Monitoring   | <ul style="list-style-type: none"><li>• Office carbon dioxide (CO2) concentration testing: 100% compliance. Work environment monitoring and air conditioning cleaning and maintenance are carried out every six months.</li><li>• Drinking water quality (E. coli) testing: 100% compliance. Testing is done quarterly, with regular filter replacement</li></ul>   |



| Yankey Engineering 2024 Occupational Safety Management Achievements |   |  |                      |  |
|---|---|--|----------------------|--|
| Occupational Safety Program   |   | Results  |                      |  |
| Safety Operation<br>Standard Regulations                            | ISO45001 system document  | Current number of copies   | Number of new copies | Number of revised copies   |
|   | Level 1 - Handbook  | 1 copy   | 0 copies             | 0 copies   |
|   | Level 2 - Procedures book   | 19 copies  | 0 copies             | 4 copies   |
|   | Level 3 - Safe Operation Instructions   | 31 copies  | 1 copies             | 4 copies   |
|   | Level 4 - Forms   | 188 copies   | 37 copies            | 12 copies  |
| Emergency Response and Drills                                       | Each workplace, in accordance with Article 8 of the Enforcement Rules of the Fire Services Act, establishes a self-defense fire brigade, formulates emergency response plans and emergency contact networks, and conducts regular annual self-defense fire brigade training and evacuation drills as required by law. Examples include fire extinguishing operation training for the self-defense fire brigade, evacuation drills, and on-site earthquake shelter drills. |  |                      |  |
| Targeted Improvement Plans  | 2024 Annual Goals   | Description  |                      | Results  |
|   | Prevent heat-related hazards at sites   | Prevent disasters caused by heat injuries at various construction sites                          |                      | 0 incidents in 2024  |
|   | Prevent falls from aerial work platforms  | Prevent falls of subcontractors and company quality inspectors who operate aerial work platforms |                      | 0 incidents in 2024  |
|   | Prevent falls and penetration hazards from site openings  | Prevent falls by strengthening inspections and installing covers and guardrails at site openings |                      | 0 incidents in 2024  |
|   | Reduce abnormal BMI in employee health checks   | (1) Weight loss competition: total weight loss over 100 kg<br>(2) Reduce abnormal BMI by 2%      |                      | (1) Total weight loss: 248 kg<br>(2) BMI abnormal rate reduced from 59% to 57% (goal achieved) |

### 4-4-8 Occupational Accident Management Statistics

Yankey Engineering has established relevant occupational accident management mechanisms and continuously implements the ISO 45001 Occupational Health and Safety Management System standards. Through regular occupational safety and health education and training, the company conducts early warning and correction of employee hazards and risky behaviors. Safety is prioritized as the foremost principle, promoting that employees must follow standard operating procedures during work and not compromise safety for speed. In the event of an accident during work, the company has established emergency response plans and emergency contact networks for each job. Corresponding supervisors are immediately notified, and subsequent accident investigations are conducted to analyze root causes. Improvement measures and plans are then developed to prevent the recurrence of similar incidents, thereby reducing risks for both internal employees and external contractors working together at the workplace.

| Workers covered by the occupational safety and health management system |                        |                    |                  |            |
|---|------------------------|--------------------|------------------|------------|
| Year  | Management System/ Law | Inspection type    | Number of people | Percentage |
| 2024  | ISO 45001              | Insiders           | 587              | 0.9452     |
|   |                        | External personnel | 34               | 0.0548     |
| 2023  |                        | Insiders           | 479              | 0.9106     |
|   |                        | External personnel | 47               | 0.0894     |
| 2022  |                        | Insiders           | 444              | 0.9061     |
|   |                        | External personnel | 46               | 0.0939     |

| Employee/ Non-employee - Occupational Injury and Occupational Disease Statistics |            |         |           |           |                                      |                                      |
|--|------------|---------|-----------|-----------|--------------------------------------|--------------------------------------|
| Statistics/ Year   |            | 2022    | 2023      | 2024      | 2023<br>(47 Contract Safety Workers) | 2024<br>(34 Contract Safety Workers) |
| Total working hours  |            | 927,004 | 1,040,621 | 1,192,558 | 46,624                               | 34,277                               |
| Fatal Occupational Injuries  | Number     | 0       | 0         | 0         | 0                                    | 0                                    |
|  | Proportion | 0       | 0         | 0         | 0                                    | 0                                    |
| Serious Occupational Injuries  | Number     | 1       | 0         | 0         | 0                                    | 0                                    |
|  | Proportion | 0.2157  | 0         | 0         | 0                                    | 0                                    |
| Recordable Occupational Injuries   | Number     | 3       | 3         | 3         | 0                                    | 0                                    |
|  | Proportion | 0.6472  | 0.5766    | 0.5031    | 0                                    | 0                                    |
| Occupational Diseases  | Number     | 0       | 0         | 0         | 0                                    | 0                                    |
|  | Proportion | 0       | 0         | 0         | 0                                    | 0                                    |
| Recordable Occupational Diseases   | Number     | 0       | 0         | 0         | 0                                    | 0                                    |
|  | Proportion | 0       | 0         | 0         | 0                                    | 0                                    |

| Employee - Statistics of recordable occupational injury types |                       |      |      |      |   |
|---|-----------------------|------|------|------|---|
| Type/ Year  |                       | 2022 | 2023 | 2024 | Description of Hazards and Improvements   |
| Occupational injury type                                      | Falls                 | 0    | 3    | 1    | 1. Promote: Use handrails when using stairs<br>2. Promote: Look ahead while walking; do not look at the phone<br>3. Promote: Watch for uneven surfaces or level differences<br>4. Measure: Place proper steel plates for vehicle access at uneven pedestrian paths at site entrance; inspect and fix deformed trench covers<br>5.Measure: Strengthen inspection of walkways; keep them clear of clutter |
|   | Caught / Entanglement | 0    | 0    | 1    | Fire doors should remain closed; use caution when passing through to avoid hand injuries from door  |
|   | Electric shock        | 0    | 0    | 0    | Use insulated gloves; live-line work strictly prohibited  |
|   | Collision             | 0    | 0    | 0    | Separate pedestrian and vehicle paths; install warning lights on forklifts.   |
|   | Crushed               | 4    | 0    | 1    | Injury from collapse of heavy load during unloading – use crane or forklift, manual dragging strictly prohibited.   |
|   | Traffic Accidents     | 18   | 18   | 9    | Encourage employees to use public transportation; all employees and commuting workers must complete defensive driving and online traffic safety training.   |
| Occupational disease type                                     | Overwork              | 0    | 0    | 0    | Implement an abnormal workload-related illness prevention plan; conduct monthly overwork assessments and health guidance for overtime employees, and adjust workloads accordingly.  |



