

股票代號：1463



強盛新股份有限公司

CHYANG SHENG TEXING CO., LTD.

(原名：強盛染整股份有限公司)

113年度年報 Annual Report 2024



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壹、致股東報告書

一、113年度營業結果：

(一)、營業計劃實施成果：

本公司主要營運包含紡織染整代工業務與營建業務，紡織代工業為各種纖維製品之加工、漂白與染整之代工，營建業為興建及買賣住商大樓，全年合併營業收入為643,160仟元，營業毛利為110,823仟元，本期合併淨利為554,859仟元，其中歸屬於母公司業主之淨利為554,139仟元，歸屬於非控制權益之淨利為15,720仟元，每股稅後盈餘為3.28元。

(二)、預算執行情形：

依「公開發行公司財務預測資訊公開體系實施要點」規定，本公司無須公開財務預測資訊。

(三)、財務收支及獲利能力分析：

單位：新台幣仟元

年 度		113 年	112 年	增(減)
項 目				
財務 收支	營業收入	643,160	347,508	295,652
	營業毛利	110,823	15,758	95,065
	利息收入	4,476	2,857	1,619
	利息支出	(7,597)	(5,348)	(2,249)
	稅後純益	554,859	107,279	447,580
獲利 能力	資產報酬率 (%)	17.21	3.87	13.34
	股東權益報酬率(%)	21.17	4.57	16.60
	稅前純益占實收資本比率(%)	33.30	6.98	26.32
	純益率 (%)	86.27	30.88	55.39
	每股盈餘(元)	3.28	0.65	2.63

(四)、研究發展狀況：

1、已開發量產新產品：

- (1)染色段已引用低泡抑泡劑加工，改善缸內泡沫過多，發生布面色污、纏車、折痕等異常，及增加生產缸量比。
- (2)前處理段低張力精練退漿機(Boil Off)，機尾增加兩組水洗槽，改善落布的洗淨流程，可提升產量及精練退漿的效果，有利於染色作業。
- (3)染色段引進無帶布輪浸染機生產，針對聚酯纖維細丹尼布種染色，可改善布面擦傷、滑紗等異常，並提高細丹尼布種的產量。
- (4)經緯紗皆為聚酯纖維廢布回收紗彈性布生產，可開發更多類型的環保紗加工，增加資源回收再利用的品項。
- (5)整理段引進對拉機，採用物理法布疋轉折對拉的加工方式，改善布面的表面樹脂痕及手感調整的功能。

2、計劃研發之新產品及品質提升項目：

- (1)環保紗產量增加，紗支上漿原料成份參差不齊，針對各胚布廠使用之紗種，予以追蹤與過濾，選擇便宜生產的退漿方式，得到良好滲透性的布疋，以利於染色上色性及染面平衡性。
- (2)新產品研發，經紗Poly/緯紗HCR，經緯紗各含有19%鹼溶絲，以鹼溶加工製程生產，吸濕排汗(快乾)，可得到Q彈與柔軟的品質與手感。
- (3)新產品研發，經紗含Rayon2%/緯紗Poly條紋布種，C0超撥水，單染經紗Poly為深色，Rayon浮白雙色感，具有良好的感觀效果。
- (4)新產品研發，經紗Poly/緯紗46N假彈雙層布，C0超撥水，經緯紗都是回收紗，緯紗46N具有良好的彈性，可製作舒適的衣著。
- (5)擬引進與試製高日光牢度染料組合及日光牢度增進劑，可提昇日光牢度0.5級以上，可針對高日光牢度需求的產品加工。

二、114年度營業計劃概要：

(一)、經營方針：

強盛新願景：「使 C. S. T 成為一個現代化，第一流的世界級公司，且同時造就員工的終身學習與成長」，秉持專業精神，提供染整加工服務，滿足客戶需求，追求業績提升及永續經營。

同時也在此揭示我們的經營指導原則：『開源節流、群策群力；升級轉型、創新突破』，冀望公司全體上下一心奉為圭臬，落實執行，再為公司開創新局。為此我們擬訂下列具體執行方針：

- 1、以人才的知識資本為本。
- 2、以服務業的心態來發展與顧客的關係。
- 3、顧客價值導向文化，建構高效率，高執行力團隊，維護客戶的信賴。
- 4、落實開源節流，管控成本，杜絕浪費。
- 5、落實 6S 目視化管理，提升人員與工作環境品質。
- 6、建立有紀律的文化，奠定卓越的人本文化。
- 7、落實執行力，構建高績效的經營團隊。

此外，我們持續培養公司的核心能力--落實品質執行的能力，也希望全體員工能多體會、推動及落實。並且再次宣示我們的企業文化：

- 1、做人方面要建立誠信負責的文化。
- 2、做事方面要建立追求卓越、進步的文化。
- 3、在人與人方面要建立知識與資訊分享的文化。

期勉公司同仁歸零思考、重新思考(Re-think)、重新設計(Re-design)，抱著正確的心態，做對的事，培育對的人；把對的事做好、做完，同時要為成功找方法，不要為失敗找理由；凡事抱願而不抱怨~要正面解讀、逆向思考，不要有負面情緒，就會有好思維，抱著這些好思維公司就會成功。

我們以『誠實、團隊、專業、效率』為公司的社訓，期勉同仁落實於日常工作中。

- 1、誠實:誠實面對解決問題，不敷衍塞責，不各自為政。

2、團隊:每一個人都是公司重要的一個小螺絲釘，做好自己，融合團隊，與公司同向性的前進，不要軟性自我消耗。

3、專業:不斷的學習、精進自己的專業能力，公司也持續給予員工基礎教育及訓練與進階教育。

4、效率:從人、機、料、法面向去檢討，從各方面去提高效率。

本公司於追求經濟發展同時，亦善盡對永續發展的一份責任致力推動環境永續計畫，包含投入能源耗用之改造、優化及回收再利用工程，廢棄物減半再減半，並予以食物鏈化，以建立一個能保護資源環境永續發展經營模式，朝淨零碳排目標邁進，達到在經濟面企業發展同時，兼顧社會面與利害關係人共享價值，完成環境面永續生態保護。

(二)、預期銷售數量：

本公司114年度預期銷售數量：染整代工交運數量14,400仟碼，交運金額302,400仟元。

(三)、產銷政策：

1、創造客戶價值

本公司是國內專業染整廠，結合國內品牌商、貿易商等提供專業紡織染整品質保證，以創造客戶價值的服務為導向。

(1)各生產線適合加工產品分類：

長纖浸染線：聚脂長纖梭織一般布種、聚脂長纖經緯雙向彈性梭織布、長纖交織梭織布系列。

(2)特性產品項目有：

- 超細纖維加工產品及高牢度染色系列。
- 長纖細丹尼 20D 高密度超撥水加工。
- T 100%、T-OP 等「雙向彈性」布系列。
- Poly HCR 聚酯高收縮彈性布系列。

(3)機能性加工項目有：

- 吸溼加工、吸溼抗菌加工
- 抗菌、消臭、抗 UV 複合功能性加工之研發。
- 奈米級加工助劑的引進與運用。
- 無氟(CO)環保型撥水加工。
- EN-471 螢光桔、螢光黃之要求標準。
- 各項織物防紫外線與吸濕速乾通過 TFT 功能驗證標準。

2、區隔市場提供專業化服務

長纖浸染線提供品牌客戶客製化服務，本公司長纖浸染線專注於 Poly 系列，品質穩定之優勢，應用數位科技管理顏色，集中量化細丹尼、高密度、彈性布種等系列加工，緊密維繫各大品牌客戶，滿足市場需求。

3、品質第一、交期準確、快速服務

跨太平洋夥伴全面進步協定(CPTPP)及區域全面經濟夥伴關係協定(RCEP)均已生效，台灣在這兩大區域性貿易組織都尚未能參加。儘管對台灣不利，然由於美中貿易戰以來台灣相對取得部分轉單取代機會，最終仍以產品的品質為最重要的關鍵。這也是促使企業轉型升級努力達品質第一、交期準確、快速服務的契機。

4、應用數位科技

全力規劃推動生產力 4.0 以求再次升級轉型。

- (1)建構上下游無縫接軌機制，藉由即時獲得資訊，依訂單的需求達到快速備料、降低庫存與確保交期的目標。
- (2)整合 ERP、MES 與大數據分析機制，連結化驗室可再現性配方與現場製程監控技術，建立配方管理自動化與產品生產履歷，達成資訊透明化與產線快速反應能力。
- (3)引進節能型染機與節能型定型機，藉由設備自動化提升及智慧化回饋控制技術達成產線智動化，朝智能化專業染整工廠邁進。
- (4)生產機台關鍵工段落布檢查，引進 AOI 自動光學辨識系統取代人工檢查作業系統。成品檢查則導入 AI 電腦輔助自動驗布/驗報，解決人力荒並提升正確性與時效性。

5、人才培育方面

- (1)透過「產學合作專班計劃」，藉以培育高素質、有見識、有活力、有理想之中堅幹部。
- (2)研發及技術人員與現場人員之輪調，透過輪調使廣泛接觸公司、工廠的事務，養成多職能的人才，以因應公司面對未來複雜環境變遷所需。
- (3)幫員工做職涯規劃，多增加其核心能力歷練的機會。

6、生產線功能整合、機台整備更新

- (1)審視新規劃產銷需求量，依功能性整併生產線，讓線上生產設備集中生產，充分發揮整合後產能效益。
- (2)機台設備進行節能、節水設備改善降低染色浴比，降低能源及化學助劑耗用量，朝永續環保路徑推進。
- (3)汰舊更新前處理設備，將原精練及縮練製程予以合而為一，縮短製程排除生產瓶頸工段，改善彈性布種加工之順暢性。

7、原料資選與進廠檢驗

- (1)透過原料資選計劃，選擇適當原料或對抗品，改善加工品質及降低原料價格變動劇烈之衝擊。
- (2)透過配方標準化，消除不合宜的配方組合，相同配方則採集中加工，促進品質的一致性，並減少換規格之浪費。
- (3)原料進廠依規定逐批取樣，送檢驗組執行進廠檢驗，嚴格把關用料之穩定

性。

8、全面品質管制

- (1)落實各製程「不製造不良品」、「不接受不良品」、「不流出不良品」品質三不政策。做好品質管制與保證，提供客戶滿意的產品與服務。
- (2)落實 ISO9001 品保制度之執行，確保品質均一性，滿足客戶需要。
- (3)成立品管組負責品管活動規劃及品質檢核運作，透過系統化品質稽核，協助生產單位落實全面品質管制之執行。

三、未來公司發展策略：

本公司主要仍以合作外銷出口業務居多，然近年來為因應國際市場競爭態勢之變化，主要布料廠均投入推動由布料至成衣之垂直整合，甚至發展品牌與通路以維持競爭優勢，因此留在台灣之代工業務量受到嚴重壓縮。為因應全球紡織業競爭環境之劇烈變動，本公司未來長短期發展目標需朝以下幾點發展：

(一)持續朝高價值、差異化產品精進

藉由發展各種不同高附加價值材料達成差異化之目的，並配合科技及潮流產製各種機能性布料，創造更大的商機。

(二)通過GRS認證，發展環保性紡織品

台灣目前已有不少紡織業者投入環保紡織品開發，如尼龍回收再生、原液染色纖維、生質環保紡織品、無水染色紡織品等等；其中在回收保特瓶PET紡織品方面，已在全球建立極高知名度。未來環保紡織品發展勢將受到更多關注，符合世界潮流，以利打入國際產銷供應鏈。

(三)發展具時尚感高階機能性紡織品

近年來消費者皆偏好「結合運動、工作和生活」的生活型態，因此對高機能時尚紡織品的需求擴大。台灣紡織業已成為全球機能性紡織品的研發和生產重鎮，再加上在各大國際品牌皆陸續推出機能性時尚服飾下，本公司應積極找尋切入利基，以擴張紡織市場版圖。

為達成所訂之發展目標，在策略上，長期發展計劃則需進行數位轉型、智機化生產、創新製程，結合策略伙伴掌握品牌需求或成衣通路加以進行垂直整合，將現有染整代工業務再加上能同時提供染整能源供應及專業服務化園區等經營模式，充分發揮位處大園工業園區內汽電共生及環保回收再利用之循環經濟發展模式。短期業務計劃則採取以更專注於T100%雙向彈性布種、細丹輕量布種、高密度布種等高牢度品質的集中量化，高質化、高品質之生產模式，結合國內上游poly環保原料在地量產無慮，與策略夥伴協同經營品牌客戶，持續推動業務增量之發展計劃。

四、受到外部競爭環境、法規環境及總體經營環境之影響：

- (一)俄烏戰爭持續進行，對全世界經濟都發生嚴重影響，包括天然氣、煤炭、進口原料不斷飆漲衍生成全球性通膨，影響消費者購買力。國內能源價格在國際諸多因素干擾下勢將漲多跌少，肯定會繼續影響到本年度能源動力成本。因應之道在生產管理必須透過盤查工廠各項能耗，透過訂定改善目標之KPI，運用PDCA管理循環進行能耗檢討，落實改善永無止境之精神，才能壓低能源飆漲所受到之嚴重影響。
- (二)環境永續發展與時俱進，環保法規標準相對升高。本公司透過製程加熱系統之工程改善專案執行，完成以中壓蒸氣加熱之新能源系統及瓦斯鍋爐取代原有燃煤熱媒油加熱系統，並符合最新法規「鍋爐空氣污染物排放標準」之規範。
- (三)為落實年ZDHC「有害化學物質零排放」環保規範，本公司已取得 Bluesign認證，全面朝符合Bluesign規範進行染料、化學助劑之替換，在原料助劑品級提升改善下也形成原料成本增加之影響。後續仍要由改善原料耗用及對抗品資選來有效控管變動成本。
- (四)國際品牌商對供應商減碳的施壓有增無減，企業今年必須得更加重視供應鏈碳管理與發展。本公司從企業內部派出外訓碳盤查的種子工程師，從內部碳盤查做起，以提高數據透明度與信賴度，進而推動產品碳足跡之調查並落實分類與計算，以利適時透過第三公證機關完成認證。

董事長：陳壬發



經理人：許芳榮



會計主管：鄭以民



貳、公司治理報告

一、董事、監察人、總經理、副總經理、協理、各部門及分支機構主管資料：

(一) 董事：

董事資料 (一)

114年03月29日

職 稱	國 籍 或 註 冊 地	姓 名	性 別 年 齡	選(就)/任 日 期	任 期	初 次 選 任 日 期	選 任 時 持 有 股 份		現 在 持 有 股 數		配 偶、未 成 年 子 女 現 在 持 有 股 份		利 用 他 人 名 義 持 有 股 份		主 要 經 (學) 歷	目 前 兼 任 本 公 司 及 其 他 公 司 之 職 務	具 配 偶 或 二 親 等 以 內 關 係 之 其 他 主 管、董 事 或 監 事 人			備 註
							股 數	持 股 比 率	股 數	持 股 比 率	股 數	持 股 比 率	股 數	持 股 比 率			職 稱	姓 名	關 係	
董 事 長	中 華 民 國	陳 玉 發	男 71~80 歲	111/06/27	3 年	90/5/22	6,612,543	3.82%	6,612,543	3.82%	1,445,172	0.83%	-	-	政治大學法律系	保強建設開發(股)公司 董事長	董事	陳佳鈴	女	無
	中 華 民 國	新光資產管理(股)公司 代表人：吳昕恩	- 男 41~50 歲	111/06/27	3 年	93/6/18	413,236	0.24%	413,236	0.24%	-	-	-	-	-	-	無	-	-	無
董 事	中 華 民 國	新光資產管理(股)公司 代表人：張端南	- 男 61~70 歲	111/06/27	3 年	93/6/18	413,236	0.24%	413,236	0.24%	-	-	-	-	美國加州州立大學洛杉磯 分校材料科學研究碩士	新光紡織(股)公司 董事長 新光資產管理(股)公司 董事長	無	-	-	無
	中 華 民 國	林賀宗	男 71~80 歲	111/06/27	3 年	90/5/22	2,913,990	1.68%	2,913,990	1.68%	874,753	0.50%	-	-	密西根州蘇必略湖州立大 學 企業管理碩士	永明泰科技(股)公司 董事長	董事	林賀雄	弟	無
	中 華 民 國	芙蓉坊(股)公司 代表人：鄭明月	- 女 61~70 歲	111/06/27	3 年	108/06/20	420,000	0.24%	420,000	0.24%	-	-	-	-	-	-	無	-	-	無
	中 華 民 國	陳佳鈴	女 51~60 歲	111/06/27	3 年	104/03/24	1,251,709	0.72%	1,474,709	0.85%	-	-	-	-	英國 Bristol 國際文化商業 學系 碩士	美國 CSOP ETF 獨立董事信託人	董事	陳玉發	父	無
	中 華 民 國	富錦投資(股)公司 代表人：陳玉進	- 男 61~70 歲	111/06/27	3 年	90/5/22	487,000	0.28%	487,000	0.28%	-	-	-	-	-	-	無	-	-	無
	中 華 民 國	林賀雄	男 71~80 歲	111/06/27	3 年	102/06/24	2,461,023	1.42%	2,461,023	1.42%	893,490	0.52%	-	-	高商畢業	保強建設開發(股)公司 董事	董事	林賀宗	兄	無
獨 立 董 事	中 華 民 國	翁志先	男 51~60 歲	111/06/27	3 年	105/06/20	-	-	-	-	-	-	-	-	輔仁大學會計師碩士 中華民國會計師高資格 師	立典會計師事務所 合夥會計 師	無	-	-	無
	中 華 民 國	吳界欣	男 41~50 歲	111/06/27	3 年	108/06/20	-	-	-	-	-	-	-	-	明尼蘇達州立曼徹普立敦大 學企業管理研究所 碩士 國立交通大學管理學院碩士	佳龍科技工程(股)公司 董事長 龍鼎應用材料(股)公司 董事長	無	-	-	無
	中 華 民 國	陳顯彰	男 61~70 歲	111/06/27	3 年	111/06/27	-	-	-	-	4,458	0.00%	-	-	美國路易斯安那州立東北 大學 MBA	唯喬企業股份有限公司 董事長	無	-	-	無

法人股東之主要股東

114 年 03 月 29 日

法人股東名稱(註1)	法人股東之主要股東(註2)	
	名稱	持股比例
芙蓉坊股份有限公司	林俊堯	99.96%
新光資產管理股份有限公司	新光紡織股份有限公司	100%
富錦投資股份有限公司	1、陳淑雲 2、陳玉進 3、莊錦蓮 4、陳玉坤 5、曾美美 6、陳玉明	28.44% 26.84% 15.29% 11.92% 9.95% 3.05%

註1：董事、監察人屬法人股東代表者，應填寫該法人股東名稱。

註2：填寫該法人股東之主要股東名稱(其持股比例占前十名)及其持股比例。若其主要股東為法人者，應再填列下表。

註3：法人股東非屬公司組織者，前開應揭露之股東名稱及持股比例，即為出資者或捐助人(可參考司法院公告查詢)名稱及其出資或捐助比率，捐助人已過世者，並加註「已歿」。

主要股東為法人者其主要股東

114 年 03 月 29 日

法人名稱 (註 1)	法人之主要股東 (註 2)	
	名稱	持股比例
新光紡織股份有限公司	1、新光合成纖維股份有限公司	9.45%
	2、新光醫療財團法人	6.99%
	3、濟真股份有限公司	6.54%
	4、鴻譜股份有限公司	4.69%
	5、聯全投資股份有限公司	4.54%
	6、謙成穀業股份有限公司	4.29%
	7、合瑞興業股份有限公司	3.99%
	8、成廣實業股份有限公司	3.74%
	9、華晨股份有限公司	3.56%
	10、綿豪實業股份有限公司	2.70%

註 1：如上表主要股東屬法人者，應填寫該法人名稱。

註 2：填寫該法人之主要股東名稱(其持股比例占前十名)及其持股比例。

註 3：法人股東非屬公司組織者，前開應揭露之股東名稱及持股比例，即為出資者或捐助人(可參考司法院公告查詢)名稱及其出資或捐助比率，捐助人已過世者，並加註「已歿」。

董事資料(二)

一、董事專業資格與經驗及獨立董事獨立性資訊揭露：

姓名	條件	專業資格與經驗(註1)	獨立性情形(註2)	兼任其他公開發行公司獨立董事家數
董事長 陳壬發		1. 學歷:政治大學法律系 2. 現職:強盛新股份有限公司董事長 3. 經歷:宏遠興業股份有限公司獨立董事 4. 專長:經營管理、策略管理 5. 具有五年以上公司業務所需之工作經驗 6. 未有公司法第30條各款情事之一	(1)非與本公司之董事席次或有表決權之股份超過半數係由同一人控制之他公司董事、監察人或受僱人。 (2)非與本公司有財務或業務往來之特定公司或機構之董事(理事)、監察人(監事)、經理人或持股5%以上股東。 (3)非為本公司或關係企業提供審計或最近二年取得報酬之商務、法務、財務、會計等相關服務之專業人士、獨資、合夥、公司或機構之企業主、合夥人、董事(理事)、監察人(監事)、經理人及其配偶。 (4)未有公司法第27條規定以政府、法人或其代表人當選。	0
董事 新光資產管理(股)公司 代表人:吳昕恩		1. 學歷:美國加州州立大學洛杉磯分校材料科學研究碩士 2. 現職:新光紡織股份有限公司董事長 3. 經歷:新光紡織股份有限公司董事長及新光資產管理股份有限公司董事長 4. 專長:經營管理、專案管理 5. 具有五年以上公司業務所需之工作經驗 6. 未有公司法第30條各款情事之一	(1)非公司或其關係企業之受僱人 (2)非(1)所列之經理人或配偶、二親等以內親屬或三親等以內直系血親親屬。 (3)非與本公司之董事席次或有表決權之股份超過半數係由同一人控制之他公司董事、監察人或受僱人。 (4)非與本公司之董事長、總經理或相當職務者互為同一人或配偶之他公司或機構之董事(理事)、監察人(監事)或受僱人。 (5)非為本公司或關係企業提供審計或最近二年取得報酬之商務、法務、財務、會計等相關服務之專業人士、獨資、合夥、公司或機構之企業主、合夥人、董事(理事)、監察人(監事)、經理人及其配偶。 (6)未與其他董事間具有配偶或二親等以內之親屬關係。	0
董事 林賀宗		1. 學歷:真理大學工管系 2. 現職:永明泰科技股份有限公司董事長 3. 經歷:保強建設開發股份有限公司董事 4. 專長:經營管理、專案管理 5. 具有五年以上公司業務所需之工作經驗 6. 未有公司法第30條各款情事之一	(1)非公司或其關係企業之受僱人 (2)非直接持有本公司已發行股份總數5%以上、持股前五名或依公司法第27條第1項或第2項指派代表人擔任公司董事或監察人之法人股東之董事、監察人或受僱人。 (3)非與本公司之董事席次或有表決權之股份超過半數係由同一人控制之他公司董事、監察人或受僱人。 (4)非與本公司之董事長、總經理或相當職務者互為同一人或配偶之他公司或機構之董事(理事)、監察人(監事)或受僱人。 (5)非與本公司有財務或業務往來之特定公司或機構之董事(理事)、監察人(監事)、經理人或持股5%以上股東。 (6)非為本公司或關係企業提供審計或最近二年取得報酬之商務、法務、財務、會計等相關服務之專業人士、獨資、合夥、公司或機構之企業主、合夥人、董事(理事)、監察人(監事)、經理人及其配偶。 (7)未有公司法第27條規定以政府、法人或其代表人當選。	0
董事 芙蓉坊(股)公司 代表人:鄭明月		1. 學歷:實踐大學服裝設計系 2. 現職:芙蓉坊(股)公司 主編 邦特生物科技(股)公司 董事 3. 經歷:芙蓉坊(股)公司 主編 4. 專長:創新管理 5. 具有五年以上公司業務所需之工作經驗 6. 未有公司法第30條各款情事之一	(1)非公司或其關係企業之受僱人 (2)非(1)所列之經理人或配偶、二親等以內親屬或三親等以內直系血親親屬。 (3)非與本公司之董事席次或有表決權之股份超過半數係由同一人控制之他公司董事、監察人或受僱人。 (4)非與本公司之董事長、總經理或相當職務者互為同一人或配偶之他公司或機構之董事(理事)、監察人(監事)或受僱人。	0

		<p>(5)非與本公司有財務或業務往來之特定公司或機構之董事(理事)、監察人(監事)、經理人或持股5%以上股東。</p> <p>(6)非為本公司或關係企業提供審計或最近二年取得報酬之商務、法務、財務、會計等相關服務之專業人士、獨資、合夥、公司或機構之企業主、合夥人、董事(理事)、監察人(監事)、經理人及其配偶。</p> <p>(7)未與其他董事間具有配偶或二親等以內之親屬關係。</p>	
董事 陳佳鈴	<p>1.學歷:英國Bristol University 國際文化商業學系 碩士</p> <p>2.現職:美國CSOP ETF獨立董事信託人</p> <p>3.經歷:華夏資產管理(香港)有限公司執行長、德意志資產管理(香港)有限公司董事</p> <p>4.專長:金融管理</p> <p>5.具有五年以上公司業務所需之工作經驗</p> <p>6.未有公司法第30條各款情事之一</p>	<p>(1)非公司或其關係企業之受僱人</p> <p>(2)非本人及其配偶、未成年子女或以他人名義持有公司已發行股份總數1%以上或持股前十名之自然人股東。</p> <p>(3)非直接持有本公司已發行股份總數5%以上、持股前五名或依公司法第27條第1項或第2項指派代表人擔任公司董事或監察人之法人股東之董事、監察人或受僱人。</p> <p>(4)非與本公司之董事席次或有表決權之股份超過半數係由同一人控制之他公司董事、監察人或受僱人。</p> <p>(5)非與本公司之董事長、總經理或相當職務者互為同一人或配偶之他公司或機構之董事(理事)、監察人(監事)或受僱人。</p> <p>(6)非與本公司有財務或業務往來之特定公司或機構之董事(理事)、監察人(監事)、經理人或持股5%以上股東。</p> <p>(7)非為本公司或關係企業提供審計或最近二年取得報酬之商務、法務、財務、會計等相關服務之專業人士、獨資、合夥、公司或機構之企業主、合夥人、董事(理事)、監察人(監事)、經理人及其配偶。</p> <p>(8)未有公司法第27條規定以政府、法人或其代表人當選。</p>	0
董事 新光資產管理(股)公司 代表人:張瑞南	<p>1.學歷:密西根州蘇必略湖州立大學 企業管理碩士</p> <p>2.現職:新光紡織股份有限公司總經理</p> <p>3.經歷:潤泰全球股份有限公司執行副總</p> <p>4.專長:經營管理、專案管理</p> <p>5.具有五年以上公司業務所需之工作經驗</p> <p>6.未有公司法第30條各款情事之一</p>	<p>(1)非公司或其關係企業之受僱人</p> <p>(2)非(1)所列之經理人或配偶、二親等以內親屬或三親等以內直系血親親屬。</p> <p>(3)非與本公司之董事席次或有表決權之股份超過半數係由同一人控制之他公司董事、監察人或受僱人。</p> <p>(4)非與本公司之董事長、總經理或相當職務者互為同一人或配偶之他公司或機構之董事(理事)、監察人(監事)或受僱人。</p> <p>(5)非為本公司或關係企業提供審計或最近二年取得報酬之商務、法務、財務、會計等相關服務之專業人士、獨資、合夥、公司或機構之企業主、合夥人、董事(理事)、監察人(監事)、經理人及其配偶。</p> <p>(6)未與其他董事間具有配偶或二親等以內之親屬關係。</p>	0
董事 富錦投資(股)公司 代表人:陳玉進	<p>1.學歷:真理大學企管系</p> <p>2.現職:強盛越南(有)公司董事長 富順工業(股)有限公司董事長</p> <p>3.經歷:富順工業股份有限公司副總經理 專長:經營管理、專案管理</p> <p>4.擔任強盛越南責任有限公司董事長、寶星國際股份有限公司董事長及富錦投資股份有限公司董事長</p> <p>5.具有五年以上公司業務所需之工作經驗</p> <p>6.未有公司法第30條各款情事之一</p>	<p>(1)非公司或其關係企業之受僱人</p> <p>(2)非(1)所列之經理人或配偶、二親等以內親屬或三親等以內直系血親親屬。</p> <p>(3)非直接持有本公司已發行股份總數5%以上、持股前五名或依公司法第27條第1項或第2項指派代表人擔任公司董事或監察人之法人股東之董事、監察人或受僱人。</p> <p>(4)非與本公司之董事席次或有表決權之股份超過半數係由同一人控制之他公司董事、監察人或受僱人。</p> <p>(5)非與本公司之董事長、總經理或相當職務者互為同一人或配偶之他公司或機構之董事(理事)、監察人(監事)或受僱人。</p> <p>(6)非與本公司有財務或業務往來之特定公司或機構之董事(理事)、監察人(監事)、經理人或持股5%以上股東。</p> <p>(7)非為本公司或關係企業提供審計或最近二年取得報酬之商務、法務、財務、會計等相關服務之專業人士、獨資、合夥、公司或機構之企業主、合夥人、董事(理事)、監察人(監事)、經理人及其配偶。</p>	0

		人及其配偶。 (8)未與其他董事間具有配偶或二親等以內之親屬關係。	
董事 林賀雄	1.學歷:高商畢業 2.現職:保強建設開發(股)公司董事 3.專長:創新管理 4.具有五年以上公司業務所需之工作經驗 5.未有公司法第30條各款情事之一	(1)非公司或其關係企業之受僱人 (2)非直接持有本公司已發行股份總數5%以上、持股前五名或依公司法第27條第1項或第2項指派代表人擔任公司董事或監察人之法人股東之董事、監察人或受僱人。 (3)非與本公司之董事席次或有表決權之股份超過半數係由同一人控制之他公司董事、監察人或受僱人。 (4)非與本公司之董事長、總經理或相當職務者互為同一人或配偶之他公司或機構之董事(理事)、監察人(監事)或受僱人。 (5)非與本公司有財務或業務往來之特定公司或機構之董事(理事)、監察人(監事)、經理人或持股5%以上股東。 (6)非為本公司或關係企業提供審計或最近二年取得報酬之商務、法務、財務、會計等相關服務之專業人士、獨資、合夥、公司或機構之企業主、合夥人、董事(理事)、監察人(監事)、經理人及其配偶。 (7)未有公司法第27條規定以政府、法人或其代表人當選。	0
獨立董事 翁志先	1.學歷:輔仁大學會計研究所碩士 2.現職:新日興股份有限公司資深特助、立典聯合會計師事務所合夥會計師 3.經歷:康普化學材料股份有限公司財務副總經理 4.擔任本公司薪酬委員會召集人、審計委員會召集人 5.專長:財務、會計 6.具有五年以上公司業務所需之工作經驗 7.未有公司法第30條各款情事之一	(1)非本公司或其關係企業之受僱人。 (2)非本公司或其關係企業之董事、監察人。 (3)非本人及其配偶、未成年子女或以他人名義持有公司已發行股份總數1%以上或持股前十名之自然人股東。 (4)非(1)所列之經理人或(2)、(3)所列人員之配偶、二親等以內親屬或三親等以內直系血親親屬。 (5)非直接持有本公司已發行股份總數5%以上、持股前五名或依公司法第27條第1項或第2項指派代表人擔任公司董事或監察人之法人股東之董事、監察人或受僱人。 (6)非與本公司之董事席次或有表決權之股份超過半數係由同一人控制之他公司董事、監察人或受僱人。	0
獨立董事 吳界欣	1.學歷:明尼蘇達州州立曼徹普立敦大學 MBA 2.現職:佳龍科技工程(股)公司董事長 3.專長:經營管理 4.擔任本公司審計委員會委員 5.具有五年以上公司業務所需之工作經驗 6.未有公司法第30條各款情事之一	(7)非與本公司之董事長、總經理或相當職務者互為同一人或配偶之他公司或機構之董事(理事)、監察人(監事)或受僱人。 (8)非與本公司有財務或業務往來之特定公司或機構之董事(理事)、監察人(監事)、經理人或持股5%以上股東。 (9)非為本公司或關係企業提供審計或最近二年取得報酬之商務、法務、財務、會計等相關服務之專業人士、獨資、合夥、公司或機構之企業主、合夥人、董事(理事)、監察人(監事)、經理人及其配偶。	0
獨立董事 陳顯彰	1.學歷:美國路易斯安那州立東北大學 MBA 2.現職:唯喬企業股份有限董事長 3.經歷:唯喬企業股份有限董事長 4.專長:經營管理 5.擔任本公司薪酬委員會委員、審計委員會。 6.具有五年以上公司業務所需之工作經驗 7.未有公司法第30條各款情事之一	(10)未與其他董事間具有配偶或二親等以內之親屬關係。 (11)未有公司法第27條規定以政府、法人或其代表人當選。	0

二、董事會多元化及獨立性：

(一)董事會多元化：

◎多元化政策：

為強化公司治理並促進董事會組成與結構之健全發展，本公司董事會已通過訂定「強盛新股份有限公司治理實務守則」，其中第二十條：董事會成員組成應考量多元化，並就本身運作、營運型態及發展需求以擬訂適當之多元化方針，宜包括但不限於基本條件與價值（性別、年齡、國籍、文化及族群等）及專業知識與技能（如法律、會計、產業、財務、行銷或科技等）兩大面向。

◎具體管理目標：

本公司之董事會指導公司策略、監督管理階層，並對公司及股東負責，其公司治理制度之各項作業與安排，均發揮確保董事會依照法令、公司章程之規定或股東會決議行使職權之功能。本公司董事成員均具備執行業務所必須之知識、技能、素養及產業決策與管理能力等各項能力。本公司並持續為董事成員安排多元進修課程，俾提升其決策品質、善盡督導能力，進而強化董事會職能。本公司注重董事會成員組成之性別平等，並以提高女性董事席次至三分之一（即33%）以上為目標，本公司之董事會任一性別董事席次未達三分之一，原因為染整業為傳統製造業，女性董事相關人才較少，為增進女性董事人才，相關措施如下：1、從公司內部制定重視性別平等工作之人才政策，並透過相關人才培育與接班計畫，降低本公司就業性別比率顯著差異之情形。2、善用特定人才資料庫，消弭資訊不對稱造成的董事人才需求之媒合問題。

◎達成情形目前董事會成員落實多元化情形如下：

本公司現任董事會由11位董事組成，包括8位非獨立董事（含女性董事2人）及3位獨立董事。11名董事皆為中華民國國籍。

本公司董事會整體已具備：營運判斷能力、會計及財務分析能力、經營管理能力、危機處理能力、產業知識、國際市場觀、領導能力、決策能力等之能力；董事會成員並具備產業經驗及專業能力，相關落實情形如下表：

董事會成員多元化政策落實情形如下：

董事姓名 多元化核心		基本組成			獨立董事屆期	產業經驗							專業能力		
		國 籍	性 別	具 員 工 身 份		年 齡 分 佈	經 營 管 理	公 司 治 理	生 產 管 理	研 發 與 創 新	智 慧 生 產	投 資／金 融 管 理	品 牌 與 行 銷	法 務	會 計／財 務
董 事	董 事	中 華 民 國	男			71-80	V	V	V			V	V	V	
	董 事		男			40-50	V			V		V			
	董 事		男			71-80	V	V							
	董 事		女			61-70			V			V			
	董 事		女			50-60		V			V			V	
	董 事		男			61-70			V	V		V			
	董 事		男			61-70	V		V						
	董 事		男			71-80	V				V				
	獨立董事		男			50-60		V						V	V
	獨立董事		男			40-50	V	V							
獨立董事	男			61-70	V	V					V				

註：本公司具員工身分董事占比：0/11(0%)；獨立董事占比：3/11(27%)；女性董事占比：2/11(18%)。

(二)董事會獨立性：

- ◎本公司董事成員共11人，其中3人為獨立董事，獨立董事席次佔比為27%。所有獨立董事於執行業務時皆保持獨立性，未與公司有利害關係。
- ◎本公司董事長與總經理之職分屬不同人擔任，且彼此之間不具有配偶或親屬關係，故董事會能善盡監督管理階層之責，並指導公司策略，對公司及股東負責。
- ◎為確保董事會運作之獨立性，本公司於董事會議事規範第十七條第一項明文規定，董事對於會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。本公司全體董事均遵守前述規定，已充分確保各議案之討論與表決係為董事客觀而獨立之判斷。
- ◎另為落實公司治理並提升董事會及功能性委員會之功能，本公司已制定並執行「董事會績效評估辦法」，每年定期進行董事會、功能性委員及個別董事自我績效之評估，每三年任外部專業機構進行董事會之績效評估，將評估之結果與建議提報董事會，並作為遴選或提名次屆董事時之參考依據。

(二)總經理、副總經理、協理、各部門及分支機構主管：

114 年 3 月 29 日

職 稱 (註 1)	國 籍	姓 名	性 別	選(就) 任日期	持有股份		配偶、未成年 子女持有股份		利用他人 名義持有 股份		主要經(學)歷 (註 2)	目前兼任 其他公司 之職務	具配偶或二親 等以內關係之 經理人			備註 (註 3)
					股數	持股 比率	股數	持股 比率	股數	持股 比率			職 稱	姓 名	關 係	
總經理	中 華 民 國	許芳榮	男	114/03/12	30,560	0.02%	-	-	-	-	成功大學土木工程學士 台灣科技大學營建工程系 碩士	保強建設開 發(股)公司 總經理	無	無	無	無
副總經理、 公司治理主 管	中 華 民 國	鄭以民	男	93/06/29	0	0.00%	-	-	-	-	夏威夷太平洋大學企管碩 士 安侯建業會計師事務所審 計副理	保強建設開 發(股)公司 董事	無	無	無	無
特助	中 華 民 國	薩昌齡	男	113/03/12	0	0.00%	-	-	-	-	台科大高分子材料所碩士 宏遠興業(股)公司 協理	創盛新(股) 總經理	無	無	無	無
協理	中 華 民 國	呂學灝	男	113/03/12	223	0.0001%	865	0.0005%	-	-	南亞工專(二專)	無	無	無	無	無
稽核主管	中 華 民 國	謝欣儒	女	101/12/24	0	0.00%	-	-	-	-	龍華科技大學 企業管理系 致理技術學院 財務管理系	無	無	無	無	無

註 1：應包括總經理、副總經理、協理、各部門及分支機構主管資料，以及凡職位相當於總經理、副總經理或協理者，不論職稱，亦均應予揭露。

註 2：與擔任目前職位相關之經歷，如於前揭期間曾於查核簽證會計師事務所或關係企業任職，應敘明其擔任之職稱及負責之職務。

註 3：總經理或相當職務者(最高經理人)與董事長為同一人、互為配偶或一親等親屬時，應揭露其原因、合理性、必要性及因應措施(例如增加獨立董事席次，並應有過半數董事兼任員工或經理人等方式)之相關資訊。

(三)董事長與總經理或相當職務者(最高經理人)為同一人、互為配偶或一親等親屬者，應說明其原因、合理性、必要性及因應措施：無此情形。

二、最近年度給付董事、監察人、總經理及副總經理之酬金：

(一)、一般董事及獨立董事之酬金（個別揭露姓名及酬金方式）

單位：新台幣仟元

職 稱	姓 名	董 事 酬 金						A、B、C 及 D 等四項總額及 占稅後純益之 比例		兼任員工領取相關酬金				A、B、C、D、E、 F 及 G 等七項總 額及占稅後純益 之比例		領取來自子公司以外 轉投資事業或 母公司酬金		
		報酬(A)		退職退休金 (B)		董事酬勞(C)		業務執行費 用(D)		薪資、獎金 及特支費等 (E)		退職退休金(F)		員工酬勞(G)			本公司	財務報告內所有公司
董 事	陳王發	2,562	2,562	-	-	1,599	1,814	212	228	本公司	財務報告內所有公司	-	-	-	-	4,374	4,605	無
	林賀宗	-	-	-	-	914	914	152	152	-	-	-	-	-	-	1,066	1,066	無
		-	-	-	-	1,828	1,828	0	0	-	-	-	-	-	-	1,828	1,828	無
		-	-	-	-	0.34%	0.34%			-	-	-	-	-	-	0.34%	0.34%	無
	代表人：吳昕恩	-	-	-	-	0	0	152	152	-	-	-	-	-	-	152	152	無
	-	-	-	-	0.03%	0.03%			-	-	-	-	-	-	0.03%	0.03%	無	
	代表人：張瑞南	-	-	-	-	0	0	152	152	-	-	-	-	-	-	152	152	無
	-	-	-	-	0.03%	0.03%			-	-	-	-	-	-	0.03%	0.03%	無	
	富錦投資(股)公司	-	-	-	-	914	914	0	0	-	-	-	-	-	-	914	914	無
	-	-	-	-	0.17%	0.17%			-	-	-	-	-	-	0.17%	0.17%	無	
獨 立 董 事	代表人：陳玉進	-	-	-	-	0	0	144	144	-	-	-	-	-	-	144	144	無
	-	-	-	-	0.03%	0.03%			-	-	-	-	-	-	0.03%	0.03%	無	
	陳佳鈴	-	-	-	-	914	914	152	152	-	-	-	-	-	-	1,066	1,066	無
	-	-	-	-	0.20%	0.20%			-	-	-	-	-	-	0.20%	0.20%	無	
	美慈坊(股)公司	-	-	-	-	914	914	0	0	-	-	-	-	-	-	914	914	無
	-	-	-	-	0.17%	0.17%			-	-	-	-	-	-	0.17%	0.17%	無	
	代表人：鄭明月	-	-	-	-	0	0	152	160	-	-	-	-	-	-	152	160	無
	-	-	-	-	0.03%	0.03%			-	-	-	-	-	-	0.03%	0.03%	無	
	林賀雄	-	120	-	-	914	914	152	168	-	-	-	-	-	-	1,066	1,202	無
	-	-	-	-	0.20%	0.22%			-	-	-	-	-	-	0.20%	0.22%	無	
翁志先	-	-	-	-	100	100	332	332	-	-	-	-	-	-	432	432	無	
-	-	-	-	0.08%	0.08%			-	-	-	-	-	-	0.08%	0.08%	無		
吳界欣	-	-	-	-	100	100	332	332	-	-	-	-	-	-	432	432	無	
-	-	-	-	0.08%	0.08%			-	-	-	-	-	-	0.08%	0.08%	無		
陳顯彰	-	-	-	-	100	100	332	332	-	-	-	-	-	-	432	432	無	
-	-	-	-	0.08%	0.08%			-	-	-	-	-	-	0.08%	0.08%	無		

1. 請敘明獨立董事酬金給付政策、制度、標準與結構，並依所擔負之職責、風險、投入時間等因素敘明與給付酬金數額之關聯性：本公司獨立董事酬金係依其身分別給付固定兼職報酬及業務執行費用數額；本公司獨立董事不參與董事現金酬勞分派。

2. 除上表揭露外，最近年度公司董事提供服務(如擔任母公司/財務報告內所有公司/轉投資事業非屬員工之顧問等)領取之酬金：本公司所有董事除上表所揭露之報酬外，並未領取其他包含顧問服務等之酬金。

(二)、總經理及副總經理之酬金（個別揭露姓名及酬金方式）

單位：新台幣仟元

職稱	姓名	薪資(A)		退職退休金(B)		獎金及特支費等等(C)		員工酬勞金額(D)				A、B、C及D等四項總額及占稅後純益之比例		領取來自子公司以外轉投資事業或母公司酬金
		本公司	財務報告內所有公司	本公司	財務報告內所有公司	本公司	財務報告內所有公司		本公司	財務報告內所有公司	本公司	財務報告內所有公司		
							現金金額	股票金額					現金金額	
總經理	孫暉	1,372	1,372	-	-	-	-	217	-	217	-	1,589	1,589	無
副總經理	鄭以民	1,117	1,297	-	-	86	398	337	-	337	-	1,540	2,032	無

(三)、上市上櫃公司前五位酬金最高主管之酬金（個別揭露姓名及酬金方式）

單位：新台幣仟元

職稱	姓名	薪資(A)		退職退休金(B)		獎金及特支費等等(C)		員工酬勞金額(D)				A、B、C及D等四項總額及占稅後純益之比例		領取來自子公司以外轉投資事業或母公司酬金
		本公司	財務報告內所有公司	本公司	財務報告內所有公司	本公司	財務報告內所有公司	本公司		財務報告內所有公司		本公司	財務報告內所有公司	
								現金金額	股票金額	現金金額	股票金額			
總經理	孫暉	1,372	1,372	-	-	-	-	217	-	217	-	1,589	1,589	無
副總經理	鄭以民	1,117	1,297	-	-	86	398	337	-	337	-	1,540	2,032	無
特助	薩昌齡	550	550	-	-	-	-	193	-	193	-	743	743	無
												0.14%	0.14%	
協理	呂學灝	927	927	-	-	70	70	217	-	217	-	1,214	1,214	無
												0.23%	0.23%	
稽核主管	謝欣儒	505	505	-	-	35	35	96	-	96	-	636	636	無
												0.12%	0.12%	