| Occupational Injury Reporting Statistics     |            |        |             |        |           |        |   |
|--|------------|--------|-------------|--------|-----------|--------|---|
| Year   | 2021       |        | 2022        |        | 2023      |        | Description   |
| Gender                                       | Male       | Female | Male        | Female | Male      | Female | Gender of victim  |
| Number of Occupational Injuries              | 4          | 0      | 2           | 1      | 3         | 0      | Work-related injuries (excluding traffic accidents)                           |
| Total Annual Hours Worked                    | 927,004    |        | 1,040,621   |        | 1,192,558 |        | Total cumulative working hours for the year (Jan-Dec)                         |
| Injury Rate (IR)                             | 0.863      | 0      | 0.384       | 0.192  | 0.5031    | 0      | IR = (No. of occupational injuries/annual hours worked) x 200,000             |
| Total Lost Workdays                          | 142        |        | 31          |        | 29        |        | Total number of lost days due to injuries                                     |
| Total Annual Workdays                        | 103,689    |        | 115,167     |        | 133,852   |        | Total workdays per year (sum of monthly workdays)                             |
| Lost Day Rate (LDR)                          | 273.895977 |        | 53.83486589 |        | 43.3314   |        | LDR = (Total lost days / Total overwork-related fainting incidents)           |
| Occupational Disease (Fainting at Workplace) | 0          | 0      | 0           | 0      | 0         | 0      | Number of suspected overwork-related fainting incidents                       |
| Occupational Disease Rate (ODR)              | 0          | 0      | 0           | 0      | 0         | 0      | ODR = (Total number of occupational diseases / Annual hours worked) x 200,000 |



# 05

## Appendices

| Statement of Use   |            |   | GRI 1Used   | Applicable GRI   | Note  |
|--|------------|---|---|--|---|
| Yankey Engineering Co., Ltd. Has reported with reference to the GRI Standards for the period from January 1 to December 31, 2024 |            |   | GRI 1: Foundation 2021  | Our company currently has no applicable GRI Sector Standards | Topics marked with * are material topics      |
| Topic  | Disclosure | Description   | Section   | Page Number  | Omission/Remarks                              |
| GRI 2: General Disclosures 2021  |            |   |   |  |   |
| Organization & Reporting Practices   | 2-1        | Organizational Details  | 1.1 About Yankey Engineering  | 16   |   |
|  | 2-2        | Entities Included in the Sustainability Reporting                   | Editorial Policy  | 6  |   |
|  | 2-3        | Reporting Period, Frequency, and Contact Information                | Editorial Policy  | 6  |   |
|  | 2-4        | Restatements of Information   | Editorial Policy  | 6  |   |
|  | 2-5        | External Assurance  | Editorial Policy  | 6  |   |
| Activities & Workers   | 2-6        | Activities, Value Chain, and Other Business Relationships           | 1.1 About Yankey Engineering  | 16   |   |
|  | 2-7        | Employees   | 3.1 Workforce Structure   | 49   |   |
|  | 2-8        | Workers Who Are Not Employees                                       | 3.1 Workforce Structure   | 49   |   |
| Governance   | 2-9        | Governance Structure and Composition                                | 1.2 Governance Practices  | 24   |   |
|  | 2-10       | Nomination and Selection of the Highest Governance Body             | 1.2 Governance Practices  | 25   |   |
|  | 2-11       | Chair of the Highest Governance Body                                | 1.2 Governance Practices  | 27   |   |
|  | 2-12       | Role of the Highest Governance Body in Overseeing Impact Management | 1.2 Governance Practices<br>1.3 Risk Management and Climate Change Response | 30/33  |   |
|  | 2-13       | Delegation of Responsibility for Impact Management                  | 1.2 Governance Practices<br>1.3 Risk Management and Climate Change Response | 28/35  |   |
|  | 2-14       | Role of the Highest Governance Body in Sustainability Reporting     | 1.1 About Yankey Engineering  | 18   |   |
|  | 2-15       | Conflicts of Interest   | 1.2 Governance Practices  | 26   |   |
|  | 2-16       | Communication of Critical Concerns                                  | 1.2 Governance Practices  | 28   |   |
|  | 2-17       | Collective Knowledge of the Highest Governance Body                 | 1.2 Governance Practices  | 27   |   |
|  | 2-18       | Evaluation of the Performance of the Highest Governance Body        | 1.2 Governance Practices  | 26   |   |
|  | 2-19       | Remuneration Policies   | 1.2 Governance Practices  | 29   |   |
|  | 2-20       | Process to Determine Remuneration                                   | 1.2 Governance Practices  | 29   |   |
|  | 2-21       | Ratio of Annual Total Compensation                                  | --  | --   | Not disclosed due to confidentiality policies |

| Statement of Use   |            |  | GRI 1Used   | Applicable GRI   | Note                                     |
|--|------------|--|---|--|--|
| Yankey Engineering Co., Ltd. Has reported with reference to the GRI Standards for the period from January 1 to December 31, 2024 |            |  | GRI 1: Foundation 2021                                    | Our company currently has no applicable GRI Sector Standards | Topics marked with * are material topics |
| Topic  | Disclosure | Description  | Section   | Page Number  | Omission/Remarks                         |
| GRI 2: General Disclosures 2021  |            |  |   |  |  |
| Strategy, Policies & Practices   | 2-22       | Statement on Sustainable Development Strategy                                | Message from Management                                   | 2~4  |  |
|  | 2-23       | Policy Commitments   | Message from Management<br>1.1 About Yankey Engineering   | 17   |  |
|  | 2-24       | Embedding Policy Commitments   | Message from Management<br>1.1 About Yankey Engineering   | 16   |  |
|  | 2-25       | Processes to Remediate Negative Impacts                                      | 1.2 Governance Practices<br>1.3 Risk Management & Climate | 23/32  |  |
|  | 2-26       | Mechanisms for Seeking Advice and Raising Concerns                           | 1.2 Governance Practices                                  | 28   |  |
|  | 2-27       | Compliance with Laws and Regulations   | 1.5 Legal Compliance                                      | 37   |  |
| Stakeholder Engagement   | 2-28       | Membership in Associations   | 1.1 About Yankey Engineering                              | 22   |  |
|  | 2-29       | Approach to Stakeholder Engagement   | Stakeholder Communication & Material Topic Identification | 28   |  |
|  | 2-30       | Collective Bargaining Agreements   | 3.2 Right Talent Fit                                      | 53   |  |
| GRI 3: Material Topics 2021  |            |  |   |  |  |
| Material Topics  | 3-1        | Process to Determine Material Topics   | Stakeholder Communication & Material Topic Identification | 8  |  |
|  | 3-2        | List of Material Topics  | Stakeholder Communication & Material Topic Identification | 9  |  |
| Information Security   |            |  |   |  |  |
| GRI 3: Material Topics 2021  | 3-3        | Management of Material Topic   | 1.6 Information Security                                  | 38   |  |
| Economic Aspect  |            |  |   |  |  |
| Economic Performance   |            |  |   |  |  |
| GRI 201: Economic Performance 2016   | 201-1      | Direct Economic Value Generated and Distributed                              | 2.3 Operational Performance                               | 46   |  |
|  | 201-2      | Financial Implications and Other Risks & Opportunities due to Climate Change | 1.3 Risk Management & Climate Response                    | 31   |  |
|  | 201-3      | Defined Benefit Plan Obligations and Other Retirement Plans                  | 3.2 Right Talent Fit                                      | 53   |  |



| Statement of Use   |                     | GRI 1Used   | Applicable GRI   | Note                                     |  |
|--|---------------------|---|--|--|--|
| Yankey Engineering Co., Ltd. Has reported with reference to the GRI Standards for the period from January 1 to December 31, 2024 |                     | GRI 1: Foundation 2021                            | Our company currently has no applicable GRI Sector Standards | Topics marked with * are material topics |  |
| Topic  | Disclosure          | Description                                       | Section  | Page Number                              | Omission/Remarks   |
| GRI 2: General Disclosures 2021  |                     |   |  |  |  |
| GRI 203: Indirect Economic Impacts 2016  | 203-1               | Infrastructure Investments and Services Supported | 3.3 Community Engagement                                     | 62                                       |  |
| Environmental Aspect   |                     |   |  |  |  |
| Energy Management  |                     |   |  |  |  |
| GRI 3: Material Topics 2021  | 3-3                 | Management of Material Topic                      | 4.1 Energy Conservation & Carbon Reduction                   | 67                                       |  |
| GRI 302: Energy 2016   | 302-1               | Energy Consumption Within the Organization        | 4.1 Energy Conservation & Carbon Reduction                   | 68                                       |  |
|  | 302-2               | Energy Consumption Outside the Organization       |  | 68                                       | The information is incomplete. YKE cannot obtain upstream and downstream external energy consumption data. |
|  | 302-3               | Energy Intensity                                  | 4.1 Energy Conservation & Carbon Reduction                   | 68                                       |  |
|  | 302-4               | Reduce Energy Consumption                         | 4.1 Energy Conservation & Carbon Reduction                   | 68                                       | Partially disclosed due to incomplete information.   |
|  | 302-5               | Reduce the Energy Demand of Products and Services | 4.1 Energy Conservation & Carbon Reduction                   | 71                                       | Partially disclosed due to incomplete information.   |
|  | Water and Effluents |   |  |  |  |
| GRI 303: Water and Effluents 2018  | 303-3               | Water Withdrawal                                  | 4.2 Water Resource Management                                | 42                                       |  |
|  | 303-4               | Water Discharge                                   | 4.2 Water Resource Management                                | 42                                       |  |
|  | 303-5               | Water Consumption                                 | 4.2 Water Resource Management                                | 42                                       |  |
| Greenhouse Gas Emissions   |                     |   |  |  |  |
| GRI 3: Material Topics 2021  | 3-3                 | Management of Material Topic                      | 4.1 Energy Conservation & Carbon Reduction                   | 67                                       |  |
| GRI 305: Emissions 2016  | 305-1               | Direct (Scope 1) GHG Emissions                    | 4.1 Energy Conservation & Carbon Reduction                   | 69                                       |  |
|  | 305-2               | Indirect (Scope 2) GHG Emissions                  | 4.1 Energy Conservation & Carbon Reduction                   | 69                                       |  |
|  | 305-3               | Other Indirect (Scope 3) GHG Emissions            | 4.1 Energy Conservation & Carbon Reduction                   | 69                                       |  |
|  | 305-4               | GHG Emissions Intensity                           | 4.1 Energy Conservation & Carbon Reduction                   | 70                                       |  |


| Statement of Use   |            | GRI 1Used  | Applicable GRI   | Note                                     |  |
|--|------------|--|--|--|--|
| Yankey Engineering Co., Ltd. Has reported with reference to the GRI Standards for the period from January 1 to December 31, 2024 |            | GRI 1: Foundation 2021   | Our company currently has no applicable GRI Sector Standards | Topics marked with * are material topics |  |
| Topic  | Disclosure | Description  | Section  | Page Number                              | Omission/Remarks   |
| GRI 2: General Disclosures 2021  |            |  |  |  |  |
| Greenhouse Gas Emissions   |            |  |  |  |  |
| GRI 305: Emissions 2016  | 305-5      | Greenhouse Gas Emissions Reduction   | 4.1 Energy Conservation & Carbon Reduction                   | 71                                       |  |
|  | 305-6      | Emissions of Ozone-Depleting Substances  |  |  | Not applicable / YKE does not emit ozone-depleting substances. |
|  | 305-7      | Emissions of nitrogen oxides (NO <sub>2</sub> ), sulfur oxides (SO <sub>2</sub> ), and other significant air emissions |  |  | Not applicable / YKE does not emit ozone-depleting substances. |
| Waste  |            |  |  |  |  |
| GRI 306: Waste 2020  | 306-3      | Waste Generated  | 4.3 Waste Management   | 72                                       |  |
| Supplier Environmental Assessment  |            |  |  |  |  |
| GRI 308: Supplier Environmental Assessment 2016  | 308-1      | New Supplier Screening Using Environmental Criteria  | 2.1 Sustainable Supply Chain                                 | 43                                       |  |
|  | 308-2      | Negative Environmental Impacts in the Supply Chain and Actions Taken   | 2.1 Sustainable Supply Chain                                 | 44                                       |  |