(四)、分派員工酬勞之經理人姓名及分派情形：

單位：新台幣仟元，114年3月29日

	職稱	姓名	股票金額	現金金額	總計	總額占稅後純益之比例(%)
經 理 人	總經理	孫暉	-	1,060	1,060	0.20%
	副總經理、財會主管兼公司治理主管	鄭以民				
	特助	薩昌齡				
	協理	呂學灝				
	稽核主管	謝欣儒				

(五)、分別比較說明本公司及合併報表所有公司於最近二年度給付本公司董事、總經理及副總經理等之酬金總額占個體或個別財務報告稅後純益比例之分析並說明給付酬金之政策、標準與組合、訂定酬金之程序、與經營績效及未來風險之關聯性。

1、本公司董事、總經理及副總經理酬金總額佔純益比例：

本公司及合併報表所有公司於最近二年度支付本公司董事及總經理酬金總額占個體或個別財務報告稅後純益比例如下表。

酬金給付對象	113年度		112年度	
	酬金佔稅後純益比例		酬金佔稅後純益比例	
	本公司	合併報表所有公司	本公司	合併報表所有公司
董事	2.43%	2.50%	7.76%	7.92%
總經理	0.27%	0.27%	2.10%	2.10%
副總經理	0.24%	0.33%	1.05%	1.30%

本公司除董事長(身兼管理職)、總經理、副總經理及獨立董事領有定額報酬外，其餘董事僅領取車馬費及董事會出席費，並未領有其他薪資，且所領取之各項酬金支付均經薪酬委員會討論，並提請董事會核准在案，與同業間經理人薪資水準並無重大差異，另董事酬勞亦依章程規定提列，二期比率之變動主要係因公司當年度獲利狀況改變而發生變動。

2、給付酬金之政策、標準與組合：

本公司給付酬金之政策，係以該職位於同業市場中的薪資水平，考量該職位於公司內的職責，以及對公司營運目標貢獻度給予酬金。連同董事之報酬，經本公司薪酬委員會會議通過，並提交董事會承認在案，惟獨立董事不再參與分配年度董事盈餘酬勞。

本公司董事酬勞，依本公司章程第十八條規定，當年度公司如有獲利，應依稅前淨利提撥不高於3%為董事酬勞，並報告股東會。但公司尚有累積虧損時，應預先保留彌補數額。

本公司經理人酬金，依「職薪管理辦法」給予報酬，另依「效率獎金發放辦法及年度績效考核暨年終獎金發放辦法」執行之績效評核，作為經理人獎金核發之參考依據，經理人績效評估項目分為一、財務性指標：依本公司管理損益報表對公司利潤貢獻度，並參酌經理人之目標達成率；二、非財務性指標：公司核心價值之實踐與營運管理能力、永續經營之參與等兩大部分，計算其經營績效之酬金，並隨時視實際經營狀況及相關法令適時檢討酬金制度；另當年度公司如有獲利，依本公司章程第十八條規定，應依稅前淨利提撥不低於1%為員工酬勞。

3、訂定酬金之程序：

為定期評估董事及經理人之薪資報酬，分別以本公司「董事會績效評估辦法」及適用經理人與員工之「效率獎金辦法及年度績效考核暨年終獎金發放辦法」所執行之評核結果為依據，另有關董事長及經理人之薪酬係參考該職位於同業市場中的薪資水平及連結公司經營績效指標訂定，為充分顯現經營績效指標達成情形，董事長之績效衡量標準係以營運、公司治理及財務結果相關之公司年度經營指標結果為衡量基礎，評核範圍包含：稅前淨利及公司治理評鑑等指標；經理人之績效衡量評核範圍則包含：營運安全管理、督導財務計畫之執行、營收管理、加強內部控制、落實品質保證與管理等主要工作職掌相關之各項績效目標。

董事及經理人之報酬，依規定須由本公司薪資報酬委員會每年定期評估，修訂時亦須由薪資報酬委員會討論，並提送董事會通過後辦理。

4、與經營績效之關聯性：

(1)董事之報酬已充分考量本公司營運目標、財務狀況及其承擔之職責。

(2)經理人獎金及酬勞，已充分考量其專業能力及公司營運與財務狀況。

上述董事及經理人績效評估與薪資報酬之政策，每年均由薪資報酬委員會檢討後提交董事會通過。

5、與未來風險關聯性：

本公司經營階層之重要決策，均會衡酌各種風險因素後為之，這些重要決策之績效會反映在公司之獲利情形，進而與經營階層之薪酬相關。

三、公司治理運作情形：

(一)、董事會運作情形：

1、113 年度董事會開會 4 次，董事出席情形如下：

職稱	姓名	實際出(列) 席次數B	委託出席次 數	實際出(列)席率(%) 【B/A】	備註
董事長	陳壬發	4	0	100	連任 111/06/27
董 事	新光資產管理(股)公司 代表人:吳昕恩	4	0	100	新任 111/06/27
董 事	林賀宗	4	0	100	連任 111/06/27
董 事	芙蓉坊(股)公司 代表人:鄭明月	4	0	100	改派 111/09/01
董 事	陳佳鈴	4	0	100	連任 111/06/27
董 事	新光資產管理(股)公司 代表人:張瑞南	4	0	100	改派 112/05/10
董 事	富錦投資公司 代表人:陳玉進	3	1	75	連任 111/06/27
董 事	林賀雄	4	0	100	新任 111/06/27
獨立董事	翁志先	4	0	100	連任 111/06/27
獨立董事	吳界欣	4	0	100	連任 111/06/27
獨立董事	陳顯彰	4	0	100	新任 111/06/27

其他應記載事項：

一、董事會之運作如有下列情形之一者，應敘明董事會日期、期別、議案內容、所有獨立董事意見及公司對獨立董事意見之處理：

(一)、證交法第14條之3所列事項：

董事會	日期	議案內容	獨立董事意見及公司對意見之處理
第 14 屆 第 08 次	113/03/12	1. 本公司 112 年度董事會績效評估結果。 2. 本公司 112 年度員工酬勞及董監酬勞分配案。 3. 通過本公司 112 年度營業報告書及財務報表承認案。 4. 本公司 112 年度盈餘分配案。 5. 本公司定期評估簽證會計師獨立性及適任性之情形。 6. 本公司 112 年度內部控制制度聲明書案。	所有獨立董事 未有其他意見 並核准通過
第 14 屆 第 09 次	113/05/09	1. 本公司財務報告。(含 113 年第一季合併財務季報告) 2. 變更本公司中英文名稱案。 3. 修訂「公司章程」部分條文案。 4. 處份本公司之子公司威盛實業(股)公司持有新屋土地案。 5. 本公司對子公司保強建設開發(股)公司背書保證案。	所有獨立董事 未有其他意見 並核准通過
第 14 屆 第 10 次	113/08/13	1. 本公司財務報告。(含 113 年第二季合併財務季報告) 2. 本公司更名換發股票基準日及換股作業計畫案。	所有獨立董事 未有其他意見 並核准通過
第 14 屆 第 11 次	113/11/13	1. 本公司財務報告。(含 113 年第三季合併財務季報告) 2. 本公司 113 年推動企業誠信經營執行情形報告。 3. 本公司對子公司保強建設開發(股)公司短期資金融通案。 4. 本公司「永續報告書編製及確信之作業程序」案。 5. 討論本公司 114 年度度稽核計畫案。	所有獨立董事 未有其他意見 並核准通過
第 14 屆 第 12 次	114/03/12	1. 本公司 113 年度董事會績效評估結果。 2. 本公司 113 年度員工酬勞及董事酬勞分配案。 3. 通過本公司 113 年度營業報告書及財務報表承認案。 4. 本公司 113 年度盈餘分配案。 5. 114 年度委任會計師及定期評估簽證會計師獨立性及適任性之情形。 6. 本公司 113 年度內部控制制度聲明書案。 7. 本公司貸款額度到期展延案。 8. 修訂「公司章程」部分條文案。 9. 修訂「背書保證作業程序」部分條文案。 10. 改選董事案。 11. 提名董事暨獨立董事候選人案。 12. 擬解除新任董事及其代表人競業行為之限制案。	所有獨立董事 未有其他意見 並核准通過

(二)、除前開事項外，其他經獨立董事反對或保留意見且有紀錄或書面聲明之董事會議決事項：本公司並無獨立董事反對或保留意見之董事會決議事項。

二、董事對利害關係議案迴避之執行情形，應敘明董事姓名、議案內容、應利益迴避原因以及參與表決情形：無。

三、上市上櫃公司應揭露董事會自我(或同儕)評鑑之評估週期及期間、評估範圍、方式及評估內容等資訊：本公司於108年11月12日董事會決議通過「董事會績效評估辦法」，114年第一季完成113年01月01日至113年12月31日期間之董事會績效評估。

1. 董事會評鑑執行情形：

評估週期	評估期間	評估範圍	評估方式	評估內容
每年執行內部評估，且	113.01.01 ~113.12.31	整體董事會	董事	1. 董事會績效評估之衡量項目包含下列五大面向：

至少每三年執行一次外部評估		個別董事成員	會 內 部 自 評 / 董 事 成 員 自 評	(1)對公司營運之參與程度 (2)提升董事會決策品質 (3)董事會組成與結構 (4)董事的選任及持續進修 (5)內部控制
		功能性委員/ 薪酬委員會/ 審計委員會		2. 董事成員績效評估之衡量項目包含下列六大面向： (1)公司目標與任務之掌握 (2)董事職責認知 (3)對公司營運之參與程度 (4)內部關係經營與溝通 (5)董事之專業及持續進修 (6)內部控制 3. 功能性委員會績效評估之衡量項目包含下列五大面向： (1)對公司營運之參與程度 (2)功能性委員會職責認知 (3)提升功能性委員會決策品質 (4)功能性委員會組成及成員選任 (5)內部控制 董事會績效評估之指標，應依據本公司之運作及需求訂定符合且適於本公司執行績效評估之內容，並由各委員會定期檢討及提出建議。

2. 評估結果：董事會組成，具備均衡的內外部董事結構及獨立董事席次，並兼顧性別、國籍及專業技能的多元性，專業背景包含經營管理、產業科技及金融法律等，均符合公司發展所需；除每季召開董事會外，每月更提供董事會成員公司經營的資訊，如業績達成情形、經營報告，協助董事及時督導公司營運狀況及策略執行情形。評估期間內之董事會、董事成員自我績效評估及功能性委員會績效評估之衡量項目經評量均達目標，整體運作狀況尚屬良好，足以顯示本公司董事會效能之成果。

3. 擬提改善建議及未來改善計劃：

項目	評估報告之建議	本公司預計採行措施
1	建議各董事依「上市上櫃公司董事、監察人進修推行要點」之規定，持續進修充實專業。	本公司不定期將主管機關所推廣之課程及宣導會資訊，提供予各董事參考。

四、當年度及最近年度加強董事會職能之目標與執行情形評估：

- (一)、設立審計委員會及薪資報酬委員會：本公司於111年6月27日股東常會選任獨立董事及成立審計委員會行使證券交易法、公司法及其他法令規定之職權，並已成立有薪資報酬委員會，就本公司董事及經理人之薪資報酬政策及制度予以評估，以加強董事會執行其職責。
- (二)、本公司訂有董事會議事規則，作為董事會運作之依循標準。
- (三)、加強公司治理；本公司於109年8月10日董事會通過委任公司治理主管案，透過公司治理主管協助董事會負責下列工作：1. 依法辦理董事會及股東會之會議相關事宜；2. 製作董事會及股東會議事錄；3. 協助董事就任及持續進修；4. 提供董事執行業務所需之資料；5. 協助董事遵循法令；6. 其他依公司章程或契約所訂定之事項等。
- (四)、為提升董事會功能，建立績效目標以加強董事會運作效率，本公司董事會依「董事會績效評估辦法」，每年執行一次內部績效評估，且至少每三年執行一次外部評估，並於次一年度第一季結束前提送董事會報告，績效評估結果除為檢討及改進之依據，亦作為薪酬及提名續任之參考，113年績效評估結果已於114年3月12日董事會報告在案。
- (五)、本公司於公司網站公告董事會重要決議，並已為董事投保責任險。
- (六)、提升資訊透明度；本公司網站設有「投資人專區」，提供發言人聯絡資料，供股東諮詢公司財務、業務相關資訊，同時訂定並業經董事會通過「內部重大資訊作業處理程序」及「防範內線交易管理辦法」。

五、董事成員及重要管理階層之接班規劃：

(一)、董事成員之選任：

本公司採董事候選人提名制，每任任期為三年。董事之選任，除法令或章程另有規定者外，依本公司「董監事選舉辦法」辦理。

本公司董事之選任，考量董事會之整體配置。董事會成員組成亦考量多元化，並視本身運作、營運型態及發展需求，擬訂適當之多元化方針，包括但不限於下列面向之標準：

- 一、基本條件與價值：性別、年齡、國籍及文化等。
- 二、專業知識技能：專業背景（如法律、會計、產業、財務、行銷或科技）、專業技能及產業經驗等。

本公司董事會成員應普遍具備執行職務所必須之知識、技能及素養，其整體應具備之能力如下：

- 一、營運判斷能力。
- 二、會計及財務分析能力。
- 三、經營管理能力。
- 四、危機處理能力。
- 五、產業知識。
- 六、國際市場觀。
- 七、領導能力。
- 八、決策能力。

本公司透過下列方式進行董事接班人選規劃：

- 一、現任董事推薦適當之人選。
- 二、股東推薦之董事人選。
- 三、依董事會績效評估結果作為提名董事續任之參考依據。

本公司為強化董事行使職能之效能，將與時俱進，隨時參考公司內外部環境條件變化及發展需求，安排年度進修課程，提升董事之專業知能。

(二)、重要管理階層接班規劃：

為因應事業經營與人力資源發展需要，在規劃接班人選時，除考量是否具備優異的專業及管理能力外，其價值觀需與公司理念相符，且須具備誠信、踏實、創新及企業精神等人格特質。對於管理階層接班人的培訓內容，除了管理才能的內部訓練之外，並結合職務輪調之歷練，以綜合培養擔任高階主管的決策能力。在外部培訓課程方面，本公司高階主管積極參與各專業訓練單位課程，平均受訓時數16小時。

2、獨立董事出席董事會運作情形：113 年度董事會開會 4 次，獨立董事出席情形如下：

113 年度	113 年度各次董事會獨立董事出席情形 ◎：親自；☆：委託；*：未出席				
	第 14 屆 第 08 次	第 14 屆 第 09 次	第 14 屆 第 10 次	第 14 屆 第 11 次	備註
翁志先	◎	◎	◎	◎	-
吳界欣	◎	◎	◎	◎	-
陳顯彰	◎	◎	◎	◎	-
其他應記載事項：	113 年度董事會開會，出席獨立董事均對相關議案未持反對或保留意見。				

(二)、審計委員會運作情形參與董事會運作情形：

1、113 年度審計委員會開會 4 次，獨立董事出席情形如下：

職稱	姓名	實際出(列) 席次數B	委託出席次 數	實際出(列)席率(%) 【B/A】	備註
召集人暨 獨立董事	翁志先	4	0	100	1110627 連任

獨立董事	吳界欣	4	0	100	1110627 連任
獨立董事	陳顯彰	4	0	100	1110627 新任

其他應記載事項：

一、審計委員會之運作如有下列情形之一者，應敘明審計委員會召開日期、期別、議案內容、獨立董事反對意見、保留意見或重大建議項目內容、審計委員會決議結果以及公司對審計委員會意見之處理。

(一)、證交法第14條之5所列事項：

審計委員會	日期	議案內容	獨立董事意見或重大建議項目	審計委員會決議結果
第1屆 第07次	113/03/12	1. 本公司 112 年度董事會績效評估結果。 2. 本公司 112 年度員工酬勞及董事酬勞分配案。 3. 通過本公司 112 年度營業報告書及財務報表承認案。 4. 本公司 112 年度盈餘分配案。 5. 本公司定期評估簽證會計師獨立性及適任性之情形。 6. 本公司 112 年度內部控制制度聲明書案。	無	所有出席委員同意通過。
第1屆 第08次	113/05/09	1. 本公司財務報告。(含 113 年第一季合併財務季報告)。 2. 本公司對子公司保強建設開發(股)公司背書保證案。	無	所有出席委員同意通過。
第1屆 第09次	113/08/13	1. 本公司財務報告。(含 113 年第二季合併財務季報告)。	無	所有出席委員同意通過。
第1屆 第10次	113/11/13	1. 本公司財務報告。(含 113 年第三季合併財務季報告) 2. 本公司對子公司保強建設開發(股)公司短期資金融通案。 3. 本公司 114 年度度稽核計劃案	無	所有出席委員同意通過。
第1屆 第11次	114/03/12	1. 本公司 113 年度董事會績效評估結果。 2. 本公司 113 年度員工酬勞及董事酬勞分配案。 3. 通過本公司 113 年度營業報告書及財務報表承認案。 4. 本公司 113 年度盈餘分配案。 5. 114 年度委任會計師及定期評估簽證會計師獨立性及適任性之情形 6. 本公司 113 年度內部控制制度聲明書案。 7. 本公司貸款額度到期展延案。 8. 解除新任董事及其代表人競業行為之限制案。	無	所有出席委員同意通過。
公司對審計委員會意見之處理：上開議案均經審計委員會全體成員同意，相關建議事項均依照指示辦理。				

(二)、除前開事項外，其他未經審計通過，而經全體董事三分之二以上同意之議決事項：無。

二、獨立董事對利害關係議案迴避之執行情形，應敘明獨立董事姓名、議案內容、應利益迴避原因以及參與表決情形：無。

三、獨立董事與內部稽核主管及會計師溝通情形：

(一)、本公司內部稽核主管除列席董事會會議，報告近期稽核業務執行情形及上一年度整體稽核工作執行情形外，並就業務查核內容、所發現內部控制制度缺失及異常事項改善與追蹤情形，與各獨立董事充分溝通。內部稽核單位除每月及每季提供各獨立董事書面稽核報告及改善追蹤報告外，並視需要即時以電子郵件、電話或面談等方式，直接與各獨立董事溝通。

113 年度各獨立董事與內部稽核主管溝通情形如下：

日期	溝通事項	溝通及執行結果
113.03.12	本公司 1-2 月及 112 年度稽核業務執行結果報告	稽核室就稽核結果向獨立董事報告，經獨立董事同意後，將結果提報董事會。
113.05.09	本公司 3-4 月稽核業務執行結果報告	稽核室就稽核結果向獨立董事報告，經獨立董事同意後，將結果提報董事會。
113.08.13	本公司 5-7 月稽核業務執行結果報告	稽核室就稽核結果向獨立董事報告，經獨立董事同意後，將結果提報董事會。
113.11.13	1. 本公司 8-10 月稽核業務執行結果報告 2. 就擬定 114 年之稽核計畫提出報告。 3. 就董事會出具內部控制制度有效性聲明書之依據提出報告。	1. 經溝通與討論後，獨立董事對稽核業務執行結果報告無異議，將結果提報董事會。 2. 獨立董事就 114 年之稽核計畫無異議，將結果提報董事會。 3. 董事同意內部控制制度聲明書出具案，並提報董事會通過。

(二)、本公司簽證會計師不定期列席董事會會議，就財務報告相關事項進行溝通與討論；本公司簽證會計師亦得依其專業判斷，透過與獨立董事單獨會面之會議進行溝通。113 年度獨立董事與簽證會計師溝通情形如下：

日期	溝通事項	溝通及執行結果
113.05.03	1. 本公司 113 年內部控制制度之遵循情形說明。 2. 財務報告新增揭露說明。	獨立董事無意見

(三)、公司治理運作情形及與上市上櫃公司治理實務守則差異情形及原因：

評估項目	運作情形		與上市上櫃公司治理實務守則差異情形及原因
	是	否	
一、公司是否依據上市上櫃公司治理實務守則訂定並揭露公司治理實務守則？	V		本公司已訂有「公司治理實務守則」，並於公司網頁中揭露，以供投資人參閱。
二、公司股權結構及股東權益			
(一)公司是否訂定內部作業程序處理股東建議、疑義、糾紛及訴訟事宜，並依程序實施？	V		(一)本公司已訂定「內部重大資訊作業處理程序」，並設有發言人及代理發言人，專責對外發言及處理股東建議或糾紛等。
(二)公司是否掌握實際控制公司之主要股東及主要股東之最終控制者名單？	V		(二)本公司委託專業之股務代理機構協助辦理股務作業，並配合財務部掌握股東持股狀況，可實際掌握控制公司之主要股東名單及其質押或持股變動情形。
(三)公司是否建立、執行與關係企業間之風險控管及防火牆機制？	V		(三)本公司與關係企業間之管理權責劃分明確，訂有「關係人交易管理辦法」及「對子公司之監理與管理辦法」，且關係企業之財務、業務、會計等皆獨立運作，並受本公司控管與稽核。
(四)公司是否訂定內部規範，禁止公司內部人利用市場上未公開資訊買賣有價證券？	V		(四)本公司訂有「道德行為準則」、「內部重大資訊處理作業程序」及「防範內線交易管理辦法」，適用對象涵蓋本公司董監事、經理人及受雇人等；並不定期進行相關訊息更新與宣導。

評估項目	運作情形		與上市上櫃公司治理實務守則差異情形及原因
	是	否	
<p>三、董事會之組成及職責</p> <p>(一)董事會是否擬訂多元化政策、具體管理目標及落實執行？</p> <p>(二)公司除依法設置薪資報酬委員會及審計委員會外，是否自願設置其他各類功能性委員會？</p> <p>(三)公司是否訂定董事會績效評估辦法及其評估方式，每年並定期進行績效評估，且將績效評估之結果提報董事會，並運用於個別董事薪資報酬及提名續任之參考？</p> <p>(四)公司是否定期評估簽證會計師獨立性？</p>	V	V	<p>符合公司治理實務守則規定。</p> <p>(一)本公司董事會成員組成注重多元化要素，並普遍具備執行職務所必備之知識、技能及素養。本公司依據公司法、公開發行公司獨立董事設置及應遵循事項辦法等規定設置董事11人，其中獨立董事3人、法人代表董事3人，分別具備商務、財務、會計業務所需之工作經驗及專長。(參閱P13-P14說明)</p> <p>(二)本公司除依法設置薪資報酬委員會外，並於111年成立審計委員會，餘公司治理運作均由各部門依其職掌負責，未設置其他功能性委員會，未來將視需要評估設置。</p> <p>(三)本公司訂有董事會績效評估辦法，並依該辦法之規定每年定期評估檢討董事會效能，評估結果運用於個別董事薪資報酬及提名續任之參考，並提報董事會報告，評估結果請詳董事會運作情形說明。</p> <p>(四)本公司每年評估簽證會計師之獨立性，並要求會計師出具獨立性聲明書，送請董事會討論。(參閱註1說明)</p>
<p>四、上市上櫃公司是否配置適任及適當人數之公司治理人員，並指定公司治理主管，負責公司治理相關事務(包括但不限於提供董事、監察人執行業務所需資料、協助董事、監察人遵循法令、依法辦理董事會及股東會之會議相關事宜、製作董事會及股東會議事錄等)？</p>	V		<p>符合公司治理實務守則規定。</p> <p>本公司於經董事會委任鄭以民副總經理擔任本公司治理主管並向主管機關申報及公告完成，公司治理主管負責公司治理相關事務，提供董事執行業務所需資料、依法辦理董事會及股東會議事錄等，如有必要，並得協調其他單位或外部資源，共同協助處理相關事務。(參閱註2說明)</p>

評估項目	運作情形		與上市上櫃公司治理實務守則差異情形及原因
	是	否	
五、公司是否建立與利害關係人(包括但不限於股東、員工、客戶及供應商等)溝通管道，及於公司網站設置利害關係人專區，並妥適回應利害關係人所關切之重要企業社會責任議題？	V		符合公司治理實務守則規定。
六、公司是否委任專任專業股務代理機構辦理股東會事務？	V		符合公司治理實務守則規定。
七、資訊公開 (一)公司是否架設網站，揭露財務業務及公司治理資訊？ (二)公司是否採行其他資訊揭露之方式(如架設英文網站、指定專人負責公司資訊之蒐集及揭露、落實發言人制度、法人說明會過程放置公司網站等)？ (三)公司是否於會計年度終了後兩個月內內公告並申報年度財務報告，及於規定期限前提早公告並申報第一、二、三季財務報告與各月份營運情形？	V V V	 V	符合公司治理實務守則規定。
八、公司是否有其他有助於瞭解公司治理運作情形之重要資訊(包括但不限於員工權益、僱員關懷、投資者關係、供應商關係、利害關係人之權利、董事及監察人進修之情形、風險管理政策及風險衡量標準之執行情形、客戶政策之執	V		符合公司治理實務守則規定。

評估項目	運作情形		與上市上櫃公司治理實務守則差異情形及原因
	是	否	
<p>行情形、公司為董事及監察人購買責任保險之情形等)？</p>			<p>擁有適任、能力與績效好的員工，能促進企業持續穩健的發展與進步。為此，本公司秉持「人道關懷」的社會責任政策與「以人為本」管理思維以及「家」的概念，建立完善照護員工的管理體系，嚴格遵守勞動相關法規，合法保障與維護員工的權益，提供員工健康與安全的工作環境、建構多元開放的勞資溝通管道，搭配公平的薪酬與晉升、完整的訓練發展體系、健全的福利制度及公開透明之利潤分享制度，讓員工安心貢獻其能力與績效，與公司共同成长與發展，增進良好勞資關係及營造溫馨和諧的工作氣氛，為建立永續經營的企業奠定深厚的基石。</p> <p>(三)投資者關係：設立發言人及代理發言人制度之溝通管道，用以回覆股東詢問之相關問題。</p> <p>(四)供應商關係：本公司與供應商之間一向維繫良好關係。</p> <p>(五)利害關係人之權利：本公司尊重、維護利害關係人應有之合法權益，與客戶、員工、供應商等均保持良好溝通之溝通管道，並依據主管機關之規定辦理相關資訊公告及時提供各項公司資訊。</p> <p>(六)董事及監察人之進修情形：每位董監事均有相關的實務經驗及專業，本公司不定期函知董事參加相關專業知識進修課程，已依「上市上櫃公司董事、監察人進修推行要點」規定持續進修研習。(參閱註3說明)</p> <p>(七)風險管理政策及風險衡量標準之執行情形：本公司有關營運重大政策、投資案、背書保證、資金貸與、銀行融資等重大議案皆經適當權責部門評估分析及依董事會決議執行，稽核室亦依風險評估結果擬訂其年度稽核計劃，並確實執行；以落實監督機制及控管各項風險之執行。</p> <p>(八)客戶政策之執行情形：本公司設有客戶服務之專責部門處理客戶政策之執行，執行狀況順利。</p> <p>(九)公司為董事及監察人購買責任保險之情形及社會責任：本公司已為董事於任期內就其執行業務範圍依法應負之賠償責任為其購買責任保險，以降低並分散董事因錯誤或疏失行為而造成公司及股東重大損害之風險。</p>

評估項目	運作情形		與上市上櫃公司治理實務守則差異情形及原因
	是	否	
九、請就臺灣證券交易所股份有限公司公司治理中心最近年度發布之公司治理評鑑結果說明已改善情形，及就尚未改善者提出優先加強事項與措施；本公司就評鑑結果未得分之項目，如屬可立即改善者，均已著手辦理改善中，包含網頁資訊即時更新等，另本年度年報揭露之各項資訊再補充，惟部分項目需透過評估後再提案經董事會通過或提交股東會決議之事項，尚無法立即修正，此部分將交由相關單位評估後再行實施。本公司針對第11屆(113)公司治理評鑑之評鑑結果，茲就未得分項目之改善情形說明如下：			
<p>◎已改善：</p> <ol style="list-style-type: none"> 1. 公司網頁資料及時更新。 2. 股東會、董事會議案及年報內容強化揭露。 3. 本公司113年績效評估結果已於網站揭露，並提送114年3月12日董事會報告及完成相關公告。 <p>◎尚未改善擬優先加強事項與措施：</p> <ol style="list-style-type: none"> 1. 公司英文網頁更新。 2. 建議各董事依「上市上櫃公司董事、監察人進修推行要點」之規定，持續進修充實專業。 3. 加強企業永續發展(ESG)的推動。 			

註 1：簽證會計師之獨立性及適任性評估：

本公司審計委員會每年評估所屬簽證會計師之獨立性及適任性，除要求簽證會計師提供「超然獨立聲明書」及「審計品質指標(AQIs)」外，並依(註1-1)之標準與 13 項 AQI 指標進行評估。經確認會計師與本公司除簽證及財稅案件之費用外，無其他之財務利益及業務關係，會計師家庭成員亦不違反獨立性要求，以及參考 AQI 指標資訊，確認會計師及事務所，在查核經驗與受訓時數均優於同業平均水準。114年3月12日審計委員會討論通過後，並提報114年3月12日董事會決議通過對會計師之獨立性及適任性評估。

114年度財務報表委任安侯建業聯合會計師事務所黃泳華會計師及余聖河會計師簽證，經評估二位會計師獨立性及適任性均符合無虞。

註 1-1：會計師獨立性評估標準

說 明	評估 結果	是否符合 獨立性
會計師是否與本公司有直接或重大間接財務利益關係	否	是
會計師是否與本公司或本公司董事有融資或保證行為	否	是
會計師是否與本公司有密切之商業關係及潛在僱傭關係	否	是
會計師及其審計小組成員目前或最近二年是否有在本公司擔任董事、經理人或對審計工作有重大影響之職務	否	是
會計師是否有對本公司提供可能直接影響審計工作的非審計服務項目	否	是
會計師是否有仲介本公司所發行之股票或其他證券	否	是
會計師是否有擔任本公司之辯護人或代表本公司協調與其他第三人間發生的衝突	否	是
會計師是否與本公司之董事、經理人或對審計案件有重大影響職務之人員有親屬關係	否	是

註 2：公司治理主管之設置及業務執行情形

(一) 公司治理主管之設置及職權範圍

為落實公司治理，強化董事會職能與維護股東權益，本公司於109年8月10日經董事會決議通過，委任鄭以民副總經理擔任公司治理主管，為負責公司治理相關事務之最高主管，鄭副總經理已具備公開發行公司從事法務、財務、或公司治理相關事務單位之主管職務經驗達3年以上。主要職責為負責督導並執行公司治理之運作，包括依法辦理董事會及股東會之會議相關事宜、製作董事會及股東會議事錄、協助董事就任及持續進修、提供董事執行業務所需之資料及協助董事遵循法令等。

(二) 113年度公司治理業務執行情形

1. 依法辦理董事會及股東會之會議相關事宜

- (1) 辦理股東會日期事前登記、法定期限內製作開會通知、議事手冊、年報、議事錄及辦理公告等相關事務。
- (2) 擬訂董事會議程、並於法定期限內通知董事，提供足夠議事參考資料。議案若涉及利益迴避均於事前提醒董事，並於會後 20 天內完成董事會議事錄。

2. 協助董事遵循法令

- (1) 提醒董事之權利義務規定。
- (2) 提供董事與經營公司有關之最新法規發展。

3. 協助董事執行職務、提供所需資料

- (1) 所有董事皆可取得公司治理主管之協助，以確保董事會程序及所有適用法令、規則均獲得遵守，並確保董事會成員之間及董事與經理部門之間資訊交流良好。
- (2) 提供董事執行業務所需之資料，為利即時有效協助董事執行職務，應於 30 日內儘速辦理董事要求事項。

4. 協助董事參與進修課程，

(三) 公司治理主管進修情形

序號	進修機構	課程名稱	進修日期	時數
1	中華民國工商協進會	公司董事暨監察人研習—「2024 台新淨零高峰論壇」	113.10.07~113.10.07	3
2	財團法人中華民國證券暨期貨市場發展基金會	董監事暨公司治理主管系列課程—營業秘密之保護	113.11.20~113.11.20	3
3	財團法人中華民國證券暨期貨市場發展基金會	董監事暨公司治理主管系列課程—ESG 浪潮下董事會應注意之相關法令	113.11.21~113.11.21	3
4	財團法人中華民國證券暨期貨市場發展基金會	董監事暨公司治理主管系列課程—碳權交易機制與碳管理應用	113.12.05~113.12.05	3
5	財團法人中華民國證券暨期貨市場發展基金會	董監事暨公司治理主管系列課程—內線交易實務案例暨相關法律責任	113.12.06~113.12.06	3

註：依據「臺灣證券交易所股份有限公司上市公司董事會設置及行使職權應遵循事項要點」，公司治理主管除初任者應自擔任此職務之日起 1 年內至少進修 18 小時外，每年應至少進修 12 小時。2024 年度公司治理主管已完成進修 15 小時。

註 3：董事進修情形：

職 稱	姓 名	進 修 機 構	課 程 名 稱	進修日期	時數
董 事	吳昕恩	社團法人中華民國公司經營暨永續發展協會	貿易戰下台灣業者的永續機會與挑戰-兩案投資管制、中美角力下原產地認定與香港國安法的影響	113/08/06	3
		社團法人中華民國公司經營暨永續發展協會	全球政經大趨勢 2025 與永續經營	113/11/11	3
董 事	鄭明月	財團法人中華民國證券暨期貨市場發展基金會	董監事暨公司治理主管系列課程—2024 年經濟展望及產業趨勢	113/03/29	3
獨 立 董 事	翁志先	社團法人中華民國會計師公會全國聯合會	3/28(台北)公司經營權爭議案例介紹及相關法令解析	113/03/28	3
		社團法人中華民國會計師公會全國聯合會	4/9(台北)洗錢防制發展趨勢與案例研析	113/04/09	3
		社團法人中華民國會計師公會全國聯合會	4/17(上午)一、公司及個人 CFC 實務運用解析-兼海外資金匯入查核	113/04/17	3
		社團法人中華民國會計師公會全國聯合會	4/17(下午)二、公司及個人 CFC 實務運用解析-兼海外資金匯入查核	113/04/17	3
獨 立 董 事	吳界欣	社團法人台灣董事學會	全球競合局勢下 發掘台灣企業國際競爭力	113/06/19	3
		財團法人中華民國證券暨期貨市場發展基金會	董監事暨公司治理主管系列課程—矽光子定義網路：矽光子(SiPh)與共同封裝光學(CPO)的發展趨勢	113/12/18	3
獨 立 董 事	陳顯彰	財團法人中華民國會計研究發展基金會	「財報審閱」常見缺失及重要內控法規實務解析	113/11/22	6

進修措施：

上市上櫃公司之董事、監察人，其進修時數如下：

- (一) 新任者於就任當年度至少宜進修十二小時，就任次年度起每年至少宜進修六小時。
- (二) 續任者任期中每年至少宜進修六小時。
- (三) 進修時數採累進計算方式，原則上自當年度一月一日起至十二月三十一日止，如因情況特殊或課程設計須跨年度計算者，於揭露進修執行情形時一併敘明原因。

(四)、公司如有設置薪酬委員會或提名委員會者，應揭露其組成及運作情形：

1. 薪資報酬委員會成員資料

身份別	條件 姓名	專業資格與 經驗	獨立情形	兼任其他公開發 行公司薪資報酬 委員會成員家數
召集人暨 獨立董事	翁志先	參閱第10頁 董事專業資 格及獨立董 事獨立性資 訊揭露相關 內容	(1)非公司或其關係企業之受僱人。 (2)非公司或其關係企業之董事、監察人(但如為公司與其母 公司、子公司或屬同一母公司之子公司依本法或當地國法 令設置之獨立董事相互兼任者，不在此限)。	0
獨立董事	陳顯彰		(3)非本人及其配偶、未成年子女或以他人名義持有公司已發 行股份總數 1%以上或持股前十名之自然人股東。	0
其 他	蘇百煌		(4)非(1)所列之經理人或(2)、(3)所列人員之配偶、二親等 以內親屬或三親等以內直系血親親屬。 (5)非直接持有公司已發行股份總數 5%以上、持股前五名或 依公司法第 27 條第 1 項或第 2 項指派代表人擔任公司 董事或監察人之法人股東之董事、監察人或受僱人(但如 為公司與其母公司、子公司或屬同一母公司之子公司依本 法或當地國法令設置之獨立董事相互兼任者，不在此限)。 (6)非與公司之董事席次或有表決權之股份超過半數係由同 一人控制之他公司董事、監察人或受僱人(但如為公司或 其母公司、子公司或屬同一母公司之子公司依本法或當地 國法令設置之獨立董事相互兼任者，不在此限)。 (7)非與公司之董事長、總經理或相當職務者互為同一人或配 偶之他公司或機構之董事(理事)、監察人(監事)或受僱人 (但如為公司與其母公司、子公司或屬同一母公司之子公 司依本法或當地國法令設置之獨立董事相互兼任者，不在 此限)。 (8)非與公司有財務或業務往來之特定公司或機構之董事(理 事)、監察人(監事)、經理人或持股 5%以上股東(但 特定公司或機構如持有公司已發行股份總數 20%以上，未 超過 50%，且為公司與其母公司、子公司或屬同一母公司 之子公司依本法或當地國法令設置之獨立董事相互兼任 者，不在此限)。 (9)非為公司或關係企業提供審計或最近二年取得報酬累計 金額未逾新臺幣 50 萬元之商務、法務、財務、會計等相 關服務之專業人士、獨資、合夥、公司或機構之企業主、 合夥人、董事(理事)、監察人(監事)、經理人及其配 偶。但依證券交易法或企業併購法相關法令履行職權之薪 資報酬委員會、公開收購審議委員會或併購特別委員會成 員，不在此限。 (10)未與其他董事間具有配偶或二親等以內之親屬關係。 (11)未有公司法第 30 條各款情事之一。 (12)未有公司法第 27 條規定以政府、法人或其代表人當選。	0

2、薪資報酬委員會運作情形資訊

一、本公司之薪資報酬委員會委員計 3 人。

二、本屆委員任期：111 年 6 月 27 日至 114 年 6 月 26 日，113 年度薪資報酬委員會開會 2 次，委員資格及出席情形如下：

職稱	姓名	實際出席次數	委託出席次數	實際出席率(%)	備註
召集人	翁志先	2	0	100%	1110627 新任 (獨立董事)
委員	陳顯彰	2	0	100%	1110627 新任 (獨立董事)
委員	蘇百煌	2	0	100%	1110627 新任 (其他)

其他應記載事項：

一、董事會如不採納或修正薪資報酬委員會之建議，應敘明董事會日期、期別、議案內容、董事會決議結果以及公司對薪資報酬委員會意見之處理(如董事會通過之薪資報酬優於薪資報酬委員會之建議，應敘明其差異情形及原因)：無。

二、薪資報酬委員會之議決事項，如成員有反對或保留意見且有紀錄或書面聲明者，應敘明薪資報酬委員會日期、期別、議案內容、所有成員意見及對成員意見之處理：無。

三、最近年度薪資報酬委員會開會議案與決議結果及公司對於成員意見之處理情形：

薪資報酬委員會	議案內容及決議結果
第五屆第五次 113 年 3 月 12 日	<p>議案：◎檢討本公司董事、監察人及經理人績效評估與薪資報酬之政策、制度、標準與結構案。</p> <p>◎討論本公司 112 年度員工酬勞及董監酬勞分配案。</p> <p>委員意見：無反對或保留意見。</p> <p>決議結果：主席徵詢全體出席委員無異議照案通過。</p> <p>公司對薪資報酬委員會意見之處理：提董事會由全體出席董事同意通過。</p>
第五屆第六次 113 年 11 月 13 日	<p>議案：◎檢討本公司董事、監察人及經理人績效評估與薪資報酬之政策、制度、標準與結構案。</p> <p>◎討論本公司 113 年度年終獎金發放限額案。</p> <p>委員意見：無反對或保留意見。</p> <p>決議結果：主席徵詢全體出席委員無異議照案通過。</p> <p>公司對薪資報酬委員會意見之處理：提董事會由全體出席董事同意通過。</p>

3、提名委員會成員資料及運作情形資訊：不適用。

(五)、推動永續發展執行情形及與上市上櫃公司永續發展實務守則差異情形及原因：

推 動 項 目	執 行 情 形		與上市上櫃公司永續發展實務守則差異情形及原因
	是	否	
一、公司是否建立推動永續發展之治理架構，且設置推動永續發展專(兼)職單位，並由董事會授權高階管理階層處理，及董事會督導情形？		否	<p>摘要說明</p> <p>1. 本公司雖未建立永續發展之治理架構，但有關於推動企業社會責任及落實永續經營理念之運作，目前規劃職權如下： (1)推行及強化公司治理組織和制度。 (2)宣導及落實誠信經營相關工作。 (3)推動及發展企業社會責任政策及永續經營事項。 (4)執行及協助問都風險管理相關事項。 (5)規劃及推動節能減碳及碳中和相關事項。 (6)執行其他經營政策之執行及完善風險之管控，由總經理室負責擔任，並結合人力資源及生產各單位共同推動永續發展相關，以實際行動面對氣候變遷，並定期提報董事會執行情形及規劃次年計畫。</p> <p>2. 113年執行成果： (1)持續採取空污減量措施並停止燃煤鍋爐。 (2)提升再生水使用率。 (3)持續汰換節能省水型機器設備。 (4)持續辦理員工關懷活動及環保相關教育活動。 上述運行成果於公司網站企業社會責任專區揭露。</p> <p>3. 執行成果定期提報董事會，報告目標之制定以及與利害關係人溝通情形，董事會定期檢視本公司策略與目標進展，並於必要時敦促公司調整方向以符合利害關係人期望，與國際接軌。</p>

推動項目	執行情形			與上市上櫃公司永續發展實務守則差異情形及原因
	是	否	摘要說明	
二、公司是否依重大性原則，進行與公司營運相關之環境、社會及公司治理議題之風險評估，並訂定相關風險管理政策或策略？	V		<p>1. 環境面之重大議題： 本公司鑑別出氣候變遷風險，並評估氣候變遷之相關因應措施，如氣候變遷造成旱季缺水及夏季限電風險，訂定用水及用電之風險管理程序，包含全廠階段限水及供水管理規定，緊急供電優先順序作業標準等。截至113年底，本公司共已導入ISO 9001品質管理系統、ISO14001環境管理系統。</p> <p>2. 社會面之重大議題： 社會面將提升職業安全衛生管理列為重點項目，本公司取得ISO 45001職業安全衛生管理系統以及CNS 15506TOSHMS職業安全衛生管理系統，相關管理政策包含：透過教育訓練與宣導提升員工對安全衛生的心態、認知與能力，現場各級主管經常性檢視員工及協力廠人員之行為與作業環境。</p> <p>3. 公司治理面之重大議題： 為避免外部法規更新時，內部作業未即時因應而造成違法之風險，規劃建立法規管理系統，追蹤國內各項法規動態，以有效實際行、統整及因應各項法規變動。</p>	無差異
三、環境議題 (一) 公司是否依其產業特性建立合適之環境管理制度？	V		<p>本公司成立勞工安全衛生委員會暨管理單位，並制定勞工安全衛生管理辦法以供遵循。本公司依紡織產業特性訂有環境管理制度，並取得ISO14001環境管理系統認證，運用管理的手段及策略，以有順序、目標、方法地解決與環境相關的問題。包含推行辦公室無紙化作業，減少紙張浪費及全面改裝節能燈節省能源以降低公司營運對自然環境的衝擊，而本公司為配合提昇產業環保形象且確保本身行為不對環境造成危害，並與經濟部工業局簽訂產業低碳科技整合應用輔導計劃。本公司持續積極參與環保法規研擬及修訂相關會議，提供增修訂意見及掌握法規趨勢，使公司能先行研擬因應對策，達到有效控管環境風險之目的。</p>	無差異
(二) 公司是否致力於提升能源使用效率及使用對環境負荷衝擊低之再生物料？	V		<p>本公司為降低營運對環境所造成之負荷，與紡織研究中心發展熱能回收系統，透過水資源回收再利用，以零污染排放為主要目標，並定期檢討水電等資能源使用狀況，持續汰換耗能設備，推動廠區節能減碳等專案，提升資能源使用效率。</p>	無差異

推 動 項 目	執 行 情 形			與上市上櫃公司永續發展實務守則差異情形及原因
	是	否	摘要說明	
(三) 公司是否評估氣候變遷對企業現在及未來的潛在風險與機會，並採取相關之因應措施？	V		<p>本公司盤點氣候變遷相關風險與機會，包含辨識出因極端氣候致使旱季缺水及夏季限電等實體風險、因法規政策變動所致之轉型風險，以及省水減碳技術、提共低碳商品之機會，且依據鑑別結果研擬因應方案，評估對公司現在及未來地潛在風險與機會等相關氣候議題之規劃及因應措施，包含持續進行溫室氣體減量措施、著手研發新型低碳低耗能製程等。</p> <p>本公司經由改善技術工程輔導及氣體排放量控制，機台設備進行節能、節水設備改善或汰換，降低能源耗用減少二氧化碳碳排放量，以符合環保需要，善盡地球公民一份子的責任。</p>	無差異
(四) 公司是否統計過去兩年溫室氣體排放量、用水量及廢棄物總重量，並制定溫室氣體減量、減少用水或其他廢棄物管理之政策？	V		<p>本公司(資料涵蓋範圍為大園區工廠)長年致力推動節能減碳政策，並將生態資源永續發展列為本公司經營方針(詳年報第2頁經營方針)，採用溫室氣體盤查系統，掌握本身溫室氣體排放狀況(113年及112年碳排放量分別為24,880噸及30,144噸)，持續統計用水量(113及112年度年用水量分別為592千公秉及394千公秉)及廢棄物總重量(113及112年度年廢棄物總重量分別為873噸、1,234噸)，其中有廢棄物總重量(113及112年度分別為0噸、0噸)，非有害廢棄物總重量(113及112年度分別為873噸、1,234噸)，列入管理報告追蹤。</p> <p>本公司設立各項排放標準，以每年持續降低各項氣體排放量、用水量及廢棄物總重量佔平均單位耗用量之5%為目標，期能成為環境永續發展之低碳企業。</p> <p>為達成上述各項減放目標，本公司除持續更新省水系統之生產設備及改善製程研發方面著手，並透過淘汰燃煤鍋爐改採中壓蒸氣、新增設污泥烘乾系統(113年及112年度能源環保投資金額分別為30,275仟元16,282仟元)降低廢棄物，同時因上述之改良，溫室氣體排放也將隨之降低。113年耗用計算，降低氣體排放、用水及廢棄物增減分別為17.46%、50%及-29%。</p>	無差異

推 動 項 目	執行情形			與上市上櫃公司永續發展實務守則差異情形及原因
	是	否	摘要說明	
<p>四、社會議題</p> <p>(一) 公司是否依照相關法規及國際人權公約，制定相關之管理政策與程序？</p>	V		<p>根據聯合國國際勞工等人權組織之相關規範，本公司致力於以合乎道德和對社會負責的方式進行人員招聘，承諾實施和執行消除運營和供應鏈中所有形式可能產生的人口販運和強迫勞動的風險。並宣告實施“外籍移工zero fee”政策，透過修訂勞工聘僱程序，杜絕外籍移工受有人口販運和強迫勞動的風險。貫徹執行國際人權組織對移工政策的期待。</p> <p>本於人道精神與遵守勞動基準法等勞動法規的規範，堅持不雇用童工，確保未成年人的青年能在身心健康的環境中成長。招聘時面試官會強力向求職者宣導公司禁雇童工政策，同時嚴格把關身分稽查程序，杜絕任何雇用使用偽造證件童工的可能。(詳員工福利與勞資關係項下說明)</p>	無差異
<p>(二) 公司是否訂定及實施合理員工福利措施（包括薪酬、休假及其他福利等），並將經營績效或成果適當反映於員工薪酬？</p>	V		<p>本公司遵循「勞動基準法」及相關法令訂定員工各項薪資福利措施，並提供具市場競爭力的福利以激勵員工，此外定期考核，每月盈餘提撥一定數額發放績效獎金，及時與同仁共享盈餘成果。</p> <p>在同仁福利方面，本公司具有多元化的福利制度及符合法令且完善的退休辦法。依法設置「勞工退休準備金監督委員會」，定期提撥退休金提存於臺灣銀行股份有限公司(原中央信託局)，且定期召開委員會，審核退休金提撥及運用情形，以保障同仁之權益。另針對選擇採用勞工退休金新制之同仁，依法令規定每月提撥同仁薪資6%至勞保局退休金之個人帳戶。(詳員工福利與勞資關係項下說明)</p>	無差異
<p>(三) 公司是否提供員工安全與健康之工作環境，並對員工定期實施安全與健康教育？</p>	V		<p>本公司定期舉辦員工健康檢查並加強督導各部門勞工安全衛生管理，並持續藉由勞工安全衛生訓練養成員工緊急應變能力及安全觀念，本公司聘有廠醫及護理人員定期駐廠關懷員工身心健康，主動追蹤員工健康狀況，為員工提供一安全健康之工作環境，本年度並未發生任何職災意外，本年度火災之件數：0、死傷人數：0、死傷人數占員工總人數比率：0%，因應火災之相關改善措施：(1)加強消防設施之維護管理。(2)加強員工消防安全訓練及充分認識防火安全的重要性。(詳員工福利與勞資關係項下說明)</p>	無差異
<p>(四) 公司是否為員工建立有效之職涯能力發展培訓計畫？</p>	V		<p>公司每年調查部門及個人需求與職涯規劃，檢視員工在能力上之落差，規劃安排人員外訓，包含紡織研究中心、絲織公會及生產力中心進行各項有助員工生涯發展課程，養成多職能人才，並不定期聘僱外部講師到公司作專題教育訓練。(詳員工福利與勞資關係項下說明)</p>	無差異

推 動 項 目	執行情形			與上市上櫃公司永續發展實務守則差異情形及原因
	是	否	摘要說明	
(五) 針對產品與服務之顧客健康與安全、客戶隱私、行銷及標示等議題，公司是否遵循相關法規及國際準則，並制定相關保護消費者或客戶權益政策及申訴程序？	V		本公司對產品與服務之行銷及標示，皆遵循相關法規及國際準則。本公司已訂定相關內控制度程序以確保採購及生產等作業合理性，並與供應商間亦維持溝通管道，在互信互惠基礎上，維護雙方應有合理權益，本公司屬專業之染整代工廠，相關業主權益皆在合約中敘明，並提供管道接受客訴處理，使客戶與公司關係更融洽。 本公司重視客戶意見，除定期個別拜訪外，亦於公司網站提供產品聯絡窗口及電子郵件信箱，另設置利害關係人專區，提供客戶提問、申訴或建議之管理，公司秉持誠信原則妥適處理並回饋，以保障客戶權益。	無差異
(六) 公司是否訂定供應商管理政策，要求供應商在環保、職業安全衛生或勞動人權等議題遵循相關規範，及其實施情形？	V		本公司訂有供應商管理政策，向供應商進貨前，除取得供應商產品檢驗合格文件，並評估過去供料紀錄與信譽外，在環保、職業安全衛生或勞動人權等議題遵循相關規範之紀錄亦為評估指標之一。 與供應商簽署之契約有約定違反企業社會責任政策時得終止或解除契約之相關條款。另公司會要求供應商遵守相關環境法令並出具相關保證函，供應商如有違反時，公司得主張終止或解除契約。	無差異
五、公司是否參考國際通用之報告書編製準則或指引，編製永續報告書等揭露公司非財務資訊之報告書？前揭報告書是否取得第三方驗證單位之確信或保證意見？		V	本公司雖未出具永續報告書，但有關環境政策、人權規範、公司治理、健康安全及道德規範等政策均依循GRI Standards 執行，並自行評估實施狀況。	尚未出具永續報告書，公司將視狀況列入未來之規劃。
六、公司如依據「上市上櫃公司永續發展實務守則」定有本身之永續發展守則者，請敘明其運作與所定守則之差異情形：本公司雖未制定永續發展實務守則，然已積極持續推動及善盡公司治理、環境保護、社會公益等三大領域之企業社會責任，相關規範亦訂定於公司各項人事、環保、安衛作業標準中，符合法令要求。				

推 動 項 目	執 行 情 形		與上市上櫃公司永續發展實務守則差異情形及原因
	是	否	
<p>七、其他有助於瞭解推動永續發展執行情形之重要資訊： 本公司推動永續發展執行情形相關之具體計畫及實施成效：</p> <p>一、推動計劃：</p> <p>(一)本公司已加入「聯合全球契約」，為全球貢獻企業社會責任。倡議致力於人權、勞工、環境和反貪污領域的十項原則以促進企業永續性發展。</p> <p>人權：1. 在企業影響所及的範圍內，支持並尊重國際人權。 2. 企業確保公司內不違反人權。</p> <p>勞工：1. 保障勞工集會結社之自由，並有效承認集體談判的權力。 2. 消弭所有型式之強迫性勞動。 3. 有效廢除童工。 4. 消弭雇用及職業上的歧視。</p> <p>環境：1. 支持對環境挑戰採取預防性措施。 2. 採取善盡更多的企業環境責任之做法。 3. 鼓勵研發及擴散環保化的科技。</p> <p>反貪腐：1. 企業應致力於反貪腐活動，其中包含敲詐及賄賂。</p> <p>(二)本公司一直以來致力履行企業社會責任，除上述說明外，亦包含：</p> <p>1. 環境保護</p> <p>本公司為專業染整代工企業，近年來，在經濟部及工業局支持下，提供相關清潔生產技術輔導，製程減廢及污染防治技術，相信能逐漸擺脫過去勞力密集的刻板印象，邁入技術密集，研發設計著重在機械自動化、安全環保化、產品多元化，呈現出新質感、舒適、環保的新生產形象化計畫。</p> <p>另本公司持續增設及優化污泥烘乾設備，達成污泥減半目標，另執行完成經濟部科專「長纖梭織布智慧製造生產優化計畫」，透過優化結果，除能智慧節能，提升成品良率進而減少廢料產生及縮短交貨時程，並引進最新省水型染機，減少用水量，逐漸為保護自然環境盡一份心力。</p> <p>在國際環保認證方面，本公司紡織產品已取得瑞士環保標準Bluesign®認證及OEKO TEX® standard 100產品有害物質檢驗認證。</p> <p>2. 產品責任</p> <p>身為地球公民，本公司深刻體認環境永續的重要性，藉由環境管理系統(ISO-14001:2015)的導入將環保違規風險降至最低，並長期積極推動節能減碳作戰計劃，強化員工的環保意識並提升各項資源之利用效率。</p>			

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	是	否	
<p>3. 勞雇關係</p> <p>人員任用依各部門年度計畫，進行人力需求編制，透過多元招募管道，尋找符合強盛核心價值的優秀人才；攜手校園，共同推展實習合作教學與實務訓練，提供在校生成實計畫，透過職場體驗機會，協助在學生成職能發展，增強未來就業能力。</p> <p>重視人才留任，透過面談客觀了解員工離職原因並收集相關資訊，對資料進行分析並提供後續改善計劃，回饋部門主管做人員管理，進行工作設計，以及招募上職缺條件調整等優化措施。</p> <p>4. 反貪腐</p> <p>本公司設置專責單位誠信經營推動小組，定期在每年年初向獨立董事報告前一年度誠信經營執行情形，協助董事會查核及評估落實誠信經營所建立之防範措施是否有效運行。</p> <p>誠信經營推動小組訂定之『誠信經營守則』、『道德行為準則』、內部控制制度、授權制度、職能分工等防弊措施，並配合內部稽核作業、內部控制自行評估作業及提供違反從業道德舉報管道，落實反貪腐執行措施。</p> <p>5. 客戶隱私</p> <p>本公司嚴格遵守商業機密保密，不得探詢或蒐集非職務相關之供應商及客戶營業秘密、商標、專利、著作等智慧財產、且不得洩露予他人，與客戶簽署的保密協定，並已啟動資安風險防護具體措施，以保護商業機密。</p> <p>6. 社會經濟法規遵循</p> <p>本公司遵循公平交易法、台灣地區與大陸地區貿易許可辦法等法令規範及國際準則，所有產品均符合國際安規標準、確保商業營運環保並遵守道德操守，亦於內部舉辦訓練課程，宣導法規。</p>			

推 動 項 目		執行情形		與上市上櫃公司永續發展實務守則差異情形及原因
是	否	摘要說明		
(三)激勵制度與永續績效連結				
為激勵高階經理人、傑出關鍵專業人才及全體員工重視長期綜合績效表現，達到永續經營，自2024年將六大永續發展策略與目標與我們的總理、高階經理人和單位負責主管的短期和長期激勵薪酬掛鉤。				
1. 總經理：績效指標-永續發展績效(15%)，執行方式(權重)：綠色產品創新(4%)、低碳製造轉型(4%)、職業安全衛生(2%)、其他(5%)。				
2. 高階經理人(六大永續發展策略負責主管之一)：績效指標-永續發展績效(6%)：永續責任採購(6%)。				
3. 單位主管(六大永續發展策略負責主管之一)：績效指標-永續發展績效(5%)：循環再生經濟(5%)。				
總經理	對象	績效指標		執行方式(權重)
		財務績效(30%)		
		市場與客戶(25%)		
		內部流程(10%)		
		永續發展績效(15%)		綠色產品創新(4%) 破製造轉型(4%) 職業安全衛生(2%) 其他(5%)
		學習與成長(20%)		
	高階經理人 (六大永續發展策略負責主管之一)	永續發展績效(6%)		永續責任採購(6%)
	單位主管 (六大永續發展策略負責主管之一)	永續發展績效(6%)		循環再生經濟(5%)
	(四)本公司工廠位於桃園市大園區北港里，為促進社區發展及增進社區認同，113年贊助在地社區及學校各項活動情形如下表：			
	類別		金額	
在地文化祭典		5,200		
社區守望相助隊		7,200		
鄰近學校校慶		3,600		
合計		16,000		
二、實施成效				
1. 本公司於108年次增設污泥烘乾設備，達成汙泥減半目標，109年再簽署「聯合全球契約」，為全球貢獻企業社會責任，致力於人權、勞工、環境和反貪污領域的十項原則以促進企業永續性發展。				
2. 110年起與勤益科技大學簽訂產學合作計畫，平均每年提供12位學子青年輪流於廠內實習。				
3. 113年汰舊換新引進最新型省水染色機5台。				

上市上櫃公司氣候相關資訊

1 氣候相關資訊執行情形

項目		執行情形																											
1.敘明董事會與管理階層對於氣候相關風險與機會之監督及治理。	<p>強盛新的氣候變遷治理與管理架構由董事會作為氣候變遷管理之最高治理機構，負責指導針對氣候變遷之對應與決策，召集各部門高階主管辨識重大氣候風險與機會，評估洪水、乾旱、颱風與高溫可能對各營運據點帶來的風險，期能掌握外在環境的氣候變化與市場動態，更全面地考量整體的營運策略規劃。</p> <p>「董事會」通過氣候變遷相關重要議案及報告，包括節能設備相關資本支出案、溫室氣體盤查及查核時程規劃，積極應對氣候變遷帶來之風險與挑戰。</p> <p>「審計委員會」召開會議討論相關議題，聽取內部稽核主管報告內部稽核部門對氣候相關風險之內部控制制度之設計及執行有效性所執行之工作，以及稽核發現事項。</p> <p>「薪酬委員會」每半年召開會議討論、評估與審閱經理人在ESG相關績效之報酬（包含氣候變遷相關議題管理），預計將氣候相關目標及目標達成程度納入高階主管之績效評估與薪酬制度中，以監控氣候相關議題目標之實現。透過獎勵制度與氣候變遷管理之相關成果連結，促使管理階層以同時使公司獲利且達成永續經營之方式經營公司業務；如此，將可實現公司之永續目標，並為投資人及利害關係人帶來價值。</p>																												
	2.敘明所辨識之氣候風險與機會如何影響企業之業務、策略及財務(短期、中期、長期)。	<table><tr><th></th><th>短期(1-3年)</th><th>中期(3-5年)</th><th>長期(5年以上)</th><th>財務影響</th><th>因應策略</th></tr><tr><td>風險</td><td>溫室氣體總量管制與碳稅、碳費</td><td>新增再生能源法令規範</td><td>淨零排放趨勢</td><td>繳納碳費使營運成本增加</td><td>提高能源使用效率，並投資綠色能源設備</td></tr><tr><td></td><td>氣候模式的極端變化造成水災增加，損害自身營運資產</td><td>早災增加造成供應鏈中斷</td><td>平均氣溫上升</td><td>●電量上升造成營運費用增加 ●機器設備受損造成財產損失 ●原物料價格上漲，導致營運成本增加</td><td>●採購節能設備 ●採用環境管理系統，追蹤能源使用狀況</td></tr><tr><td>機會</td><td>新低碳產品與服務之研發創新</td><td>提升資源使用效率</td><td>提升企業聲譽</td><td>●用電成本下降</td><td>使用可再生低碳能源，降低溫室氣體排放風險，降低產品的碳足跡，提升產品在市場上的競爭力，增加營收。</td></tr></table>						短期(1-3年)	中期(3-5年)	長期(5年以上)	財務影響	因應策略	風險	溫室氣體總量管制與碳稅、碳費	新增再生能源法令規範	淨零排放趨勢	繳納碳費使營運成本增加	提高能源使用效率，並投資綠色能源設備		氣候模式的極端變化造成水災增加，損害自身營運資產	早災增加造成供應鏈中斷	平均氣溫上升	●電量上升造成營運費用增加 ●機器設備受損造成財產損失 ●原物料價格上漲，導致營運成本增加	●採購節能設備 ●採用環境管理系統，追蹤能源使用狀況	機會	新低碳產品與服務之研發創新	提升資源使用效率	提升企業聲譽	●用電成本下降
	短期(1-3年)	中期(3-5年)	長期(5年以上)	財務影響	因應策略																								
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3.敘明極端氣候事件及轉型行動對財務之影響。	<p><u>極端氣候事件對財務之影響</u></p> <p>強降雨造成的洪災會造成設備損壞導致短暫無法出貨或嚴重致使停工；乾旱缺水則會影響產線正常運作，缺水時須透過降低用水、水車跨區運水等方式維持供貨；高溫使用水量增加，造成營運成本的提升。</p> <p><u>轉型行動對財務之影響</u></p> <p>碳費與溫室氣體總量管制、再生能源法規規範，可能使營業成本增和供應鏈成本增加。</p> <p>投資綠色能源設備，以減少能源消耗、水源消耗及廢棄物等對氣候之影響來因應此等轉型風險，將導致公司自身資本投入及營</p>																												

項目	執行情形
	運成本增加。
4. 敘明氣候風險之辨識、評估及管理流程如何整合於整體風險管理制度。	本公司將氣候變遷與環境風險納入企業風險管理，持續監控對營運的影響，如國際法規和極端氣候，並評估財務衝擊，調整管理機制，提出因應策略以增強營運韌性。各部門協作評估氣候風險對業務流程的衝擊，透過培訓提升員工對氣候變遷的認知，辨認風險與機會。高層管理層參與策略會議，對重大風險制定管理決策和應對策略。
5. 若使用情境分析評估面對氣候變遷風險之韌性，應說明所使用之情境、參數、假設、分析因子及主要財務影響。	目前尚未執行情境分析。
6. 若有因應管理氣候相關風險之轉型計畫，說明該計畫內容，及用於辨識及管理實體風險及轉型風險之指標與目標。	目前暫無因應管理氣候相關風險之轉型計畫。
7. 若使用內部碳定價作為規劃工具，應說明價格制定基礎。	未使用內部碳定價作為規劃工具。
8. 若有設定氣候相關目標，應說明所涵蓋之活動、溫室氣體排放範疇、規劃期程，每年達成進度等資訊；若使用破抵換或再生能源憑證(RECs)以達成相關目標，應說明所抵換之減碳額度來源及數量或再生能源憑證(RECs)數量。	目前尚未設定氣候相關目標。
9. 溫室氣體盤查及確信情形與減量目標、策略及具體行動計畫(另填於 1-1 及 1-2)。	請詳以下說明。

1-1最近二年度公司溫室氣體盤查及確信情形

本公司基本資料	依上市櫃公司永續發展路徑圖規定至少應揭露
<input type="checkbox"/> 資本額100億元以上公司、鋼鐵業、水泥業	<input type="checkbox"/> 114年度母公司個體盤查 <input type="checkbox"/> 115年度合併財務報告子公司盤查
<input type="checkbox"/> 資本額50億元以上未達100億元之公司	<input type="checkbox"/> 116年度母公司個體確信 <input type="checkbox"/> 117年度合併財務報告子公司確信
<input checked="" type="checkbox"/> 資本額未達50億元之公司	

112年度

範疇一	總排放量 (公噸CO2e)	密集度 (公噸CO2e/仟碼)	確信機構	確信情形說明
母公司	30,144	1.719	無	無
子公司	0	0		
合計	30,144	1.719		
範疇二	總排放量 (公噸CO2e)	密集度 (公噸CO2e/仟碼)	確信機構	確信情形說明
母公司	204	0.012	無	無
子公司	0	0		
合計	204	0.012		
範疇三(得自願揭露)	NA			

113年度

範疇一	總排放量 (公噸CO2e)	密集度 (公噸CO2e/仟碼)	確信機構	確信情形說明
母公司	24,880	1.69	無	無
子公司	0	0		
合計	24,880	1.69		
範疇二	總排放量 (公噸CO2e)	密集度 (公噸CO2e/仟碼)	確信機構	確信情形說明
母公司	8	0.57	無	無
子公司	0	0		
合計	8	0.57		
範疇三(得自願揭露)	NA			

註：溫室氣體盤查標準：溫室氣體盤查標準（Greenhouse Gas Protocol, GHG Protocol）。

1-2 溫室氣體減量目標、策略及具體行動計畫

本公司實收資本額未達新台幣50億元，依金管會金管證發字第11103849344號函規定，應自116年起完成盤查揭露資訊，118年起完成確信資訊揭露，故本年度尚無相關資訊。

惟本公司長年致力推動節能減碳政策，掌握本身溫室氣體排放狀況，持續統計用水量及廢棄物總重量，列入管理報告追蹤。

本公司設立各項排放標準，以每年持續降低各項氣體排放量、用水量及廢棄物總重量佔平均單位耗用量之5%為目標，期能成為環境永續發展之低碳企業。

為達成上述各項減放目標，本公司除持續更新省水系統之生產設備及改善製程研發方面著手，並透過淘汰燃煤鍋爐改採中壓蒸氣、新增設汙泥烘乾系統降低廢棄物之產生。

(六)履行誠信經營情形及與上市上櫃公司誠信經營守則差異情形及原因：

評估項目	運作情形			與上市上櫃公司誠信經營守則 差異情形及原因
	是	否	摘要說明	
<p>一、訂定誠信經營政策及方案</p> <p>(一)公司是否制定經董事會通過之誠信經營政策，並於規章及對外文件中明示誠信經營之政策、作法，以及董事會與高階管理階層積極落實經營政策之承諾？</p> <p>(二)公司是否建立不誠信行為風險之評估機制，定期分析及評估營業範圍內具較高不誠信行為風險之營業活動，並據以訂定防範不誠信行為方案，且至少涵蓋「上市上櫃公司誠信經營守則」第七條第二項各款行為之防範措施？</p> <p>(三)公司是否於防範不誠信行為方案內明定作業程序、行為指南、違規之懲戒及申訴制度，且落實執行，並定期檢討修正前揭方案？</p>	V		<p>(一)本公司訂有誠信經營守則，規章及對外文件中明示誠信經營之政策、作法，董事會與管理階層均積極落實經營政策之承諾，符合公司誠信經營守則運作。</p> <p>(二)公司於誠信經營守則中訂定防範不誠信行為方案，並定期對員工舉辦教育訓練與宣導，使其充分瞭解公司誠信經營之決心、政策、防範方案及違反不誠信行為之後果，同時透過稽核制度，定期稽核、分析、評估風險所在，由管理部門制定防範措施。另，本公司誠信經營守則均已涵蓋「上市上櫃公司誠信經營守則」第七條第二項各款行為之防範。</p> <p>(三)公司於守則中訂有防範不誠信行為方案，明定作業程序、行為指南、違規之懲戒及申訴制度，分析營業範圍內具較高不誠信行為風險之營業活動，透過審核與不定期稽核，加強相關防範措施，並定期檢討修正前揭方案。</p>	無差異。
<p>二、落實誠信經營</p> <p>(一)公司是否評估往來對象之誠信紀錄，並於其與往來交易對象簽訂之契約中明訂誠信行為條款？</p>	V		<p>(一)本公司於商業往來之前，已考量其代理商、供應商、客戶或其他商業往來交易對象之合法性及是否有不誠信行為紀錄，避免與有不誠信行為紀錄者進行交易。另與他人簽訂契約，其內容亦包含遵守誠信經營政策及交易相對人如涉及不誠信行為，得隨時終止或解除契約之條款。</p>	尚無重大差異。

評 估 項 目	運 作 情 形			與上市上櫃公司誠信經營守則 差異情形及原因
	是	否	摘 要 說 明	
(二)公司是否設置隸屬董事會之推動企業誠信經營專責單位，並定期(至少一年一次)向董事會報告其誠信經營政策與防範不誠信行為方案及監督執行情形？	V		(二)本公司為健全誠信經營之管理，由董事會通過指派管理專責單位，負責誠信經營政策與防範方案之制定及監督執行，每年定期向董事會報告，113年度已於11月董事會中就執行情形完成報告。	尚無重大差異。
(三)公司是否制定防止利益衝突政策、提供適當陳述管道，並落實執行？	V		(三)本公司董事、經理人、員工與實質控制者發現有違反誠信經營規定之情事，主動向董事會、經理人、內部稽核主管或其他適當主管檢舉。公司對於檢舉人身份及檢舉內容將確實保密，並積極查證與處理。	尚無重大差異。
(四)公司是否為落實誠信經營已建立有效的會計制度、內部控制制度，並由內部稽核單位依不誠信行為風險之評估結果，擬訂相關稽核計畫，並據以查核防範不誠信行為方案之遵循情形，或委託會計師執行查核？	V		(四)本公司已建立有效之會計制度及內部控制制度，內部稽核人員及會計師並定期查核前項制度，據以防範不誠信行為為方案之遵循情形。	尚無重大差異。
(五)公司是否定期舉辦誠信經營之內、外部之教育訓練？	V		(五)本公司不定期透過員工教育訓練或會議中宣導誠信經營，並於年度檢討會中安排教育訓練。	尚無重大差異。

評估項目	運作情形			與上市上櫃公司誠信經營守則 差異情形及原因
	是	否	摘要說明	
三、公司檢舉制度之運作情形 (一)公司是否訂定具體檢舉及獎勵制度，並建立便利檢舉管道，及針對被檢舉對象指派適當之受理專責人員？	V		(一)本公司設置專門「員工意見箱」、郵件信箱及電話，鼓勵員工意見反應，或對於違規申訴可直接向相關主管或稽核室報告，並對被檢舉對象指派適當之受理專責人員。	尚無重大差異。
(二)公司是否訂定受理檢舉事項之調查標準作業程序、調查完成後應採取之後續措施及相關保密機制？	V		(二)本公司訂有受理檢舉事項之調查標準作業程序，於公司網站及內部設置「員工意見箱」之舉報系統，接受任何不法或不道德情事之通報，並由獨立專責單位負責受理及調查，並對檢舉人身分及檢舉內容確實保密。	尚無重大差異。
(三)公司是否採取保護檢舉人不因檢舉而遭受不當處置之措施？	V		(三)本公司對檢舉人身分及檢舉內容確實保密，絕不因檢舉而遭受不當處置之措施，此於誠信經營守則及道德行為準則中均明文規定。	尚無重大差異。
四、加強資訊揭露 公司是否於其網站及公開資訊觀測站，揭露其所訂誠信經營守則內容及推動成效？	V		本公司已於公開資訊觀測站及企業網站中投資者專區揭露誠信經營守則之相關資訊，並不定期將推動成果置於網頁中，供投資人與利害關係人參考。	尚無重大差異。
五、公司如依據「上市上櫃公司誠信經營守則」定有本身之誠信經營守則者，請敘明其運作與所訂守則之差異情形： 本公司參考主管機關制定「上市上櫃公司誠信經營守則」而訂有本身之誠信經營守則，其運作與所訂守則內容無重大差異。				
六、其他有助於瞭解公司誠信經營運作情形之重要資訊： 本公司自設立以來，均將「誠信負責，全員經營，追求卓越，服務最樂」視為本公司經營理念與價值，並建立誠信負責的企業文化，在在顯示本公司對誠信經營之重視。關於本公司誠信經營之理念，可參閱本公司年報第二頁經營方針向下說明。				

(七)其他足以增進對公司治理運作情形瞭解之重要資訊，得一併揭露：

1. 公司內部重大資訊處理作業程序

本公司訂有「防範內線交易管理控制要點」明訂本公司辦理內部重大消息及防範內線交易之管理事項，應依有關法律、命令及臺灣證券交易所股份有限公司或證券櫃檯買賣中心之規定及本要點辦理，俾建立防範內線交易管理控制機制，避免本公司資訊不當洩露，確保對外界發表資訊之及時性與正確性，要點內容包含：

(1)適用對象及重大消息範圍。

(2)內部重大消息保密作業程序。

(3)專責單位。

(4)本公司內部重大消息揭露之處理程序。

2. 本公司為宣導內線交易相關規範與注意事項，定期於董事會、年度研討會及例行月會中，對相關規範與注意事項做報告。

(1)董事及經理人安排於董事會後提供並宣導最新內線交易相關規範及注意事項，包含內部人申報義務、禁止內線交易等，並於每季對內部人發送防範內線交易等相關宣導郵件，每年持續進修提升董事及經理人對於內線交易法規遵循的認知。

(2)公司於每年定期召開檢討會，由公司專員級以上領導幹部參與，本年度於合計44人，進行2小時為內線交易、誠信經營及道德行為相關規範與注意事項做為專題報告。

(3)本公司每月定期召開月會，會中不定期排訂對實事案例作防範內線交易宣導，透過案例讓員工清楚了解最新法律規範及公司針對內線交易之政策。

3. 誠信經營與防範不誠信行為之具體作法與教育訓練情形：

本公司為落實業誠信經營政策及防範不誠信行為，於新進人員職前訓練宣導公司紀律要求及優質企業文化等相關內容加強宣導從業人員誠信之重要性，並不定期辦理員工之誠信經營相關內部訓練，且每年定期召開研討會，會中定期宣導，與誠信經營議題相關之教育宣導(含誠信經營法規遵行、會計制度及內部控制等相關課程)，由公司專員級以上領導幹部參與，年度合計48人次及154人時。

(八)內部控制制度執行狀況應揭露下列事項：

1、內部控制聲明書：

請參閱公開資訊觀測站>單一公司>公司治理>公司規章/內部控制>內控聲明書公告(網址：<https://mops.twse.com.tw/mops/#/web/t06sg20>)。

2、委託會計師專案審查內部控制制度者，應揭露會計師審查報告：無。

(九)最近年度及截至年報刊印日止，股東會及董事會重要決議：

1. 113 年股東常會重要決議事項及執行情形：

日期	重要決議事項及執行情形
113/06/25	1. 通過承認 112 年度營業報告書及財務報表案。 執行情形：決議通過。 2. 通過承認 112 年度盈餘分配案。 執行情形：訂定 113 年 9 月 4 日為分配基準日，113 年 9 月 20 日為發放日(每股分配現金股利 0.5 元)，並如期完成發放作業。 3. 修訂本公司「公司章程」部分條文案。 執行情形：決議通過，113 年 8 月 7 日獲經濟部准予登記並公告於公司網站。

2. 董事會重要決議事項：

會議屆次	開會日期	重要決議事項
第 14 屆第 08 次	113/03/12	1. 本公司 112 年度董事會績效評估結果。 2. 溫室氣體盤查及查證時程報告。 3. 委任經理人案。 4. 討論本公司人事晉升案。 5. 薪資報酬委員會會議結論提請討論案。 6. 本公司 112 年度員工酬勞及董監酬勞分配案。 7. 通過本公司 112 年度營業報告書及財務報表承認案。 8. 本公司 112 年度盈餘分配案。 9. 本公司定期評估簽證會計師獨立性及適任性之情形。 10. 本公司 112 年度內部控制制度聲明書案。 11. 訂定本公司 112 年度股東常會相關事項案。
第 14 屆第 09 次	113/05/09	1. 報告本公司財務報告。(含 113 年第一季合併財務季報告) 2. 報告本公司投保董事及經理人責任保險報告。 3. 溫室氣體盤查及查證時程報告。 4. 變更本公司中英文名稱案。 5. 修訂「公司章程」部分條文案。 6. 處份本公司之子公司威盛實業(股)公司持有新屋土地案。 7. 本公司對子公司保強建設開發(股)公司背書保證案。
第 14 屆第 10 次	113/08/13	1. 報告本公司財務報告。(含 113 年第二季合併財務季報告) 2. 溫室氣體盤查及查證時程報告。 3. 本公司更名換發股票基準日及換股作業計畫案。
第 14 屆第 11 次	113/11/13	1. 報告本公司財務報告。(含 113 年第三季合併財務季報告) 2. 本公司推動企業誠信經營執行情形報告。 3. 溫室氣體盤查及查證時程報告。 4. 通過薪資報酬委員會會議結論提請討論案。 5. 通過訂本公司「永續報告書編製及確信之作業程序」案。 6. 通過本公司展延對子公司保強建設開發(股)公司短期資金融通案。 7. 通過本公司 114 年度稽核計畫案。
第 14 屆第 12 次	114/03/12	1. 本公司 113 年度董事會績效評估結果。 2. 溫室氣體盤查及查證時程報告。 3. 委任經理人案。 4. 本公司貸款額度到期展延案。

		5. 薪資報酬委員會會議結論提請討論案。 6. 本公司 113 年度員工酬勞及董事酬勞分配案。 7. 通過本公司 113 年度營業報告書及財務報表承認案。 8. 本公司 113 年度盈餘分配案。 9. 114 年度委任會計師及定期評估簽證會計師獨立性及適任性之情形。 10. 本公司 113 年度內部控制制度聲明書案。 11. 訂定本公司 114 年度股東常會相關事項案。 12. 修訂「公司章程」部分條文案。 13. 修訂「背書保證作業程序」部分條文案。 14. 改選董事案。 15. 提名董事暨獨立董事候選人案。 16. 擬解除新任董事及其代表人競業行為之限制案。
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(十)最近年度及截至年報刊印日止，董事或監察人對董事會通過重要決議有不同意見且有紀錄或書面聲明者，其主要內容：

本公司董事對最近年度及截至年報刊印日止對召開之董事會議案均全數通過，並無不同意見。

四、簽證會計師公費資訊：

金額單位：新臺幣仟元

會計師事務所 名 稱	會計師姓名	會計師查核期間	審計公費	非審計 公費	合 計	備 註
安侯建業聯合 會計師事務所	于紀隆	113.01.01~113.12.31	1,810	0	1,810	無
	余聖河	113.01.01~113.12.31				

註：審計公費係本公司給付簽證會計師有關財務報告查核、核閱、複核及稅務簽證公費。

給付簽證會計師與其所屬事務所及關係企業之審計公費與非審計公費之金額及非審計服務內容，有下列情事之一，應揭露下列事項：

- (一)更換會計師事務所且更換年度所給付之審計公費較更換前一年度之審計公費減少者，應揭露更換前後審計公費金額及原因：無。
- (二)審計公費較前一年度減少達百分之十以上者，應揭露審計公費減少金額、比例及原因：無。

五、更換會計師資訊：為遵循法令規範且維持會計之獨立性，並配合安侯建業聯合會計師事務所會計師內部調整之機制，本公司自114年第一季起，簽證會計師由原簽證安侯建業聯合會計師事務所于紀隆會計師及余聖河會計師更換為黃泳華會計師及余聖河會計師。

六、公司之董事長、總經理、負責財務或會計事務之經理人，最近一年內曾任職於簽證會計師所屬事務所或其關係企業者：無。

七、最近年度及截至年報刊印日止，董事、監察人、經理人及持股比例超過百分之十之股東股權移轉及股權質押變動情形：

(一)董事、監察人、經理人及持股比例超過百分之十股東股權移轉及股權質押變動情形：

1、股權移轉：

請參閱公開資訊觀測站>單一公司>股權變動/證券發行>股權轉讓資料查詢>內部人持股異動事後申報表(網址：https://mops.twse.com.tw/mops/#/web/query6_1)。

2、股權質押變動情形：

請參閱公開資訊觀測站>單一公司>股權變動/證券發行>內部人設質解質>內部人設質解質公告(網址：https://mopsov.twse.com.tw/mops/web/STAMAK03_1)。

(二)董事、監察人、經理人及持股比例超過百分之十股東股權移轉之相對人為關係人資訊：無。

(三)董事、監察人、經理人及持股比例超過百分之十股東股權質押之相對人為關係人資訊：無。

八、持股比例占前十名之股東，其相互間為關係人或為配偶、二等親以內之親屬關係之資訊：

姓名	本人 持有股份		配偶、未成年子女 持有股份		利用他人名義合計 持有股份		前十大股東相互間具有關係人或為配偶、二等親等以內之親屬關係者，其名稱或姓名及關係。		備註
	股數	持股 比率	股數	持股 比率	股數	持股 比率	名稱 (或姓名)	關係	
新光紡織股份有限公司 代表人：吳昕恩	42,719,576	24.66	0	0.00%	0	0.00%			
	0	0.00%	0	0.00%	0	0.00%			
兆豐國際商業銀行受託 保管安宜國際股份有限 公司投資專戶	12,597,000	7.27%	0	0.00%	0	0.00%			
林俊堯	11,400,000	6.58%	0	0.00%	0	0.00%			
大鵬投資股份有限公司	7,488,000	4.32%	0	0.00%	0	0.00%			
陳王發	6,612,543	3.82%	1,445,172	0.83%	0	0.00%	至盛投資有限公司 代表人：林玉芳	配偶	
至盛投資有限公司 代表人：林玉芳	6,453,467	3.72%	0	0.00%	0	0.00%			
蘇慶源	1,445,172	0.83%	6,612,543	3.82%	0	0.00%	陳王發	配偶	
	3,703,288	2.14%	0	0.00%	0	0.00%			
林賀宏	3,612,251	2.08%	0	0.00%	0	0.00%	林賀宗	兄弟	
林賀宗	2,913,990	1.68%	874,753	0.50%	0	0.00%	林賀宏	兄弟	
林子淇	2,790,000	1.61%	0	0%	0	0.00			

九、公司、公司之董事、監察人、經理人及公司直接或間接控制之事業對同一事業之持股數，並合併計算綜合持股比例：

單位：千股；％

轉投資事業	本公司投資		董事、監察人、經理人及直接或間接控制事業之投資		綜合	
	股數	持股比例	股數	持股比例	股數	持股比例
強盛(越南)責任有限公司	5,659	18.69%	4,516	14.92%	10,175	33.61%

參、募資情形

一、資本及股份：

(一)股本來源：

1、股本形成經過

單位：股/元

年 月	發 行 價 格	核 定 股 本		實 收 股 本		備 註		
		股 數	金 額	股 數	金 額	股 本 來 源	以現金以外 之財產抵充 股款者	其 他
72.10.19	10	19,028,000	190,280,000	19,028,000	190,280,000	創立	無	76.9.2(76)台財證(一) 第00八六八號函核准
80.05.17	10	45,000,000	450,000,000	30,444,800	304,448,000	盈轉114,168,000	無	80.4.12(80)台財證(一) 第00六九七號函核准
81.06.13	10	45,000,000	450,000,000	60,000,000	421,060,000	盈轉106,556,800 實轉10,055,200	無	81.5.18(81)台財證(一) 第0一〇一七號函核准
81.12.03	10	100,000,000	1,000,000,000	75,000,000	600,000,000	現金增資 178,940,000	無	81.9.1(81)台財證(一) 第0二二六六號函核准
82.06.29	10	100,000,000	1,000,000,000	78,750,000	750,000,000	盈轉79,800,000 實轉70,200,000	無	82.4.21(82)台財證(一) 第00八四九號函核准
83.08.10	10	100,000,000	1,000,000,000	82,687,500	787,500,000	盈轉37,500,000	無	83.6.23(83)台財證(一) 第二八〇七二號函核准
84.08.23	10	100,000,000	1,000,000,000	88,475,625	826,875,000	盈轉39,375,000	無	84.6.30(84)台財證(一) 第三八二四九號函核准
85.09.16	10	100,000,000	1,000,000,000	101,747,000	884,756,250	盈轉57,881,250	無	85.7.3(85)台財證(一) 第四一七二九號函核准
86.09.24	10	101,747,000	1,017,470,000	152,009,050	1,017,470,000	盈轉110,594,530 實轉22,119,220	無	86.6.13(86)台財證(一) 第四七五八四號函核准
87.09.21	10	300,000,000	3,000,000,000	152,009,050	1,520,090,500	盈轉125,148,810 實轉27,471,690 現金增資350,000,000	無	87.6.22(87)台財證 (一)第五二〇六〇號函 核准
88.08.23	10	300,000,000	3,000,000,000	174,810,408	1,748,104,080	盈轉117,512,854 實轉110,500,726	無	88.7.12(88)台財證(一) 第六二七五二號函核准
89.08.03	10	300,000,000	3,000,000,000	201,031,969	2,010,319,690	盈轉174,810,408 實轉87,405,202	無	89.6.20(89)台財證(一) 第五二七四三號函核准
90.08.01	10	300,000,000	3,000,000,000	206,057,769	2,060,577,690	實轉50,258,000	無	90.6.12(90)台財證(一) 第一三七三六二號函核 准
90.10.23	10	300,000,000	3,000,000,000	201,316,769	2,013,167,690	庫藏股註銷 47,410,000	無	90.8.09(90)台財證(三) 第一四八七五九號函核 准
92.05.29	10	300,000,000	3,000,000,000	198,320,769	1,983,207,690	庫藏股註銷 29,960,000	無	92.2.12(92)台財證(三) 第0九二〇一〇四七五 六號函核准
94.01.13	10	300,000,000	3,000,000,000	193,789,769	1,937,897,690	庫藏股註銷 45,310,000	無	93.11.02(93)金管證 (三)第0九三〇一四九 四六四號函核准
96.01.29	10	300,000,000	3,000,000,000	188,410,769	1,884,107,690	庫藏股註銷 53,790,000	無	95.11.07(95)金管證 (三)字第0九五〇一五 二一〇六號函核准
104.2.03	10	300,000,000	3,000,000,000	173,268,381	1,732,683,810	合併子公司並註銷其持 有母公司股票 151,423,880	無	104.1.30(104)臺證上一 字第1040001960號函核 准

2、股份種類

股 種 類	核 定 股 本			備 註
	流通在外股份(註)	未 發 行 股 份	合 計	
普通股	173,268,381	126,731,619	300,000,000	

註：屬上市公司股票

(二)主要股東名單：

114年3月29日

股 份 主要股東名稱	持 有 股 數	持 股 比 例
新光紡織股份有限公司	42,719,576	24.66%
兆豐國際商業銀行受託保管 安宜國際股份有限公司 投資專戶	12,597,000	7.27%
林俊堯	11,400,000	6.58%
大鵬投資股份有限公司	7,488,000	4.32%
陳壬發	6,612,543	3.82%
至盛投資(股)公司	6,453,467	3.72%
蘇慶源	3,703,288	2.14%
林賀宏	3,612,251	2.08%
林賀宗	2,913,990	1.68%
林子淇	2,790,000	1.61%

(三)、公司股利政策及執行狀況：

1、股利政策：

本公司股利應參酌所營事業景氣變化之特性，考量各項產品或服務所處生命週期對未來資金之需求與稅制之影響，在維持股利穩定之目標下，依本公司章程所定比率分配之。

股利之發放，除有改善財務結構及支應轉投資、產能擴充或其他重大資本支出等資金需求外，不低於當年度稅後淨利扣除彌補虧損金額、提列法定盈餘公積及特別盈餘公積後餘額之百分之二十，其現金股利部分不低於當年度股利總和之百分之十。

2、本次股東會擬議股利分配之情形：

民國 113 年度本公司盈餘分派案，業經董事會擬訂如下：

普通股股利：每股分派現金股利 2.1 元，俟股東常會決議通過後，另訂除息基準日。

(四)、本次股東會擬議之無償配股對公司營業績效及每股盈餘之影響：不適用。

(五)、員工及董事酬勞：

1、公司章程所載員工及董事酬勞之成數或範圍：

公司章程規定，本公司當年度如有獲利，應依稅前淨利提撥不低於 1% 為員工酬勞，由董事會決議以股票或現金分派發放，其發放對象包含符合一定條件之從屬公司員工；另由董事會決議依稅前淨利提撥不高於 3% 為董事酬勞，僅得以現金為之。

2、本期估列員工及董事酬勞金額之估列基礎、以股票分派之員工酬勞之股數計算基礎及實際分派金額若與估列數有差異時之會計處理：

本期估列員工及董事酬勞金額之估列基礎，係依公司章程規定之比率提撥計算，員工酬勞為 1%、董事酬勞為 1.5%，若實際配發金額仍有變動，則依會計估計變動處理，於股東會決議年度調整入帳。