| Statement of Use   |            | GRI 1Used   | Applicable GRI   | Note                                     |                  |
|--|------------|---|--|--|------------------|
| Yankey Engineering Co., Ltd. Has reported with reference to the GRI Standards for the period from January 1 to December 31, 2024 |            | GRI 1: Foundation 2021  | Our company currently has no applicable GRI Sector Standards | Topics marked with * are material topics |                  |
| Topic  | Disclosure | Description   | Section  | Page Number                              | Omission/Remarks |
| GRI 2: General Disclosures 2021  |            |   |  |  |                  |
| Labor Relations  |            |   |  |  |                  |
| GRI 3: Material Topics 2021  | 3-3        | Management of Material Topics   | 3. Social Care   | 48                                       |                  |
| GRI 401: Employment 2016   | 401-1      | New Employee Hires and Employee Turnover  | 3.1.2 Employee Statistics                                    | 51                                       |                  |
|  | 401-2      | Benefits Provided to Full-time Employees (Excluding Temporary and Part-time)                  | 3.2 Right Talent Fit   | 51                                       |                  |
|  | 401-3      | Parental Leave  | 3.2 Right Talent Fit   | 54                                       |                  |
|  | 401-4      | Annual salaries of full-time non-managerial employees (2 years)                               | 3.2 Right Talent Fit   | 54                                       |                  |
| Labor/Management Relations   |            |   |  |  |                  |
| GRI 402: Labor/Management Relations 2016   | 402-1      | Minimum Notice Periods Regarding Operational Changes  | 3.2 Right Talent Fit   | 60                                       |                  |
| Occupational Health & Safety   |            |   |  |  |                  |
| GRI 3: Material Topics 201   | 3-3        | Management of Material Topics   | 4. Environmental Protection & Workplace Safety               | 74                                       |                  |
| GRI 403: Occupational Health and Safety 2018 Management Approach   | 403-1      | Occupational Health and Safety Management System  | 4.4 Workplace Safety   | 75                                       |                  |
|  | 403-2      | Hazard Identification, Risk Assessment, and Incident Investigation                            | 4.4 Workplace Safety   | 76                                       |                  |
|  | 403-3      | Occupational Health Services  | 4.4 Workplace Safety   | 77                                       |                  |
|  | 403-4      | Worker Participation, Consultation, and Communication on Occupational Health & Safety         | 4.4 Workplace Safety   | 79                                       |                  |
|  | 403-5      | Worker Training on Occupational Health and Safety   | 4.4 Workplace Safety   | 80                                       |                  |
|  | 403-6      | Promotion of Worker Health  | 4.4 Workplace Safety   | 81                                       |                  |
|  | 403-7      | Prevention and Mitigation of Occupational Health & Safety Impacts Directly Linked to Business | 4.4 Workplace Safety   | 82                                       |                  |
| GRI 403: Occupational Health & Safety 2018   | 403-8      | Workers Covered by Occupational Health and Safety Management System                           | 4.4 Workplace Safety   | 84                                       |                  |
|  | 403-9      | Work-related Injuries   | 4.4 Workplace Safety   | 86                                       |                  |
|  | 403-10     | Work-related Illnesses  | 4.4 Workplace Safety   | 87                                       |                  |

| Statement of Use   |            |  | GRI 1Used   | Applicable GRI   | Note                                     |
|--|------------|--|---|--|--|
| Yankey Engineering Co., Ltd. Has reported with reference to the GRI Standards for the period from January 1 to December 31, 2024 |            |  | GRI 1: Foundation 2021                              | Our company currently has no applicable GRI Sector Standards | Topics marked with * are material topics |
| Topic  | Disclosure | Description  | Section   | Page Number  | Omission/Remarks                         |
| GRI 2: General Disclosures 2021  |            |  |   |  |  |
| Talent Development   |            |  |   |  |  |
| GRI 3: Material Topics 2021  | 3-3        | Management of Material Topics  | 3. Social Care                                      | 62   |  |
| GRI 404: Training and Education 2016   | 404-1      | Average Hours of Training Per Employee Per Year                                      | 3.2 Right Talent Fit                                | 56   |  |
|  | 404-2      | Programs for Skills Management and Transition Assistance                             | 3.2 Right Talent Fit                                | 58   |  |
|  | 404-3      | Percentage of Employees Receiving Regular Performance and Career Development Reviews | 3.2 Right Talent Fit                                | 60   |  |
| Employee Diversity and Equal Opportunity   |            |  |   |  |  |
| GRI 405: Diversity and Equal Opportunity 2016  | 405-1      | Diversity of Governance Bodies and Employees   | 1.2 Governance Practices<br>3.1 Workplace Structure | 25-26<br>49  |  |
| Supplier Social Assessment   |            |  |   |  |  |
| GRI 414: Supplier Social Assessment 2016   | 414-1      | New Suppliers Screened Using Social Criteria   | 2.1 Sustainable Supply Chain                        | 43   |  |
|  | 414-2      | Negative Social Impacts in the Supply Chain and Actions Taken                        | 2.1 Sustainable Supply Chain                        | 45   |  |



## A2: Management System Certificate - ISO 9001

  
**Bureau Veritas Certification**

洋基工程股份有限公司  
新北市林口區文化二路一段266號18F-3


Bureau Veritas Certification Holding SAS - UK Branch  
證明上述單位之管理系統業經評審並確認符合下列管理系統標準要求

**ISO 9001:2015**  
管理系統驗證範圍


提供設計、顧問、安裝管理及維護管理下列設備：  
加熱、通風、空調、冷凍及清淨室工程。


Initial cycle start date: 20-09-1999  
Expiry date of previous cycle: 10-03-2024  
Certification / Recertification Audit date: 31-01-2024  
Certification / Recertification cycle start date: 22-03-2024  
Subject to the continued satisfactory operation of the organisation's Management System, this certificate expires on: 10-03-2027

證書編號: TW007192      版本: 1      發行日期: 22-03-2024

  
Signed on behalf of BVCH SAS UK Branch  
Certification Body Address: 5th Floor, 66 Prescott Street, London, E1 8HG, United Kingdom  
Local Office Address: 3F-B, No. 16, Nanjing E. Rd., Sec. 4, Songshan Dist., Taipei 105, Taiwan

其他一步澄清驗證範圍、證書效期及管理系統要求之適用範圍時，請致電: +886 2 2570 7655  
UKAS Certificate Template Single Site Rev.4.1      28 Aug 2023



  
**Bureau Veritas Certification**

YANKEY ENGINEERING CO., LTD.  
18F-3, NO. 266, SEC. 1, WUNHUA 2ND RD., LINKOU DIST., NEW TAIPEI CITY 244022, TAIWAN (R.O.C.)


Bureau Veritas Certification Holding SAS - UK Branch certifies that the Management System of the above organisation has been audited and found to be in accordance with the requirements of the management system standards detailed below

**ISO 9001:2015**  
Scope of certification


PROVISION OF THE DESIGN, CONSULTANT, INSTALLATION MANAGEMENT AND MAINTENANCE MANAGEMENT OF HVAC (HEATING, VENTILATION AND AIR CONDITIONING), REFRIGERATION, CLEAN ROOM ENGINEERING.

Original cycle start date: 20-09-1999  
Expiry date of previous cycle: 10-03-2024  
Certification / Recertification Audit date: 31-01-2024  
Certification / Recertification cycle start date: 22-03-2024  
Subject to the continued satisfactory operation of the organisation's Management System, this certificate expires on: 10-03-2027


Certificate No.: TW007192      Version: 1      Issue date: 22-03-2024

  
Signed on behalf of BVCH SAS UK Branch  
Certification Body Address: 5th Floor, 66 Prescott Street, London, E1 8HG, United Kingdom  
Local Office Address: 3F-B, No. 16, Nanjing E. Rd., Sec. 4, Songshan Dist., Taipei 105, Taiwan

Further clarifications regarding the scope and validity of this certificate, and the applicability of the management system requirements, please call: +886 2 2570 7655  
UKAS Certificate Template Single Site Rev.4.1      28 Aug 2023



A2: Management System Certificate - ISO 45001



# MANAGEMENT SYSTEM CERTIFICATE

Certificate No:  
205762-2018-ASA-RGC-RvA

Initial certification date:  
25 August, 2018

Valid:  
25 August, 2022 – 25 August, 2025

This is to certify that the management system of

**Yankey Engineering Co., Ltd.**

18F-3, No. 266, Sec. 1, Wenhua 2nd Rd., Linkou Dist., New Taipei City, Taiwan

has been found to conform to the Occupational Health and Safety Management System standard:  
**ISO 45001:2018**


This certificate is valid for the following scope:  
Installation and Maintenance of MEP (Mechanical, Electrical and Plumbing),  
Refrigeration, Clean Room Engineering

Place and date:  
Shanghai, 26 July, 2022





For the issuing office:  
DNV - Business Assurance  
Suite A, Building 9, No.1591 Hongqiao  
Road, Changning District, Shanghai  
200336, P.R. China  
TEL: +86 21 32799000



Zhu Hai Ming  
Management Representative

Lack of fulfillment of conditions as set out in the Certification Agreement may render this Certificate invalid.

ACCREDITED UNIT: DNV Business Assurance B.V., Zvollevweg 1, 2994 LB Barendrecht, Netherlands • TEL: +31(0)102922688 • [www.dnv.com/assurance](http://www.dnv.com/assurance)

## A2: Management System Certificate - ISO 27001

## CERTIFICATE



特此授予:

洋基工程股份有限公司

新北市林口區文化二路一段266號18F-3

管理體系符合  
ISO/IEC 27001:2022

驗證範圍

本公司資訊機房、網路/環境監控、ERP資訊系統及資訊部門辦公環境維運之安全管理

適用性聲明版次- A  
發行日期- 2023/08/15

證書編號: ARES/TW/I23121761

證書簽發日期: 2023-12-28

證書有效日期: 2026-12-27

每次監督審核時間與上次現場審核時間間隔不得超過12個月, 且必須取得ARES簽發的監督審核通過證明以確保證書有效性。



批准:



ARES International Certification Co., Ltd.  
No.12-2, Ln. 187, Wenping Rd., Anping Dist., Tainan City 708, Taiwan  
TEL / 06-295 9696 (Rep. Line) FAX / 06-295 9667  
www.ares-registration.com

## CERTIFICATE



The Governing Board of  
ARES International Certification Co., Ltd.  
Hereby Grants To:

**YANKEY ENGINEERING CO., LTD.**

18F-3, NO.266, SEC.1, WUNHUA 2ND RD., LINKOU DIST., NEW TAIPEI CITY, TAIWAN R.O.C.

Has been assessed and found to be in accordance with the requirements of standard detailed below

**ISO/IEC 27001:2022**

Scope

**OPERATION AND MAINTENANCE OF THE ENTERPRISE RESOURCE PLANNING INFORMATION SYSTEM AND THE SERVER ROOM SUPPORTING ACTIVITIES WHICH ARE PROVIDED BY NETWORK AND INFORMATION OFFICE BY INFORMATION DEPARTMENT**

SOA Version-A

Issue Date- 2023/08/15

Certificate No.: ARES/TW/I23121761

Certificate Issue Date: 2023-12-28

Registration Expiration Date: 2026-12-27

The time interval between each surveillance audit and the last on-site audit shall not exceed 12 months, and the organization must obtain "surveillance audit approval notification" issued by ARES to ensure the validity of the certificate.



Authorized by:



ARES International Certification Co., Ltd.  
No.12-2, Ln. 187, Wenping Rd., Anping Dist., Tainan City 708, Taiwan  
TEL / 06-295 9696 (Rep. Line) FAX / 06-295 9667  
www.ares-registration.com

## A3: SASB Comparison Table - Infrastructure Project Management and Construction Services

| Disclosure issue                  | Indicator number | Disclosure indicator   | Nature       | Corresponding chapters and sections in the report               | Remarks |
|-----------------------------------|------------------|--|--------------|---|---------|
| Environmental Impacts of Projects | IF-EN-160a.1     | Number of incidents of non-compliance with environmental permits, standards, and regulations   | Quantitative | 1.5 Legal Compliance  |         |
|                                   | IF-EN-160a.2     | Description of processes to identify and assess environmental risks associated with project design, siting, and construction                 | Qualitative  | 1.1 About Yankey Engineering                                    |         |
| Structural Integrity & Safety     | IF-EN-250a.1     | Amount of rework costs related to safety and structural defects  | Quantitative | No rework costs related to safety defects: 0                    |         |
|                                   | IF-EN-250a.2     | Total monetary losses from legal proceedings related to safety and structural defects.   | Quantitative | Monetary losses from litigation: 0                              |         |
| Worker Health & Safety            | IF-EN-320a.1     | 1. Employee injury and fatality rates 2. Contractor injury and fatality rates  | Quantitative | 4.4 Workplace Safety  |         |
| Building Lifecycle Assessment     | IF-EN-410a.1     | 1. Number of projects that have passed third-party sustainability standard certification<br>2. Number of projects seeking such certification | Quantitative | N/A – company focuses on in-house facility construction         |         |
|                                   | IF-EN-410a.2     | Description of process to incorporate operational energy and water efficiency into project planning and design                               | Qualitative  | 4.1 Energy Resource Management                                  |         |
| Climate Impact                    | IF-EN-410b.1     | Total value of construction projects involving fossil fuel and renewable energy.   | Quantitative | NA  |         |
|                                   | IF-EN-410b.2     | Value of cancelled fossil fuel projects in construction  | Quantitative | NA  |         |
|                                   | IF-EN-410b.3     | Total value of non-energy projects in construction associated with climate change mitigation.  | Quantitative | NA  |         |
| Business ethics                   | IF-EN-510a.1     | Number and value of projects in countries ranked in the bottom 20% in Transparency International's Corruption Perception Index.              | Quantitative | NA  |         |
|                                   | IF-EN-510a.2     | Total monetary losses from legal proceedings related to bribery, corruption, or anti-competitive behavior.                                   | Quantitative | 1.5 Compliance with Laws and Regulations: The loss amount is 0. |         |
|                                   | IF-EN-510a.3     | Description of policies and actions to prevent (1) bribery/corruption and (2) anti-competitive behavior during bidding                       | Qualitative  | 1.4 Ethical Business Practices<br>1.5 Legal Compliance          |         |
| Activity Metrics                  | IF-EN-000.A      | Number of completed projects   | Quantitative | 125 Projects  |         |
|                                   | IF-EN-000.B      | Number of projects under construction  | Quantitative | 199 Projects  |         |
|                                   | IF-EN-000.C      | Value of projects under construction   | Quantitative | NT\$12,483,959 thousand   |         |