3、董事會通過分派酬勞情形：

本年度(113)董事會通過之擬議配發員工酬勞為 5,532 仟元，董事酬勞 8,297 仟元(以上全為現金)，與費用年度估列金額並無差異。

4、前一(112)年度員工、董事及監察人酬勞之實際分派情形(包括分派股數、金額及股價)、其與認列員工、董事及監察人酬勞有差異者並應敘明差異數、原因及處理情形：

112 年度估列之員工、董事及監察人酬勞與實際分派並無差異。

項目	實際配發(元)	原(113 年)股東會通過 之擬議配發(元)	差異(元)
員工酬勞	1,149	1,149	0
董事酬勞	3,446	3,446	0

(六)、公司買回本公司股份情形：無。

二、公司債辦理情形:無。

三、特別股辦理情形:無。

四、海外存託憑證辦理情形:無。

五、員工認股權憑證及限制員工權利新股辦理情形:無。

六、併購或受讓他公司股份發行新股辦理情形:無。

七、資金運用計劃執行情形：無。

肆、營運概況

一、業務內容：

(一)、業務範圍：

1、所營業務主要內容及營業比重：

事業部別	營業內容或商品	佔合併公司營業比重
紡織事業	各種纖維製品之漂、染及整理加工	43%
營建事業	住商大樓興建與銷售	56%
其他	國際貿易	1%

本公司主要以經營紡織染整加工為主，另合併子公司保強建設主要從事營建業之房屋興建銷售業務，113 年度合併子公司營建部門售屋收入，佔合併公司 56%。

2、商品項目及計劃研發之新產品：

(1)商品項目：各種纖維製品之加工、漂白、染整代工。

(2)計劃開發之新商品：

- A. 染色段已引用低泡抑泡劑加工，改善缸內泡沫過多，發生布面色污、纏車、折痕等異常，及增加生產缸量比。
- B. 前處理段低張力精練退漿機(Boil Off)，機尾增加兩組水洗槽，改善落布的洗淨流程，可提升產量及精練退漿的效果，有利於染色作業。
- C. 染色段引進無帶布輪浸染機生產，針對聚酯纖維細丹尼布種染色，可改善布面擦傷、滑紗等異常，並提高細丹尼布種的產量。
- D. 經緯紗皆為聚酯纖維廢布回收紗彈性布生產，可開發更多類型的環保紗加工，增加資源回收再利用的品項。
- E. 整理段引進對拉機，採用物理法布疋轉折對拉的加工方式，改善布面的表面樹脂痕及手感調整的功能。

(二)、產業概況：

1、產業之現況與發展

在紡織品貿易方面，113年度依紡拓會統計我紡織品出口總值為67.35億美元，成長2%；進口總值為36.54億美元，衰退0.2%；貿易順差為30.81億美元，較112年同期增加1.06億美元，成長4%。

(1)紡織品進出口結構

- 以出口值分析，主要出口項目為布料(占71%)，其次為紗線(占14%)、纖維(占5%)及成衣及服飾品(占5%)，以及雜項紡織品(占5%)；五大出口項目均呈持平或成長，佔大宗之布料成長2%、紗線成長5%、成衣服飾品成長3%及雜項紡織品成長3%、以及纖維項目衰退12%。
- 以進口值分析，主要進口項目以成衣及服飾品為大宗(占61%)，衰退0.2%，其次為雜項紡織品(占14%)成長9%、布料(占11%)成長2%、紗線(占9%)成長9%，以及纖維(占5%)衰退31%。

(2)紡織品進出口主要市場

- 以出口地區分析，我紡織品第一大出口市場為越南，其次為中國大陸、美國、印尼及柬埔寨，合計佔出口比重達61%。在出口項目方面，五大出口地區均以布料為大宗，以輸越南出口值最大，柬埔寨比重最高。
- 進口地區方面，中國大陸為我排名第一的進口來源，其次為越南、歐盟、日本及美國，合計佔進口總值達79%；其中自中國大陸、越南、歐盟均以進口成衣及服飾品為主，自美國進口則以雜項紡織品為主佔42%。

(3)本公司是國內少數大型專業染整廠之一，主要以聚酯長纖、尼龍長纖、長纖交織、長短纖交織布染整代工業務，提供專業染色與整理加工服務。綜觀國內紡織產業進出口概況，為有效區隔市場，避免在低價市場廝殺及因應東協國家之區域經濟整合發展，專業染整廠已從產品製造為中心的過往想法轉變為以服務加值之製造服務業。染整業不單獨侷限為產品代工，而是延伸至一系列滿足客戶需求及創造客戶價值的服務。藉此凸顯專業染整廠之差異化，進而創造更高附加價值，努力追求成為國際大品牌商的策略夥伴。

2、產業上、中、下游之關聯性

紡織產業鏈上游為石化原料，經製造成尼龍纖維、聚酯纖維、螺縐纖維、碳纖維等人纖產品後，再紡成紗線，然後經過織造成布疋，再經漂白、染色、印花、塗佈、整理等染整工序，裁製縫合為成衣製品或其他相關紡織商品。

(1)上游

紡織產業的上游原料除了天然的棉花、毛料、絲、麻等，亦包括塑化原料，例如生產聚酯產品用的乙二醇（EG）、純對苯二甲酸（PTA），生產尼龍產品所需的己內醯胺（CPL），以及生產亞克力棉所需的丙烯腈（AN）等。

(2)中游

紡織產業的中游有人造纖維產品、天然纖維產品、化學助劑，以及經由以上材料紡織而成的紗與布料。

天然纖維分為植物纖維與動物纖維，植物纖維有棉、麻、黃麻、苧麻等，動物纖維則有羊毛、兔毛、蠶絲、駱駝毛等。由於臺灣天然纖維產量有限，且天然纖維的生產來源不穩定，因此就利用人工的方法來製造來源穩定、價廉且性質又類似天然纖維的物料，如螺縐、醋酸纖維等。

臺灣因天然纖維不足，生產人造纖維比例高達85%，國內纖維系列產品又以聚醯胺（尼龍）與聚酯產品為主。

(3)下游

染整、成衣業與其他居家織品業為紡織業之下游，染整是紡織產業中最耗能、耗水的一環，但染整也提供織品產品差異化及附加價值的重要環節，為了因應國際間對環保要求，近期來染整業著重於提升染整技術，發展低碳或環保綠色商品，以達到節能減碳，符合國際環保法規產品。

成衣業應該是紡織產業中附加價值最高的工段，然由於台灣國內工資高於區域內開發中國家且勞動力嚴重不足，因此台灣成衣廠早就外移至鄰近越南、印尼、柬埔寨等勞力密集國家，徒留染整業在台灣成為較為艱困的一環。

3、產品之各種發展趨勢及競爭情形

隨著運動風潮興起，機能性紡織的重要性越來越高，臺灣廠商已建立起機能性紡織產業價值鏈，為全球知名服裝品牌的重要供應鏈之一。而紡織品也已進階發展成防風透氣、防水透氣、快乾、抗起毛球、彈性貼合等功能性面料以及輕量保溫、防水透氣等綜效。目前臺灣已提供全球國際知名品牌七成的機能性布料，全球知名的戶外或運動品牌長期都是臺灣紡織業的目標客戶。

面對全球市場的求新求變，以及韓國、中國大陸、印度、越南等紡織產品劇烈競爭，臺灣廠商憑藉多樣化機能性纖維的技術優勢，朝向具有調節機能性的特用客製化領域發展。

現階段各項區域經濟合作協議臺灣都無法加入，是紡織業走向國際的最大障礙，臺灣紡織業過去20年歷經中國大陸業者大幅擴廠以及低價競爭，現在已逐漸開創出藍海策略的產品，不再追求大量生產，而是改走差異化競爭策略。

(三)、技術及研發概況：

1、研究發展支出：

本公司研發費支出 113 年度 9,419 仟元，112 年度 9,083 仟元。

2、開發成功之技術或新產品：

- (1)染色段已引用低泡抑泡劑加工，改善缸內泡沫過多，發生布面色污、纏車、折痕等異常，及增加生產缸量比。
- (2)前處理段低張力精練退漿機(Boil Off)，機尾增加兩組水洗槽，改善落布的洗淨流程，可提升產量及精練退漿的效果，有利於染色作業。
- (3)染色段引進無帶布輪浸染機生產，針對聚酯纖維細丹尼布種，可改善布面擦傷、滑紗等異常，並提高細丹尼布種的產量。
- (4)經緯紗皆為聚酯纖維廢布回收紗彈性布生產，可開發更多類型的環保紗加工，增加資源回收再利用的品項。
- (5)整理段引進對拉機，採用物理法布疋轉折對拉的加工方式，改善布面的表面樹脂痕及手感調整的功能。

(四)、長、短期業務發展計劃：

2024經濟「美中不足全球受累」，油價不易漲但仍有推升力。台經院製造業看今年景氣，排首位半導體業看好度100%；其次紡織業看好(增加)69%、持平27%、看壞(減少)4%。

2024年執行去短纖線後改專注長纖生產線，原短纖每月1,200萬元營業收入，必須由增加長纖受訂來補足補滿。因此穩住現有長纖基本盤外開發Poly新客戶、新市場策略成為急迫且重要工作。

1、長期業務發展計劃：

為契合全球市場脈動，2024台北紡織展(TITAS)以創新應用做為台灣紡織業的核心推廣平台，展出內容聚焦「永續環保、機能應用、智慧製造」三大核心主題，展現台灣紡織業迎向創新永續的路徑前進。本公司屬少數根留台灣之專業染整代工服務產業，面對廣大的客戶群含品牌商、貿易商、胚布織造廠，故仍以提供忠實客戶具穩定品質、準確交期、滿足客戶價值需求等要項達到與客戶一齊成長。

機能應用~~強調舒適、健康、休閒、運動、防護、醫療多面向

永續環保~~朝綠色轉型和低碳生產目標邁進

智慧製造~~擴增自動化製程、數據分析、人工智慧等方案

2、短期業務發展計劃：

(1)簡化成長策略：

短期計劃則採取以更專注於長纖 T100%、N100%兩大類長纖產品，舉凡雙向彈性布種、細丹輕量布種、高密度布種等高牢度品質的之布種，以共通製程、機台設備、處方條件進行進化篩選，朝產品高級化、高值化、精緻化提升客戶端價值，持續推動業務增量之發展計劃。

(2)差異化產品策略：

A. 長期專注於 T100%雙向彈性布種、細丹輕量布種，都是台灣機能性紡織品差異化所在且成為市場流行主流趨勢。結合國內高價值的原料供應，配合上游原料本地量產無慮，持續積極推動業務量化增益之發展計劃。

B. POLY+CD 多材質交織、併織之多色格布為近年來既有客戶新市場之差異化產品開發策略，除了可以少量多樣變化外也可以滿足市場快速交貨之需求，有別於先染布之運作侷限。

二、市場及產銷概況：

(一)、市場分析：

1、本公司主要產品之銷售地區

長纖線則高達 90%以上為品牌貿易商外銷訂單，主要銷售地區以美洲、歐洲、日本為主，近期開發中東地區阿拉伯袍不同市場及產品，其餘不足 10%則屬內銷機能布種機關團體制服標單。

2、市場佔有率及市場未來之供需狀況與成長性

- (1)、依據紡拓會統計資料顯示，113 年度台灣紡織品出口量衰退 4%、出口值成長 2%、出口單價成長 6%；其中針織成品布出口量成長 8%、出口值成長 10%、單價成長 2%。；梭織成品布出口量衰退 10%、出口值衰退 2%、單價成長 9%。若出口量以材質計，聚酯長纖梭織成品布衰退 10%、棉梭織成品布衰退 19%。
- (2)、113 年度累計長纖代工交運量 13,038 仟碼，相較去年同期 10,424 仟碼，增加 2,614 仟碼(+25.08%)。其中長纖聚酯布種增加 2,378 仟碼、長纖尼龍布種增加 253 仟碼、長纖交織布減少 17 仟碼。
- (3)、展望 114 年公司新節能型染色機已試車完成生產，可達滿缸量比 80%，入布量達低浴比 1：6 加工，結合業務部門開拓長纖線受訂量。
需對應內外環境相關因素有：
 - A. 113 年 4 月停止短纖線的生產，114 年改專注在既有長纖線 Poly 產線，因此穩住現有長纖主力客戶基本盤外，開發 Poly 新客戶、新市場策略成為急迫且重要工作。
 - B. 蒸汽能源成本漲多跌少、電價則是不斷向上調漲，除調整工繳做適度反映外，同時提升生產力之重點管理工作亦屬刻不容緩。
 - C. 基層人力招募不易，除了薪資調整人資優化外，增加自動化設備減少人力依賴。

3、競爭利基

在美中貿易戰持續角力之下經濟部國貿局、工業局主動積極推動台商回流投資優惠方案，就紡織業生產角度來評估困難度很高，尤其是耗能相對高的印染整理業。與其期望紡織業回流台灣倒不如積極運作部分紡織品善用現存台灣產能轉單回台生產還比較來的實際一些，成與否就端看產銷面準備好迎接轉單效應沒。

CPTPP(跨太平洋夥伴全面進步協定)於 2018 年底生效，前身為 TPP，欲透過開放市場、消除成員國間超過 98%關稅等措施，鞏固及加強各成員的優勢產業地位。台灣繼英國後於 2021 年申請加入，惟須經多關審查與談判路程仍遠。2022 年開始，以東盟（ASEAN，台灣稱「東協」）成員國組成，最終目標是取消成員國之間 90%以上商品關稅的「區域全面經濟伙伴協定」（RCEP）正式生效，繼續留在台灣發展的紡織同業可說是處境相對危急的一群，唯有創新研發、創新機能、轉型升級否則衰退會是必然結果，也期待政府或官方組織能積極探討如何加入區域性組織之可行性方案。

工業 4.0 的興起帶動台灣朝向智慧生產製造已成為發展主流，加上台灣人工智慧學校積極培養 AI、IOT 等產業運用面人才正進行中，強盛在 109 年初完成透過產業升級創新平台輔導執行「長纖梭織布智慧製造生產計劃」，

就是藉此時機搭上轉型升級的列車。具體作法係應用資訊串流、人機協同作業、引進新機台智慧生產模組，期許解決一次對色率不足、倚賴人工經驗、人力斷層、紙本作業等問題。

4、發展遠景之有利、不利因素與因應對策：

A. 發展遠景之有利因素：

(a) 染整業為台灣紡織業外移的重要指標，產業地位極受重視，有利未來發展。

日本、義大利紡織業先驅國家，紡織產業發展政策均以重視染整加工研發強化中游產業、或以高科技角度強調染整加工業為開發重點。本公司配合政府促進染整產業升級策略，執行工業局產業升級創新平台輔導計畫「長纖梭織布智慧製造生產優化計畫」，透過該計畫可以優化最佳生產條件，對未來發展而言屬有利因素。

(b) 染整加工為創造紡織品差異化，增加附加價值，帶動紡織工業繼續蓬勃發展之關鍵因素。

以113年台灣梭織布出口總額為15億4仟美元，其中經染整加工以成品布出口計14億6仟美元佔94.8%，其餘未經染整以胚布出口僅0.82億美元佔5.2%，可見染整業為增加附加價值，帶動紡織工業繼續蓬勃發展之主要關鍵產業。

(c) 染整廠自動化程度高，市場競爭能力強。

本公司擁有色彩控制系統及染料、助劑自動秤量調配系統，使產品打樣具高度準確性。染色段引進節能型浸染機附加主要感測器與中控聯網技術之導入，加上後段樹脂加工由自動秤量、緯紗自動調整、緯密自動控制與ERP系統連線。近年來陸續著手在全廠電腦整合自動化產銷管理下，進行選擇最佳生產條件進行智慧生產改善下，落實以染機智慧化、物質流無人化等自動化設備，減少人工誤差、提高一次成功率至90%以上之能力，使本公司產品品質能穩定控制，並提高產能，降低成本，以強化本公司與同業間之競爭力。

B. 發展遠景之不利因素及因應對策：

(a) 紡織染整業依賴能源比重高，國內能源單價居高不下因應對策如下：

(1) 落實一例一休的運作下，透過淡旺季排班的全面檢討下，提升生產力聚焦於日產量之關鍵數據，持續推動「多職能工分段集中生產模式」提升機台之動用率，逐步改善加工每單位碼耗用能源之指數。

(2) 評估現用機台耗能狀況，逐步進行汰舊換新，陸續降低機械浴比至1比6，降低能源耗用比重。

(3) 關注國內外同業發展，研擬可靠性高之替代能源方案，降低能源取得單位價格。

(b)本籍基層輪班作業人力不足因應對策如下：

- (1)提升本籍作業人力之初任薪資調整，並以在地化為優先招募對象輔以員工介紹專人輔導以穩定新伙伴之加入工作行列。
- (2)公司為落實企業社會責任、保障外籍員工人權，主動實施外籍移工聘僱「零付費」，雖然大幅增加外籍移工引進費用，但仍期望在基層人力之引進方面能夠產生積極性的作用。
- (3)本公司與大學院校辦理「產學攜手合作」專案，儲訓紡織相關科系人才，近年來已陸續進用大專紡織相關科系儲訓幹部，藉以銜接基層幹部之傳承。

(c)「鍋爐空氣污染物排放標準」新法規公告，加嚴鍋爐的粒狀污染物、硫氧化物及氮氧化物排放標準之預應對策

- (1)本公司位於大園工業區，以購買園區汽電共生廠之蒸汽政策不變。預計114年第二季起大園汽電將汽電共生系統改成天然氣系統更進一步降低碳排放量，對本公司是相對有利的朝向低碳訴求。
- (2)本公司透過製程加熱系統之工程改善案執行，已經完成以中壓蒸氣加熱之新能源系統，113年3月份起停止短纖製程專用天然氣熱媒鍋爐之加熱設備。

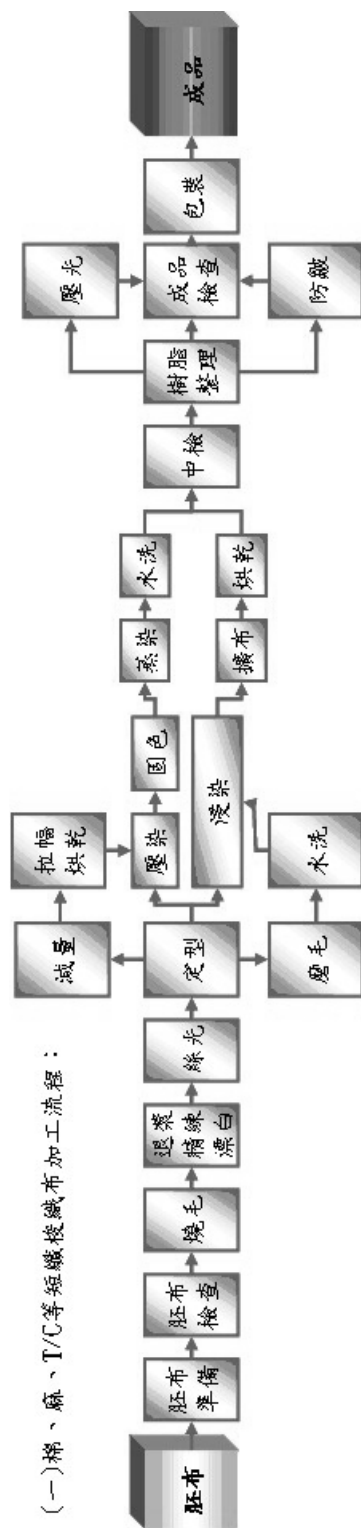
(二)、主要產品之重要用途及產製過程：

1、主要產品之用途

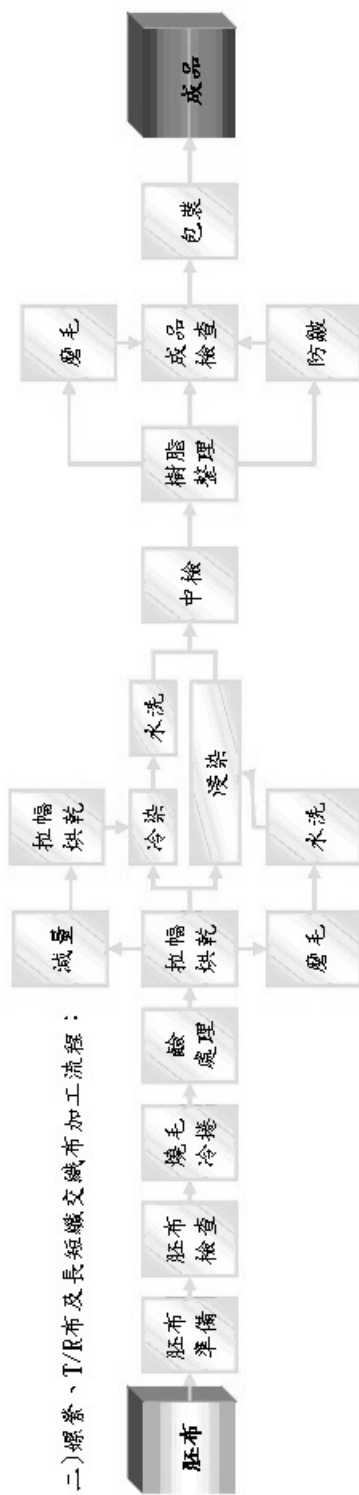
本公司所生產之產品，主要適用衣著服飾用布、帽用布、寢具用布、醫學用布、特殊用布等用途，目前客戶主要為國內大紡織廠、貿易商、中盤商，及國外成衣廠、Buying Office、日本商社或代理商，由於本公司除連續大量生產外，兼具小量多樣化生產之優點，可充分滿足不同消費層次之需求，對本公司未來發展空間極為有利。

2、產製過程

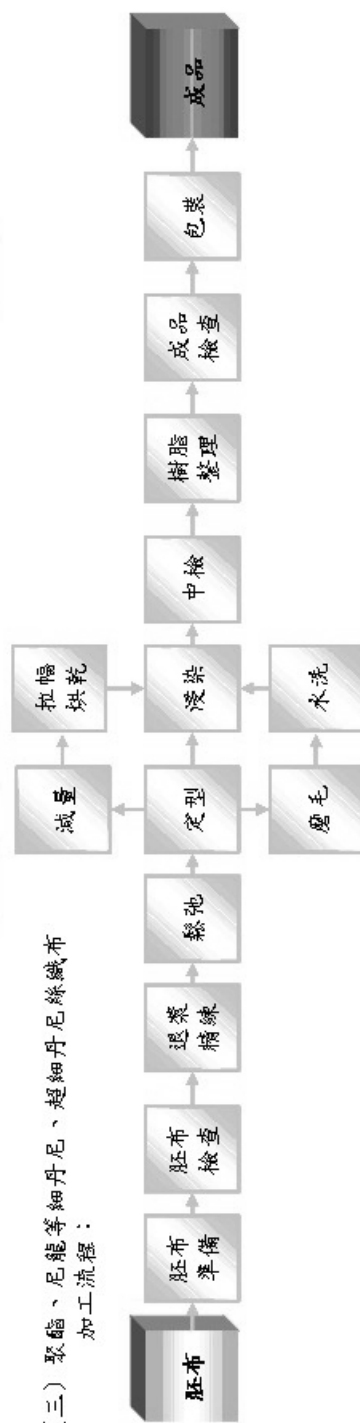
(一) 棉、麻、T/C等短纖梭織布加工流程：



(二) 縐紫、T/R布及長短纖交織布加工流程：



(三) 聚酯、尼龍等細丹尼、超細丹尼絲織布加工流程：



(三)、主要原料之供應狀況：

本公司主要原料為化學材料，化學材料有染料、助劑、樹脂等，因近年來國內化學工業快速發展，原料供應穩定。

主要原料	市 場 狀 況	採 購 策 略
染 料	貨源供應穩定，惟價格易受石油波動影響。主要供應商為國內外著名染料廠商，品質具相當水準。	1. 設定最低安全存量制度，控制存貨成本 2. 留意匯率波動，減少匯兌風險 3. 以資選方式取得價格合理，質優之原料 4. 定期檢討供應商之價格，產品品質及服務情形
化 學 品 助 劑	主要化學品、助劑來自國內，供需穩定，貨源供應不虞匱乏。	
樹 脂	貨源供應穩定，價格持穩。	

(四)、最近二年度任一年度中曾占進銷貨總額百分之十以上之客戶名稱及其進銷貨金額與比例：

1、百分之十以上進貨供應商名單

最近二年度主要供應商資料

單位：仟元

項目	113 年				112 年				114 年度截至 3/31 止 (註 3)			
	名稱	金額	占全年度進貨淨額比率〔%〕	與發行人之關係	名稱	金額	占全年度進貨淨額比率〔%〕	與發行人之關係	名稱	金額	占當年度截至 3/31 止進貨淨額比率〔%〕	與發行人之關係
1	Y 供應商	7,160	9.16	-	X 供應商	7,776	7.95	-	供應商	-	-	-
2	其他	71,043	90.84	-	其他	90,077	92.05	-	其他	-	-	-
	進貨淨額	78,203	100	-	進貨淨額	97,853	100	-	進貨淨額	-	-	-

註 1：列明最近二年度進貨總額百分之十以上之供應商名稱及其進貨金額與比例，但因契約約定不得揭露供應商名稱或交易對象為個人且非關係人者，得以代號為之。
 註 2：截至年報刊印日前，上市或股票已在證券商營業處所買賣之公司如有最近期經會計師查核簽證或核閱之財務資料，應並予揭露。
 註 3：第一季尚未有經會計師核閱之財報。

2、百分之十以上銷貨客戶名單

最近二年度主要銷貨客戶資料

單位：仟元

項目	113 年				112 年				114 年度截至 3/31 止(註 3)			
	名稱	金額	占全年度 銷貨淨額 比率〔%〕	與發行人 之關係	名稱	金額	占全年度 銷貨淨額 比率〔%〕	與發行人 之關係	名稱	金額	占當年度截至 3/31 止銷貨淨 額比率〔%〕	與發行人 之關係
1	A 客戶	133,149	20.70	-	A 客戶	99,714	28.29	-	客戶	-	-	-
2	B 客戶	65,664	10.21	-	B 客戶	67,647	19.20	-	客戶	-	-	-
3	C 客戶	75,949	11.81	-	-	-	-	-	客戶	-	-	-
4	D 客戶	67,140	10.44	-	-	-	-	-	客戶	-	-	-
5	E 客戶	64,310	10.00	-	-	-	-	-	客戶	-	-	-
6	F 客戶	72,003	11.20	-	-	-	-	-	客戶	-	-	-
7	G 客戶	74,616	11.60	-	-	-	-	-	客戶	-	-	-
8	其他	90,329	14.04	-	其他	185,049	52.51	-	其他	-	-	-
	銷貨淨額	643,160	100	-	銷貨淨額	352,410	100	-	銷貨淨額	-	-	-

註 1：列明最近二年度銷貨總額百分之十以上之客戶名稱及其銷貨金額與比例，但因契約約定不得揭露客戶名稱或交易對象為個人且非關係人者，得以代號為之。

註 2：截至年報刊印日前，上市或股票已在證券商營業處所買賣之公司如有最近期經會計師查核簽證或核閱之財務資料，應並予揭露。

註 3：第一季尚未有經會計師核閱之財報。

三、從業員工最近二年度及截至年報刊印日止，從業員工人數、平均服務年資、平均年齡及學歷分布比率：

114年3月29日

年 度		113 年度	112 年度	當年度截至 114 年 3 月 29 日
員 工 人 數	職員	36	40	36
	技術員	35	45	32
	作業員	74	92	70
	合計	145	177	138
平 均 年 歲		46	44	45.5
平 服 務 年 均 資		10.8	10.0	10.6
學 歷 分 布 比 率 %	博 士	0	0	0
	碩 士	1.4	1.7	1.4
	大 專	38.6	38.5	37.0
	高 中	41.4	39.5	43.5
	高中以下	18.6	20.3	18.1

四、環境管理措施及環保支出資訊：

(一)環境管理措施：

本公司通過環境管理系統ISO14001:2015的驗證並取得認可登錄，秉持環境管理系統ISO 14001持續改善精神，逐步提升各項環境管理績效，並每年進行內部及外部稽核，以確保各項作業皆符合ISO14001之規範；藉由環安衛電腦化系統，持續推動環境保護相關業務。

為了保護環境，善盡企業經營的責任，本公司承諾：

1. 執行減廢，節約能源，降低對環境不利的衝擊。
2. 提供環保資訊教育員工，全員參與改善作業環境，落實污染預防。
3. 遵守政府訂定之各項環境法規及相關規定，確保環境品質。
4. 對外公開環境政策，利用管理循環進行持續不斷締環境改善。

環境生態方面，續以「環境綠化」觀念加強全廠綠化。在環境影響評估方面，依公司需求辦理各項環評書件及申報承諾事項，以掌握本公司環境污染量變化。

依據ISO環境管理系統，推動空氣污染物減量目標，引進世界先進最佳可行控制技術，逐年滾動式檢討，推動減量計畫，降低空污排放量，以低污染、綠色、永續為目標。空污管理方面，本公司管理政策如下：1. 加強空氣污染法規管理業務，符合各項法規要求事項，減少空污異常事項發生。2. 配合政府空氣品質改善政策，規劃秋冬季空氣品質不良因應措施及中長期空污改善計畫。3. 停止燃煤熱媒油加熱系統，改以中壓蒸氣加熱之新能源系統及瓦斯鍋爐取代。

年度	112	113
能源環保投資金額(單位：仟元)	16,282	30,275

溫室氣體管理方面，為妥善管理溫室氣體排放並推動減量，持續管理溫室氣體減量額度，每年以5%減量為目標。

(二)環保支出資訊：

1. 最近年度及截至年報刊印日止，因污染環境所遭受之損失(包括賠償及環境保護稽查結果違反環保法規事項，應列明處分日期、處分字號、違反法規條文、違反法規內容、處分內容)：無。

2. 目前及未來可能發生之估計金額與因應措施：

本公司本年度無違反環保法規項目，未來將持續加強人員教育訓練及定期排定檢測設備。

五、員工福利與勞資關係：

- (一)、各項員工福利措施、進修、訓練、退休制度與其實施情形，以及勞資間之協議與各項員工權益維護措施情形：

1. 員工福利措施

我們秉持著維護公司最重要資產的信念，除了提供健全的薪酬制度，更堅持給員工多元、完善的各項福利以及休閒活動等多項措施，讓員工在工作之餘可以適度放鬆，身心靈獲得舒緩，同時透過各項活動增進同仁間互動頻率與情誼，建立一個快樂和諧的工作職場。

◎薪酬制度：

員工依職務、貢獻度核發本薪、伙食津貼、職務津貼、績效獎金、輪班津貼、加班費、年度調薪、不定期升遷調薪、盈餘分紅與年終獎金，並依據市場薪資水準及經濟趨勢調薪。

◎福利補助

所有員工除享有勞保、健保等保障，員工亦享有結婚補助、喪葬補助、生日禮金、三節禮金或禮品、員工旅遊及員工健康檢查等福利。公司依照法令規定之產假、陪產假、育嬰假等，另本公司為提昇人力資源素質與發展優勢，訂有員工進修辦法及教育訓練推行辦法以維持公司永續經營與發展之根基。

◎福利設備

本公司設有交誼廳、視廳室、桌球室、籃球場等運動中心，建全的員工宿舍、停車場、供應伙食等，也為女性員工設立集(哺)乳室。

2. 進修及教育訓練

本公司備有完善教育訓練規畫，讓員工能在適才適所工作環境中，發揮自我潛能、提昇工作績效，達到企業發展與自我成長雙贏目標。公司並辦理多元化及各項專長訓練，給予員工完整的專業技能養成及職涯發展機會。

◎學習與發展：

以組織目標、部門發展、與個人工作能力成長需求為導向，並就產業的環境及未來趨勢來進行規劃，結合內部以及提供外部訓練資源，規劃多元化的訓練課程，加強員工及公司的整體競爭力。

◎教育訓練

新進人員訓練：介紹強盛新的沿革、組織架構、福利制度、工安環保意識，藉由認識企業的經營理念、價值觀與未來展望，建立新進同仁對公司的認同感。

在職訓練：針對同仁的工作性質及個別能力，主管以工作委派、工作指導、專案推行等方式，讓同仁能迅速熟悉日常工作。

專業職能訓練：依公司政策、職務及員工工作發展之需求，所擬定之訓練計畫。包含製造、品保、環工、資訊技術、業務、人資、研發及財務等各種領域之專業訓練，以提昇個人工作績效與團隊競爭力。

階層別管理訓練：

(1)主管管理才能訓練：管理幹部在組織運作中，扮演極重要的角色，針對各階層別所需之能力暨管理領導技能展開訓練計畫。

(2)技術人員訓練：提供技術人員學習工作所需之知識、技能及態度的訓練課程，通過認證及取得操作的許可。

通識訓練：為支持公司整體的發展願景、目標，展開全公司性的通識課程規劃，培養同仁擁有共同的團隊合作之工作意識與觀念，以達成公司整體的目標。

本公司除了專業能力外，我們也非常重視同仁的個人成長，期使同仁在職場專業與個人生活之間，均能得到平衡發展。

自我發展訓練：鼓勵同仁廠外訓練的機會，同仁除了能於單位內習得專業之技能外，亦能參與其它各大與工作密切相關之訓練機構所舉辦之座談會、研討會、語言訓練、電腦技能訓練等機會，加以吸收、補強所學之新知、能力與知識，以提升自我能力。

◎產學合作專班計劃：

透過「產學合作專班計劃」，藉以培育高素質、有見識、有活力、有理想之中堅幹部。

3. 退休制度與其實施情形

本公司勞工退休辦法悉依勞動基準法訂定，勞退舊制員工由公司每月提撥「勞工退休準備金」交由勞工退休準備金監督委員會，以該委員會名義存入台灣銀行專戶。並由「勞工退休準備金監督委員會」負責管理監督及審核退休準備金相關事宜。本公司依「勞工退休金條例」以每月工資 6%按月為選擇新制員工及新進員工提繳勞工退休金。

退休制度實行情形：本公司訂有職工退休辦法，依法設有職工退休基金監督委員會，負責退休準備金之保管與運用事宜。此外每月按照當月員工薪資百分之二提撥退休準備金，並儲存於台灣銀行之專戶內，作為退休金支付之資金來源。退休金之給付與計算方式，悉依勞動基準法及勞工退休金條例等相關規定辦理。

自 94 年 7 月 1 日起選擇勞工退休金條例者，原有年資採保留處理，並於退休時，依舊制退休金給予標準計給該保留年資之退休金。每月按個人提繳工資之 6%提繳退休金，儲存至勞保局設立之勞工退休金個人專戶內。

4. 勞資間之協議情形與各項員工權益維護措施

(1)員工權益維護措施:本公司長期以來戮力於環保節能及員工照護，並通過 ISO-45001 職業安全衛生管理系統，目前效期為 2022 年 6 月 2 日至 2025 年 6 月 1 日，期望能在企業成長同時，亦能善盡社會責任，邁向永續經營之路。

(2)員工工作環境與人身安全:公司依法設置專責職業安全衛生管理單位，負責擬訂職業安全衛生管理計畫，推動工作環境及作業危害辨識、評估與控制等各項安全衛生管理事項，實施機械設備、作業前自動檢查及作業環境監測，持續改善安全衛生設施，營造安全、健康、舒適、友善的工作環境。同時特約醫師與護理人員，從事臨廠健康服務，規劃實施勞工健康教育、健康促進與衛生指導，辦理工作相關傷病之防治、健康諮詢與急救、緊急處置，強化勞工健康照護。

(3)本公司同時實施「性別工作平等法」，係依其辦法第 12 條及性騷擾防治法第 2 條所規定訂定「工作場所性騷擾防治、申訴及懲戒措施」，為提供員工免於性騷擾之工作及服務環境，並採取適當之預防、糾正、懲戒及處理措施，以維護當事人權益及隱私等相關事項。

(4)人權政策與管理方案

A、人權政策

本公司謹守國際勞工組織三方原則宣言、OECD 多國企業指導綱領、聯合國世界人權宣言等國際公認之人權標準，並採取與負責任商業聯盟行為準則(RBA)一致的行動，制定有關人權保障及勞動政策，闡述如下：

(A)多元包容性與平等機會：

- 1-1. 僱用員工不因種族、階級、語言、思想、宗教、黨派、籍貫、出生地、性別、性傾向、年齡、婚姻、容貌、五官、星座、血型、身心障礙或以往工會會員身分而有差別待遇之行為。
- 1-2. 確保僱用政策無差別待遇，落實僱用、薪酬福利、訓練、考評與升遷機會之公平及公允，且提供有效、適當之申訴機制，避免並回應危害員工權益之情事，致力營造平等任用、免於歧視與騷擾之工作環境。
- 1-3. 定期追蹤多元包容性及平等機會落實情形。

員工族裔指標(113年12月)

類別	占全體員工比例 (%)	占管理職級中比例 (%)
中華民國籍	64.14	100
外國籍	33.79	0
原住民	2.07	0

女性多元化指標(113年12月)

指標	百分比 (%)	2030年目標
女性佔總員工 (%)	36.55	
女性佔所有主管 (%)	26.47	35%
女性佔基層主管 (%)	41.18	
女性佔高階主管 (CEO ≤ 兩職級) (%)	11.76	25%
女性佔可創造營收之單位 (%)	50.00	
女性在 STEM (科學、科技、工程、數學) 相關職位 (%)	68.75	

其它多元化指標(113年12月)

類別		占全時員工當量 (FTEs) 比例 (%)
身心障礙人士		1.38
全體員工	按年齡分群：<30 歲	11.72
	按年齡分群：30~50 歲	40.00
	按年齡分群：>50 歲	48.28
	總計	100

- 1-4. 不僱用未滿十六歲之童工、任何可能造成僱用童工的行為皆不被允許。

本公司為落實企業社會責任，保障外籍員工人權，參考「國際人權公約」及「責任商業聯盟行為準則」之規範，確保「所有勞

工不應為了被雇用而支付任何費用」之原則，主動實施外勞聘雇「零付費」政策。依此政策之規定，新聘雇之外籍員工，不分國籍之外勞聘雇，相關仲介服務費、來台簽證費、良民證、體檢費及機票款等支出，均由本公司負擔，在人權議題及員工權益上，進一步落實企業社會責任。

(B)合理工時：

為確保員工不落於工時過長之風險中，明訂工作時間與延長工時之規範，於考勤系統中主動設置提醒功能，並定時進行檢視與控管，關心及管理員工出勤狀況，並不定期對主管與員工進行宣導。

(C)不強迫勞動：

聘僱關係成立時皆依法簽訂書面之勞動契約，契約載明聘僱關係乃基於雙方合意之前提下所建立，不強迫勞動、及無非法販賣人口並反對奴役制度。

(D)健康安全職場：

為避免工作型態帶來的潛在健康安全風險，定期檢視員工健康安全風險，並依辨識結果進行改善計畫。

(E)結社自由：

員工擁有結社自由，設立多元社團，並積極宣導員工加入社團。

(F)勞資協商：

建立暢通溝通管道，並定期召開勞資會議確保雙方權益。

(G)隱私保護：

為充分保障客戶及所有利害關係人之隱私權，建置完善之資訊安全管理機制並遵循嚴格的管控規範與防護措施。

(H)商業道德：

誠信經營、無不正當收益、公平交易、尊重智慧財產權、營業機密/客戶資料之保密義務、身分保護及防止報復等，強化同仁遵循意識。

B、具體管理方案

本公司為確保人權政策能充份落實，定期於員工教育訓練及新人訓練中，提供相關課程包含：

(A) 新人訓練:內容包含禁止強迫勞動、禁止童工、反歧視、反騷擾、推行工時管理、保障人道待遇並提供健康與安全工作環境。

(B) 預防職場暴力，透過宣導及公告聲明，使員工了解於執行職務過程中有責任協助確保職場不法侵害之發生，並揭露申訴專線，以打造友善之工作環境。

(C) 職業安全系列訓練：內容包含健康促進宣導，勞工安全衛生暨消防安全訓練，急救人員訓練。

民國 113 年亦針對同仁實施的人權保障相關訓練，總時數為 24 小時，共計 24 人次完成訓練，佔全體同仁總人數的 11%。未來我們將持續關注人權保障議題、推動相關教育訓練，以提高人權保障意識，降低相關風險發生的可能性。

5. 勞資關係與企業工會

本公司依據工會法設立之規定，於民國七十七年四月二十七日成立產業工會，並定期或不定期舉行理監事會議，依理監事會議決議事項與公司進行書面或會議溝通。另本公司與工會間為保障雙方權益，加強雙方合作，增進會員福利，促進事業發展，並訂有團體契約，公告於公司網頁上，勞資關係和諧，舉凡職工福利活動與其他制度執行或監督，在勞方與資方或企業工會與公司之間協調合作下，辦理相當成功。

本公司之企業工會一向秉持理性，為勞方爭取改善工作環境與員工福利，同時亦能約束同仁遵守勞資協議規定，積極投入生產製造活動，而公司亦能體恤員工辛勞，在薪資比同業優厚，宿舍環境優良，休閒設備充分提供下，公司方面每年均投入相當之資金，增進員工福利，所以最近三年度無勞資糾紛；目前及未來公司在勞資雙方本著和諧經營下，無勞資糾紛之情事發生。

6. 員工意見箱

本公司重視員工意見，提供多種管道以促進勞資雙方之溝通協調，如設置員工意見箱及網路溝通平台等，深入瞭解員工對管理與福利制度意見及想法，以持續良好勞資關係。

本公司設有公開意見反映/檢舉管道，供所有利害關係人提出企業社會責任相關意見反映或檢舉申訴；內部同仁則可透過意見箱或內部公告之其他管道進行意見反映或檢舉申訴。意見反映/檢舉信箱：郵件信箱：democrat@csgroup.com.tw

7. 本公司訂有「強盛新股份有限公司誠信經營守則」、「道德行為準則及防範內線交易作業辦法準則」，包含個人責任、群體責任，以及對本公司、公眾、其他利害關係人之責任規範，適用於董事、經理人及員工，其目的在於防制不當行為發生，並促使其行為符合要求及標準，包括一般性原則、員工利益衝突、顧客及供應商關係及利益衝突，相關原則規範已含括本公司對於誠信經營之政策。

「誠信經營守則、道德行為準則及防範內線交易作業辦法準則」除公布於本公司網站 www.csgroup.com.tw 外，定期及不定期辦理行為準則宣導強化員工操守及價值觀，以期共同遵守。

(二)、最近年度及截至年報刊印日止，因勞資糾紛所遭受之損失，目前及未來可能發生之估計金額與因應措施：無。

(三)、揭露目前及未來可能發生之估計金額與因應措施：無。

六、資通安全管理：

(一)敘明資通安全風險管理架構、資通安全政策、具體管理方案及投入資通安全管理之資源：

一、資訊安全風險管理政策

1. 範圍：

係指確保本公司資訊處理之各種軟體系統與硬體設備的多種保護機制，含作業人員所使用之電腦軟體、硬體、週邊及網路系統之可靠性，並確保上述資源免受干擾、破壞、入侵之行為或企圖。

2. 目的：

係為確保本公司資訊的合法存取，於可能遭受外力入侵時，亦能提供完整、未中斷之資訊系統運作；於事故發生時，作迅速必要之應變處置後，能在最短時間內回復正常運作，以降低該事故可能帶來之損害。

3. 宣導：

應對全公司定期辦理資訊安全教育訓練及宣導，建立員工資訊安全認知，提升本公司資訊安全水準。

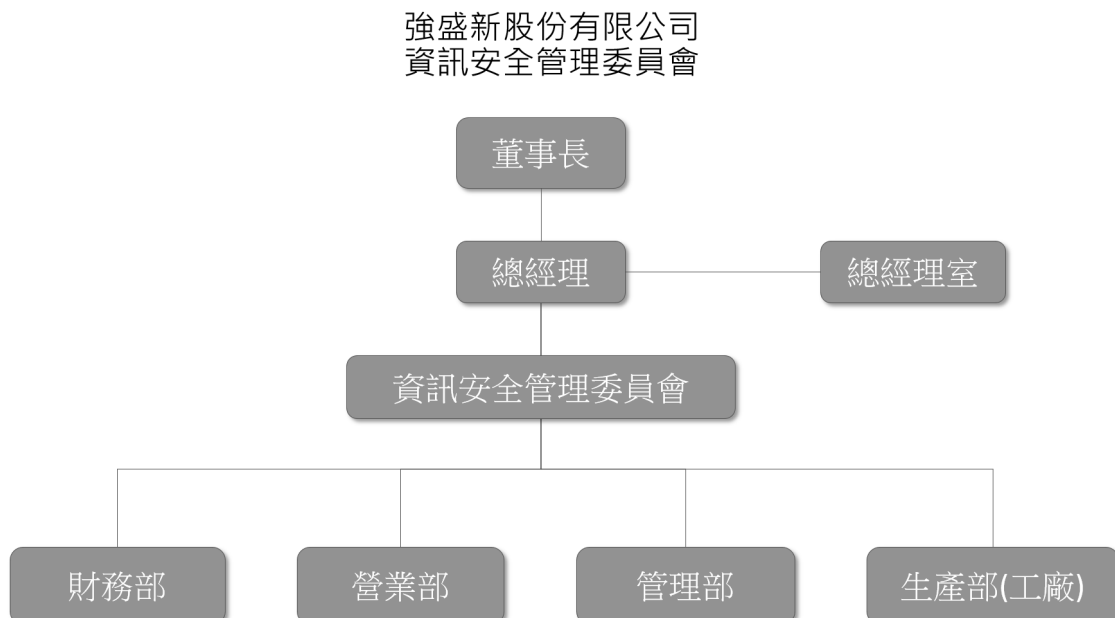
4. 執行：

由全體員工依管理措施執行。

二、資訊安全風險管理委員會與職責

1. 架構：

本公司於 111 年成立資訊安全管理委員會，簡稱資安會(架構如下圖)，由資訊室主管作為召集人。



2. 職責：

- (1)定期通報：召集人固定每年以書面方式向董事會報告公司整體資安狀態。
- (2)臨時通報：如遇重要突發事由，足以影響公司營運時，應立即向董事會報告。
- (3)定期檢討：資安會召集人，每年至少進行一次資安政策與措施檢討，如因應政府新法令之施行、新型資安危害之應對、新型資安保護科技之導入等。