## A4: Comparison of TCFD Disclosure Items

| Aspect                 | TCFD Disclosure Item  | Corresponding chapter and section  | Page |
|------------------------|---|--|------|
| Governance             | Board oversight of climate-related risks and opportunities  | 1.3 Risk Management and Response to Climate Change   | 33   |
|                        | Management's role in assessing and managing climate-related risks and opportunities.                                      | 1.3 Risk Management and Response to Climate Change   | 33   |
| Strategy               | Climate-related risks and opportunities identified over the short, medium, and long term.                                 | 1.3 Risk Management and Response to Climate Change   | 33   |
|                        | Impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.     | 1.3 Risk Management and Response to Climate Change   | 33   |
|                        | Resilience of the organization's strategy, taking into consideration different climate-related scenarios.                 | 1.3 Risk Management and Response to Climate Change   | 33   |
| Risk management        | Processes for identifying and assessing climate-related risks.  | 1.3 Risk Management and Response to Climate Change   | 33   |
|                        | Processes for managing climate-related risks.   | 1.3 Risk Management and Response to Climate Change   | 33   |
|                        | How processes for identifying, assessing, and managing climate-related risks are integrated into overall risk management. | 1.3 Risk Management and Response to Climate Change   | 33   |
| Indicators and targets | Metrics used to assess climate-related risks and opportunities in line with strategy and risk management.                 | 1.3 Risk Management and Response to Climate Change   | 33   |
|                        | Scope 1, Scope 2, and (if applicable) Scope 3 greenhouse gas (GHG) emissions and related risks.                           | 1.3 Risk Management and Response to Climate Change<br>4.1 Energy Conservation and Carbon Reduction | 65   |
|                        | Targets used to manage climate-related risks and opportunities and performance against targets.                           | 1.3 Risk Management and Response to Climate Change   | 33   |

## A5: TWSE Sustainability Disclosure Indicators – Listed Companies in Other Electronic Industries

| Number | Indicator  | Indicator Type | Unit                            | Report Section   |
|--------|--|----------------|---------------------------------|--|
| I      | Total energy consumption, percentage of purchased electricity, and renewable energy usage rate.      | Quantitative   | Gigajoules (GJ), percentage (%) | 4.1 Energy Conservation and Carbon Reduction<br>No use of renewable energy           |
| II     | Total water withdrawal and total water consumption.  | Quantitative   | Thousand cubic meters           | 4.1 Energy Conservation and Carbon   |
| III    | Weight of hazardous waste generated and recycling rate.  | Quantitative   | Metric tons (t), Percentage     | 4.3 Waste Management   |
| IV     | Description of occupational incident types, number of cases, and rate.                               | Quantitative   | Rate (%), Number                | 4.4 Work Safety  |
| V      | Product lifecycle management disclosure: includes weight and recycling rate of discarded and e-waste | Quantitative   | Metric tons (t), Percentage     | 4.3 Waste Treatment and Control<br>No hazardous industrial waste generated in 2024   |
| VI.    | Description of risk management related to the use of critical materials.                             | Qualitative    | Not applicable                  | The Company is an engineering service provider and has no risk of conflict minerals. |
| VII.   | Total monetary loss from legal proceedings related to anti-competitive practices.                    | Quantitative   | Reporting currency              | No such litigation occurred in 2024; total loss: NT \$0                              |
| VIII.  | Output of major products by product category.  | Quantitative   | Varies by product type          | Production volume not quantifiable; production value: NT \$12,305,289 thousand.      |

| A6: Climate-Related Information of Listed Companies  |   |
|--|---|
| Climate change-related risks and opportunities for the company and the corresponding mitigation and adaptation measures undertaken   |   |
| Item   | Company Response                        |
| 1.Description of the board and management's oversight and governance of climate-related risks and opportunities  | Refer to 2024 Annual Report, p.33       |
| 2.Explanation of how identified climate risks and opportunities impact the company's business, strategy, and finances (short, medium, and long-term)                                 | Refer to 2024 Annual Report, p.33       |
| 3.Explanation of the financial impact of extreme climate events and transition actions   | Refer to 2024 Annual Report, p.33       |
| 4.Description of how processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system   | Refer to 2024 Annual Report, p.33       |
| 5.If scenario analysis is used to assess resilience to climate change risks, disclose the scenarios, parameters, assumptions, analytical factors, and major financial impacts        | Refer to 2024 Annual Report, p.34       |
| 6.If a transition plan exists for managing climate-related risks, describe the plan, and disclose indicators and targets used to identify and manage physical and transition risks   | Refer to 2024 Annual Report, p.34       |
| 7.If internal carbon pricing is used as a planning tool, disclose the pricing basis  | Internal carbon pricing not yet adopted |
| 8.If climate-related targets are set, disclose covered activities, GHG emission scopes, timeframe, annual progress; if carbon offsets or RECs are used, disclose source and quantity | Refer to 2024 Annual Report, p.34       |
| 9.GHG inventory and assurance status, along with reduction targets, strategies, and concrete action plans (also completed in sections 1-1 and 1-2)                                   | As follows.                             |

1-1 Greenhouse Gas Inventory Information

Disclose the greenhouse gas emissions for the most recent two years (metric tons CO<sub>2</sub>e), intensity (metric tons CO<sub>2</sub>e / million NT dollars), data coverage scope, and assurance status. Our company's greenhouse gas emissions inventory is currently managed internally and disclosed voluntarily to better understand current trends and prepare in advance. It has not yet been verified by an external third-party assurance organization.

| Greenhouse Gas Inventory, Assurance Status, and Emission Reduction Targets |  |  |  |  |
|--|--|--|--|--|
| Category   | 2024   |  | 2023   |  |
| Scope 1  | Total emission(Metric tonsCO <sub>2</sub> e) | Intensity(tons CO <sub>2</sub> e/NT\$ million) | Total emission(Metric tonsCO <sub>2</sub> e) | Intensity(tons CO <sub>2</sub> e/NT\$ million) |
| Parental Company   | 83.35  | 0.0068   | 103.85                                       | 0.0077   |
| Scope 1  | Total emission(Metric tonsCO <sub>2</sub> e) | Intensity(tons CO <sub>2</sub> e/NT\$ million) | Total emission(Metric tonsCO <sub>2</sub> e) | Intensity(tons CO <sub>2</sub> e/NT\$ million) |
| Parental Company   | 225.34                                       | 0.0183   | 216.09                                       | 0.0161   |
| Scope 1  | Total emission(Metric tonsCO <sub>2</sub> e) | Intensity(tons CO <sub>2</sub> e/NT\$ million) | Total emission(Metric tonsCO <sub>2</sub> e) | Intensity(tons CO <sub>2</sub> e/NT\$ million) |
| Parental Company   | 854.89                                       | 0.0695   | 498.31                                       | 0.0371   |
| Verification Body and Verification Status Explanation                      |  |  |  |  |

For the year 2023, verification was completed by Gray International Verification Co., Ltd., and a statement was obtained [https://www.yankey.com.tw/about\\_credentials/0/38/](https://www.yankey.com.tw/about_credentials/0/38/)

For the year 2024, verification has also been completed by Gray International Verification Co., Ltd. The statement is planned to be obtained in May, and the certificate will be published on the official website. <https://www.yankey.com.tw/about/about-us/?section=credentials>

**Note** For the year 2023, the individual revenue was 13,443.7 million; for the year 2024, the individual revenue was 12,305.3 million. Subsidiaries will complete their emissions inventories according to the schedule required by the competent authorities in the future.



1-2 Greenhouse Gas Reduction Targets, Strategies, and Action Plans

Specify the baseline year and its data for greenhouse gas reduction, reduction targets, strategies, and concrete action plans for reduction.

| Emission Reduction Targets   | Strategic Actions  | Implementation Timeline  |
|--|--|--|
| Compared to the baseline year 2023 for the head office:<br>By 2030: Reduce Scope 1 + Scope 2 greenhouse gas emissions by 20%<br>By 2040: Reduce Scope 1 + Scope 2 greenhouse gas emissions by 30%              | 1.Implement green procurement by purchasing infrastructure equipment with eco-labels<br>2.Replace all refrigeration and air-conditioning systems with energy efficiency level 1 units<br>3.Acquire energy storage and power regulation systems to improve energy use efficiency<br>4.Increase the proportion of renewable energy usage to 30%<br>5.Purchase green electricity and renewable energy certificates (RECs) to offset purchased electricity consumption | 1. 2025~2030<br>2. 2025~2030<br>3. 2027~2030<br>4. 2030~2040<br>5. 2030~2050 |
| In 2024, the combined Scope 1 and Scope 2 emissions totaled 308.53 tons of CO <sub>2</sub> , representing a 3.57% decrease compared to the 319.94 tons of CO <sub>2</sub> emitted in 2023, meeting the target. |  |  |

## A7: Third-Party Independent Verification Statement



洋基工程股份有限公司  
2024 年永續報告書之獨立保證意見聲明書

聲明書編號: 2505020

洋基工程股份有限公司(以下簡稱洋基工程)與格瑞國際驗證有限公司(以下簡稱格瑞驗證)為相互獨立的公司及組織。格瑞驗證除了針對該公司 2024 年永續報告書進行評估和查證外,與洋基工程並無任何財務上的關係。

本獨立保證意見聲明書(以下簡稱聲明書)的目的,僅作為對下列有關洋基工程之永續報告書所界定範圍內的相關事項進行保證之結論,而不作為其他之用途。除對查證事實提出聲明書外,對於其他目的之使用,或閱讀此聲明書的任何人,格瑞驗證並不負有或承擔任何相關法律或其他之責任。

本聲明書係基於洋基工程提供予格瑞驗證之相關資訊所作查證之結論,因此查證範圍乃基於並局限在這些提供的資訊內容之內。格瑞驗證認為這些信息內容都是完整且準確的。對於這份聲明書所載內容或相關事項之任何疑問,將全部由洋基工程回覆。

**保證範圍**

洋基工程與格瑞驗證協議的查證範圍包括:

1. 整份永續報告書內容及洋基工程在 2024 年 1 月 1 日至 2024 年 12 月 31 日的所有營運績效。
2. 依照 AA1000 保證標準 v3 的第 1 應用類型評估洋基工程遵循 AA1000 當責性原則標準(2018)的本質和程度,不包括對於報告書揭露的資訊/數據之可信賴度的查證。
3. 本聲明書以中文作成,並翻譯成英文以供參考。

**意見聲明**

我們總結洋基工程之永續報告書內容,對於洋基工程的相關運作與績效則提供一個公平的觀點。我們相信有關洋基工程 2024 年的環境、社會及公司治理等特定績效指標是被正確無誤地展現。報告書所揭露的績效指標展現了洋基工程對識別及滿足利害關係人的期望與努力。

我們的查證工作是由一組具有依據 AA1000 保證標準 v3 查證能力之團隊執行,以及規劃和執行這部分的工作,以獲得必要的資訊數據及說明。我們認為洋基工程所提供的證據足以表明其依據 AA1000 保證標準 v3 及其 2018 年附錄的報告方法與自我聲明符合 GRI 永續性報導準則。

**查證方法**

為了收集與作成結論有關的證據,我們執行了以下工作:

- 對來自外部團體相關於洋基工程之公司政策的議題,進行高階管理的審查,以確認本報告中聲明書的合適性;
- 與洋基工程之主管討論有關利害關係人參與的方式,且並未直接接觸外部利害關係人;
- 訪談與永續報告書編制及資訊提供有關的職員;
- 在抽樣基礎上稽核洋基工程之績效數據;
- 審查報告中所作宣告的支持性證據;
- 針對洋基工程之報告及其相關 AA1000 當責性原則(2018)中描述有關包容性、重大性、回應性及衝擊性原則的流程管理進行審查。

**結論**

針對 AA1000 當責性原則(2018)之包容性、重大性、回應性、衝擊性與 GRI 永續性報導準則的詳細審查結果如下:



Independent Assurance Statement Based on  
2024 Sustainability Report of Yankey Engineering Co., Ltd.

Statement No.: 2505020

Yankey Engineering Co., Ltd. (hereinafter referred to as Yankey Engineering) and GREAT International Certification Co., Ltd. (hereinafter referred to as GREAT) are independent companies and organizations. Except for the evaluation and verification of the company's 2024 sustainability report, GREAT has no financial relationship with Yankey Engineering.