三、資訊安全管理措施

1. 權責人員

資安會召集人為資安主要管理者、資訊室為主要管理單位、各單位主管為通報人及次要管理者、全體員工為遵循者；資訊室設有主管一員與助理工程師一員，共兩員。

2. 資訊機房環境管理

- (1)各式伺服器主機，包含 ERP 主機、電子郵件主機、網站主機、防毒軟體等，均設置於資訊室管理之資訊機房內，由資訊室員工管理維護，員工進出需進行登記。
- (2)資訊機房內，配有獨立冷氣空調系統，機房內溫度控制在 25 度 C 以下，避免各式主機過熱導至異常當機；機房內同時設有滅火器，以預防火災。
- (3)資訊室機房設置含穩壓功能之在線式不斷電系統，電池至少可使主機運轉 30 鐘，機房內電源並有結連公司自有發電機，可使主機在斷電狀態下進行運作。

3. 網路安全管理

- (1)本公司對外部網路之連結、透過三層網路防火牆防護，架構如下：
ISP 端租用防火牆(第一層)>機房端防火牆(第二層)>電腦端作業系統防火牆(第三層)。
- (2)ISP 端租用之防火牆(中華電信)與機房端防火牆，均定期自動更新防毒、防駭特徵碼，使此兩層之防護功能，隨時保持在最新狀態；此兩層防火牆均有設置網路管理政策，可阻擋惡意攻擊與連結，和員工不當使用之操作，並可防止頻寬被佔用；此兩端之防火牆均有自動定期產生報表，提供 LOG 檔查詢。
- (3)非經權限申請人員使用之電腦，僅可連結內部網路，不可連結至網際網路，以減少遭受網路惡意攻擊的可能性。
- (4)本公司台北辦公室，與桃園工廠資料之結連為內部網路型態，連結方式為兩端之間使用 ISP(台灣固網)提供具 VPN 功能的專線架構，可保障異地間資料之流通安全性。

4. 電腦病毒防護管理

- (1)機房端防火牆具有防毒、防駭功能，並且每日自動至少更新特徵碼一次，使防火牆具最新防護功能。
- (2)公司內電腦端均安裝防毒軟體，防毒軟體並有設置主機一部，作為中央控管用，可監控每部電腦之防毒狀態。電腦端之防毒軟體，每日自動至少更新特徵碼一次；防毒軟體須保持為啟用狀態，權限由資訊室員工管

理，員工不可擅自關閉。

- (3)電子郵件伺服器，具備郵件過濾功能與防毒功能，避免不當電子郵件傳入使用者端電腦。

5. 系統資料存取控制

- (1)員工對於各類資訊系統之操作，需先經過申請權限的程序，經權責主管核准後，始得由資訊室建立帳號。
- (2)各式帳號的密碼設置，均要求備複雜性，須含英數字與特殊符號，長度 8 碼以上。
- (3)各類資訊系統，均有設置 LOG 檔記錄功能，記錄每個帳號登入的時間與操作的功能，可供追溯。
- (4)員工離職時，須簽妥離職申請單，並會簽資訊室，由資訊室撤銷帳號以確保離職員工之帳號已無效或刪除。
- (5)本公司委外廠商須簽定保密聲明書或協議書，以避免資料未經授權揭露。

6. 確保永續運作

- (1)各式系統主機硬體設備，除運作中主機一套外，另有設置備用主機一套，尤以 ERP 主機除運作中主機外，另有備用主機，可因應運作中之主機異常時，於短時間啟用備用主機，使公司作業不至中斷。
- (2)重要資料的備份，至少儲存兩處，且含異地備份，由台北辦公室，與桃園工廠兩地互為異地備份；備份之頻率為每日一次，由資訊室人員每日檢查資料是否備份完成。
- (3)災害復原演練，每年至少實施一次，方式為啟用備用機並檢查可否將備份資料載入並運作，確保備援機制與備份資料的有效性，以及人員復原作業的熟練性。
- (4)對 ISP 租用之網際網路線路，租用兩條以上不同架構的線路，可避免單一網路故障無法使用。
- (5)除各主要系統設備外，各基層單位使用之軟體硬體設備，資訊室均保持有備用庫存，使各單位日常運作流暢，減少請採購設備的等待時間。

7. 政策之宣導與檢討

- (1)資安會召集人，每年舉行一次資安訓練講習課程，加強提示員工資安防控作為。
- (2)本公司之資安管理政策與措施，以安全性為主、管控彈性為輔，在不影響安全性的前提下，員工可提出意見參考並列入檢討，使管理機制趨於合理。
- (3)資安政策之檢討，為每日進行之工作，依內外部之變動，包含公部門之政策、新世代病毒、新型資安威脅案例之分享與探討、新型資安軟硬體防護設備等等，依據所有內外部之訊息，資訊室人員每日向主管報告新知，當有重大事件時，得由主管向總經理呈報，並修改資安政策。

(二)列明最近年度及截至年報刊印日止，因重大資通安全事件所遭受之損失可能影響及因應措施，如無法合理估計者，應說明其無法合理估計之事實：

資安政策執行情形：

1. 未遭受重大資料破壞情事

本年度未遭遇資料破壞情形(如勒索病毒)、未發生設備主機故障系統中斷服務情形。

2. 汰換瀕臨老舊系統主機

本年度汰換瀕臨老舊之系統伺服器主機兩套，為預防性更新，避免主機老舊異常發生故障，同時更新為新世代主機，提升電腦作業速度。

3. 備援復原演練

本公司主要 ERP 主機，有設置備援機每日自動復原資料，資訊室有專員每日檢查各部伺服器主機(含備援機)是否正常運作，並檢查各項備份(含本地與異常備份)，是否成功備份，其中重要資料庫每小時異地備份一次。

4. 委外系統合約

重要之委外系統，仍持續簽定維護合約，以保障系統故障時，可在短時間內由廠商負責修復。

5. 日常檢查防毒防駭記錄

資訊室專員每日檢查資防病毒系統主機之日誌，與防駭系統之日誌，並作記錄，如有異常進行通報。

6. 宣導作業

本公司於 113 年 12 月舉辦資訊安全宣導講習，宣導資安管理之重要性，並分享其它公司遭受惡意入侵與資安事件；另於每月之主管會議中，宣導資安規範。

7. 社交工程演練

本年度為 113 年 12 月進行社交工程演練，發送測試郵件 54 人次，無員工點選不明連結之信件。

8. 資安防護投入資源

本年度投入資安管理經費為 120 萬元(不含員工薪資)，包含三大部份：

(1)網路防毒防駭面(防毒軟體更新+防火牆更新+弱點偵測+備援線路)。

(2)硬體設備面(系統主機汰換更新+一般電腦更新+備援設備)。

(3)軟體更新面(系統軟體更新維護合約)。

七、重要契約：

契約性質	當事人	契約起訖 日 期	主要內容	限制條款
購售蒸汽契約	大園汽電共生股份有限公司	114.01.01~115.12.31	購蒸汽	每月使用量需高於 5,000 噸，不足時以 5,000 噸計。
營建工程合約	帆登營造股份有限公司	109.05.30~114.09.30	建案土木營造工程	無

伍、財務狀況及財務績效之檢討分析與風險事項

一、財務狀況分析：

單位：新台幣仟元

項目 \ 年度	113 年度	112 年度	差異	
			金額	%
流動資產	2,302,247	1,524,975	777,272	50.97
不動產、廠房及設備	446,346	463,566	(17,220)	(3.71)
無形資產	0	0	0	0.00
其他非流動資產	829,311	951,316	(122,005)	(12.82)
資產總額	3,577,904	2,939,857	638,047	21.70
流動負債	595,137	426,438	168,699	39.56
非流動負債	118,353	135,211	(16,858)	(12.47)
負債總額	713,490	561,649	151,841	27.03
股本	1,732,684	1,732,684	0	0.00
資本公積	281,912	277,476	4,436	1.60
保留盈餘	792,472	365,989	426,483	116.53
其他權益	50,589	5,907	44,682	756.42
權益總額	2,864,414	2,378,208	486,206	20.44

重大變動之主要原因及其影響：

1. 本年度流動負債及負債總額增加主要係依子公司建案銷售之預收房地款增加所致。
 2. 其他權益變動主要係因匯率變動，調整國外營運機構財務報表換算之兌換差額所致。
- 上述變動對本公司業務及財務均不致於造成重大之影響。

二、財務績效分析：

(一)經營結果比較分析

單位：新台幣仟元

項目 \ 年度	113 年度	112 年度	增減金額	變動比例 (%)
營業收入	643,160	347,508	295,652	85.08
營業成本	532,337	331,750	200,587	60.46
營業毛利	110,823	15,758	95,065	603.28
營業費用	96,770	70,684	26,086	36.91
營業淨利	14,053	(54,926)	68,979	(125.59)
營業外收入及支出	562,920	175,807	387,113	220.19
稅前淨利(損)	576,973	120,881	456,092	377.31
減：所得稅費用	22,114	13,579	8,535	62.85
停業部門損益	0	0	0	0.00
本期淨利	554,859	107,302	447,557	417.10

1、增減比例變動分析說明：

113年受全球去庫存化影響，營業收入、營業毛利及營業淨利降低，惟處短期投資認列收益，並扣除所得稅估列後，整體獲利較前一年度增加。

2、預期銷售數量與其依據：本公司未作年度財務預測，故不適用。

3、對未來財務業務之可能影響及因應計畫：

由於全球經濟已逐漸恢復，本公司生產及銷售亦逐步回復，加上本公司自有資金充裕，故本公司未來財務業務尚不會受影響。

三、現金流量分析：

(一)、最近年度現金流量變動分析

單位：新台幣仟元

年度	113 年度	112 年度	差異	
			金額	比率
營業活動之淨現金流量	44,932	55,291	(10,359)	(18.74%)
投資活動之淨現金流量	620,965	(18,010)	638,975	(3,547.89%)
籌資活動之淨現金流量	(90,117)	(67,549)	(22,568)	33.41%

1. 營業活動之淨現金流入降低，主要係本公司營收降低，營業活動之現金流量益降低。

2. 投資活動現金流出主要係新增設備投資所致。

3. 籌資活動現金流出降低，主要係發放現金股利數不同所致。

(二)、最近二年度流動性分析

年 度 項 目	113 年度	112 年度	增(減)比例%
現金流量比率%	7.55	12.97	(5.42)
現金流量允當比率%	25.49	56.34	(0.55)
現金再投資比率%	(8.55)	(0.95)	8.00

增加比例變動分析說明：

1. 本年度因營業活動現金流量降低，故現金流量比率降低。

2. 本年度因近五年現金股利較去年平均數降低，故現金流量允當比率降低。

3. 本年度因現金股利數大於來自營業活動之現金流量，故現金再投資比率為負數。

(三)、未來一年現金流量性分析

單位：新台幣仟元

期初現金及約當現金餘額 (1)	預計全年來自營業活動淨現金流量(2)	預計全年現金流出量(3)	預計現金剩餘(不足)數額 (1)+(2)-(3)	預計現金不足額之補救措施	
				投資計劃	理財計劃
799,485	74,670	383,864	490,291	-	-

1. 未來年度現金流動性分析：

營業活動：預計全年度來自營業活動淨現金流入將為 74,670 仟元。

預計全年現金流出量：預計因發放現金股利及資本支出約為 383,864 仟元。

2. 預計現金不足額之補救措施：未有現金不足額情形。

四、最近年度重大資本支出對財務業務之影響：

(一)、重大資本支出之運用情形及資金來源：未有重大資本支出之情事，故不適用。

(二)、預計可能產生效益：不適用。

五、最近年度轉投資政策、其獲利或虧損之主要原因、改善計劃及未來一年投資計劃：

本公司轉投資政策主要仍著重於以本公司所專注之事業為主。長期來看，轉投資強盛越南公司及寶星國際公司受惠於越南與各國關稅優惠協定及品牌訂單之投入，獲利仍可維持穩定。上述投資於113年及112年本公司認列收益分別為65,913仟元及27,425仟元，未來一年本公司尚無重大轉投資計畫。

六、風險事項及評估：

(一)、利率、匯率變動、通貨膨脹情形對公司損益之影響及未來因應措施：合併公司年底向金融機構融資餘額僅2,000仟元，利率之變動對公司之整體營運及損益不致於造成影響。

合併公司未有外幣收付之情形，原物料之採購如需由貿易商向國外進口，因自訂購到交運付款期間短，故匯率變動對本公司影響亦不大。

113年消費者物價指數及躉售物價指數上漲，兩項指數係隨著全球景氣、油價與國際原物料價格波動甚鉅，除能源取得單價將受影響，本公司預計透過優化能源再利用以降低成本外，亦有可能採取調整工繳單價以為因應，另本公司因原物料存貨水位控管得宜，此部分衝擊有限。

(二)、從事高風險、高槓桿投資、資金貸與他人、背書保證及衍生性商品交易之政策、獲利或虧損之主要原因及未來因應措施：

本公司資金貸與他人之交易、背書保證及衍生性商品之交易，悉依本公司訂定之「資金貸與他人作業程序」、「背書保證作業程序」及「取得或處分資產處理程序」辦理，目前均未有從事衍生性商品之交易。資金貸與他人亦僅限於合併公司內，母子公司間或子公司間之資金調度，背書保證亦僅對合併公司之子公司向銀行貸款所從事之保證。

(三)、未來研發計劃及預計投入之研發費用：本公司研發計劃皆按進度執行，每年研發支出約佔營業額之2.5%~3%左右，未來研發計畫請詳致股東報告書之研究發展狀況項下。

(四)、國內外重要政策及法律變動對公司財務業務之影響及因應措施：無影響。

(五)、科技改變(包括資通安全風險)及產業變化對公司財務業務之影響及因應措施：

本公司設有專屬資訊部門及文件管理部門統籌管理資訊安全事宜，包括網路防火牆設置，定期資訊風險演練，客戶資訊及員工資訊保密，異地備份等措施，並定期委請外部資安專家檢視及評估資安風險。截至年報刊印日止，尚無發生科技改變(包括資通安全風險)及產業變化而有影響財務業務之情事。請參閱第88頁資通安全管理。

(六)、企業形象改變對企業危機管理之影響及因應措施：無此情事。

(七)、進行併購之預期效益、可能風險及因應措施：無此情事。

(八)、擴充廠房之預期效益、可能風險及因應措施：無此情事。

(九)、進貨或銷貨集中所面臨之風險及因應措施：無此情事。

(十)、董事、監察人或持股超過百分之十之大股東，股權之大量移轉或更換對公司之影響、風險及因應措施：本公司董事新光資產本年度由母公司新光紡織於集中交易市場買進本公司股票，合併持股截至第一季止為 24.66%。本公司與新光紡織為上下游供應鏈關係，雙方合作原已密切，該公司自 93 年起即已派任代表擔任本公司董事，故對本公司經營尚無風險。

(十一)、經營權之改變對公司之影響及風險及因應措施：無此情形。

(十二)、訴訟或非訟事件：無。

(十三)、其他風險及因應措施：

風險類別	風險項目	營運衝擊	減緩措施
經濟風險	產品低碳競爭力落差	在全球各國追求淨零並陸續制定相關法規的浪潮下，全球企業也莫不將何時要淨零排碳及何時導入綠電做為公司 ESG 的首要目標。染整業成本在水、油、電、汽等能源之耗用上占重要之一部分，相對地排碳管理成為染整業重要之一環，產品碳排無法有效降低，對於日後爭取客戶訂單或因客戶碳關稅增加轉嫁至強盛身上，都將造成營運衝擊成為潛在的風險。	為建立產品低碳競爭力，本公司擬針對組織與產品原料端一起減碳，並共同設定減碳的目標，以期反應至產品碳足跡的減少，為建立綠色低碳供應鏈做準備；同時，也持續朝廢棄物再利用、再循環的方向邁進，充分發揮位處大園工業園區內汽電共生及環保回收再利用之循環經濟發展模式。

七、其他重要事項：無。

陸、特別記載事項

一、關係企業相關資料：

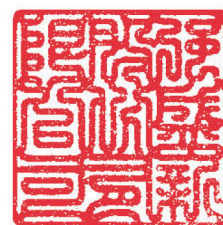
請參閱公開資訊觀測站>單一公司>電子文件下載>關係企業三書表專區
(網址：https://mopsov.twse.com.tw/mops/web/t57sb01_q10)。

二、最近年度及截至年報刊印日止，私募有價證券辦理情形：無。

三、其他必要補充說明事項：無。

四、最近年度及截至年報刊印日止，如發生證券交易法第三十六條第三項第二款所定對股東權益或證券價格有重大影響之事項：無。

強盛新股份有限公司
CHYANG SHENG TEXING CO., LTD.



負責人：陳壬發



Stock Symbol: 1463



Annual Report 2024

The Annual Report is available at: <http://mops.twse.com.tw>
<http://www.csgroup.com.tw>

Printed on March 29, 2025

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Tel: (03)386-7661
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Tel: (02)2555-6866
- III. Stock transfer agency:
Name: Stock Affairs Department of Taishin Securities Co., Ltd.
Address: B1, No. 96, Sec. 1, Jianguo N. Rd., Taipei City
Website: <https://www.tssco.com.tw>
Tel: (02)2504-8125
- IV. Names of the accountants and name, address, website, and telephone number of the accounting firm for financial statements in the most recent year:
CPAs: CPA Chen Chen-Chien, CPA Yu Sheng-Ho
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Address: 68F, No. 7, Sec. 5, Xinyi Rd., Taipei City (Taipei 101)
Website: www.kpmg.com.tw
Tel: (02)8101-6666
- V. Name of overseas stock exchange and method for accessing information on overseas negotiable securities: None
- VI. Company website: www.csgroup.com.tw

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1. Letter to Shareholders

I. 2024 Operating Performance:

(I). Business Plan Implementation Results:

The Company's main businesses include textiles dyeing and finishing OEM services and construction. Textiles OEM services include fiber processing, bleaching, dyeing, and finishing OEM services, while the construction business involves the construction and purchase/sale of residential/commercial buildings. The Company's consolidated revenue was NT\$643,160 thousand, operating profit was NT\$110,823 thousand, net profit of the term was NT\$554,859, in which net profit attributable to owners of the parent was NT\$554,139 thousand, net profit attributable to non-controlling interests was NT\$15,720 thousand, and EPS was NT\$3.28.

(II). Budget Implementation:

In accordance to the "Guidelines for Disclosure of Financial Forecasts by Public Companies", the Company is not required to disclose financial forecast information.

(III). Analysis of Financial Gains and Losses and Profitability:

Unit: NT\$ thousand

Item \ Year		2024 years	2023 years	Increase (decrease)
Financial receipts and expenditures	Operating revenue	643,160	347,508	295,652
	Operating margin	110,823	15,758	95,065
	Interest income	4,476	2,857	1,619
	Interest expenditure	(7,597)	(5,348)	(2,249)
	Net profit after tax	554,859	107,279	447,580
Profitability	Return on assets (%)	17.21	3.87	13.34
	Return on equity (%)	21.17	4.57	16.60
	Ratio of net profit before tax to paid-in capital (%)	33.30	6.98	26.32
	Net profit margin (%)	86.27	30.88	55.39
	Earnings per share (NTD)	3.28	0.65	2.63

(IV). Research and Development Status:

1. Development of new products for mass production:
 - (1) Low foam defoamer is used in the dyeing stage to improve the excessive foam in dyeing vats, which leads to abnormalities such as color stains on the fabric surface, entanglement, and creases on the fabric surface, and to increase the production vat volume ratio.
 - (2) Two washing tanks were added at the tail of the low-tension scouring and desizing machine (Boil Off) in the pre-treatment stage to improve the fabric releasing washing process, which can increase the output and the effect of scouring and desizing, and benefits dyeing.
 - (3) Introduced a beltless fabric wheel exhaust-dyeing machine to be used in the dyeing stage to dye polyester fiber fine denim fabrics, which avoids surface scratches and slipping, and increases the output of fine denim fabrics.

- (4) Warp-and-weft yarn is made from polyester fiber recycled from elastic fabric, and more types of eco-friendly yarn production methods can be developed to increase the number of recycled products.
- (5) Introduced a spreading machine in the finishing stage, which uses the physical method of cloth turning and spreading to improve the surface resin marks and manual adjustment.
2. Plans for development of new products and quality improvements:
 - (1) Increase the production of eco-friendly yarn. The composition of raw materials for yarn sizing is uneven, so the yarn types used by each grey fabric manufacturer will be tracked and filtered, and the cheapest desizing method will be selected to obtain fabrics with good permeability, which will improve the balance between coloring and dyeing surface.
 - (2) New product development, warp Poly/weft HCR, warp and weft each contain 19% alkali-soluble fiber, and produced by alkali processing with moisture wicking (quick drying) to can obtain a flexible and soft quality and texture.
 - (3) New product development, warp contains 2% Rayon / weft Poly striped fabric, C0 super water-repellent, single-dyed warp Poly is dark while Rayon is white to create good visual effects with two colors.
 - (4) New product development, warp Poly/weft 46N mechanical stretch double-layer fabric, C0 super water-repellent, both warp and weft are recycled yarns, weft 46N has good elasticity and can make comfortable clothes.
 - (5) Introduction and trial production of dye combinations with high color fastness to light and color fastness enhancers, which can improve color fastness to light by more than 0.5 levels and can be used for the treatment of products with high requirements on color fastness to light.

II. Summary of 2025 Business Plan:

(I). Operating Policy:

Chyang Sheng Texting Vision: "Modernize C.S.T into a first-rate, world class company that allows employees to achieve life-long learning and growth". Uphold the spirit of professionalism through dyeing and finishing services to satisfy customer demands, pursue revenue growth, and sustainable operations.

Our operating code of conduct: "Create new revenue streams, decrease costs, utilize collective power; upgrade, transform, innovate, and surpass". Our hope is that the entire company will adopt these standards and practices to create new opportunities for the Company. We've established specific policies for this purpose:

1. Focus on talent-centric knowledge capital.
2. Develop customer relations from the perspective of the service industry.
3. Build culture oriented towards customer values and teams that are efficient and capable of executing at the highest level, thereby maintaining customer trust.
4. Achieve new streams of revenue, decrease expenditures, manage costs, and prevent any waste.
5. Practice 6S Visual Management, improve the quality of employees and work environments.
6. Establish a culture of discipline for an exceptional human-centric culture.

7. Build a management team capable of executing and performing at the highest level.

Additionally, we will continue to develop the Company's core competencies - the ability to practice and execute quality - and hope that these values are understood, implemented, and practiced by all employees. Declaration of our enterprise culture:

1. Create a culture of integrity and accountability.
2. Create a culture that pursues excellence and advancement.
3. Create a culture of sharing knowledge and information between individuals.

Encourage colleagues to reset their thinking, to re-think, re-design, embrace positive attitudes, do the right things, and cultivate the right people; do the right things well and to completion while also finding methods for success instead of reasons for failure; bear hope instead of complaints, interpret things positively, think outside the box and do not harbor negative emotions. This will lead to good thinking that will lead the Company to success.

The Company's doctrines of "integrity, team, professionalism, and efficiency" is something we hope all colleagues practice at their jobs daily.

1. Integrity: Face problems with honesty instead of gas-lighting, pointing fingers, or dealing with office politics.
2. Team: Each individual is a key cog in the Company. Do your job well, integrate into teams, and move forward with the Company instead of passively expending oneself.
3. Professionalism: Continue to learn and hone one's professional capabilities; the Company also provides employees with basic and advanced training.
4. Efficiency: Reviewing the aspects of people, machinery, materials, and regulations to increase efficiency in every aspect.

The Company not only strives for economic growth, but also assumes responsibility for sustainable development. It seeks to promote an environmental sustainability plan that includes investments in energy conversion, optimization, and recycling, waste reduction, and the reuse of waste in the food chain. These steps are taken to establish an operating model based on sustainable development to protect environmental resources and approach the goal of net zero. In addition to the economic development of the Company, social aspects and shared values of stakeholders must also be taken into account to ensure the comprehensive protection and sustainability of the environment and ecosystems.

(II). Sales forecast:

The Company's 2025 sales forecast is the amount: Dyeing, finishing, and OEM shipments amounting to 14,400 thousand yards and NT\$302,400 thousand.

(III). Production and sales strategy:

1. Create customer value

The Company is a professional dyeing and finishing plant in Taiwan with quality assurances for professional dyeing for domestic brands and merchants, and is committed to providing services that create added value for its customers.

(1) Classification of products from each production line that are suitable for processing:

Long fiber dyeing line: Polyester long-fiber woven general fabric, polyester long-fiber warp-and-weft two-way elastic woven fabric, and long-fiber interwoven fabric series.

(2) Special feature products include:

- Microfiber processing products and high color fastness dyeing series.
- Long slim 20 denier high density ultra water repellent processing.
- T 100%, T-OP "two-way elastic" fabric series.
- Poly HCR high shrinkage elastic polyester fabric series.

(3) Functional processing products include:

- Moisture wicking, antibacterial moisture wicking processing
- Development of processing with hybrid functions such as antibacterial, odor resistance, or UV resistance.
- Introduction and application of nanoscale processing catalysts.
- Fluorine free (C0) eco-friendly water repellent processing.
- EN-471 requirement standards for fluorescent orange and fluorescent yellow.
- Fabrics meet TFT function certification standards for UV resistance, moisture wicking, and fast drying.

2. Provide professional services through market segmentation

The Company's long-fiber exhaust-dyeing line provides brand customers with customized services and focuses on the reliable quality of the Poly series, utilizing digital color management and processes such as concentrated quantification of fine denim, high-density, and elastic fabrics. The Company maintains close contact with major brand customers to meet the demands of the market.

3. Quality first, on-time delivery, rapid service

Although the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) and the Regional Comprehensive Economic Partnership (RCEP) have both entered into force, Taiwan has unfortunately been unable to participate in these two major regional trade organizations. Despite disadvantages, Taiwan has had the opportunity of obtaining a portion of orders transferred out of China due to the trade war between the U.S. and China. Ultimately, product quality has become the most critical aspect. This became an opportunity for enterprise transformation and upgrade and striving to achieve quality first, on-time delivery, and rapid service.

4. Digital technology application

Full dedication to plans for further upgrade and transformation to productivity 4.0.

- (1) Build seamless upstream/downstream transition mechanisms to obtain real-time data to achieve the goal of rapid materials preparation, reduced inventory, and on-time delivery based on the requirements of orders.
- (2) Big data analysis mechanisms such as ERP and MES are linked to the reproducible formulas labs and on-site monitoring technology, allowing for automated formula management and production resumes of products to achieve data transparency and rapid response capabilities for production lines.
- (3) Introduce energy-saving dyeing and setting machines and utilize equipment automation and smart feedback control technology to achieve smart production lines and transition towards a smart factory for professional dyeing and finishing.
- (4) Introduce automated optical inspection (AOI) systems to identify discarded cloth in key segments of production machinery, replacing manual inspection systems. Implement AI assisted automatic fabric/report inspection for finished products to solve labor shortages and increase both accuracy and timeliness.

5. Talent cultivation

- (1) Cultivate high quality, worldly, energetic, and idealistic mid-level managers through the "Industry-Academia Special Joint Program".
- (2) The rotation of R&D, technical, and on-site personnel shall be conducted in a manner to develop multi-skilled talent by exposing them to both office and factory affairs for talent required to address complex environments and changes in the future.
- (3) Assist employees with career planning and increase opportunities for them to train their core capabilities.

6. Function integration in production lines, maintain and update machinery

- (1) Review the latest plans relating to demand of production and sales and combine production lines according to function, allowing for concentrated production of equipment and fully expressing their combined productivity benefits.
- (2) Implement energy and water conservation for machinery and equipment to decrease the ratio of dyeing liquor ratio and consumption of energy and chemical catalysts as we transition towards sustainable environmental protection.
- (3) Eliminate and replace pre-treatment equipment to combine scouring and condensing processes. This eliminates production bottlenecks by shortening processes and improves the smoothness of elastic fabric finishing.

7. Selection of raw materials and incoming inspections
 - (1) The raw materials qualification program selects suitable raw materials or competing products to improve processing quality and decrease the price fluctuation impact of raw materials.
 - (2) By eliminating unsuitable combinations and standardizing formulas, identical formulas can be utilized in concentrated processing to promote product consistency and decrease waste due to the changing of specifications.
 - (3) Each batch of incoming raw materials are sampled and submitted to the testing lab for rigorous inspections to ensure material stability.
8. Comprehensive quality controls
 - (1) Each manufacturing processes adheres to the quality policies of "no manufacturing of defective products", "no acceptance of defective products", and "no dissemination of defective products". Quality controls and guarantees are performed to provide customers with satisfactory products and services.
 - (2) Implementation of ISO 9001 quality controls ensures consistent quality that satisfy customer requirements.
 - (3) A Quality Management Team has been established to plan and perform operations related to quality management and inspection. Systematic quality audits assist production departments with the implementation and performance of comprehensive quality controls.

III. Future Development Strategy:

The Company's primary business operations continue to be in joint exports. Due to changes in global market competition, our primary fabric plants have invested into vertical integration from fabrics to garments and the development of brands and distribution channels to maintain competitive advantage. As such, business in Taiwan's OEM operations have been severely compressed. In response to the intense changes of the competitive environment in the global textile industry, the Company's long and short-term development goals are as follows:

- (I) Continue transitioning towards advancements in high-value, differentiated products
Develop various high value-added materials to achieve differentiation, combining them with technology and trends to produce functional fabrics that generate greater business opportunities.
- (II) Obtained GRS certification for the development of eco-friendly textile products
Currently, many textile manufacturers in Taiwan have invested in the development of eco-friendly textiles such as recycled nylon, dope dyed fiber, bio-based eco-friendly textiles, and anhydrous dyed textiles; the use of recycled PET bottles in textiles has earned an excellent global reputation. The trend of eco-friendly textiles will inevitably garner more future attention and as such, complying with global trends will facilitate entry into the global production and sales supply chain.

(III) Develop fashionable and highly functional textiles

In recent years, consumer preference has shifted towards a lifestyle that "combines sports, work, and life" which is why the demand for fashionable and functional textile products has increased. Taiwan's textile industry has become a major global base of R&D and production for functional textiles. As more major global brands continue to release functional fashion garments, the Company will actively strive to find a niche to expand the textile market.

The strategy to achieve development goals in the preceding paragraph requires long-term development and planning of digital transformation, smart mechanical production, innovative manufacturing processes, and strategic alliances to identify brand requirements and perform vertical integration with garment distribution channels. The combination of the Company's existing dyeing and finishing business with an operation model that encompasses energy supply for dyeing and finishing as well as the professional service park will allow full utilization of the circular economy development model provided by recycling and steam and electricity symbiosis at Dayuan Industrial Park. The short-term business plan will focus more on high fastness quality such as the concentrated quantification and high quality production of higher T100% two-way elastic fabrics, fine and lightweight denier fabrics, and high density fabrics. Working with domestic upstream suppliers of poly eco-friendly raw materials eliminates any worries for domestic mass production while forming strategic partnerships with brand operating customers will sustain the development plan to increase sales volume.

IV. The impact of the external competitive environment, regulatory environment, and macroeconomic conditions:

- (I) The Russo-Ukrainian War continues to rage, resulting in severe impact to the global economy. The surging prices of natural gas, coal, and imported raw materials has caused global inflation and affected consumer purchase power. Due to many global factors and interference, domestic energy prices will continue to increase and inevitably impact energy costs for the current year. In response, production management must take inventory of energy consumption in each plant and establish KPI goals for improvement, utilize the PDCA management cycle to review energy consumption, and adopt a spirit of constant improvement to suppress the severe impact of surging energy prices.
- (II) The standards of environmental protection laws have comparatively risen and have evolved along with environmental sustainability. The Company implemented an engineering project to improve heating systems used in manufacturing processes, and has replaced the existing coal heating systems with a new medium pressure steam heating system and gas boiler, both of which comply with the latest "Boiler Air Pollution Emission Standards."
- (III) In order to implement the eco-friendly guidelines of the "Zero Discharge of Chemicals (ZDHC)" certification, the Company has obtained Bluesign certification and is fully dedicated to implementing certified replacements for dyes and chemical catalysts. Improvements to raw materials and additives have resulted in effects such as increased costs. Further review of raw material consumption and selection of competing products

must be conducted to effectively control and manage variable costs.

- (IV) Pressure from international brands on suppliers to reduce carbon emissions has only increased, so companies will need to pay more attention to supply chain carbon management and development this year. The Company sent in-house engineers for external training to create carbon inventories and thus improve its data transparency and reliability. Later, the Company intends to move forward with investigating carbon footprints of its products and performing classification and calculations to facilitate the timely completion of certification by a third-party notary public.

Chairman: Chen Jen-Fa

Executive: Hsu Fang-Jung

Head of Accounting: Cheng Yi-Min

2. Corporate Governance Report

I. Information on directors, supervisors, president, vice president, assistant vice president, and heads of departments and branch offices:

(I) Director:

Director Information (I)

March 29, 2025

Position	Nationality or place of registration	Name	Gender Age	Date of election (appointment)	Term	Date first elected	Shares held when elected		Shares currently held		Shares held by spouse and underage children		Shares held in the name of others		Experience (Education)	Other positions at the Company or elsewhere	Other managerial officer, director or supervisor who is the spouse or a relative within second degree			Note
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Position	Name	Relationship	
Chairman	R.O.C.	Chen Jen-Fa	Male 71-80 years old	2022/06/27	3 years	2001/5/22	6,612,543	3.82%	6,612,543	3.82%	1,445,172	0.83%	-	-	Department of Law, National Chengchi University	Chairman, Progiant Construction & Development Corporation	Director	Chen Chia-Ling	Female	None
Director	R.O.C.	Shinkong Asset Management Co., Ltd	-	2022/06/27	3 years	2004/6/18	413,236	0.24%	413,236	0.24%	-	-	-	-	-	-	None	-	-	None
		Representative: Wu Hsin-En	Male 41-50 years old				-	-	-	-	-	-	-	-	Master's in Material Science, California State University, Los Angeles	Chairman, Shinkong Textile Co., Ltd. Chairman, Shinkong Asset Management Co., Ltd.	None	-	-	None
	R.O.C.	Shinkong Asset Management Co., Ltd	-	2022/06/27	3 years	2004/6/18	413,236	0.24%	413,236	0.24%	-	-	-	-	-	-	None	-	-	None
		Representative: Chang Jui-Nan	Male 61-70 years old				-	-	-	-	-	-	-	-	Master's in Business Administration, Lake Superior State University, Michigan	President, Shinkong Textile Co., Ltd.	None	-	-	None
	R.O.C.	Lin Ho-Tsung	Male 71-80 years old	2022/06/27	3 years	2001/5/22	2,913,990	1.68%	2,913,990	1.68%	874,753	0.50%	-	-	Department of Industrial Management and Enterprise Information, Aletheia University	Chairman, Ever-Bright Technology Co. Ltd.	Director	Lin Ho-Hsiung	Younger brother	None
	R.O.C.	Phoebes Inc.	-	2022/06/27	3 years	2019/06/20	420,000	0.24%	420,000	0.24%	-	-	-	-	-	-	None	-	-	None
		Representative: Cheng Ming-Yueh	Female 61-70 years old				-	-	700,000	0.40%	-	-	-	-	Department of Fashion Design, Shih Chien University	Editor-in-chief, Phoebes Inc. Director, Progiant Construction & Development Corporation	None	-	-	None
	R.O.C.	Chen Chia-Ling	Female 51-60 years old	2022/06/27	3 years	2015/03/24	1,251,709	0.72%	1,474,709	0.85%	-	-	-	-	Master's in International Business Management, University of Bristol	Independent Director and Trustee of CSOP ETF	Director	Chen Jen-Fa	Father	None
	R.O.C.	FU JIN INVESTMENT CO., LTD	-	2022/06/27	3 years	2001/5/22	487,000	0.28%	487,000	0.28%	-	-	-	-	-	-	None	-	-	None
		Representative: Chen Yu-Chin	Male 61-70 years old				-	-	2,142,204	1.24%	3,598	0.00%	-	-	Department of Business Administration, Aletheia University	Chairman, Fu Jin Investment Co., Ltd. Chairman, Chyang Sheng Vietnam Co., Ltd. Chairman, Fusso Machinery Corporation	None	-	-	None
Independent Director	R.O.C.	Lin Ho-Hsiung	Male 71-80 years old	2022/06/27	3 years	2013/06/24	2,461,023	1.42%	2,461,023	1.42%	893,490	0.52%	-	-	Graduated from commercial vocational senior high school	Director, Progiant Construction & Development Corporation	Director	Lin Ho-Tsung	Brother	None
	R.O.C.	Weng Chih-Hsien	Male 51-60 years old	2022/06/27	3 years	2016/06/20	-	-	-	-	-	-	-	-	Master's in Accounting, Fu Jen Catholic University Passed the R.O.C. CPA examination	Partner, Lidian Accounting Firm	None	-	-	None
	R.O.C.	Wu Chieh-Hsin	Male 41-50 years old	2022/06/27	3 years	2019/06/20	-	-	-	-	-	-	-	-	Master's in Business Administration, Metropolitan State University Master, College of Management, National Yang Ming Chiao Tung University	Chairman, Super Dragon Technology Co., Ltd. Chairman, Ron Pwu Applied Materials Technology Co., Ltd.	None	-	-	None
	R.O.C.	Chen Hsien-Chang	Male 61-70 years old	2022/06/27	3 years	2022/06/27	-	-	-	-	4,458	0.00%	-	-	MBA, Northeastern University, Louisiana	Chairman, Well Joy Enterprise Co., Ltd.	None	-	-	None

Major shareholders of institutional shareholders

March 29, 2025

Name of institutional shareholder (Note 1)	Major shareholders of institutional shareholders (Note 2)	
	Name	Shareholding ratio
Phoebes Inc.	Chun-Yao Lin	99.96%
Shinkong Asset Management Co., Ltd.	Shinkong Textile Co., Ltd.	100%
Fu Jin Investment Co., Ltd.	1. Chen Shu-Yun	28.44%
	2. Chen Yu-Chin	26.84%
	3. Zhuang Jin-Lian	15.29%
	4. Chen Yu-Kun	11.92%
	5. Zeng Mei-Mei	9.95%
	6. Chen Yu-Ming	3.05%

Note 1: The names of the institutional shareholders shall be listed for directors and supervisors who are representatives of institutional shareholders.

Note 2: Fill in the names of the major institutional shareholders (with shareholding percentages ranking in the top ten) and their shareholding percentage. If the major shareholder is a legal person, then fill in the table below.

Note 3: Where the institutional shareholder is not a company, the name and shareholding ratio of shareholders that must be disclosed above is the name and ratio of contributions or donations from the investor or donor (refer to announcements of the Judicial Yuan). Add the note "Deceased" if the donor is deceased.

Main shareholders of institutional shareholders

March 29, 2025

Name of Institution (Note 1)	Major shareholders of institution (Note 2)	
	Name	Shareholding ratio
Shinkong Textile Co., Ltd.	1. Shinkong Synthetic Fibers Corporation	9.45%
	2. Shin Kong Wu Ho-Su Memorial Hospital	6.99%
	3. Ji Zhen Co., Ltd.	6.54%
	4. Hongpu Co., Ltd.	4.69%
	5. Lianquan Investment Co., Ltd.	4.54%
	6. Qianchengyi Co., Ltd.	4.30%
	7. Herui Industry Co., Ltd.	4.00%
	8. Chengguang Enterprise Co., Ltd.	3.75%
	9. Huachen Co., Ltd.	3.57%
	10. Mianhao Enterprise Co., Ltd.	2.71%

Note 1: If the major shareholder in the above table is a legal person, fill in the name of the legal person.

Note 2: Fill in the names of the major institutional shareholders (with shareholding percentages ranking in the top ten) and their shareholding percentage.

Note 3: Where the institutional shareholder is not a company, the name and shareholding ratio of shareholders that must be disclosed above is the name and ratio of contributions or donations from the investor or donor (refer to announcements of the Judicial Yuan). Add the note "Deceased" if the donor is deceased.