The purpose of this independent assurance statement (hereinafter referred to as the Statement) is only to serve as the conclusion of guaranteeing the relevant matters within the scope defined in the following relevant Yankey Engineering's Sustainability Report, and not for other purposes. Except for the Statement for fact verification, GREAT does not bear any relevant legal or other responsibilities for the use of other purposes, or anyone who reads this Statement.

This Statement is based on the conclusions made by the relevant information verification provided by Yankey Engineering to GREAT. Therefore, the scope of the review is based on and limited to the content of the information provided. GREAT believes that the information content is complete, accurate and precise. Any questions about the content of this Statement or related matters will be answered by Yankey Engineering.

**The Scope of Assurance**

The verification scope of Yankey Engineering and GREAT agreement includes:

- The contents of the entire sustainability report and all operating performance of Yankey Engineering from January 1, 2024 to December 31, 2024;
- According to the type 1 of AA1000 Assurance Standard v3, evaluate the nature and degree of Yankey Engineering's compliance with the AA1000 Accountability Principles (2018), excluding the verification of the reliability of the information/data disclosed in the report.
- This Statement is made in Chinese and translated into English for reference.

**Verification Opinion**

We summarize the content of Yankey Engineering's sustainability report, and provide a fair standpoint of Yankey Engineering's related operations and performance. We believe that the specific performance indicators of Yankey Engineering in 2024, such as environment, society and corporate governance, are presented correctly. The performance indicators disclosed in the report demonstrate Yankey Engineering's expectations and efforts to identify and satisfy stakeholders.

Our verification work is carried out by a group of teams with verification capabilities according to the AA1000 Assurance Standard v3, as well as the planning and execution of this part of the work to obtain the necessary information data and instructions. We believe that the evidence provided by Yankey Engineering is sufficient to show that its reporting method and self-declaration in accordance with the AA1000 Assurance Standard v3 and its 2018 appendix are in line with the GRI Sustainability Reporting Guidelines.

**Verification method**

To gather the evidence relevant to the conclusions, we performed the following:

- To conduct a senior management review of issues from external parties related to Yankey Engineering's corporate policies to confirm the appropriateness of the statement in this report;
- To discuss with the managers of Yankey Engineering about the way of stakeholder participations, and have no direct contact with external stakeholders;
- To interview with employees related to the preparation of the sustainability report and information provision;
- To audit the performance data of Yankey Engineering on a sampling basis;
- To evidence supporting the claims made in the review report;
- To Review the management process of the principles of inclusivity, materiality, responsiveness, and impact described in the company report and its related AA1000 Accountability Principles (2018).

**Conclusion**

The results of a detailed review of the AA1000 Accountability Principles (2018) including inclusivity, materiality, responsiveness, impact and GRI sustainability reporting standards are as follows:

**Inclusivity**

Yankey Engineering has established a process of cooperation with major stakeholders, including employees, customers, suppliers, government agencies, shareholders/investors and community, etc., and will launch a series of stakeholder

## A7: Third-Party Independent Verification Statement



聲明書編號: Great-GHGER-24-0505

## 溫室氣體排放與移除查證聲明書

### 洋基工程股份有限公司

溫室氣體排放和移除的盤查在以下地點進行：

新北市林口區文化二路一段 266 號 18 樓之 3 及 20 樓之 4

新竹市東區光復路二段 2 巷 49 之 2 號 4 樓

台中市南屯區工業區二十一一路 38 號

台南市永康區中華路 425 號 17 樓之 2

已根據 ISO 14064-3:2019 於 2024 年 04 月 22 日、25 日進行查證，符合以下標準要求：

**ISO 14064-1:2018**

溫室氣體排放資訊：

直接排放(類別 1)： 103.8545 噸二氧化碳當量；

間接排放(類別 2)： 216.0944 噸二氧化碳當量；

其他間接排放類別(類別 3~類別 6)將於下一頁面表列。

- ❖ 報導期間：2023 年 01 月 01 日至 2023 年 12 月 31 日。
- ❖ 類別 1 和類別 2 以合理保證等級進行查證，類別 3 至類別 6 以有限保證等級進行查證。
- ❖ 不確定性評估：-7.07%~+7.07% (95%信心水準)。

陳文俊, 管理者

首次發行日期：2024 年 05 月 14 日；最新發布日期：2024 年 05 月 14 日

- ❖ 報導溫室氣體的類型，包括 CO<sub>2</sub>、CH<sub>4</sub>、N<sub>2</sub>O 和 HFCs。

Page 1 of 3

This verification statement is invalid without the full scopes, categories, criteria, level of assurance and findings available on the Statement.  
Verification Body: Great International Certification Co., Ltd. Address: 4F., No. 28, Dahua 1st St., Dayuan Dist., Taoyuan City 337, Taiwan (R.O.C.)



Statement No.: Great-GHGER-24-0505

## Greenhouse Gas Emission and Removal Verification Statement

### YANKEY ENGINEERING CO., LTD.

Greenhouse gas emission and removal verification is conducted at the following location:

18F.-3, 20F.-4, No.266, Sec. 1, Wenhua 2nd Rd., Linkou Dist., New Taipei City

4F., No. 49-2, Ln. 2, Sec. 2, Guangfu Rd., East Dist., Hsinchu City

No. 38, Gongyequ 21st Rd., Nantun Dist., Taichung City

17F.-2, No.425, Zhonghua Rd., Yongkang Dist., Tainan City

Verification on APR. 22, 25, 2024 in accordance with ISO 14064-3:2019 and qualification granted:

**ISO 14064-1:2018**

Greenhouse gas emission information:

**Direct emissions (Category 1): 103.8545 metric tonnes of CO<sub>2</sub> equivalent (CO<sub>2</sub>e);****Indirect emissions (Category 2): 216.0944 metric tonnes of CO<sub>2</sub> equivalent (CO<sub>2</sub>e);****Other selected indirect emission categories (Categories 3-6) will be listed on the table in the following pages.**

- ❖ Reporting period: January 1, 2023 to December 31, 2023.
- ❖ Categories 1 and 2 are verified at reasonable assurance level.
- ❖ Categories 3 to 6 are verified at limited assurance level.
- ❖ Uncertainty assessment 95% confidence level: -7.07% to +7.07%.

W.J. Chen, Managing Director

Initial Issued Date: MAY. 14, 2024

Latest Issued Date: MAY. 14, 2024

Page 1 of 3

This verification statement is invalid without the full scopes, categories, criteria, level of assurance and findings available on the Statement.  
Verification Body: Great International Certification Co., Ltd. Address: 4F., No. 28, Dahua 1st St., Dayuan Dist., Taoyuan City 337, Taiwan (R.O.C.)





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