Director Information (II)

I. Disclosure of information on the professional qualifications and experience of directors and independence of independent directors:

Qualifications Name	Professional qualifications and experience (Note 1)	Independence status (Note 2)	Number of other public companies in which the individual is concurrently serving as an independent director
Chairman Chen Jen-Fa	<ol style="list-style-type: none"> 1. Education: Department of Law, National Chengchi University 2. Current position: Chairman, Chyang Sheng Texting Co., Ltd. 3. Experience: Independent Director, Everest Textile Co., Ltd. 4. Expertise: Business administration, strategy management 5. Has at least 5 years of work experience required for company operations 6. Not having any of the situations set forth in Article 30 of the Company Act of the R.O.C. 	<ol style="list-style-type: none"> (1) Not a director, supervisor or employee of another company that is controlled by the same person that holds the majority seats on the board or majority votes of the Company. (2) Not a director, supervisor, manager, or shareholder holding five percent or more of the shares of a specific company or institution that has a financial or business relationship with the Company. (3) Not a professional who provided audit service or received compensation in the last two years for commercial, legal, financial, or accounting services to the Company or its affiliates, nor is an owner, partner, director, supervisor, or manager, or the spouse of any of the above, of a sole proprietorship, partnership, company, or organization that provides such services to the Company or its affiliates. (4) Not a government agency, juristic person, or its representative set forth in Article 27 of the Company Act of the R.O.C. 	0
Director Shinkong Asset Management Co., Ltd Representative: Wu Hsin-En	<ol style="list-style-type: none"> 1. Education: Master's in Material Science, California State University, Los Angeles 2. Current position: Chairman, Shinkong Textile Co., Ltd. 3. Experience: Chairman, Shinkong Textile Co., Ltd. and Chairman, Shinkong Asset Management Co., Ltd. 4. Expertise: Business administration, project management 5. Has at least 5 years of work experience required for company operations 6. Not having any of the situations set forth in Article 30 of the Company Act of the R.O.C. 	<ol style="list-style-type: none"> (1) Not an employee of the Company or any of its affiliates (2) Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship of a manager in (1). (3) Not a director, supervisor or employee of another company that is controlled by the same person that holds the majority seats on the board or majority votes of the Company. (4) Not a director, supervisor or employee of another company or institution that has the same chairman, president, or the equivalent or a spouse in one of the roles at the Company. (5) Not a professional who provided audit service or received compensation in the last two years for commercial, legal, financial, or accounting services to the Company or its affiliates, nor is an owner, partner, director, supervisor, or manager, or the spouse of any of the above, of a sole proprietorship, partnership, company, or organization that provides such services to the Company or its affiliates. (6) Not having a marital relationship, or a relative within the second degree of kinship to any other director of the company. 	0
Director Lin Ho-Tsung	<ol style="list-style-type: none"> 1. Education: Department of Industrial Management and Enterprise Information, Aletheia University 2. Current position: Chairman, Ever-Bright Technology Co., Ltd. 3. Experience: Director, Progiat Construction & Development Corporation 4. Expertise: Business administration, project management 5. Has at least 5 years of work experience required for company operations 6. Not having any of the situations set forth in Article 30 of the Company Act of the R.O.C. 	<ol style="list-style-type: none"> (1) Not an employee of the Company or any of its affiliates (2) Not a director, supervisor or employee of an institutional shareholder holding directly 5% or more of the Company's shares, being one of the top five shareholders, or being appointed a director or supervisor of the company pursuant to Article 27, Paragraph 1 or 2 of the Company Act. (3) Not a director, supervisor or employee of another company that is controlled by the same person that holds the majority seats on the board or majority votes of the Company. (4) Not a director, supervisor or employee of another company or institution that has the same chairman, president, or the equivalent or a spouse in one of the roles at the Company. (5) Not a director, supervisor, manager, or shareholder holding five percent or more of the shares of a specific company or institution that has a financial or business relationship with the Company. (6) Not a professional who provided audit service or received compensation in the last two years for commercial, legal, financial, or accounting services to the Company or its affiliates, nor is an owner, partner, director, supervisor, or manager, or the spouse of any of the above, of a sole proprietorship, partnership, company, or organization that provides such services to the Company or its affiliates. (7) Not a government agency, juristic person, or its representative set forth in Article 27 of the Company Act of the R.O.C. 	0

Qualifications Name	Professional qualifications and experience (Note 1)	Independence status (Note 2)	Number of other public companies in which the individual is concurrently serving as an independent director
Director Phoebes Inc. Representative: Cheng Ming-Yueh	1. Education: Department of Fashion Design, Shih Chien University 2. Current position: Editor-in-chief, Phoebes Inc. Director, Bioteque Corporation 3. Experience: Editor-in-chief, Phoebes Inc. 4. Expertise: Innovation management 5. Has at least 5 years of work experience required for company operations 6. Not having any of the situations set forth in Article 30 of the Company Act of the R.O.C.	(1) Not an employee of the Company or any of its affiliates (2) Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship of a manager in (1). (3) Not a director, supervisor or employee of another company that is controlled by the same person that holds the majority seats on the board or majority votes of the Company. (4) Not a director, supervisor or employee of another company or institution that has the same chairman, president, or the equivalent or a spouse in one of the roles at the Company. (5) Not a director, supervisor, manager, or shareholder holding five percent or more of the shares of a specific company or institution that has a financial or business relationship with the Company. (6) Not a professional who provided audit service or received compensation in the last two years for commercial, legal, financial, or accounting services to the Company or its affiliates, nor is an owner, partner, director, supervisor, or manager, or the spouse of any of the above, of a sole proprietorship, partnership, company, or organization that provides such services to the Company or its affiliates. (7) Not having a marital relationship, or a relative within the second degree of kinship to any other director of the company.	0
Director Chen Chia-Ling	1. Education: Master's in International Business Management, University of Bristol 2. Current position: Independent Director and Trustee of CSOP ETF 3. Experience: CEO of China Asset Management (Hong Kong) Limited and Director of DWS Investments Hong Kong Limited 4. Expertise: Financial management 5. Has at least 5 years of work experience required for company operations 6. Not having any of the situations set forth in Article 30 of the Company Act of the R.O.C.	(1) Not an employee of the Company or any of its affiliates (2) Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate amount of one percent or more of the total number of issued shares of the company or ranks as one of its top ten shareholders. (3) Not a director, supervisor or employee of an institutional shareholder holding directly 5% or more of the Company's shares, being one of the top five shareholders, or being appointed a director or supervisor of the company pursuant to Article 27, Paragraph 1 or 2 of the Company Act. (4) Not a director, supervisor or employee of another company that is controlled by the same person that holds the majority seats on the board or majority votes of the Company. (5) Not a director, supervisor or employee of another company or institution that has the same chairman, president, or the equivalent or a spouse in one of the roles at the Company. (6) Not a director, supervisor, manager, or shareholder holding five percent or more of the shares of a specific company or institution that has a financial or business relationship with the Company. (7) Not a professional who provided audit service or received compensation in the last two years for commercial, legal, financial, or accounting services to the Company or its affiliates, nor is an owner, partner, director, supervisor, or manager, or the spouse of any of the above, of a sole proprietorship, partnership, company, or organization that provides such services to the Company or its affiliates. (8) Not a government agency, juristic person, or its representative set forth in Article 27 of the Company Act of the R.O.C.	0
Director Shinkong Asset Management Co., Ltd Representative: Chang Jui-Nan	1. Education: Master's in Business Administration, Lake Superior State University, Michigan 2. Current position: President, Shinkong Textile Co., Ltd. 3. Experience: Executive Vice President, Ruentex Industries Co., Ltd. 4. Expertise: Business administration, project management 5. Has at least 5 years of work experience required for company operations 6. Not having any of the situations set	(1) Not an employee of the Company or any of its affiliates (2) Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship of a manager in (1). (3) Not a director, supervisor or employee of another company that is controlled by the same person that holds the majority seats on the board or majority votes of the Company. (4) Not a director, supervisor or employee of another company or institution that has the same chairman, president, or the equivalent or a spouse in one of the roles at the Company. (5) Not a professional who provided audit service or received	0

<div>Qualifications</div> <div>Name</div>	Professional qualifications and experience (Note 1)	Independence status (Note 2)	Number of other public companies in which the individual is concurrently serving as an independent director
	forth in Article 30 of the Company Act of the R.O.C.	compensation in the last two years for commercial, legal, financial, or accounting services to the Company or its affiliates, nor is an owner, partner, director, supervisor, or manager, or the spouse of any of the above, of a sole proprietorship, partnership, company, or organization that provides such services to the Company or its affiliates. (6) Not having a marital relationship, or a relative within the second degree of kinship to any other director of the company.	
Director FU JIN INVESTMENT CO., LTD Representative: Chen Yu-Chin	1. Education: Department of Business Administration, Aletheia University 2. Current position: Chairman, Chyang Sheng Vietnam Co., Ltd. Chairman, Fusso Machinery Corporation 3. Experience: Vice President, Fusso Machinery Corporation Expertise: Business administration, project management 4. Chairman of Chyang Sheng Vietnam Co., Ltd., Chairman of Pro-Star International Investment Consulting Ltd., and Chairman of Fu Jin Investment Co., Ltd. 5. Has at least 5 years of work experience required for company operations 6. Not having any of the situations set forth in Article 30 of the Company Act of the R.O.C.	(1) Not an employee of the Company or any of its affiliates (2) Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship of a manager in (1). (3) Not a director, supervisor or employee of an institutional shareholder holding directly 5% or more of the Company's shares, being one of the top five shareholders, or being appointed a director or supervisor of the company pursuant to Article 27, Paragraph 1 or 2 of the Company Act. (4) Not a director, supervisor or employee of another company that is controlled by the same person that holds the majority seats on the board or majority votes of the Company. (5) Not a director, supervisor or employee of another company or institution that has the same chairman, president, or the equivalent or a spouse in one of the roles at the Company. (6) Not a director, supervisor, manager, or shareholder holding five percent or more of the shares of a specific company or institution that has a financial or business relationship with the Company. (7) Not a professional who provided audit service or received compensation in the last two years for commercial, legal, financial, or accounting services to the Company or its affiliates, nor is an owner, partner, director, supervisor, or manager, or the spouse of any of the above, of a sole proprietorship, partnership, company, or organization that provides such services to the Company or its affiliates. (8) Not having a marital relationship, or a relative within the second degree of kinship to any other director of the company.	0
Director Lin Ho-Hsiung	1. Education: Graduated from commercial vocational senior high school 2. Current position: Director, Progiat Construction & Development Corporation 3. Expertise: Innovation management 4. Has at least 5 years of work experience required for company operations 5. Not having any of the situations set forth in Article 30 of the Company Act of the R.O.C.	(1) Not an employee of the Company or any of its affiliates (2) Not a director, supervisor or employee of an institutional shareholder holding directly 5% or more of the Company's shares, being one of the top five shareholders, or being appointed a director or supervisor of the company pursuant to Article 27, Paragraph 1 or 2 of the Company Act. (3) Not a director, supervisor or employee of another company that is controlled by the same person that holds the majority seats on the board or majority votes of the Company. (4) Not a director, supervisor or employee of another company or institution that has the same chairman, president, or the equivalent or a spouse in one of the roles at the Company. (5) Not a director, supervisor, manager, or shareholder holding five percent or more of the shares of a specific company or institution that has a financial or business relationship with the Company. (6) Not a professional who provided audit service or received compensation in the last two years for commercial, legal, financial, or accounting services to the Company or its affiliates, nor is an owner, partner, director, supervisor, or manager, or the spouse of any of the above, of a sole proprietorship, partnership, company, or organization that provides such services to the Company or its affiliates. (7) Not a government agency, juristic person, or its representative set forth in Article 27 of the Company Act of the R.O.C.	0
Independent Director Weng Chih-Hsien	1. Education: Master, Graduate Institute of Accounting, Fu Jen Catholic University 2. Current position: Senior Special	(1) Not an employee of the Company or any of its affiliates. (2) Not a director or supervisor of the Company or any of its affiliates. (3) Not a natural-person shareholder who holds shares,	0

<div>Qualifications</div> <div>Name</div>	Professional qualifications and experience (Note 1)	Independence status (Note 2)	Number of other public companies in which the individual is concurrently serving as an independent director
	Assistant at Shin Zu Shing Co., Ltd. and Partner of Lidian Accounting Firm 3. Experience: Vice President of Finance, CoreMax Corporation 4. Convener of the Company's Remuneration Committee and convener of the Audit Committee 5. Expertise: Finance and accounting 6. Has at least 5 years of work experience required for company operations 7. Not having any of the situations set forth in Article 30 of the Company Act of the R.O.C.	together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate amount of one percent or more of the total number of issued shares of the company or ranks as one of its top ten shareholders. (4) Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship of a manager in (1) or personnel in (2) and (3). (5) Not a director, supervisor or employee of an institutional shareholder holding directly 5% or more of the Company's shares, being one of the top five shareholders, or being appointed a director or supervisor of the company pursuant to Article 27, Paragraph 1 or 2 of the Company Act.	
Independent Director Wu Chieh-Hsin	1. Education: MBA, Metropolitan State University 2. Current position: Chairman, Super Dragon Technology Co., Ltd. 3. Expertise: Business administration 4. Member of the Company's Audit Committee 5. Has at least 5 years of work experience required for company operations 6. Not having any of the situations set forth in Article 30 of the Company Act of the R.O.C.	(6) Not a director, supervisor or employee of another company that is controlled by the same person that holds the majority seats on the board or majority votes of the Company. (7) Not a director, supervisor or employee of another company or institution that has the same chairman, president, or the equivalent or a spouse in one of the roles at the Company. (8) Not a director, supervisor, manager, or shareholder holding five percent or more of the shares of a specific company or institution that has a financial or business relationship with the Company.	0
Independent Director Chen Hsien-Chang	1. Education: MBA, Northeastern University, Louisiana 2. Current position: Chairman, Well Joy Enterprise Co., Ltd. 3. Experience: Chairman, Well Joy Enterprise Co., Ltd. 4. Expertise: Business administration 5. Member of the Company's Remuneration Committee and Audit Committee. 6. Has at least 5 years of work experience required for company operations 7. Not having any of the situations set forth in Article 30 of the Company Act of the R.O.C.	(9) Not a professional who provided audit service or received compensation in the last two years for commercial, legal, financial, or accounting services to the Company or its affiliates, nor is an owner, partner, director, supervisor, or manager, or the spouse of any of the above, of a sole proprietorship, partnership, company, or organization that provides such services to the Company or its affiliates. (10) Not having a marital relationship, or a relative within the second degree of kinship to any other director of the company. (11) Not a government agency, juristic person, or its representative set forth in Article 27 of the Company Act of the R.O.C.	0

II. Board Diversity and Independence:

(I) Board Diversity:

©Diversity policy:

To strengthen corporate governance and promote the sound development of the composition and structure of the board of directors, the Company's Board of Directors established the "Chyang Sheng Texing Co., Ltd. Corporate Governance Best Practice Principles," in which Article 20 stipulates: The composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the Company's business operations, operating dynamics, and development needs. The policy should include, but is not limited to, general conditions and values (e.g. gender, age, nationality, culture, and ethnic group) as well as professional knowledge and skills (e.g. law, accounting, industry, finance, marketing, and technology).

©Specific management goals:

The board of directors provides guidance on the Company's strategies, supervises management, is responsible for the Company and its shareholders, and ensures that it exercises its functions according to requirements of applicable laws and regulations and the Articles of Incorporation or decisions made during shareholders' meetings with regard to the respective operations and arrangements of the corporate governance system. The Company's board members all have the necessary knowledge, skills, literacy, and industry decision-making and management abilities to perform duties. The Company continues to arrange a variety of continuing education courses for board members, in order to improve the quality of their decisions, enhance their supervision ability, and further strengthen board competencies. The Company attaches great importance to gender equality in the composition of its Board of Directors and aims to increase the proportion of female directors to one third (i.e., 33%) or more. The number of directors of either gender on the Company's Board of Directors does not reach one-third. The reason is that the dyeing and finishing industry is a traditional manufacturing industry and there are few eligible candidates for female directors. Measures to increase the number of female directors are as follows: 1. Formulate a talent policy that emphasizes gender equality within the Company, and close the gap between male and female employees through talent development and succession plans. 2. Utilize specific talent databases to eliminate the problem of finding eligible director candidates caused by information asymmetry.

©The implementation status of the board diversity policy is as follows:

The Company's Board of Directors currently consists of 11 directors, including 8 non-independent directors (including 2 female directors) and 3 independent directors. All 11 directors are citizens of the R.O.C.

The Board of Directors as a whole already has the ability to make sound business judgments, ability to perform accounting and financial analysis, business administration ability, crisis management ability, knowledge of the industry, an international market perspective, leadership, and decision-making ability. Board members have industry experience and professional competence, and the implementation status is shown in the table below:

The implementation status of the board diversity policy is as follows:

<div>Core members for diversity</div> <div>Name of director</div>		Basic composition				Term as independent director	Industry experience							Professional competence	
		Nationality	Gender	Has employee status	Age distribution		Business administration	Corporate governance	Production management	R&D and innovation	Smart production	Investment/ Financial management	Brand and marketing	Legal	Accounting/ Finance
Director	Chen Jen-Fa	R.O.C.	Male		71-80		V	V	V			V	V	V	V
Director	Wu Hsin-En, Shinkong Asset Management Co., Ltd.		Male		40-50		V			V			V		
Director	Lin Ho-Tsung		Male		71-80		V		V						
Director	Cheng Ming-Yueh, Phoebes Inc.		Female		61-70					V			V		
Director	Chen Chia-Ling		Female		50-60			V				V			V
Director	Chang Jui-Nan, Shinkong Asset Management Co., Ltd.		Male		61-70				V	V			V		
Director	Chen Yu-Chin, Fu Jin Investment		Male		61-70		V		V				V		
Director	Lin Ho-Hsiung		Male		71-80		V					V			
Independent Director	Weng Chih-Hsien		Male		50-60	3		V						V	V
Independent Director	Wu Chieh-Hsin		Male		40-50	2	V	V			V				
Independent Director	Chen Hsien-Chang		Male		61-70	1	V	V					V		

Note: Percentage of directors who are concurrently employees of the Company: 0/11(0%); Percentage accounted for by independent directors: 3/11(27%); Percentage accounted for by female directors: 2/11(18%).

(II) Board independence:

- ◎The Company has 11 board members, in which 3 are independent directors, accounting for 27% of all directors. All independent directors maintain independence when performing their duties and do not have a conflict of interest with the Company.
- ◎The Company's chairman and president positions are held by different individuals, and they are not spouses or relatives. Hence, the Board of Directors is able to fully fulfill its responsibility to supervise management, provide guidance for company strategies, and be held accountable to the Company and shareholders.
- ◎The Company expressly states in Article 17, Paragraph 1 of the Rules of Procedures for Board of Directors Meetings that directors must explain important contents of interests that they or the institution they represent have in an agenda item during the board meeting, in order to ensure the independence of the Board of Directors. If there is a potential conflict of interest, they may not participate in the discussion or voting, and should also recuse themselves. Nor may they vote on other directors' behalf. All of the Company's directors comply with the provisions above and fully ensure that discussions and voting on agenda items are based on directors' objective and independent judgment.
- ◎The Company established and implemented the "Regulations Governing Board Performance Evaluations" to implementing corporate governance and enhance functions of the Board of Directors and functional committees. Performance evaluations of the Board of Directors, functional committees, and individual directors are conducted annually. An external institution is commissioned to conduct a board performance evaluation every three years, results and recommendations are submitted to the Board of Directors, and referenced when selecting or nominating directors in the next election.

(II) President, Vice Presidents, Assistant Vice Presidents, and Managers of Departments and Branches:

March 29, 2025

Position (Note 1)	Nationality	Name	Gender	Date of election (appointment)	Shareholding		Shares held by spouse and underage children		Shares held in the name of others		Experience (Education) (Note 2)	Concurrently held positions in other companies	Manager who is a spouse or a relative within second degree			Note (Note 3)
					Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Position	Name	Relationship	
President	R.O.C.	Hsu Fang-Jung	Male	2025/03/12	30,560	0.02%	-	-	-	-	Bachelor, Department of Civil Engineering, National Cheng Kung University Master, Department of Civil and Construction Engineering, National Taiwan University of Science and Technology	President, Progiat Construction & Development Corporation	None	None	None	None
Vice President, Corporate Governance Officer	R.O.C.	Cheng Yi-Min	Male	2004/06/29	0	0.00%	-	-	-	-	MBA, Hawaii Pacific University Assistant Manager of Auditing, KPMG	Director, Progiat Construction & Development Corporation	None	None	None	None
Special Assistant	R.O.C.	Sa Chang-Ling	Male	2024/03/12	0	0.00%	-	-	-	-	Master's in Institute of Polymer Science and Engineering, NTU of Science and Technology Associate Vice President, Everest Textile Co., Ltd.	General Manager of NICSing Tex CO., LTD.	None	None	None	None
Assistant Vice President	R.O.C.	Lu Xue-Hao	Male	2024/03/12	223	0.0001%	865	0.0005%	-	-	Nanya Institute of Technology (two-year junior college)	None	None	None	None	None
Chief auditor	R.O.C.	Hsin-Ju Hsieh	Female	2012/12/24	0	0.00%	-	-	-	-	Department of Business Administration, Lunghwa University of Science and Technology Department of Finance, Chihlee University of Technology	None	None	None	None	None

Note 1: It shall include information on president, vice presidents, assistant vice presidents, and department and branch directors, and if the position is equivalent to the president, vice presidents, and assistant vice presidents, regardless of the title, it shall also be disclosed.

Note 2: If there is experience related to the current position, such as employment at an auditing firm or related company during the aforementioned disclosed period, the title and responsible position shall be stated.

Note 3: Where the chairman and president or equivalent position (highest level managerial officer) is the same person, the spouse, or a first-degree relative, the reason, reasonableness, necessity, and response measures (such as increasing the number of independent director seats and more than half of all directors not concurrently serving as employees or managerial officers) must be disclosed.

(III) Where the chairman and president or equivalent position (highest level managerial officer) is the same person, the spouse, or a first-degree relative, the reason, reasonableness, necessity, and response measures must be disclosed: N/A.

II. Remunerations to directors, supervisors, president, and vice presidents in the most recent year:

(I). Remuneration to directors and independent directors (Disclose the name and remuneration method)

Unit: NT\$ thousand

Position	Name	Director's remuneration								Total of (A + B+ C+ D) and as a percentage of after-tax net profit		Pay received as an employee								Total of (A + B+ C+ D+ E+ F+ G) and as a percentage of after-tax net profit		Remuneration received from investee companies other than subsidiaries or the parent company	
		Remuneration (A)		Severance pay and pension (B)		Directors' remuneration (C)		Business expense (D)				Salary, bonus and special allowance (E)		Severance pay and pension (F)		Employee bonuses (G)							
		The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company		All companies in the consolidated financial statements (Note 7)					
																Cash amount	Stock amount	Cash amount	Stock amount				
Chairman	Chen Jen-Fa	2,562	2,562	-	-	1,599	1,814	212	228	4,374	4,605	-	-	-	-	-	-	-	-	4,374	4,605	None	
Director	Lin Ho-Tsung	-	-	-	-	914	914	152	152	1,066	1,066	-	-	-	-	-	-	-	-	1,066	1,066	None	
	Shinkong Asset Management Co., Ltd	-	-	-	-	1,828	1,828	0	0	0.20%	0.20%	-	-	-	-	-	-	-	-	0.20%	0.20%	None	
	Representative: Wu Hsin-En	-	-	-	-	0	0	152	152	152	152	-	-	-	-	-	-	-	-	152	152	None	
	Representative: Chang Jui-Nan	-	-	-	-	0	0	152	152	0.03%	0.03%	-	-	-	-	-	-	-	-	0.03%	0.03%	None	
	FU JIN INVESTMENT CO., LTD	-	-	-	-	914	914	0	0	152	152	-	-	-	-	-	-	-	-	914	914	None	
	Representative: Chen Yu-Chin	-	-	-	-	0	0	144	144	0.17%	0.17%	-	-	-	-	-	-	-	-	0.17%	0.17%	None	
	Chen Chia-Ling	-	-	-	-	914	914	152	152	144	144	-	-	-	-	-	-	-	-	144	144	None	
	Phoebes Inc.	-	-	-	-	914	914	0	0	0.03%	0.03%	-	-	-	-	-	-	-	-	0.03%	0.03%	None	
	Representative: Cheng Ming-Yueh	-	-	-	-	0	0	152	160	1,066	1,066	-	-	-	-	-	-	-	-	1,066	1,066	None	
	Lin Ho-Hsiung	-	120	-	-	914	914	152	168	0.20%	0.20%	-	-	-	-	-	-	-	-	0.20%	0.20%	None	
	Independent Director	Weng Chih-Hsien	-	-	-	-	100	100	332	332	914	914	-	-	-	-	-	-	-	-	914	914	None
		Wu Chieh-Hsin	-	-	-	-	100	100	332	332	0.08%	0.08%	-	-	-	-	-	-	-	-	0.08%	0.08%	None
		Chen Hsien-Chang	-	-	-	-	100	100	332	332	432	432	-	-	-	-	-	-	-	-	432	432	None
											0.08%	0.08%	-	-	-	-	-	-	-	-	0.08%	0.08%	None
											432	432	-	-	-	-	-	-	-	-	432	432	None
											0.08%	0.08%	-	-	-	-	-	-	-	-	0.08%	0.08%	None

1. Please describe the policy, system, standard, and structure of remuneration to independent directors, and the correlation between duties, risk, and time input with the amount of remuneration: The Company pays fixed compensation and fees for conducting business to independent directors. The Company's independent directors do not receive directors' remuneration.

2. Other than as disclosed in the above table, the remuneration earned by directors for providing services (e.g. providing consulting services as a non-employee of the parent company/all companies in financial statements/investees) in the latest fiscal year: The Company's directors do not receive any compensation, including for consulting services, other than the remuneration disclosed in the table above.

(II). Remunerations to the president and vice presidents (Disclose the name and remuneration method)

Unit: NT\$ thousand

Position	Name	Salary (A)		Severance pay and pension (B)		Bonuses and allowances, etc. (C)		Employee bonuses (D)				Total of (A + B+ C+ D) and as a percentage of after-tax net profit		Remuneration received from investee companies other than subsidiaries or the parent company
		The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company		All companies in the consolidated financial statements		The Company	All companies in the consolidated financial statements	
								Cash amount	Stock amount	Cash amount	Stock amount			
President	Sun Wei	1,372	1,372	-	-	-	-	217	-	217	-	1,589	1,589	None
												0.29%	0.29%	
Vice President	Cheng Yi-Min	1,117	1,297	-	-	86	398	337	-	337	-	1,540	2,032	None
												0.29%	0.38%	

Note: 1 company car is provided for the general manager with a total cost of NT\$1,625 thousand, and the balance not discounted is NT\$1,399 thousand.

(III). Individual Remuneration Paid to Each of the Listed Company's Top Five Management Personnel (Disclose the name and remuneration method)

Unit: NT\$ thousand

Unit: NT\$ thousand

Position	Name	Salary (A)		Severance pay and pension (B)		Bonuses and allowances, etc. (C)		Employee bonuses (D)				Total of (A + B+ C+ D) and as a percentage of after-tax net profit		Remuneration received from investee companies other than subsidiaries or the parent company
		The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company		All companies in the consolidated financial statements		The Company	All companies in the consolidated financial statements	
								Cash amount	Stock amount	Cash amount	Stock amount			
President	Sun Wei	1,372	1,372	-	-	-	-	217	-	217	-	1,589	1,589	None
												0.29%	0.29%	
Vice President	Cheng Yi-Min	1,117	1,297	-	-	86	398	337	-	337	-	1,540	2,032	None
												0.29%	0.38%	
Special Assistant	Sa Chang-Ling	550	550	-	-	-	-	193	-	193	-	743	743	None
												0.14%	0.14%	
Assistant Vice President	Lu Xue-Hao	927	927	-	-	70	70	217	-	217	-	1,214	1,214	None
												0.23%	0.23%	
Chief auditor	Hsin-Ju Hsieh	505	505	-	-	35	35	96	-	96	-	636	636	None
												0.12%	0.12%	

(IV). Names of managerial officers that received employee bonuses and status of the distribution:

Unit: NT\$ thousand, March 29, 2025

	Position	Name	Stock amount	Cash amount	Total	Ratio of total amount to net profit after tax (%)
Managerial officers	President	Sun Wei	-	1,060	1,060	0.20%
	Vice President, Head of Accounting and Corporate Governance Officer	Cheng Yi-Min				
	Special Assistant	Sa Chang-Ling				
	Assistant Vice President	Lu Xue-Hao				
	Chief auditor	Hsin-Ju Hsieh				

(V) Compare the percentage of after-tax net profit distributed by the Company and all companies on the consolidated financial statements as remuneration to the Company's directors, president, and vice presidents in the most recent two years, and describe the policy, standard, and composition of remuneration, procedures to determining remuneration, and the connection to business performance and future risks.

1. Total remuneration to the Company's directors, president, and Vice President as a percentage of net profit:

The total amount of remuneration to the Company's directors and president from the Company and all companies in the consolidated financial statements as a percentage of net profit after tax is shown in the table below.

Recipient of remuneration	2024		2023	
	Remuneration as a percentage of net profit after tax		Remuneration as a percentage of net profit after tax	
	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements
Director	2.43%	2.50%	7.76%	7.92%
President	0.27%	0.27%	2.10%	2.10%
Vice President	0.24%	0.33%	1.05%	1.30%

The Company's chairman (concurrently holds a managerial position), president, Vice President, and independent directors receive fixed compensation. Remaining directors only receive transportation fees and attendance fees for board meetings, and do not receive other wages. The remuneration received by directors are all discussed by the Remuneration Committee and submitted to the Board of Directors for approval. There is no significant difference between remuneration to the Company's managers and industry standards. Furthermore, remuneration to directors is recognized according to the Articles of Incorporation, and changes between any two periods is mainly due to changes in the Company's profits that year.

2. The policies and standards of paying remunerations, and packages of remuneration:

The Company's remuneration policy takes into consideration the salary standard in the market, duties in the Company, and contribution to the Company's business goals. The remuneration to directors is approved by the Company's Remuneration Committee and submitted to the Board of Directors for acknowledgment. However, independent directors do not receive directors' remuneration.

Pursuant to Article 18 of the Company's Articles of Incorporation, should the Company make a profit during the year, no more than 3% of the net profit before tax shall be set aside as directors' remuneration, and the amount shall be reported to the shareholders' meeting. However, an amount shall be set aside in advance to compensate for cumulative losses, if any.

The Company's managers' remuneration shall be paid in accordance with the "Salary Management Measures," and the performance evaluation carried out in accordance with the "Efficiency Bonus Payment Methods and Annual Performance Evaluation and Year-End Bonus Payment Methods" shall serve as the reference for the issuance of managers' bonuses. The performance evaluation of managers shall be based on the following criteria: 1. Financial indicators: Contribution to the Company's profits based on the Company's management profit and loss statement and the manager's target achievement rate; 2. Non-financial indicators: The implementation of the Company's core values and operational management capabilities, and participation in sustainable management shall be two parts of the calculation of operating performance remuneration, and the remuneration system shall be reviewed in a timely manner based on the actual operating conditions and relevant laws at any time; According to Article 18 of the Company's Articles of Incorporation, if the Company was profitable during the year, no more than 1% of the profit may be allocated as employee remuneration.

3. Procedure for determining remuneration:

For the purpose of regularly evaluating the remuneration of directors and managers, the evaluation results shall be based on the Company's "Board of Directors' Performance Evaluation Methods" and the "Efficiency Bonus Payment Methods and Annual Performance Evaluation and Year-End Bonus Payment Methods" applicable to managers and employees, respectively. In addition, the remuneration of the chairman and managers shall be determined with reference to the remuneration level of their position in the peer market and the Company's operating performance indicators. In order to fully demonstrate the achievement of operating performance indicators, the performance measurement standard for the chairman shall be based on the results of the Company's annual operating indicators related to operations, corporate governance, and financial results, and the scope of the evaluation shall include: Indicators such as net profit before tax and corporate governance evaluation; The scope of performance measurement and appraisal for managers shall include: Various performance goals related to major tasks such as managing operational security, supervising the execution of financial plans, managing revenue, strengthening internal control, and implementing quality assurance and management.

Remuneration to directors and managers is periodically evaluated by the Company's Remuneration Committee each year according to regulations. Revisions are discussed by the Remuneration Committee and submitted to the Board of Directors for approval before being implemented.

4. Related to business performance:

- (1) Remuneration to directors fully considers the Company's business goals, financial position, and the directors' responsibilities.
- (2) Bonuses and remuneration to managers fully considers their professional competence and the Company's business performance and financial position. The director and manager performance evaluation and remuneration policy above is reviewed by the Remuneration Committee, and then submitted to the Board of Directors for approval.

5. Correlation with future risks:

Risk factors are all taken into consideration by the Company's management when making important decision. The performance of these important decisions reflects on the Company's profitability, and is further connected to the remuneration to managers.

III. Implementation of corporate governance:

(I). Operation of the Board of Directors:

1. The board of directors met 4 times in 2024. The details of attendance are as follows:

Position	Name	Attendance in person B	Attendance by proxy	Attendance in person (%) [B/A]	Note
Chairman	Chen Jen-Fa	4	0	100	Re-elected 2022/06/27
Director	Shinkong Asset Management Co., Ltd Representative: Wu Hsin-En	4	0	100	Newly appointed 2022/06/27
Director	Lin Ho-Tsung	4	0	100	Re-elected 2022/06/27
Director	Phoebes Inc. Representative: Cheng Ming-Yueh	4	0	100	Appointed 2022/09/01
Director	Chen Chia-Ling	4	0	100	Re-elected 2022/06/27
Director	Shinkong Asset Management Co., Ltd Representative: Chang Jui-Nan	4	0	100	Appointed 2023/05/10
Director	Fu Jin Investment Co., Ltd. Representative: Chen Yu-Chin	3	1	75	Re-elected 2022/06/27
Director	Lin Ho-Hsiung	4	0	100	Newly appointed 2022/06/27
Independent Director	Weng Chih-Hsien	4	0	100	Re-elected 2022/06/27
Independent Director	Wu Chieh-Hsin	4	0	100	Re-elected 2022/06/27
Independent Director	Chen Hsien-Chang	4	0	100	Newly appointed 2022/06/27

Other disclosures:

I. If any of the following circumstances occurs in the operation of the Board of Directors, the date, period, content of the motions, the opinions of all independent directors, and the Company's handling of independent directors' opinions shall be stated:

(I). Matters referred to in Article 14-3 of the Securities and Exchange Act:

Board of Directors	Date	Agenda content	Independent directors' opinions and the Company's handling of the opinions
8th meeting of the 14th-term	2024/03/12	<ol style="list-style-type: none"> 1. The Company's 2023 board performance evaluation results. 2. The Company's proposed distribution of employee bonuses and director and supervisors' remuneration for 2023. 3. Approval for the acknowledgment proposal of the Company's 2023 Business Report and financial statements. 4. The Company's 2023 dividend distribution proposal. 5. The Company's routine evaluation of the CPAs' independence and competence. 6. The Company's 2023 Statement on Internal Control. 	Approved by all independent directors without any other opinions
9th meeting of the 14th-term	2024/05/09	<ol style="list-style-type: none"> 1. The Company's financial statements (includes the 2024 Q1 consolidated financial statements) 2. Proposal to change the Company's Chinese and English names. 3. Proposal to partially amend the Company's Articles of Incorporation. 4. Proposal to dispose of land in Xinwu held by the Company's subsidiary Worthy Textile Industry Co., Ltd. 5. Proposal for the Company to provide endorsement/guarantee to subsidiary Progiant Construction & Development Corporation. 	Approved by all independent directors without any other opinions
10th meeting of the 14th-term	2024/08/13	<ol style="list-style-type: none"> 1. The Company's financial statements (includes the 2024 Q2 consolidated financial statements) 2. The record date for the Company's name change and stock exchange and the stock exchange plan. 	Approved by all independent directors without any other opinions
11th meeting of the 14th-term	2024/11/13	<ol style="list-style-type: none"> 1. The Company's financial statements (includes the 2024 Q3 consolidated financial statements) 2. Report on the Company's implementation of ethical corporate management in 2024. 3. Proposal for the Company to provide short-term financing to subsidiary Progiant Construction & Development Corporation. 4. Proposal of the Company's "Procedures for Preparation and Assurance of Sustainability Reports." 5. Discuss the Company's 2025 audit plan. 	Approved by all independent directors without any other opinions

12th meeting of the 14th-term	2025/03/12	<ol style="list-style-type: none"> 1. The Company's 2024 board performance evaluation results. 2. The Company's proposed distribution of employee bonuses and directors' remuneration in 2024. 3. Approval for the acknowledgment proposal of the Company's 2024 Business Report and financial statements. 4. The Company's 2024 dividend distribution proposal. 5. Appointment of accountants in 2025 and routine evaluation of the accountants' independence and competence. 6. The Company's 2024 Statement on Internal Control. 7. Proposed extension of the Company's credit limit. 8. Proposal to partially amend the Company's Articles of Incorporation. 9. Proposed amendment to articles of the Procedures for Endorsement and Guarantee. 10. Proposal to hold a directors election. 11. Proposal to nominate director and independent director candidates. 12. Proposal to lift the non-compete clause for newly appointed directors and their representatives. 	Approved by all independent directors without any other opinions
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(II). In addition to the aforementioned matters, other board meeting resolutions with independent directors' dissenting and unqualified opinions in records or written statements: The Company's independent directors did not express any dissenting or qualified opinions on Board resolutions.

- II. Specify the name of the director, agenda item, reason for recusal, and participation in voting of directors who recused themselves from agenda items they have a conflict of interest: None.
- III. TWSE/TPEX-listed companies are required to disclose the evaluation cycle and period, scope of evaluation, evaluation method, and evaluation contents of the self (or peer) evaluations conducted by the Board of Directors: The Company's Board of Directors approved the "Regulations Governing Board Performance Evaluations" on November 12, 2019, and completed board performance evaluation for January 1 to December 31, 2024 in 2025 Q1.

1. Implementation of Board evaluations:

Evaluation cycle	Evaluation period	Scope of evaluation	Evaluation method	Evaluation contents
Internal evaluations are conducted annually and external evaluations are conducted once every three years	2024.01.01 ~2024.12.31	Board of Directors	Board of Directors self-evaluation/Self-evaluation by Board members	1. The criteria for Board performance evaluation includes the following five aspects: (1) Degree of participation in company operations (2) Improving the quality of Board
		Individual board members		

		Functional committees/ Remuneration Committee/ Audit Committee	<p>decisions</p> <p>(3) Board composition and structure</p> <p>(4) Election and continuing education of directors</p> <p>(5) Internal Control</p> <p>2. The criteria for Board member performance evaluation include the following six aspects:</p> <p>(1) Understanding of the Company's goals and mission</p> <p>(2) Understanding of directors' duties</p> <p>(3) Degree of participation in company operations</p> <p>(4) Maintaining internal relationships and communication</p> <p>(5) The professional and continuing education of directors</p> <p>(6) Internal Control</p> <p>3. The criteria for functional committee performance evaluation include the following five aspects:</p> <p>(1) Degree of participation in company operations</p> <p>(2) Understanding of the roles and responsibilities of the functional committee</p> <p>(3) Improving the quality of committee decisions</p> <p>(4) Functional committee composition and election of members</p> <p>(5) The performance evaluation indicators for the</p>
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				board of directors in internal controls shall be based on the Company's operations, and the Company shall determine the content that accords with and appropriate for the Company's performance evaluation; each committee shall review and make recommendations on a regular basis.
2. Evaluation results: The Board of Directors has a balanced structure of internal and external directors and number of independent director seats, and also gives consideration to diversity in terms of gender, nationality, and professional skills. Professional backgrounds include business administration, industry technology, and finance related laws, which meet the Company's development needs. Besides convening board meetings each quarter, the company's business information is provided to board members each month, such as achievement of performance goals and business reports, assisting directors with supervising the company's operations and strategy implementation. The goals for evaluation items measured in Board of Directors and board member performance self-evaluations and functional committee performance evaluations were all reached. Overall operating status is good and reflects on the Company's board performance.				
3. Formulate improvement recommendations and future improvement plans:				
Item	Recommendations in the evaluation report	Measures the Company plans to take		
1	Directors are recommended to continue improving their expertise through continuing education in accordance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies".	The Company irregularly provides courses promoted by the competent authority and promotion information to directors for reference.		
IV. Goals for enhancing Board functions in the current year and most recent year and evaluation of implementation status:				
(I). Establishing an Audit Committee and Remuneration Committee: The Company's Annual General Meeting selected independent directors and established an Audit Committee on June 27, 2022 to exercise powers specified in the Securities and Exchange Act, Company Act, and other laws and regulations. The Company already has a Remuneration Committee to evaluate the remuneration policy and system for directors and managers, so that the Board of Directors will better perform its duties.				
(II). The Company established the Rules of Procedures for Board of Directors Meetings as the basis for Board operations.				
(III). Strengthening corporate governance: The Company's Board of Directors approved the appointment of a corporate governance officer on August 10, 2020. The corporate governance officer assists the Board of Directors by performing the following tasks: 1. Handle matters related to board meetings and shareholders' meetings in accordance with the law. 2. Prepare board meeting and shareholders' meeting minutes. 3. Assist in the appointment and continuing education of directors. 4. Assist in providing directors with the data they need to perform their duties. 5. Assist directors with compliance; 6. Other matters specified in the Articles of Incorporation or contract.				
(IV). The Company set performance goals to improve the Board of Directors' efficiency and enhance board functions. The Company's Board of Directors conducts internal performance evaluations once a year and an external evaluation at least once every three years in accordance with the "Regulations Governing Board Performance Evaluations". A report is submitted to the Board of Directors before the end of the first quarter in the				

following year. Performance evaluation results are not only used as the basis for review and improvement, but also referenced when determining remuneration and nomination. The 2024 performance evaluation results were reported to the Board of Directors on March 12, 2025.

- (V) The Company announces important resolutions of the Board of Directors on the company website, and has purchase liability insurance for directors.
- (VI) Increasing information transparency: The Company's website has an "Investor Section" that provides contact information of the spokesperson and information on the Company's financial position and business performance for inquiry by shareholders. The Board of Directors also approved "Procedures for Handling Material Inside Information" and "Regulations for the Prevention of Insider Trading."

V. Succession plan for Board members and important managers:

(I). Election of Board members:

The Company uses the candidate nomination system and elects directors to three-year terms. Unless otherwise stipulated by the law or Articles of Incorporation, elections of directors shall be conducted in accordance with the Company's "Rules Governing the Election of Directors and Supervisors".

The overall composition of the board of directors is taken into consideration in the election of the Company's directors. The composition of the board of directors shall take diversity into consideration and formulate an appropriate policy on diversity based on the Company's business operations, operating dynamics, and development needs. The policy includes but is not limited to the following standards:

- I. Basic qualifications and values: Gender, age, nationality, and culture.
- II. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.

Each board member of the Company shall have the necessary knowledge, skill, and experience to perform duties; the abilities that must be present in the board as a whole are as follows:

- I. Ability to make sound business judgments.
- II. Ability to perform accounting and financial analysis.
- III. Ability for business administration.
- IV. Ability to handle crisis management.
- V. Knowledge of the industry.
- VI. An understanding of international markets.
- VII. Leadership.
- VIII. Decision-making ability.

The Company plans successors for directors through the following methods:

- I. Current directors recommend suitable candidates.
- II. Shareholders recommend director candidates.
- III. Board performance evaluation results are used as the basis for nominating directors.

The Company stays up-to-date on changes in the Company's internal and external environment and development needs, and arranges annual continuing education courses to enhance the professional competencies of directors and improve their performance when performing duties.

(II). Succession plan for important managers:

In response to business management and human resource development needs, when planning successors, besides considering whether the candidates have outstanding professional and management abilities, their values must also match the Company's values, and they must have integrity, be practical, be innovative, and have a corporate spirit. Training for successors of management include internal training of management skills, which is combined with experience from job rotation to hone the decision-making ability required for becoming senior managers. With regard to external training courses, the Company's senior managers actively participate in the courses of professional training units, and on average receive 16 hours of training.

2. Attendance of independent directors at Board meetings: A total of 4 Board meetings were held in 2024. The attendance of independent directors was as follows:

2024	Attendance of independent directors in Board meetings in 2024				
	◎ In person; ☆: By proxy; * : Absent				
	8th meeting of the 14th-term	9th meeting of the 14th-term	10th meeting of the 14th-term	11th meeting of the 14th-term	Note
Weng Chih-Hsien	◎	◎	◎	◎	-
Wu Chieh-Hsin	◎	◎	◎	◎	-
Chen Hsien-Chang	◎	◎	◎	◎	-
Other disclosures:	Independent directors did not have any dissenting or unqualified opinions regarding agenda items of board meetings in 2024.				

(II). Operations of the Audit Committee participating in Board operations:

1. The Audit Committee met 4 times in 2024. The attendance of independent directors is as follows:

Position	Name	Attendance in person B	Attendance by proxy	Attendance in person (%) [B/A]	Note
Convener and Independent Director	Weng Chih-Hsien	4	0	100	Re-elected on June 27, 2022
Independent Director	Wu Chieh-Hsin	4	0	100	Re-elected on June 27, 2022
Independent Director	Chen Hsien-Chang	4	0	100	Newly appointed on June 27, 2022

Other disclosures:

- I. The date of the Audit Committee meeting, the term, contents of the proposals, dissenting or qualified opinions given by independent directors or contents of major proposed items, resolutions of the Audit Committee, and the Company's handling of the resolutions of the Audit Committee shall be recorded under the following circumstances in the operations of the Audit Committee meeting.

- (I). Matters referred to in Article 14-5 of the Securities and Exchange Act:

Audit Committee	Date	Agenda content	Opinions or major recommendations from independent directors	Resolutions of the Audit Committee
7th meeting of the 1st-term	2024/03/12	1. The Company's 2023 board performance evaluation results. 2. The Company's proposed distribution of employee bonuses and directors' remuneration in 2023. 3. Approval for the acknowledgment proposal of the Company's 2023 Business Report and financial statements. 4. The Company's 2023 dividend distribution proposal. 5. The Company's routine evaluation of the CPAs' independence and competence. 6. The Company's 2023 Statement on Internal Control.	None	Passed with the approval of all members in attendance.
8th meeting of the 1st-term	2024/05/09	1. The Company's financial statements. (includes the 2024 Q1 consolidated financial statements). 2. Proposal for the Company to	None	Passed with the approval of all members in attendance.

		provide endorsement/guarantee to subsidiary Progiat Construction & Development Corporation.		
9th meeting of the 1st-term	2024/08/13	1. The Company's financial statements. (includes the 2024 Q2 consolidated financial statements).	None	Passed with the approval of all members in attendance.
10th meeting of the 1st-term	2024/11/13	1. The Company's financial statements. (includes the 2024 Q3 consolidated financial statements) 2. Proposal for the Company to provide short-term financing to subsidiary Progiat Construction & Development Corporation. 3. The Company's 2025 audit plan.	None	Passed with the approval of all members in attendance.
11th meeting of the 1st-term	2025/03/12	1. The Company's 2024 board performance evaluation results. 2. The Company's proposed distribution of employee bonuses and directors' remuneration in 2024. 3. Approval for the acknowledgment proposal of the Company's 2024 Business Report and financial statements. 4. The Company's 2024 dividend distribution proposal. 5. Appointment of accountants in 2025 and routine evaluation of the accountants' independence and competence 6. The Company's 2024 Statement on Internal Control. 7. Proposed extension of the Company's credit limit. 8. Proposal to lift the non-compete clause for newly appointed directors and their representatives.	None	Passed with the approval of all members in attendance.
The Company's handling of Audit Committee members' opinions: All members of the Audit Committee approved the agenda items above, and matters were handled according to recommendations.				

(II). In addition to matters above, other resolutions that have not been approved by the Audit Committee but have been passed by a vote of two-thirds or more of the entire Board of Directors: None.

II. Regarding the recusal of independent directors due to conflict of interest, the name of the independent directors, agenda item, reasons for recusal, and the participation in voting should be clearly stated: None.

III. Communication between independent directors, the chief internal auditor, and the accountants:

(I). The Company's chief internal auditor attends board meetings without voting rights, and reports recent implementation of auditing and overall implementation of audit work in the previous year. The chief internal auditor fully communicates with independent directors regarding the contents of audits, deficiencies found in the internal control system, and improvement and tracking of abnormalities. The Internal Audit Office provides written audit reports and improvement tracking reports to independent directors every month and quarter, and directly communicates with independent directors via e-mail, telephone, or face-to-face when necessary.

Communication between independent directors with the chief internal auditor in 2024 is as follows:

Date	Matters of communication	Communication and implementation results
2024.03.12	The Company's January-February and 2023 audit report	The Audit Office reports audit results to independent directors, and then reports results to the Board of

			Directors after obtaining approval from independent directors.
2024.05.09	The Company's March-April audit report		The Audit Office reports audit results to independent directors, and then reports results to the Board of Directors after obtaining approval from independent directors.
2024.08.13	The Company's May-July audit report		The Audit Office reports audit results to independent directors, and then reports results to the Board of Directors after obtaining approval from independent directors.
2024.11.13	1. The Company's August-October audit report 2. Report on the audit plan formulated for 2025. 3. Report on the basis for used by the Board of Directors for declaring the effectiveness of the internal control system.		1. After communication and discussion, independent directors did not have any objections regarding audit results, which were submitted to the Board of Directors. 2. The independent directors did not have any objections regarding the 2025 audit plan and results were submitted to the Board of Directors. 3. Directors approved the issuance of a Statement on Internal Control, which was submitted to and approved by the Board of Directors.

(II). The Company's accountants communicate and discuss matters relating to financial statements during Board meetings that they irregularly attend without voting rights. The Company's accountants may communicate during individual meetings with independent directors based on their professional judgment. Communication between independent directors and accountants in 2024 is as follows:

Date	Matters of communication	Communication and implementation results
2024.05.03	1. The Company's compliance with the internal control system in 2024. 2. Additional disclosure of financial statements.	Independent directors did not express any opinions

(III). Corporate governance implementation status and deviations from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons:

Evaluation item	Operating status			Deviations from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
I. Does the company establish and disclose its corporate governance principles in accordance with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	V		The Company established "Corporate Governance Best Practice Principles", which is disclosed on the company website for investors to reference.	Complies with the Corporate Governance Best-Practice Principles.
II. Shareholding structure & shareholders' equity				
(I) Has the company established internal operating procedures for handling shareholder suggestions, questions, complaints or litigation, and handled related matters accordingly?	V		(I) The Company has established "Procedures for Handling Material Inside Information" and appointed a spokesperson and acting spokesperson, who are responsible for speaking to the public and handling shareholders' recommendations or disputes.	Complies with the Corporate Governance Best-Practice Principles.
(II) Does the company have a list of major shareholders that have actual control over the Company and a list of ultimate owners of those major shareholders?	V		(II) The Company commissioned a professional stock affairs agency to handle stock affairs, and monitors shareholders' shareholding in coordination with the Ministry of Finance. This allows us to gain access to the list of major shareholders that control the company and changes in their pledged shares or shareholding.	
(III) Has the company established and implemented risk management and firewall systems within its conglomerate structure?	V		(III) The Company and affiliates have clear division of authority and responsibilities with respect to management, and established the "Management Regulations for Related Party Transactions" and "Regulations Governing the Supervision and Management of Subsidiaries." Affiliates have independent finances, business, and accounting, and are controlled and audited by the Company.	
(IV) Does the company have internal regulations in place to prevent its internal staff from trading securities based on information yet to be public on the market?	V		(IV) The Company established a "Code of Ethical Conduct", "Procedures for Handling Material Inside Information" and "Regulations for the Prevention of Insider Trading" applicable to the Company's directors, supervisors, managers, and employees. Related information is irregularly updated and communicated.	

Evaluation item	Operating status			Deviations from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
III. Composition and duties of the board of directors				
(I) Does the Board of Directors establish and carry out policies and concrete management objectives in diversity?	V		(I) Board member of the Company are selected with an emphasis on diversity of backgrounds, general knowledge, skills, and the competencies required to perform their duties. The Company appoints 11 directors in accordance with the Company Act and Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, in which 3 are independent directors, 3 are representatives of legal persons, and the directors have the work experience and expertise required for business, legal affairs, finance, and accounting. (see pages 13-14)	Complies with the Corporate Governance Best-Practice Principles.
(II) Does the company voluntarily establish other functional committees in addition to the Remuneration Committee and Audit Committee?		V	(II) The Company's established a Remuneration Committee in accordance with the law, and also established an Audit Committee in 2022. Other corporate governance operations are handled by their respective departments. We currently do not have any other functional committees, but will establish them when needed.	
(III) Does the company establish standards and method for evaluating Board performance, conduct annual performance evaluations, submit performance evaluation results to the Board, and use the results as a basis for determining the remuneration and nomination of individual directors?	V		(III) The Company established the Regulations Governing Board Performance Evaluations and periodically evaluate and review board performance according the regulations. Results are referenced when determining the remuneration of or nominating individual directors, and reported to the Board of Directors. Please see the description in Operations of the Board of Directors for details.	
(IV) Does the company regularly evaluate the independence of CPAs?	V		(IV) The Company assesses the independence of its accountants every year, and requires the accountants to issue a declaration of independence, which is submitted to the Board of Directors for discussion. (Refer to Note 1)	
IV. Does the public company have a suitable number of competent corporate governance personnel, and has it appointed a corporate governance supervisor responsible for corporate governance matters	V		The Company's Board of Directors appointed Vice President Cheng Yi-Min as the corporate governance officer, reported the appointment to the competent authority, and completed the announcement. The corporate governance officer is responsible	Complies with the Corporate Governance Best-Practice Principles.

Evaluation item	Operating status			Deviations from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
(including but not limited to providing information for directors and supervisors to perform their duties, assisting directors and supervisors with regulatory compliance, handling matters related to Board meetings and shareholders' meetings, and preparing proceedings for Board meetings and shareholders' meetings)?			for corporate governance matters, provides information required by directors to perform their duties, handles matters related to Board meetings and shareholders' meetings, handles company registration and change of registration, and prepares proceedings for Board meetings and shareholders' meetings in accordance with the law. When necessary, the corporate governance officer may coordinate with other units or external resources to handle related matters. (Refer to Note 2)	
V. Does the Company have communication channels with stakeholders (including but not limited to shareholders, employees, customers, and suppliers), a stakeholder section on the Company website, and properly respond to important CSR issues of concern to stakeholders?	V		<p>(I) The Company has a spokesperson and acting spokesperson, and contact information are all announced on the Market Observation Post System (MOPS) in accordance with regulations. The company website has a Stakeholders Section with e-mail and URL to respond to stakeholder issues at any time, in order to establish good communication channels with stakeholders and investors.</p> <p>(II) The Company website has a "Corporate Governance Section" for investors to inquire and download corporate governance related regulations, important resolutions of the Board of Directors, and material information.</p> <p>(III) The Company established the "Regulations for Financial and Business Transactions between Affiliated Enterprises" in accordance with the Corporate Governance Best Practice Principles to achieve fair and reasonable financial and business transactions with affiliates, and disclosed the regulations on the company website.</p>	Complies with the Corporate Governance Best-Practice Principles.
VI. Has the company designated a professional shareholder service agency to deal with matters of the shareholders' meeting?	V		The Company appointed a professional stock transfer agency – Taishin Securities Co., Ltd. Stock Affairs Department to handle the Company's stock affairs.	Complies with the Corporate Governance Best-Practice Principles.
VII. Information disclosure (I) Has the company established a corporate website to disclose information regarding the company's financial, business and corporate governance status?	V		(I) The Company has a website (www.csgroup.com.tw) that introduces the Company's situation and related businesses. Information on financial position, business performance, and corporate governance are announced on the Market	Complies with the Corporate Governance Best-Practice Principles.

Evaluation item	Operating status			Deviations from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
<p>(II) Has the company established other information disclosure channels (e.g., maintaining an English-language website, appointing responsible people to handle information collection and disclosure, appointing spokespersons, or webcasting investor conferences on the company website)?</p> <p>(III) Does the company announce and report annual financial statements within two months after the end of each fiscal year, and announce and report Q1, Q2, and Q3 financial statements, as well as monthly operation results, before the prescribed time limit?</p>	V	V	<p>Observation Post System according to regulations of the competent authority.</p> <p>(II) The Company has established Chinese and English version websites, and appointed a spokesperson responsible for communicating with the public. The Company has appointed dedicated personnel to collect and disclose its information, which is announced on the company website or Market Observation Post System. Data of investor conferences each year are also placed on the company website for investors to access.</p> <p>(III) The Company has not yet announced and reported the annual financial statements within two months after the end of the fiscal year, but has reported its financial statements and monthly operation results within the time limit specified in the "Matters to be Handled by Issuers of Securities Listed in the TWSE."</p>	
VIII. Is there any other important information to facilitate a better understanding of the company's corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, continuing education of directors and supervisors, the implementation of risk management policies and risk evaluation standards, the implementation of customer relations policies, and purchasing insurance for directors and supervisors)?	V		<p>(I) Employee rights and employee care: The Company has appointed dedicated units to face different stakeholders, e.g. the Human Resources Department handles employee rights and interests, and the Employee Welfare Committee cares for employee needs. The units are all operating smoothly.</p> <p>(II) Employee care: The Company fully understands that employees are the most important assets to business operations, and that having competent employees with excellent capabilities and performance will drive the Company's stable development and progress. The Company therefore upholds the corporate social responsibility policy of "humanitarian care," the management concept of being "people-oriented," and the concept of "home" to establish a management system that provides employees with comprehensive care. The Company strictly protects</p>	Complies with the Corporate Governance Best-Practice Principles.

Evaluation item	Operating status			Deviations from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
			<p>employees' lawful rights and interests according to labor related laws and regulations, and provides employees with a healthy and safe work environment. We have established a variety of open communication channels between labor and management, fair remuneration and promotions, a complete training and development system, complete benefits system, and open and transparent profit sharing system, so that employees will contribute their capabilities and performance without any worries, and jointly growth together with the Company. This creates good labor-management relations and a warm and harmonious atmosphere at work, which lays a solid foundation for the Company's sustainable operation.</p> <p>(III) Investor relations: We established the spokesperson and acting spokesperson system as a communication channel to respond to shareholders' questions.</p> <p>(IV) Supplier relations: The Company has always maintained good relationships with our suppliers.</p> <p>(V) Stakeholders' rights: The Company respects and protects the lawful rights and interests of stakeholders, and maintains good communication with customers, employees, and suppliers through communication channels. We provide information in a timely manner through announcements according to regulations of the competent authority.</p> <p>(VI) Continuing education of directors and supervisors: Every director and supervisor has relevant practical experience and expertise. The Company irregularly notifies directors to take continuing education courses for professional knowledge, and they have received continuing education in accordance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies". (Refer to Note 3)</p> <p>(VII) Implementation of risk management policies and risk</p>	

Evaluation item	Operating status			Deviations from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
			<p>measurement standards: The Company's major business policies, investment plans, endorsements and guarantees, lending to others, and bank loans are evaluated and analyzed by the responsible department and decided by the Board of Directors. The Audit Office formulates annual audit plans based on risk assessment results and implements the plans accordingly, in order to implement supervision mechanisms and control risks.</p> <p>(VIII) Customer policy implementation: The Company has a dedicated department that provides customer services and implements the customer policy, which is being smoothly implemented.</p> <p>(IX) Liability insurance purchased by the Company for directors and supervisors and social responsibility: The Company has purchased liability insurance for directors for liabilities within the scope of their duties during their term, in order to mitigate and disperse the risk of any material damages to the Company and its shareholders caused by any error or negligence of directors.</p>	
<p>IX. Specify the improvement of corporate governance with reference to the corporate governance evaluation by the Corporate Governance Center of Taiwan Stock Exchange Corporation in the most recent year, and the measures prioritized for issues that require improvement: For items that the Company did not earn any points in the evaluation results, improvements that can be immediately made are already being made, including updating information on the company website. We have supplemented information disclosed in the annual report this year, but some items need to be evaluated and submitted to the Board of Directors for approval or to the shareholders' meeting for a resolution, so they cannot be immediately corrected. This portion will be evaluated and carried out by related units. Improvements made by the Company for items that it did not receive points in the 11th Corporate Governance Evaluation (2024) are as follows:</p> <p>◎ Improvements already made:</p> <ol style="list-style-type: none"> 1. Update information on the company website in a timely manner. 2. Improve disclosures of agenda items in shareholders' meetings, board meetings, and the annual report. 3. The Company's 2024 performance evaluation results are already disclosed on the company website, and were reported to the Board of Directors and announced on March 12, 2025. <p>◎ Not yet improved but prioritized items and measures:</p> <ol style="list-style-type: none"> 1. Update the Company's English website. 				

Evaluation item	Operating status			Deviations from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
2. Directors are recommended to continue improving their expertise through continuing education in accordance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies".				
3. Strengthen the promotion of corporate sustainable development (ESG).				

Note 1: Evaluation of the CPAs' independence and competence:

The Company's audit committee evaluates the independence and competency of its certified accountants every year. In addition to requiring the certified accountants to provide "Declaration of Total Independence" and "Audit Quality Indicators (AQIs)", it also follows the standards of (Note 1-1) and 13 AQI indicators are evaluated. Having confirmed that the accountants have no financial interests or business relationships with the Company, other than visa fees and the current tax and finance audit case, and that the accountants' family members do not breach the independence requirements, and with reference to the AQI indicators, the Company shall confirm that the accountants and the audit firm are above the industry average in terms of experience and hours of training. After discussion and approval by the Audit Committee on March 12, 2025, the Board of Directors passed a resolution on March 12, 2025 to evaluate the independence and competency of the accountants.

After evaluation, there were no concerns about the independence and competence of CPA Huang Yong-Hua and CPA Yu Sheng-Ho of KPMG Taiwan, who were appointed to audit the 2025 financial statements.

Note 1-1: Evaluation standards of the accountants' independence

Description	Evaluation results	Meet the independence criteria
The accountants have direct or material indirect financial interests in the Company	No	Yes
The accountants are in a financing or guarantee relationship with the Company or a director of the Company	No	Yes
The accountants have a close business relationship with the Company	No	Yes
The accountants and members of the audit team are currently, or have been in the last two years, serving as directors, managers, or in positions of significant influence on the audit of the Company.	No	Yes
The accountants have provided non-audit services to the Company that may directly affect the audit process	No	Yes
The accountants have brokered shares or other securities issued by the Company	No	Yes
The accountants have acted as the Company's defenders or mediated conflicts with other third parties on behalf of the Company	No	Yes
The accountants are related to any of the Company's directors, managers, or other persons with significant influence on the audit process	No	Yes

Note 2: Appointment of the Corporate Governance Officer and Implementation Status

(I) Appointment of the corporate governance officer and scope of duties

The Company's Board of Directors adopted a resolution on August 10, 2020 to appoint Vice President Cheng Yi-Min as the corporate governance officer, in order to implement corporate governance, strengthen board competencies, and protect shareholders' interests. The corporate governance officer is the highest level supervisor of corporate governance related affairs. Vice President Cheng already has at least 3 years of experience in a management position related to legal affairs, finance, or corporate governance in public companies. The corporate governance officer is responsible for supervising and implementing corporate governance operations, including handling matters related to board meetings and shareholders' meetings in accordance with the law, preparing board of directors meeting and the shareholders' meeting minutes, assisting the directors in their appointment and continuing education, providing the directors with the information needed to perform their duties, and assisting the directors with compliance.

(II) Implementation status of corporate governance operations in 2024

1. Handle matters related to board meetings and shareholders' meetings in accordance with the law
 - (1) Handle pre-registration of the date of the shareholders' meeting, prepare meeting notices, handbook, annual report, and proceedings, and make announcements within the time limit in accordance with the law.
 - (2) Prepare the agenda for board meetings and notify directors within the time limit prescribed by the law, and provide adequate data for reference when deliberating on agenda items. Directors are reminded in advance if they need to recuse themselves due to a conflict of interest with an agenda item, and board meeting minutes are completed within 20 days after the meeting.
2. Assist directors with compliance
 - (1) Remind directors of their rights and obligations.
 - (2) Provide directors with the latest legislation related to business administration.
3. Assist directors in performing duties and providing the data they require
 - (1) All directors are able to obtain assistance from the corporate governance officer to ensure that board meetings comply with procedures and all applicable laws and rules; ensures good information exchanges between board members and between directors and management.
 - (2) Provide directors with the data needed to perform their duties, and handle requests from directors as soon as possible within 30 days to effectively help directors perform their duties.
4. Assist directors with participating in continuing education courses

(III) Continuing education of the corporate governance officer

No.	Continuing education institution	Course name	Date of continuing education	Number of hours
1	Chinese National Association of Industry and Commerce	Company Director and Supervisor Training - "2024 Taishin Net Zero Summit"	2024.10.07~2024.10.07	3
2	Securities & Futures Institute	Courses for Directors, Supervisors, and Corporate Governance Officers - Protection of Trade Secrets	2024.11.20~2024.11.20	3

No.	Continuing education institution	Course name	Date of continuing education	Number of hours
3	Securities & Futures Institute	Courses for Directors, Supervisors and Corporate Governance Officers - Laws and Regulations that the Board of Directors Should Pay Attention to in the Trend of ESG	2024.11.21~2024.11.21	3
4	Securities & Futures Institute	Courses for Directors, Supervisors and Corporate Governance Officers - Carbon Credit Trading Mechanism and Carbon Management Applications	2024.12.05~2024.12.05	3
5	Securities & Futures Institute	Courses for Directors, Supervisors and Corporate Governance Officers - Insider Trading Cases and Related Legal Liabilities	2024.12.06~2024.12.06	3

Note: Pursuant to the "Taiwan Stock Exchange Corporation Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers," the corporate governance officer shall receive at least 18 hours of continuing education in the first year after being appointed, and at least 12 hours every year thereafter. The corporate governance officer completed 15 hours of continuing education courses in 2024.

Note 3: Continuing education of directors:

Position	Name	Continuing education institution	Course name	Date of continuing education	Number of hours
Director	Wu Hsin-En	Corporate Operating and Sustainable Development Association	Sustainability opportunities and challenges for Taiwanese companies under the trade war - two cases of investment control, place of origin determination under the US-China trade war, and impact of the Law of the People's Republic of China on Safeguarding National Security in the Hong Kong Special Administrative Region	2024/08/06	3
		Corporate Operating and Sustainable Development Association	Global Political and Economic Trends in 2025 and Sustainable Development	2024/11/11	3
Director	Cheng Ming-Yueh	Securities & Futures	Courses for Directors, Supervisors, and	2024/03/29	3

Position	Name	Continuing education institution	Course name	Date of continuing education	Number of hours
		Institute	Corporate Governance Officers - Economic Outlook and Industry Trends in 2024		
Independent Director	Weng Chih-Hsien	Taiwan CPA Association	3/28 (Taipei) Introduction to company management right dispute cases and analysis of related laws and regulations	2024/03/28	3
		Taiwan CPA Association	4/9 (Taipei) Anti-money laundering development trends and case studies	2024/04/09	3
		Taiwan CPA Association	4/17 (morning) 1. Analysis of the practical application of CFC for companies and individuals - verification of overseas funds remittance	2024/04/17	3
		Taiwan CPA Association	4/17 (afternoon) 2. Analysis of the practical application of CFC for companies and individuals - verification of overseas funds remittance	2024/04/17	3
Independent Director	Wu Chieh-Hsin	Taiwan Institute of Directors	Exploring the international competitiveness of Taiwanese enterprises in the context of global competition	2024/06/19	3
		Securities & Futures Institute	Courses for Directors, Supervisors, and Corporate Governance Officers - Silicon Photonics-defined Network: Development Trends of Silicon Photonics (SiPh) and Co-Packaged Optics (CPO)	2024/12/18	3
Independent Director	Chen Hsien-Chang	Accounting Research and Development Foundation	Common deficiencies in "Financial Report Reviews" and practical analysis of important internal control regulations	2024/11/22	6

Continuing education measures:

Continuing education hours required for directors and supervisors of TWSE/TPEX-listed companies are as follows:

- (I) Newly appointed directors and supervisors should receive at least 12 hours of continuing education in the year they are appointed, and at least 6 hours every year thereafter.
- (II) Directors and supervisors that are re-elected should receive at least 6 hours of continuing education each year during their term.
- (III) Continuing education hours are accumulated, in principle, from January 1 to December 31. If a course spans multiple years due to special circumstances or course design, the reason shall be specified when disclosing the implementation status of continuing education.

(IV). If the Company established a Remuneration Committee or Nomination Committee, disclose its composition and operations:

1. Information on Remuneration Committee members

Identity	Qualifications Name	Professional qualifications and experience	Independence status	Number of other public companies in which the member also serves as a member of their Remuneration Committee
Convener and Independent Director	Weng Chih-Hsien	Please refer to page 10 for relevant information on the Disclosure of Professional Qualifications of Directors and Independence of Independent Directors	(1) Not an employee of the Company or any of its affiliates. (2) Not a director or supervisor of the Company or any of its affiliates (not applicable in cases where the person is an independent director of the Company, its parent company, subsidiary, or the subsidiary of the same parent company in accordance with the Act or with local laws). (3) Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate amount of one percent or more of the total number of issued shares of the company or ranks as one of its top ten shareholders.	0
Independent Director	Chen Hsien-Chang			0
Others	Su Pai-Huang	<p>1. Education: Master, Institute of Industrial Engineering, National Taiwan University</p> <p>2. Experience: President, Zig Sheng Industrial Co., Ltd. The Company's directors and supervisors Representative of institutional supervisor Lily Textile Co., Ltd. Director, Taiwan Synthetic Resins Manufacturers Association Chairperson of Taiwan Man-made Fiber Industries Association</p> <p>3. Appointment: Member Su has worked in the textiles industry for over 30 years, and previously served as a director of the textiles industry association. He has an abundance of professional experience in the industry's salary structure.</p>	<p>(4) Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship of a manager in (1) or personnel in (2) and (3).</p> <p>(5) Not a director, supervisor, or employee of a corporate shareholder that directly holds 5% or more of the Company's outstanding shares, is a top five shareholder, or appointed a representative as the Company's director or supervisor in accordance with Article 27, Paragraph 1 or 2 of the Company Act (not applicable in cases where the person is an independent director of the Company, its parent company, subsidiary, or the subsidiary of the same parent company in accordance with the Act or with local laws).</p> <p>(6) Not a director, supervisor, or employee of other companies controlled by the same person with over half of the Company's director seats or shares with voting rights (not applicable in cases where the person is an independent director of the Company, its parent company, subsidiary, or the subsidiary of the same parent company in accordance with the Act or with local laws).</p> <p>(7) Not a director, supervisor, or employee of another company or institution who is the same person or spouse of the Company's chairman, president or equivalent position (not applicable in cases where the person is an independent director of the Company, its parent company, subsidiary, or the subsidiary of the same parent company in accordance with the Act or with local laws).</p> <p>(8) Not a director, supervisor, or managerial officer of a specific company or institution with financial or business dealings with the Company, or shareholder with 5% or more shares of the Company (not applicable in cases where the specific company or institution holds 20% or more but less than 50% of the Company's outstanding shares, and is an independent director of the Company, its parent company, subsidiary, or the subsidiary of the same parent company in accordance with the Act or with local laws).</p> <p>(9) Not a professional individual who, or an owner, partner, director, supervisor, or manager of a sole proprietorship, partnership, company, or institution that audited or provided commercial, legal, financial, or accounting services for total compensation not exceeding NT\$500,000 in the most recent two years to the company or to any affiliate of the company, or a spouse thereof. This does not apply to members of the Remuneration Committee, Public Tender Offer Review Committee, or Merger and Acquisition Special Committee performing duties in accordance with the Securities and Exchange Act or laws and regulations related to mergers and acquisitions.</p> <p>(10) Not having a marital relationship, or a relative within the second degree of kinship to any other director of the company.</p> <p>(11) Not having any of the situations set forth in Article 30 of the Company Act of the R.O.C.</p> <p>(12) Not a government agency, juristic person, or its representative set forth in Article 27 of the Company Act of the R.O.C.</p>	0

2. Operations of the Remuneration Committee

- I. There are three members in the Company's Remuneration Committee.
- II. Current term of office: From June 27, 2022 for June 26, 2025. The Remuneration Committee convened a total of 2 meetings in 2024, the qualifications and attendance of members was as follows:

Position	Name	Attendance in person	Attendance by proxy	Attendance rate (%)	Note
Convener	Weng Chih-Hsien	2	0	100%	Newly appointed on June 27, 2022 (Independent Director)
Committee member	Chen Hsien-Chang	2	0	100%	Newly appointed on June 27, 2022 (Independent Director)
Committee member	Su Pai-Huang	2	0	100%	Newly appointed on June 27, 2022 (Others)

Other disclosures:

- I. If the Board of Directors does not accept or revises the Remuneration Committee's recommendation, specify the date of the Board meeting, session, contents of the agenda item, resolution of the Board of Directors, and the Company's response to the Remuneration Committee's opinions (if the remuneration passed by the Board of Directors is higher than the recommendation of the Remuneration Committee, specify the discrepancy and reason): None.
- II. If with respect to any resolution of the Remuneration Committee, any member has a dissenting or qualified opinion that is on record or stated in a written statement, describe the date of committee meeting, term of the committee, agenda item, opinions of all members, and actions taken by the company in response to the opinion of members: None.
- III. Proposals and resolutions of the Remuneration Committee meetings and the Company's handling of the members' opinions in the most recent year:

Remuneration Committee	Agenda items and resolutions
5th meeting of the 5th-term March 12, 2024	<p>Agenda item: ◎ Proposal to review the Company's director, supervisor, and manager performance evaluation and remuneration policies, systems, standards, and structures.</p> <p>◎ Discuss the Company's proposed distribution of employee bonuses and director and supervisors' remuneration for 2023.</p>
	<p>Members' opinions: No dissenting or unqualified opinions.</p> <p>Resolution: Passed as proposed after the chairperson consulted all attending members.</p> <p>The Company's handling of the opinions of the Remuneration Committee: Submitted to the Board of Directors and approved by all attending directors.</p>
6th meeting of the 5th-term November 13, 2024	<p>Agenda item: ◎ Proposal to review the Company's director, supervisor, and manager performance evaluation and remuneration policies, systems, standards, and structures.</p> <p>◎ Discuss the Company's 2024 year-end bonus distribution proposal.</p>
	<p>Members' opinions: No dissenting or unqualified opinions.</p> <p>Resolution: Passed as proposed after the chairperson consulted all attending members.</p> <p>The Company's handling of the opinions of the Remuneration Committee: Submitted to the Board of Directors and approved by all attending directors.</p>

3. Information on members and operations of the Nomination Committee: N/A.

(V) Implementation status of sustainable development and deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reason for such deviations:

Implementation items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
I. Has the Company established a governance framework to promote sustainable development and a dedicated department (or have another department be responsible for related efforts) for fulfilling sustainable development, with the board of directors authorizing high-level managers to handle such efforts, and having relevant progress be supervised by the board of directors?		v	<p>1. Even though the Company has not established a sustainable development governance framework, the powers planned for implementing corporate social responsibility and sustainable development are as follows:</p> <ul style="list-style-type: none"> (1) Implementation and improvement of the corporate governance organization and system. (2) Communication and implementation of ethical corporate management related work items. (3) Implement and develop the corporate social responsibility policy and sustainable operations. (4) Implement and assist with the supervision of risk management related matters. (5) Planning and implementation of energy conservation, carbon reduction, and carbon neutrality related matters. (6) Implementation of other matters instructed by the Board of Directors. <p>The President's Office is responsible for implementing the sustainability policy and improving risk management, and collaborates with human resources and production units in jointly implementing matters related to sustainable development, taking action to face climate change while regularly reporting the implementation status and plans for the following year to the Board of Directors.</p> <p>2. 2024 Results:</p> <ul style="list-style-type: none"> (1) Continue to take air pollution reduction measures and suspend use of coal-fired boilers. (2) Increase the use of reclaimed water. (3) Continue to replace machinery and equipment with more energy and water efficient models. (4) Continue to organize employee care activities and environmental protection related education activities. <p>The results above are disclosed in the CSR Section of the company website.</p>	The Company will establish a governance framework for sustainable development to comply with the Sustainable Development Best Practice Principles

Implementation items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
			3. Results are periodically reported to the Board of Directors, reporting goals that were set and communication with stakeholders. The Board of Directors periodically examines the Company's strategies and progress towards achieving goals, and urges the Company to adjust its direction when necessary to meet stakeholders' expectations, in order to become aligned with international standards.	
II. Does the company perform assessments of risks in environmental, social, and corporate governance issues relevant to its business activities and devise risk management policies and strategies accordingly?	v		<p>1. Material environmental issues: The Company identified climate change risks and evaluated response measures for climate change. For example, we established risk management procedures for water and electricity consumption in response to the risk of water shortage in the dry season and power rationing during the summer caused by climate change. This includes water rationing and water supply management rules for factories and operating standards on the priority of emergency power supply. As of the end of 2024, the Company has implemented ISO 9001 Quality Management Systems and ISO 14001 Environmental Management Systems.</p> <p>2. Material social issues: From a social perspective, we list occupational safety and health management as a key item, and obtained ISO 45001 Occupational Safety and Health Management System and CNS 15506 TOSHMS Occupational Safety and Health Management System, related management policies include: Raising employees' awareness, understanding, and capabilities related to safety and health through training and communication; managers at all levels regularly examine the conduct and operating environment of employees and contractors.</p> <p>3. Material governance issues: To prevent the risk of violating the law due to not immediately updating internal regulations when there are regulatory changes, we planned and established a regulation management system to track changes in domestic regulations, in order to effectively implement, summarize, and respond to regulatory changes.</p>	No deviation

Implementation items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
III. Environmental issues				
(I) Has the company developed an appropriate environmental management system, given its distinctive characteristics?	v		The Company established a Labor Safety and Health Committee and management unit, and also established the Regulations on the Management of Labor Safety and Health Organization. We established an environmental management system based on characteristics of the textiles industry, and obtained ISO14001 Environmental Management System certification, utilizing management measures and strategies to resolve environment related issues in an orderly, targeted, and methodical way. Measures include promoting paperless operations in offices, reducing paper waste, and replacing all lights with energy-saving lights to reduce the impact of the Company's operations on the natural environment. The Company signed an agreement with the Industrial Development Bureau, MOEA for the "Industry Low Carbon Technology Integration and Application Guidance Project," in order to improve the industry's image of being eco-friendly and ensure that the Company's conduct does not cause hazards to the environment. The Company continues to actively participate in meetings for formulating and amending environmental protection regulations, providing opinions for amendments and staying up-to-date on regulatory trends. This allows the Company to formulate response measures in advance and effectively control environmental risks.	No deviation
(II) Is the company committed to achieving efficient use of resources, and using renewable materials that produce less impact on the environment?	V		The Company and Taiwan Textile Research Institute jointly developed a heat recycling system to lower the burden of operations on the environment. We also recycle and reuse water with the primary goal of achieving zero pollution and emissions. We periodically review water and electricity consumption, replace energy consuming equipment continuously, implement energy conservation and carbon reduction projects in factories, and improve the efficiency of resource and energy use.	No deviation
(III) Does the company evaluate potential risks and opportunities brought by climate change, and take response measures to the-related issues?	V		The Company reviewed climate change related risks and opportunities, including identifying physical risks from water shortage in the dry season and power rationing during the	No deviation

Implementation items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
			summer caused by extreme weather, transition risks from regulatory changes, and opportunities from water conservation and carbon reduction technologies to provide low carbon products. We formulated response plans based on identification results, and evaluated plans and response measures for current and potential risks and opportunities related to climate issues, including continuing to carry out GHG reduction measures and developing new low carbon, low energy consumption processes. We reduced energy consumption and carbon emissions through improvements to technology and engineering, emissions control, and improved or replaced energy and water saving equipment, so as to meet environmental protection requirements and fulfill our responsibility as a citizen of the Earth.	
(IV) Does the company compile statistics of greenhouse gas emissions, water use, and total weight of waste in the past two years, and does it establish policies for greenhouse gas emission reduction, water use reduction, and other waste management?	V		<p>The Company (the data covers the factory in Dayuan District) has dedicated years of effort to its energy conservation and carbon reduction policy, and listed the sustainable development of ecological resources as a business policy (see Business Policy on page 2 of the annual report for details). We use the GHG inventory system to monitor our GHG emissions (24,880 tons and 30,144 tons in 2024 and 2023, respectively), and continue to compile statistics of water consumption (592,000 kL and 394,000 kL in 2024 and 2023, respectively) and total waste (873 tons and 1,234 tons in 2024 and 2023, respectively), including hazardous waste (0 tons and 0 tons in 2024 and 2023, respectively) and non-hazardous waste (873 tons and 1,234 tons in 2024 and 2023, respectively), which are listed in the management report for follow-up.</p> <p>The Company established various emission standards and aims to reduce gas emissions, water consumption and total weight of waste per unit energy consumption by 5% each year, in hopes of becoming a low carbon company for environmental sustainability.</p> <p>To achieve the reduction goals above, we continue to replace production equipment of the water conservation system and improve process R&D, used medium pressure steam to replace</p>	No deviation

Implementation items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
			coal-fired boilers, and added a new sludge drying system (The amount of energy and environmental protection investment in 2024 and 2023 is 30,275 thousand NTD and 16,282 thousand NTD respectively) to reduce waste. The abovementioned improvements also lowered GHG emissions. Use the energy consumption in 2024 for calculation, the increase or decrease in GHG emissions, water consumption, and waste was 17.46%, 50%, and -29%, respectively.	
IV. Social issues				
(I) Has the Company formulated management policies and procedures in accordance with relevant laws and regulations as well as the International Bill of Human Rights?	V		The Company recruits employees in an ethical and socially responsible way in accordance with regulations of human rights organizations, such as the United Nations International Labor Organization. We are committed to eliminating all risks of human trafficking and forced labor in our operations and supply chain. We announced and implemented the "migrant worker zero fee" policy, and revised labor recruitment procedures to eliminate all risks of human trafficking and forced labor for migrant workers. We meet the expectations of international human rights organizations regarding migrant workers policy. We do not use child labor based on the humanitarian spirit and to comply with labor regulations, such as the Labor Standards Act, ensuring that underage youth can grow in an environment that is healthy for their body and mind. During recruitment, interviewers communicate the company policy of no child labor with job applicants, and also strictly verify the identity of applicants to eliminate any possibility of hiring child labor who used false ID. (see the description in Employee Benefits and Labor Relations)	No deviation
(II) Does the company establish and implement reasonable employee benefits (including remuneration, leave, and other benefits), and ensure business performance or results are reflected adequately in employee remuneration?	V		The Company complies with the "Labor Standards Act" and related laws and regulations when setting salary and benefit measures, and provides benefits that are competitive in the market to encourage employees. Furthermore, periodic evaluations are conducted for issuing performance bonuses from monthly earnings to share profits with employees. In terms of employee benefits, the Company offers a variety of benefits and established complete retirement regulations that	No deviation

Implementation items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
			comply with the law. The Company established a "Supervisory Committees of Labor Retirement Reserve" and makes periodic pension contributions to an account at the Bank of Taiwan (originally the Central Trust of China). The committee convenes regular meetings to review pension contributions and utilization, in order to protect employees' rights and interests. Furthermore, for employees who choose to use the new pension system, the Company allocates 6% of their monthly salaries to their individual pension account at the Labor Insurance Bureau in accordance with the law. (see the description in Employee Benefits and Labor Relations)	
(III) Does the company provide employees with a safe and healthy work environment? Are employees trained regularly on safety and health issues?	V		The Company periodically organizes employees health examinations and strengthens supervision of labor safety and health management by each department. We train the emergency response capabilities and safety concepts of employees through labor safety and health training. The Company hired doctors and nurses stationed at its factory to care for the physical and mental health of employees, and actively follow up on employees' health condition, providing employees with a safe and healthy work environment. No occupational accidents occurred this year. Number of fire accidents that occurred this year: 0. Number of casualties: 0. Number of casualties as a percentage of all employees: 0%. Improvement measures in response to fire accidents: (1) Strengthen the maintenance and management of fire safety equipment. (2) Strengthen fire safety training for employees to fully understand the importance of fire safety. (see the description in Employee Benefits and Labor Relations)	No deviation
(IV) Does the company set up effective career development and training programs for its employees?	V		The Company surveys department and individual needs and career plans, examines the difference in capabilities of employees, and plans and arranges external training for employees, including Taiwan Textile Research Institute, Taiwan Silk & Filament Weaving Industrial Association, and China Productivity Center, providing courses that will benefit employees' career development. This cultivates talent with many competencies. The Company also irregularly hires external lecturers to provide training in specific topics at the Company.	No deviation

Implementation items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
			(see the description in Employee Benefits and Labor Relations)	
(V) Do the company's products and services comply with relevant laws and international standards in relation to customer health and safety, customer privacy, and marketing and labeling of products and services, and are relevant consumer protection or customer rights protection and grievance procedure policies implemented?	V		<p>The Company advertises and labels its products and services according to relevant regulations and international standards. The Company established internal control procedures to ensure the reasonableness of procurement and production, and also maintains communication channels with suppliers, maintaining the reasonable rights and interests of both sides based on mutual trust and mutual benefit. The Company is a professional dyeing and finishing OEM service provider, the rights and interests of clients are described in the contract, and customer complaint channels are provided to improve the Company's relationship with customers.</p> <p>The Company cares about the opinions of its customers. Besides individual visits, it also provides a contact person and e-mail addresses for products on its website. We also set up a stakeholder section on the company website to provide a channel for customer questions, complaints, or suggestions, which the Company handles and gives feedback based on the principle of good faith, so as to protect customers' rights and interests.</p>	No deviation
(VI) Does the company have a supplier management policy, require suppliers to comply with regulations on environmental protection, occupational safety and health, and labor rights, and what is its implementation status?	V		<p>The Company established a supplier management policy, which requires product certification documents to be obtained from suppliers before making purchases. Besides evaluating past supply records and reputation, compliance with environmental protection, occupational safety and health, and labor human rights is also an evaluation indicator.</p> <p>When a contract signed with a supplier violates the CSR policy, clauses of the contract may be terminated or canceled.</p> <p>Furthermore, the Company requires suppliers to comply with environmental regulations and issue guarantees. If a supplier is found in violation, the Company may terminate or cancel the contract.</p>	No deviation
V. Does the company prepare sustainability reports and other reports that disclose non-financial information by following international reporting standards or guidelines? Do the reports above obtain assurance from a third party		V	Even though the Company has not issued a Sustainability Report, the environmental policy, human rights regulations, corporate governance, health and safety, and Code of Ethical Conduct are all in compliance with GRI Standards, and we also conduct	The Company has not issued a Sustainability Report, but will include it in future plans based on the situation.

Implementation items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
verification unit?			self-evaluations of the implementation status.	
<p>VI. Describe the deviations, if any, between actual practice and the sustainable development regulations, if the company has formulated such principles based on the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies":</p> <p>Even though the Company has not established Sustainable Development Best Practice Principles, we are actively fulfilling our corporate social responsibility in corporate governance, environmental protection, and social welfare, and requirements are specified in human resources, environmental protection, and safety and health standards, which is in compliance with regulatory requirements.</p>				
<p>VII. Other important information to facilitate a better understanding of the Company's implementation of sustainable development:</p> <p>The Company's plans for sustainable development and implementation results:</p> <p>I.Implementation plans:</p> <p>(I) The Company has joined the "United Nations Global Compact" and contributed to corporate social responsibility worldwide. We advocate 10 principles for human rights, labor, environment, and anti-corruption to drive the Company's sustainable development.</p> <p>Human rights: 1. Support and respect international human rights within our scope of influence.</p> <p>2. Ensure that the Company does not violate human rights.</p> <p>Labor: 1. Protect laborers' freedom of association and effectively acknowledge their collective bargaining right.</p> <p>2. Eliminate all forms of forced labor.</p> <p>3. Effectively eliminate child labor.</p> <p>4. Eliminate discrimination in employment and the workplace.</p> <p>Environment: 1. Support preventive measures taken for environmental challenges.</p> <p>2. Take even more measures to fulfill our corporate social responsibility to the environment.</p> <p>3. Encourage the R&D and diffusion of environmental protection technology.</p> <p>Anti-corruption: 1. The Company should dedicate its efforts to anti-corruption activities, including extortion and bribery.</p> <p>(II) The Company has always dedicated efforts to fulfilling its corporate social responsibility. In addition to the description above, our efforts also include:</p> <p>1. Environmental protection</p> <p>The Company is a professional dyeing and finishing OEM service provider. In recent years, we have provided guidance for clean production technologies and process waste reduction and pollution prevention technologies with the support of the MOEA and IDB. We believe that we will be able to eliminate the stereotype of being labor-intensive and gradually transition to becoming technology-intensive. Our R&D and design focuses on automated machinery, safety and environmental protection, and product diversification. Our new production image plan aims to present new textures, comfort, and environmental protection. Furthermore, the Company continues to add and optimize sludge drying equipment with the goal of cutting sludge in half. We completed the MOEA technology development project "Optimization of Long-fiber Woven Fabric Smart Manufacturing," which reduces energy consumption through AI, improves product yield, reduces waste, and shortens the delivery time, and introduced the latest water-saving dyeing machine to reduce water consumption, contributing to the protection of the natural environment.</p> <p>In terms of international environmental protection certifications, the Company's textile products have obtained Switzerland's Bluesign® certification and</p>				

Implementation items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary	
OEKO TEX@standard 100 certification.				
2. Product accountability As a global citizen, the Company has a profound understanding of the importance of environmental sustainability, and implements an environmental management system (ISO-14001:2015) to minimize the risk of environmental violations. The Company is actively implementing energy conservation & carbon reduction plans, raising the environmental protection awareness of its employees, and improving the efficiency of resource use.				
3. Labor relations Personnel appointment is based on manpower requirements for the annual plan of each department. The Company finds outstanding talent that match its core values through diverse recruitment channels. The Company works together with campuses in promoting internships and collaborative teaching, as well as practical training, providing students with internship plans to experience the workplace. This assists the professional development of students and strengthens their employability. The Company attaches importance to talent retention and objectively learns about the reason employees resign through interviews, while collecting related information. The information is analyzed for subsequent improvement plans, and provided to department managers for personnel management, work design, and adjusting the criteria of job openings.				
4. Anti-corruption The Company established the Ethical Corporate Management Promotion Task Group, which periodically reports the implementation of ethical corporate management in the previous year to the Board of Directors at the beginning of the year, assisting the Board of Directors with inspecting and evaluating if unethical conduct prevention measures are effective. The Ethical Corporate Management Promotion Task Group established the "Ethical Corporate Management Best Practice Principles", "Code of Ethical Conduct", the internal control system, authorization system, and separation of duties. It implements anti-corruption measures in coordination with internal audits, self-evaluations of the internal control system, and channels for reporting unethical conduct.				
5. Customer privacy The Company strictly maintains the confidentiality of trade secrets, and does not inquire about or collect information on unrelated intellectual property, such as trade secrets, trademarks, patents, and copyright, of suppliers and customers. The Company shall not disclose the trade secrets to any third party and also signs a non-disclosure agreement (NDA) with customers. Information security risk protection measures have been implemented to protect trade secrets.				
6. Socioeconomic Compliance The Company complies with the Fair Trade Act and Regulations Governing Permission of Trade Between Taiwan Area and Mainland Area, and all products comply with international safety standards. This ensures that the business activities are environmentally friendly and complies with ethics. Internal training courses are also organized to promote laws and regulations.				
(III) Linking the incentive system to sustainability performance The Company linked the six major sustainable development strategies and goals to the short-term and long-term incentives and remuneration of the president, senior managers, and unit supervisors in 2024, in order to motivate senior managers, outstanding professionals, and all employees to focus on overall long-term performance and achieving sustainable development.				
1. President: Performance indicators - sustainable development performance (15%), implementation method (weight): green product innovation (4%), low-carbon manufacturing transformation (4%), occupational safety and health (2%), and others (5%).				

Implementation items	Implementation status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons																				
	Yes	No	Summary																					
2. Senior managers (one of the six managers responsible for sustainable development strategies): Performance indicators - sustainable development performance (6%): Sustainable responsible procurement (6%).																								
3. Unit supervisors (one of the six managers responsible for sustainable development strategies): Performance indicators - sustainable development performance (5%): Circular economy (5%).																								
<table><tr><th>Subjects</th><th>Performance indicators</th><th>Implementation method (weight)</th></tr><tr><td rowspan="5">President</td><td>Financial performance (30%)</td><td></td></tr><tr><td>Market and customers (25%)</td><td></td></tr><tr><td>Internal process (10%)</td><td></td></tr><tr><td>Sustainable development performance (15%)</td><td>Green product innovation (4%) Carbon manufacturing transformation (4%) Occupational health and safety (2%) Others (5%)</td></tr><tr><td>Learning and growth (20%)</td><td></td></tr><tr><td>Senior managers (One of the six managers responsible for sustainable development strategies)</td><td>Sustainable development performance (6%)</td><td>Sustainable responsible procurement (6%)</td></tr><tr><td>Unit supervisor (One of the six managers responsible for sustainable development strategies)</td><td>Sustainable development performance (6%)</td><td>Circular economy (5%)</td></tr></table>					Subjects	Performance indicators	Implementation method (weight)	President	Financial performance (30%)		Market and customers (25%)		Internal process (10%)		Sustainable development performance (15%)	Green product innovation (4%) Carbon manufacturing transformation (4%) Occupational health and safety (2%) Others (5%)	Learning and growth (20%)		Senior managers (One of the six managers responsible for sustainable development strategies)	Sustainable development performance (6%)	Sustainable responsible procurement (6%)	Unit supervisor (One of the six managers responsible for sustainable development strategies)	Sustainable development performance (6%)	Circular economy (5%)
Subjects	Performance indicators	Implementation method (weight)																						
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Unit supervisor (One of the six managers responsible for sustainable development strategies)	Sustainable development performance (6%)	Circular economy (5%)																						
(IV) The Company's factory is located in Beigang Village, Dayuan District, Taoyuan City. Sponsorship of local community and school activities in 2024 to promote community development and gain recognition from communities is as follows:																								
<table><tr><th>Category</th><th>Amount</th></tr><tr><td>Local cultural festivals</td><td>5,200</td></tr><tr><td>Neighborhood patrol team</td><td>7,200</td></tr><tr><td>Nearby school celebrations</td><td>3,600</td></tr><tr><td>Total</td><td>16,000</td></tr></table>					Category	Amount	Local cultural festivals	5,200	Neighborhood patrol team	7,200	Nearby school celebrations	3,600	Total	16,000										
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Total	16,000																							
II. Implementation Results																								
1. The Company added sludge drying equipment in 2019 and achieved the goal of cutting sludge in half. The Company signed the "United Nations Global Compact" in 2020 and contributed to corporate social responsibility worldwide, dedicating efforts to 10 principles for human rights, labor, environment, and anti-corruption, in order to drive the Company's sustainable development.																								
2. The Company signed an agreement with National Chin-Yi University of Technology to implement an industry-academia collaboration project in 2021, which on average provided internships to 12 students in the Company's factory each year.																								
3. In 2024, we replaced 5 old dyeing machines with the latest water-saving dyeing machines.																								

Climate-Related Information of TWSE/TPEX Listed Company

1 Implementation status of climate-related information

Item	Implementation status					
1. Describe the supervision and governance of climate-related risks and opportunities by the Board of Directors and the management.	<p>The Board of Directors of Chyang Sheng Texing Co., Ltd. is the supreme governing body for climate change management and is responsible for leading climate change response and decision-making, convening departmental senior managers to identify key climate risks and opportunities, assessing the risks that floods, droughts, typhoons, and high temperatures may bring to each operation, and striving to keep pace with climate changes and market dynamics to more comprehensively address overall operational strategy planning.</p> <p>The Board of Directors approves key motions and reports related to climate change, including capital expenditures on energy-conservation equipment and the planning of greenhouse-gas inventories and review schedules in order to proactively address the risks and challenges posed by climate change.</p> <p>The Audit Committee meets to discuss relevant issues and receives reports from the Chief Internal Auditor on the work of the Internal Audit Department on the effectiveness of the design and implementation of the internal control system for climate-related risks and on audit findings.</p> <p>The Remuneration Committee meets semi-annually to discuss, evaluate, and review the remuneration of managers for ESG-related performance (including the management of climate change-related issues). The Company expects that climate change-related targets and the degree of target achievement will be included in the performance evaluation and remuneration system of senior managers, in order to monitor and control the achievement of climate change-related targets. By linking the remuneration system to the results of climate change management, managers will be motivated to operate the Company's business in a way that is both profitable and sustainable. This will help to fulfill the Company's sustainability goals and create added value for investors and stakeholders.</p>					
2. Describe how the identified climate risks and opportunities impact the Company's business, strategy, and finance (short-term, medium-term, and long-term).		Short-term (1-3 years)	Mid-term (3-5 years)	Long-term (5 or more years)	Financial impact	Response strategy
	Risks	Greenhouse-gas control and carbon taxes and fees	New regulation on renewable energy	Zero-net emission trend	Increase in operating costs due to carbon fees	Improve energy efficiency and invest in green-energy equipment
		Increased flooding due to extreme changes in weather patterns, damaging the Company's operating assets	Supply-chain disruptions due to more frequent droughts	Rise in average temperature	<ul style="list-style-type: none"> · Increase in operating expenses due to higher electricity consumption · Damage to machinery and equipment resulting in property loss · Increase in operating costs due to higher prices of raw materials 	<ul style="list-style-type: none"> · Procurement of energy-saving equipment · Adoption of an environmental management system to track energy usage
	Opportunities	R&D and innovation of new low-carbon products and	Increase in the efficiency of resource utilization	Enhanced corporate reputation	· Decrease in electricity costs	Use renewable, low-carbon energy sources to mitigate the risks associated with

Item	Implementation status					
		services				greenhouse-gas emissions, reduce the carbon footprint of products, improve the competitiveness of products on the market, and increase revenue.
3. Describe the financial impact of extreme climate events and transition actions.	<u>Financial impact of extreme climate events</u> Flooding caused by heavy rainfall may result in damage to equipment and lead to a temporary inability to deliver goods or a serious shutdown; drought and lack of water may affect the normal operation of production lines, and in times of water shortages, it may be necessary to reduce the amount of water used and transport water by water trucks across different areas to maintain the supply of goods; and an increase in water consumption in high temperatures may result in higher operating costs. <u>Financial impact of transition actions</u> Carbon fees, greenhouse-gas control, and renewable energy regulations may increase operating and supply-chain costs. Investing in green-energy equipment to reduce the impact of energy and water consumption and waste on the climate in response to transition risks will lead to an increase in the Company's capital investment and operating costs.					
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	The Company has incorporated climate change and environmental risks into its corporate risk management and continuously monitors the impact of potential international regulations, extreme weather conditions, and other contingencies on its operations. The Company assesses financial impacts, adapts management mechanisms, and proposes response strategies to improve operational resilience. Departments collaborate to assess the impact of climate risk on business processes and raise employee awareness of climate change through training to identify risks and opportunities. Senior management participates in strategy meetings to formulate management decisions and response strategies for major risks.					
5. If the scenario analysis is used to assess resilience of climate change risks, the scenarios, parameters, assumptions, analysis factors and main financial impacts used shall be specified.	The scenario analysis has not yet been carried out.					
6. If there is a transformation plan in response to the management of climate-related risks, the content of the plan and the indicators and objectives used to identify and	Currently, there is no transformation plan to manage climate-related risks.					

Item	Implementation status
manage physical and transition risks shall be specified.	
7. If internal carbon pricing is used as a planning tool, the basis for the pricing shall be specified.	Internal carbon pricing is not used as a planning tool.
8. If climate-related objectives are set, information such as the activities covered, the scope of greenhouse-gas emissions, the planning schedule, and annual achievement progress shall be specified; if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant objectives, the source and quantity of the offset carbon reduction credits or the number of RECs shall be specified.	No climate-related objectives have been set.
9. Greenhouse-gas inventory, assurance efforts, and reduction objectives, strategies and specific action plans (detailed in 1-1 and 1-2).	For details refer to the explanation below.

1-1 Greenhouse gas inventory and assurance efforts of the Company in the last two years

<p>Company's Profile</p> <p><input type="checkbox"/> Companies with capital of more than NT\$10 billion, steel industry, cement industry</p> <p><input type="checkbox"/> Companies with capital of more than NT\$5 billion but less than NT\$10 billion</p> <p><input checked="" type="checkbox"/> Companies with a capital of less than NT\$5 billion</p>	<p>According to the Sustainable Development Roadmap, at least the following should be disclosed</p> <p><input type="checkbox"/> Individual inventory of the parent company in 2025</p> <p><input type="checkbox"/> Inventory of subsidiaries in the consolidated financial statements in 2026</p> <p><input type="checkbox"/> Individual assurance for the parent company in 2027</p> <p><input type="checkbox"/> Assurance for subsidiaries in the consolidated financial statements in 2028</p>
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2023

Scope 1	Total emissions (tons CO2e)	Intensity (tons CO2e/1,000 yards)	Assurance institute	Assurance efforts
The parent company	30,144	1.719	None	None
Subsidiaries	0	0		
Total	30,144	1.719		
Scope 2	Total emissions (tons CO2e)	Intensity (tons CO2e/1,000 yards)	Assurance institute	Assurance efforts
The parent company	204	0.012	None	None
Subsidiaries	0	0		
Total	204	0.012		
Scope 3 (may be voluntarily disclosed)	NA			

2024

Scope 1	Total emissions (tons CO2e)	Intensity (tons CO2e/1,000 yards)	Assurance institute	Assurance efforts
The parent company	24,880	1.69	None	None
Subsidiaries	0	0		
Total	24,880	1.69		
Scope 2	Total emissions (tons CO2e)	Intensity (tons CO2e/1,000 yards)	Assurance institute	Assurance efforts
The parent company	8	0.57	None	None
Subsidiaries	0	0		
Total	8	0.57		
Scope 3 (may be voluntarily disclosed)	NA			

Note: GHG inventory standards: Greenhouse Gas Protocol (GHG Protocol).

1-2 Greenhouse-gas reduction objectives, strategies, and specific action plans

The Company's paid-in capital is less than NT\$5 billion, and pursuant to the FSC Order Jin-Guan-Zheng-Qian-Zi No. 11103849344, the Company shall complete the disclosure of information on greenhouse-gas inventory from 2027 and the disclosure of information on assurance efforts from 2029. Therefore, there is no such information for the current year.

The Company has been committed to promoting energy conservation and carbon-reduction policies for many years. It has introduced a greenhouse-gas inventory system to monitor its greenhouse-gas emissions and has continued to compile statistics on water consumption and total weight of waste, which are included in management reports for control purposes.

The Company established various emission standards and aims to reduce gas emissions, water consumption and total weight of waste per unit energy consumption by 5% each year, in hopes of becoming a low carbon company for environmental sustainability.

To achieve the reduction goals above, the Company continues to replace production equipment of the water conservation system and improve process R&D, used medium pressure steam to replace coal-fired boilers, and added a new sludge drying system to reduce the generation of waste.

(VI) Implementation of Ethical Corporate Management and Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons:

Evaluation item	Operating status			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and reasons
	Yes	No	Summary	
I. Establishment of ethical corporate management policy and plans				
(I) Has the company established an ethical corporate management policy that was approved by the Board of Directors, and declare its ethical corporate management policy and methods in its regulations and external documents, as well as the commitment of its Board and management to implementing the management policies?	V		(I) The Company established Ethical Corporate Management Best Practice Principles and specified its ethical corporate management policy and practices in regulations and public documents. The Board of Directors and management actively comply with the ethical corporate management policy and the Ethical Corporate Management Best Practice Principles.	No deviation.
(II) Does the company have mechanisms in place to assess the risk of unethical conduct, and perform regular analysis and assessment of business activities with higher risk of unethical conduct within the scope of business? Does the company implement programs to prevent unethical conduct based on the above and ensure the programs cover at least the matters described in Article 7, Paragraph 2 of the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies"?	V		(II) The Company specifies plans to prevent unethical conduct in the Ethical Corporate Management Best Practice Principles, and periodically provides training and communicates with employees, so that they will fully understand the Company's determination, policies, prevention plans, and consequences of unethical conduct, so as to achieve ethical corporate management. We regularly audit, analyze, and assess risks through the audit system, and the Management Department establishes prevention measures. Additionally, the Company's Ethical Corporate Management Best Practice Principles already covers conduct specified in Article 7, Paragraph 2 of the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies".	There are no significant differences.
(III) Does the company provide clearly the operating procedures, code of conduct, disciplinary actions, and appeal procedures in the programs against unethical conduct? Does the company enforce the programs above effectively and perform regular reviews and amendments?	V		(III) The Company specified programs to prevent unethical conduct in the best practice principles, and clearly provides operating procedures, code of conduct, disciplinary actions, and a complaint system, analyzing operating activities with relatively high risk of unethical conduct. We strengthen prevention measures through reviews and irregular audits, and periodically review and amend the programs above.	There are no significant differences.
II. Implementation of ethical corporate management				

(I) Does the Company evaluate the ethical conduct record of counterparts, and does it include an ethical conduct clause in contracts signed with the counterpart?	V	(I) Before starting a business relationship, the Company considers the legality of a distributor, supplier, customer, or other counterparty in a transaction and any record of unethical conduct in the past, in order to avoid engaging with parties with a record of unethical conduct. When entering into contracts, the Company includes compliance with the ethical corporate management policy as a contract term. In the event that the trading counterparties are involved in unethical conduct, the Company may suspend or terminate the contract at any time.	There are no significant differences.
(II) Does the company have a dedicated unit responsible for business integrity under the board of directors which reports the ethical management policy and programs against unethical conduct regularly (at least once a year) to the board of directors while overseeing such operations?	V	(II) The Company's Board of Directors appointed the Management Department as the dedicated unit for achieving sound ethical corporate management. The Management Department is responsible for formulating and supervising the implementation of the ethical corporate management policy and prevention plans, and periodically reports to the Board of Directors each year. The implementation status was reported to the Board of Directors in November 2024.	There are no significant differences.
(III) Has the company established policies to prevent conflicts of interests, implemented such policies, and provided adequate channels of communications?	V	(III) The Company's directors, managers, employees, and substantial controllers actively report any violations of ethical corporate management regulations to the Board of Directors, managers, chief internal auditor, or other managers. The Company keeps the whistleblower's identity and contents of the report confidential, and actively verifies and handles reports.	There are no significant differences.
(IV) Has the company established effective accounting systems and internal control systems to implement ethical corporate management and designated its internal audit unit, based on the results of assessment of the risk of involvement in unethical conduct, devise relevant audit plans and audit the compliance with the prevention programs accordingly or commissioned a CPA to conduct the audit?	V	(IV) The Company has established effective accounting and internal control systems. Internal auditors and accountants regularly audit the above systems to ensure compliance with programs for preventing unethical conduct.	There are no significant differences.
(V) Does the Company provide regular internal and external training on ethical corporate management?	V	(V) The Company irregularly communicates ethical corporate management during employee training and meetings, and arranges training during annual review meetings.	There are no significant differences.

III. Implementation of the Company's whistleblowing system	(I) Does the company provide incentives and means for employees to report malpractices? Does the company assign dedicated personnel to investigate the reported malpractices?	V	(I) The Company set up an "Employee opinion box", e-mail, and telephone number to encourage employees to express their opinions. Employees can directly report violations to supervisors or the Audit Office, and assign dedicated personnel suitable for the accused.	There are no significant differences.
	(II) Does the company establish standard operating procedures for investigating reported cases, and does it take subsequent measures and implement a confidentiality mechanism after completing investigation?	V	(II) The Company established standard operating procedures for investigating reports, and established the whistleblowing system "Employee opinion box" on the company website and intranet, which receives reports for any illegal or unethical conduct. An independent dedicated unit is responsible for accepting and investigating reports, and ensures the confidentiality of the whistleblower's identity and the contents of the report.	There are no significant differences.
	(III) Does the Company take measures to protect whistleblowers from inappropriate treatment or retaliation?	V	(III) The Company maintains the confidentiality of the whistleblower's identity and contents of the report, and prevents whistleblowers from receiving improper treatment due to the report. This is expressly stated in the Ethical Corporate Management Best Practice Principles and Code of Ethical Conduct.	There are no significant differences.
IV. Enhancing information disclosure	Does the Company disclose the contents and implementation results of its Ethical Corporate Management Best Practice Principles on its website and MOPS?	V	The Company discloses information on the Ethical Corporate Management Best Practice Principles on the Market Observation Post System and in the Investors Section of the company website, and irregularly discloses implementation results on the website for investors and stakeholders to reference.	There are no significant differences.
V. If the Company established Ethical Corporate Management Best Practice Principles in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies", describe its operations and discrepancies: The Company established Ethical Corporate Management Best Practice Principles in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies" of the competent authority, and there is no significant difference between the principles and their implementation.				
VI. Other important information to facilitate a better understanding of the company's implementation of ethical corporate management: The Company has upheld the business philosophy and values of "integrity, accountability, involving everyone in operations, pursuing excellence, and the happiest services" since it was established, and has created a corporate culture of integrity and accountability, showing how much the Company values ethical corporate management. For the Company's ethical corporate management philosophy, please refer to the description in Business Policy on page 2 of the annual report.				

(VII) Disclose other material information that will benefit understanding of the Company's corporate governance status:

1. Procedures for Handling Material Inside Information

The Company established the "Management Guidelines for the Prevention of Insider Trading," which specifies that management items for handling material inside information and preventing insider trading shall be in accordance with related laws, orders, regulations of the Taiwan Stock Exchange Corporation or Taipei Exchange, and these Guidelines. This provides the basis for establishing management and control mechanisms for preventing insider trading, prevents improper disclosure of the Company's information, and ensures the timeliness and correctness of information that is disclosed. Contents of the Guidelines include:

- (1) Applicable subjects and scope of material information.
- (2) Operating procedures for maintain the confidentiality of material inside information.
- (3) Dedicated unit.
- (4) Procedures for handling the disclosure of the Company's material information.

2. The Company periodically reports insider trading related regulations and notices during board meetings, annual seminars, and monthly meetings.

- (1) Directors and managers provide and communicate the latest regulations and notices on insider trading after board meetings, including the reporting obligations of insiders and prohibiting insider trading. E-mails on the prevention of insider trading are sent to insiders every quarter, and continuing education is provided each year to raise directors and managers' awareness of compliance with insider trading regulations.
- (2) The Company organizes an annual review meeting attended by employees at the executive level and above. This year, a total of 44 people attended the meeting, which included a two-hour special topic report on insider trading regulations and communications, ethical corporate governance, and ethical conduct.
- (3) The Company convenes monthly meetings and irregularly schedules cases of insider trading prevention during the meetings, using the cases to let employees clearly understand the latest laws and regulations, as well as the Company's policy for insider trading.

3. Specific measures and training for ethical corporate management and prevention of unethical conduct:

To implement the ethical corporate management policy and prevent unethical conduct, the Company communicates the requirements for discipline and its excellent corporate culture during orientation training, promoting the importance of integrity to new employees. The

Company irregularly organizes internal training courses on ethical corporate management and also holds annual seminars to communicate and provide training for ethical corporate management related issues (including courses on compliance, accounting system, and internal control system). The seminars are attended by officer and higher level supervisors, with a total of 48 participants and 154 hours in the year.

(VIII) The following items relating to the implementation status of the internal control system shall be disclosed:

1. Statement on Internal Control: For details, please visit the Market Observation(Post System at <https://mops.twse.com.tw/mops/#/web/t06sg20>), Single Company>Corporate Governance>Internal Control Statement Announcement.
2. If the company engages an accountant to examine its internal control system, disclose the CPA examination report: None.

(IX) Important resolutions adopted in shareholders' meeting and Board meetings in the past year and up to the date of report:

1. Important resolutions of the 2024 Annual General Meeting and their implementation:

Date	Important resolutions and implementation status
2024/06/25	<ol style="list-style-type: none"> 1. Approved the acknowledgment of the 2023 business report and financial statements. Implementation status: Approved. 2. Approved the acknowledgment of the 2023 dividend distribution proposal. Implementation status: September 4, 2024 was set as the record date for distribution of cash dividends, and cash dividends (NT\$0.5 per share) were distributed according to schedule on September 20, 2024. 3. Proposal to revise the Company's Articles of Incorporation. Implementation status: Approved in the meeting, approved by the Ministry of Economic Affairs for registration on August 7, 2024, and announced on the company website.

2. Major resolutions of the Board of Directors:

Term/meeting number	Date of meeting	Major resolutions
8th meeting of the 14th-term	2024/03/12	<ol style="list-style-type: none"> 1. The Company's 2023 board performance evaluation results. 2. Report on GHG inventory and verification schedule. 3. Proposal to appoint managers. 4. Discuss the Company's personnel promotion case. 5. Please discuss conclusions of the Remuneration Committee meeting. 6. The Company's proposed distribution of employee bonuses and director and supervisors' remuneration for 2023. 7. Approval for the acknowledgment proposal of the Company's 2023 Business Report and financial statements. 8. The Company's 2023 dividend distribution proposal. 9. The Company's routine evaluation of the CPAs' independence and competence. 10. The Company's 2023 Statement on Internal Control. 11. Proposal for related matters of the Company's 2023 Annual General Meeting.
9th meeting of the 14th-term	2024/05/09	<ol style="list-style-type: none"> 1. Report on the Company's financial statements. (includes the 2024 Q1 consolidated financial statements) 2. Report on the Company's purchase of liability insurance for directors and managers. 3. Report on GHG inventory and verification schedule. 4. Proposal to change the Company's Chinese and English names. 5. Proposal to partially amend the Company's Articles of Incorporation. 6. Proposal to dispose of land in Xinwu held by the Company's subsidiary Worthy Textile Industry Co., Ltd. 7. Proposal for the Company to provide endorsement/guarantee to subsidiary Progiat Construction & Development Corporation.
10th meeting of the	2024/08/13	<ol style="list-style-type: none"> 1. Report on the Company's financial statements. (includes the 2024 Q2

Term/meeting number	Date of meeting	Major resolutions
14th-term		consolidated financial statements) 2. Report on GHG inventory and verification schedule. 3. The record date for the Company's name change and stock exchange and the stock exchange plan.
11th meeting of the 14th-term	2024/11/13	1. Report on the Company's financial statements. (includes the 2024 Q3 consolidated financial statements) 2. Report on the Company's implementation of ethical corporate management. 3. Report on GHG inventory and verification schedule. 4. Approval to discuss conclusions of the Remuneration Committee meeting. 5. Passed the proposal of the Company's "Procedures for Preparation and Assurance of Sustainability Reports." 6. Approved the Company's proposal to extend short-term financing to its subsidiary, Progiant Construction & Development Corporation. 7. Approval for the discussion of the Company's 2025 audit plan.
12th meeting of the 14th-term	2025/03/12	1. The Company's 2024 board performance evaluation results. 2. Report on GHG inventory and verification schedule. 3. Proposal to appoint managers. 4. Proposed extension of the Company's credit limit. 5. Please discuss conclusions of the Remuneration Committee meeting. 6. The Company's proposed distribution of employee bonuses and directors' remuneration in 2024. 7. Approval for the acknowledgment proposal of the Company's 2024 Business Report and financial statements. 8. The Company's 2024 dividend distribution proposal. 9. Appointment of accountants in 2025 and routine evaluation of the accountants' independence and competence. 10. The Company's 2024 Statement on Internal Control. 11. Proposal for related matters of the Company's 2025 Annual General Meeting. 12. Proposal to partially amend the Company's Articles of Incorporation. 13. Proposed amendment to articles of the Procedures for Endorsement and Guarantee. 14. Proposal to hold a directors election. 15. Proposal to nominate director and independent director candidates. 16. Proposal to lift the non-compete clause for newly appointed directors and their representatives.

(X) Dissenting or qualified opinion of directors or supervisors against an important resolution passed by the Board of Directors that is on record or stated in a written statement in the past year and up to the date of report:

Agenda items of all board meetings in the most recent year and up to the date of report were approved by all directors and supervisors, and no dissenting opinions were expressed.

IV. Information on Fees to CPA:

Unit: NT\$ thousand

Name of the accounting firm	Name of accountants	Audit period	Audit fee	Non-audit fee	Total	Note
KPMG	Yu Chi-Lun	2024.01.01~2024.12.31	1,810	0	1,810	None
	Yu Sheng-Ho	2024.01.01~2024.12.31				

Note: Audit fees are fees paid by the Company to the accountants for auditing and reviewing financial statements and tax certification fees.

If any one of the following situations apply to the audit fees and non-audit fees paid to the accountants, their accounting firm, and affiliated enterprises and the contents of non-audit services, disclose the following matters:

- (I) If the accounting firm is changed and the audit fees paid in the year of the replacement is less than that of the previous year, the amounts of the audit fees before and after the replacement and the causes shall be disclosed: None.
- (II) If the audit fees decreased more than 10% from that of the prior year, the amount, percentage, and reasons for the decrease in audit fees shall be disclosed: None.

V. Information on change of accountants: The Company's accountants Yu Sheng-Ho, Yu Sheng-Ho of KPMG were changed to Huang Yong-Hua and Yu Sheng-Ho in coordination with KPMG's internal adjustment mechanism in 2025 Q1 to comply with laws and regulations and maintain the independence of accountants.

VI. The chairman, president, financial or accounting manager of the company who had worked for the certifying accounting firm or its affiliated enterprise in the past year: None.

VII. Share transfer by directors, supervisors, managerial officers and shareholders holding more than 10% equity and changes to share pledging by them in the past year and up to the date of report:

- (I) Changes in shareholding of directors, supervisors, managerial officers, and shareholders holding more than 10% equity:
1. For details, please visit the Market Observation Post System at https://mops.twse.com.tw/mops/#/web/query6_1, Single company>Equity changes/Securities issuance> Equity transfer information inquiry> Post-event reporting form for insider shareholding changes.
 2. For details, please visit the Market Observation Post System at https://mopsov.twse.com.tw/mops/web/STAMAK03_1, Single company>Equity changes/Securities issuance> Internal character design > Announcement on the resolution of internal personnel issues.
- (II) Information on share transfer to related parties by directors, supervisors, managerial officers, and shareholders holding more than 10% equity: None.
- (III) Information on shares pledged to related parties by directors, supervisors, managers, and shareholders holding more than 10% equity: None.

VIII. Information on the relationship between any of the top ten shareholders (related party, spouse, or kinship within the second degree):

Name	Shareholding		Shares held by spouse and underage children		Total shares held in the name of others		Titles, names and relationships between top 10 shareholders (related party, spouse, or kinship within the second degree).		Note
	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Title (or Name)	Relationship	
Shinkong Textile Co., Ltd. Representative: Wu Hsin-En	42,719,576	24.66	0	0.00%	0	0.00%			
	0	0.00%	0	0.00%	0	0.00%			
Krone Trade International Ltd. investment account under the custody of Mega International Commercial Bank	12,597,000	7.27%	0	0.00%	0	0.00%			
Chun-Yao Lin	11,400,000	6.58%	0	0.00%	0	0.00%			
Dapeng Investment Co., Ltd.	7,488,000	4.32%	0	0.00%	0	0.00%			
Chen Jen-Fa	6,612,543	3.82%	1,445,172	0.83%	0	0.00%	Cheer Treasure Investment Limited Representative: Lin Yu-Fang	Spouse	
Cheer Treasure Investment Limited Representative: Lin Yu-Fang	6,453,467	3.72%	0	0.00%	0	0.00%			
	1,445,172	0.83%	6,612,543	3.82%	0	0.00%	Chen Jen-Fa	Spouse	
Ching-Yuan Su	3,703,288	2.14%	0	0.00%	0	0.00%			
He-Hung Lin	3,612,251	2.08%	0	0.00%	0	0.00%	Lin Ho-Tsung	Brother	
Lin Ho-Tsung	2,913,990	1.68%	874,753	0.50%	0	0.00%	He-Hung Lin	Brother	
Lin Zi-Qi	2,790,000	1.61%	0	0%	0	0.00			

IX. The number of shares of the same investee held by the Company, the Company's directors, supervisors, and managerial officers, and the businesses controlled directly or indirectly by the Company, and the consolidated shareholding ratio:

Unit: thousand shares; %

Investee company	Investment by the Company		Investments from directors, supervisors, managerial officers and their directly or indirectly controlled enterprises		Combined investment	
	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio
Chyang Sheng Vietnam Co., Ltd.	5,659	18.69%	4,516	14.92%	10,175	33.61%

3. Capital Overview

I. Capital and shareholding:

(I) Sources of capital:

1. Capital formulation process

Unit: Shares/NTD

Month/Year	Issue price	Authorized capital		Paid-in capital		Note		
		Number of shares	Amount	Number of shares	Amount	Sources of capital	Shares acquired by non-cash assets	Others
1983.10.19	10	19,028,000	190,280,000	19,028,000	190,280,000	Establishment	None	Approved in Letter (1987) Tai-Cai-Zheng (1) No. 00868 dated 1987.9.2
1991.05.17	10	45,000,000	450,000,000	30,444,800	304,448,000	Capitalization of profits in the amount of 114,168,000	None	Approved in Letter (1991) Tai-Cai-Zheng (1) No. 00697 dated 1991.4.12
1992.06.13	10	45,000,000	450,000,000	60,000,000	421,060,000	Capitalization of profits in the amount of 106,556,800 Capitalization of additional paid-in capital in the amount of 10,055,200	None	Approved in Letter (1992) Tai-Cai-Zheng (1) No. 01017 dated 1992.5.18
1992.12.03	10	100,000,000	1,000,000,000	75,000,000	600,000,000	Cash capital increase 178,940,000	None	Approved in Letter (1992) Tai-Cai-Zheng (1) No. 02266 dated 1992.9.1
1993.06.29	10	100,000,000	1,000,000,000	78,750,000	750,000,000	Capitalization of profits in the amount of 79,800,000 Capitalization of additional paid-in capital in the amount of 70,200,000	None	Approved in Letter (1993) Tai-Cai-Zheng (1) No. 00849 dated 1993.4.21
1994.08.10	10	100,000,000	1,000,000,000	82,687,500	787,500,000	Capitalization of profits in the amount of 37,500,000	None	Approved in Letter (1994) Tai-Cai-Zheng (1) No. 28072 dated 1994.6.23
1995.08.23	10	100,000,000	1,000,000,000	88,475,625	826,875,000	Capitalization of profits in the amount of 39,375,000	None	Approved in Letter (1995) Tai-Cai-Zheng (1) No. 38249 dated 1995.6.30
1996.09.16	10	100,000,000	1,000,000,000	101,747,000	884,756,250	Capitalization of profits in the amount of 57,881,250	None	Approved in Letter (1996) Tai-Cai-Zheng (1) No. 41729 dated 1996.7.3
1997.09.24	10	101,747,000	1,017,470,000	152,009,050	1,017,470,000	Capitalization of profits in the amount of 110,594,530 Capitalization of additional paid-in capital in the amount of 22,119,220	None	Approved in Letter (1997) Tai-Cai-Zheng (1) No. 47584 dated 1997.6.13
1998.09.21	10	300,000,000	3,000,000,000	152,009,050	1,520,090,500	Capitalization of profits in the amount of 125,148,810 Capitalization of additional paid-in capital in the amount of 27,471,690 Cash capital increase in the amount of 350,000,000	None	Approved in Letter (1998) Tai-Cai-Zheng (1) No. 52060 dated 1998.6.22
1999.08.23	10	300,000,000	3,000,000,000	174,810,408	1,748,104,080	Capitalization of profits in the amount of 117,512,854 Capitalization of additional paid-in capital in the amount of 110,500,726	None	Approved in Letter (1999) Tai-Cai-Zheng (1) No. 62752 dated 1999.7.12
2000.08.03	10	300,000,000	3,000,000,000	201,031,969	2,010,319,690	Capitalization of profits in the amount of 174,810,408 Capitalization of additional paid-in capital in the amount of 87,405,202	None	Approved in Letter (2000) Tai-Cai-Zheng (1) No. 52743 dated 2000.6.20
2001.08.01	10	300,000,000	3,000,000,000	206,057,769	2,060,577,690	Capitalization of additional paid-in capital in the amount of 50,258,000	None	Approved in Letter (2001) Tai-Cai-Zheng (1) No. 137362 dated 2001.6.12
2001.10.23	10	300,000,000	3,000,000,000	201,316,769	2,013,167,690	Retired treasury shares 47,410,000	None	Approved in Letter (2001) Tai-Cai-Zheng (3) No. 148759 dated 2001.8.09
2003.05.29	10	300,000,000	3,000,000,000	198,320,769	1,983,207,690	Retired treasury shares 29,960,000	None	Approved in Letter (2003) Tai-Cai-Zheng (3) No. 0920104756 dated 2003.2.12
2005.01.13	10	300,000,000	3,000,000,000	193,789,769	1,937,897,690	Retired treasury shares 45,310,000	None	Approved in Letter (2004) Jin-Guan-Zheng (3) No. 0930149464 dated 2004.11.02
2007.01.29	10	300,000,000	3,000,000,000	188,410,769	1,884,107,690	Retired treasury shares 53,790,000	None	Approved in Letter (2006) Jin-Guan-Zheng (3) No. 0950152106 dated 2006.11.07
2015.2.03	10	300,000,000	3,000,000,000	173,268,381	1,732,683,810	Consolidated and retired shares of the parent company held by subsidiaries 151,423,880	None	Approved in Letter (2015) Tai-Zheng-Shang-Yi-Zi No. 1040001960 dated 2015.1.30

2. Type of Shares

Type of Shares	Authorized capital			Note
	Outstanding shares (Note)	Unissued shares	Total	
Ordinary shares	173,268,381	126,731,619	300,000,000	

Note: Listed stock

(II) List of major shareholders:

March 29, 2025

Shareholding Name of major shareholder	Number of shares held	Shareholding ratio
Shinkong Textile Co., Ltd.	42,719,576	24.66%
Krone Trade International Ltd. investment account under the custody of Mega International Commercial Bank	12,597,000	7.27%
Chun-Yao Lin	11,400,000	6.58%
Dapeng Investment Co., Ltd.	7,488,000	4.32%
Chen Jen-Fa	6,612,543	3.82%
Cheer Treasure Investment Limited	6,453,467	3.72%
Ching-Yuan Su	3,703,288	2.14%
He-Hung Lin	3,612,251	2.08%
Lin Ho-Tsung	2,913,990	1.68%
Lin Zi-Qi	2,790,000	1.61%

(III). Dividend policy and implementation status:

1. Dividend policy:

The Company's dividends shall be distributed in accordance with the proportions set forth by the Articles of Incorporation for the goal of maintaining dividend stability by taking into account the characteristics of the business environment, the life cycles of various products or services, and the impacts of future capital requirements as well as taxation.

The distribution of dividends, other than improving financial structure and meeting capital needs such as reinvestment, production capacity expansion, or other major capital expenditures, shall not be less than net profit tax of the current year after deducting an amount to make up for losses, allocate, 20% of the statutory surplus reserve and special surplus reserve, and cash dividends shall not be less than 10% of the total dividends in the current year.

2. Current-year dividend distribution proposal to shareholders' meeting:

The Company's 2024 earnings distribution proposal was formulated by the Board of Directors as follows:

Dividends to ordinary shares: Cash dividends in the amount of NT\$2.1 per share will be distributed. The record date will be set once the proposal is approved by the shareholders' meeting.

(IV). Effect of the proposed stock dividends (to be adopted by the shareholders' meeting) on the Company's business performance and earnings per share: N/A.

(V) Employee bonuses and directors' remuneration:

1. Percentages or ranges of employee bonuses and directors' remuneration under the Articles of Incorporation:

According to the Articles of Incorporation, if the Company is profitable in the current year, no less than 1% of net profits before tax shall be allocated as employee remuneration. The Board of Directors shall determine whether this shall be distributed in shares or cash to employees of the Company who are eligible based on certain conditions. also, no more than 3% of net profits before tax shall be allocated as director remuneration, which shall be distributed in cash.

2. Basis for estimating the amount of employees bonuses and directors' remuneration, basis for calculating the number of shares to be distributed as employee bonuses, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated amount, for the current period:

Basis for estimating employee bonuses and directors' remuneration in the current period is the percentage specified in the Articles of Incorporation, in which employee bonuses is 1% and directors' remuneration is 1.5%. Any changes to the actual amount distributed is handled as a change in accounting estimates and recognized by making adjustments in the year of the resolution by the shareholders' meeting.

3. Distribution of remuneration passed by the Board of Directors:

The Board of Directors adopted the resolution to distribute NT\$5,532 thousand in employee bonuses and NT\$8,297 in directors' remuneration (both to be distributed in cash) this year (2024). There was no discrepancy with the estimates in the year they were recognized as expenses.

4. Actual distribution of employee bonuses and remuneration of directors and supervisors in the previous year (2023) (including dividend shares, amount and stock price), discrepancies, if any, from the amount of employee bonuses and directors and supervisors' remuneration previously recognized, and the causes and treatments for the discrepancies:

There was no discrepancy in the actual amount of employee bonuses and remuneration to directors and supervisors distributed in 2023 with the estimates.

Item	Actual amount distributed (NTD)	Original amount approved by the shareholders' meeting (in 2024) (NTD)	Discrepancy (NTD)
Employee bonuses	1,149	1,149	0
Directors' remuneration	3,446	3,446	0

(VI) Status of company share buyback: None.

II. Issuance of corporate bonds: None.

III. Issuance of preferred shares: None.

IV. Issuance of global depositary receipts (GDR): None.

V. Issuance of employee share options and restricted share awards: None.

VI. Mergers, acquisitions or issuance of new shares for acquisition of shares of other companies: None.

VII. Implementation of capital allocation plan: None.

4. Business Overview

I. Business activities:

(I). Business scope:

1. Major business activities and revenue breakdown:

Business department	Business item or product	As a percentage of the Company's consolidated revenue
Textiles business	Bleaching, dyeing, and finishing services for fiber products	43%
Construction business	Construction and sales of residential and commercial buildings	56%
Others	International trade	1%

The Company is mainly in the business of textiles dyeing and finishing. The subsidiary Progiant Construction & Development Corporation is mainly in the business of house construction and sales. The subsidiary's revenue from house sales in 2024 accounted for 56% of consolidated revenue.

2. Products and new products under development:

(1) **Products:** Processing, bleaching, dyeing, and finishing services for fiber products.

(2) New products under development:

- A. Low foam defoamer is used in the dyeing stage to improve the excessive foam in dyeing vats, which leads to abnormalities such as color stains on the fabric surface, entanglement, and creases on the fabric surface, and to increase the production vat volume ratio.
- B. Two washing tanks were added at the tail of the low-tension scouring and desizing machine (Boil Off) in the pre-treatment stage to improve the fabric releasing washing process, which can increase the output and the effect of scouring and desizing, and benefits dyeing.
- C. Introduced a beltless fabric wheel exhaust-dyeing machine to be used in the dyeing stage to dye polyester fiber fine denim fabrics, which avoids surface scratches and slipping, and increases the output of fine denim fabrics.
- D. Warp-and-weft yarn is made from polyester fiber recycled from elastic fabric, and more types of eco-friendly yarn production methods can be developed to increase the number of recycled products.
- E. Introduced a spreading machine in the finishing stage, which uses the physical method of cloth turning and spreading to improve the surface resin marks and manual adjustment.

(II). Industry overview:

1. Current industry trends and future outlook

In terms of textile trade, according to statistics of Taiwan Textile Federation for 2024, Taiwan's total export value of textiles was US\$6.735 billion, up 2%; Total imports were US\$3.654 billion, a decline of 0.2%. The trade surplus was US\$3.081 billion, up US\$106 million or 4% compared with the same period in 2023.

(1) Import/Export structure of textiles

- The export value can be broken down as follows: fabrics (71%), followed

by yarn (14%), fibers (5%), apparel and clothing (5%), and miscellaneous textiles (5%). All five major export items remained the same or grew, fabrics grew 2%, yarn grew 5%, apparel and clothing grew 3%, miscellaneous textiles grew 3%, and fibers declined 12%.

- The import value can be broken down as follows: apparel and clothing (61%) declined 0.2%, followed by miscellaneous textiles (14%) grew 9%, fabrics (11%) grew 2%, yarn (9%) grew 9%, and fiber (5%) declined 31%.

(2) Main import/export markets for textiles

- Analyzing exports by region, the largest export market for Taiwan's textiles is Vietnam, followed by China, America, India, Indonesia, and Cambodia, which account for a total of 61% of exports. In terms of items exported, fabrics were the main items exported to all five regions, in which the export value to Vietnam was the highest and the percentage of exports to Cambodia was the highest.
 - Breaking down imports by region, China is the number one source of imports, followed by Vietnam, the EU, Japan, and USA, accounting for 79% of total imports. Apparel and clothing are the main items imported from China, Vietnam, and the EU, while miscellaneous textiles was mainly imported from the US at 42%.

(3) The Company is one of the few large-scale professional dyeing and finishing companies in Taiwan, mainly focusing on polyester long-fiber, nylon long-fiber, long-fiber interwoven, and long- and short-fiber interwoven fabrics dyeing and finishing OEM business, offering professional dyeing and finishing services. Observing the imports/exports of the domestic textiles industry, professional dyeing and finishing companies must change their past thinking of having product manufacturing centers to manufacturing service providers that provide value-added services, to effectively differentiate from the market and avoid cutthroat competition, as well as respond to the development of regional economic integration between ASEAN countries. The dyeing and finishing industry is not limited to product OEM services, and must be extended to a series of services that meet customer needs and creating customer value. This highlights the differentiation of professional dyeing and finishing factories and creates higher added value and aim to become the strategic partner of major international brands.

2. Relationships with suppliers in the industry's supply chain

Petrochemical materials are at the upstream of the textiles industry chain. After being made into nylon fiber, polyester fiber, rayon fiber, and carbon fiber, the fibers are spun into yarn, which is woven into fabric, and then goes through bleaching, dyeing, pattern printing, coating, and finishing. The fabric is then cut and sewed into garments or other textile products.

(1) Upstream

Raw materials at the upstream of the textiles industry not only include natural

cotton, wool, silk, and linen, but also petrochemical materials, such as EG and PTA used to produce polyester products, CPL used to produce nylon products, and AN used to produce acrylic cotton.

(2) Midstream

The mid-stream of the textiles industry has man-made fiber products, natural fiber products, and chemical catalysts, as well as yarn and fabrics made from the materials above.

Natural fibers are divided into plant fibers and animal fibers, in which plant fibers include cotton, linen, jute, and ramie, while animal fibers include wool, rabbit fur, silk, and camel hair. Due to the limited production and unstable sources of natural fibers in Taiwan, artificial methods are used to produce materials similar to natural fibers, but with stable sources and at low cost, such as rayon and acetate fiber.

Taiwan has insufficient natural fibers, so man-made fibers account for 85% of fibers in Taiwan, in which the majority are nylon and polyester products.

(3) Downstream

Dyeing and finishing, apparel, and other home textiles are at the downstream of the textiles industry, in which dyeing and finishing consumes the most energy and water. However, dyeing and finishing also provides differentiation and added value to textile products. In response to international environmental protection requirements, the dyeing and finishing industry has been focusing on upgrading dyeing and finishing technologies, and developing low carbon or eco-friendly green products, in order to achieve energy conservation and carbon reduction and for products to comply with international environmental protection regulations.

The apparel industry is the segment of the textiles industry that adds the most value. However, wages in Taiwan are higher than developing countries in the region, and there is a severe labor shortage. Hence, garment factories have long moved from Taiwan to nearby labor-intensive countries, such as Vietnam, Indonesia, and Cambodia, leaving the dyeing and finishing industry in a difficult situation in Taiwan.

3. Product trends and competition

Following the rise of sports, functional textiles have gained growing importance. Taiwanese companies have already established the value chain of the functional textiles industry and become an important supply chain to well-known clothing brands around the world. Textiles have been developed with a variety of functions, including windproof and breathable, waterproof and breathable, quick drying, anti-pilling, and flexible fit, as well as light weight and insulating. At present, Taiwan supplies nearly 70% of functional fabrics to multinational brands, and all well-known outdoor or sports brands around the world are target customers of Taiwan's textiles industry.

Facing the demand from global markets on new and different products, as well as the severe competition from textile products of South Korea, China, India, and Vietnam, Taiwanese companies are developing special customized products with regulating functions through their technological advantage in functional fibers.

Taiwan is currently unable to join regional economic cooperation agreements, and it is the greatest barrier to the internationalization of the textiles industry. Over the past two decades, Taiwanese textile companies faced expansions and low price competition from Chinese companies, but have now developed new products under the blue ocean strategy, and no longer pursue high production volume. Instead, Taiwanese textile companies have adopted the competition strategy of differentiation.

(III). Overview of Technology and R&D:

1. R&D expenses:

The Company's R&D expenses was NT\$9,419 thousand in 2024 and NT\$9,083 thousand in 2023.

2. Successfully developed technologies and new products:

- (1) Low foam defoamer is used in the dyeing stage to improve the excessive foam in dyeing vats, which leads to abnormalities such as color stains on the fabric surface, entanglement, and creases on the fabric surface, and to increase the production vat volume ratio.
- (2) Two washing tanks were added at the tail of the low-tension scouring and desizing machine (Boil Off) in the pre-treatment stage to improve the fabric releasing washing process, which can increase the output and the effect of scouring and desizing, and benefits dyeing.
- (3) Introduced a beltless fabric wheel exhaust-dyeing machine to be used in the dyeing stage for polyester fiber fine denim fabrics, which avoids surface scratches and slipping, and increases the output of fine denim fabrics.
- (4) Warp-and-weft yarn is made from polyester fiber recycled from elastic fabric, and more types of eco-friendly yarn production methods can be developed to increase the number of recycled products.
- (5) Introduced a spreading machine in the finishing stage, which uses the physical method of cloth turning and spreading to improve the surface resin marks and manual adjustment.

(IV). Long- and short-term business plans:

In 2024, the global economy will continue to be impacted by the economic slowdown in the US and China, with oil prices stable but remaining pressing. According to the Taiwan Institute of Economic Research, the semiconductor industry is 100% optimistic about the economic outlook for the manufacturing industry. In second place is the textile industry, where 69% of industry players are optimistic (an increase), 27% have a neutral outlook, and 4% are pessimistic (a decrease).

In 2024, after the elimination of short-fiber lines, the company focused on

long-fiber production lines. The initial short fiber monthly operating income of NT\$12 million needs to be supplemented by an increase in long fiber orders. Therefore, it is an urgent and important task not only to retain the existing customers for long fibers, but also to find new customers for the poly fabrics.

1. Long-term business plan:

The Taipei Innovative Textile Application Show is a key promotional platform for innovative applications in Taiwan's textile industry. In 2024, to keep pace with the pulse of the global market, the show focused on the three main themes of "sustainable environmental protection, functional applications, and smart manufacturing," showcasing the steps of Taiwan's textile industry toward innovation and sustainability. The Company is among very few professional dyeing and finishing OEM service providers that remain in Taiwan, and faces a large group of customers, including brands, trading companies, and grey fabric manufacturers. Hence, the Company aims to provide loyal customers with stable product quality delivered on time while meeting customers' value requirements, in order to grow together with customers.

Functional applications – Emphasize comfort, health, leisure, sports, protection, and medical care

Sustainability and environmental protection – Move toward the goals of green transformation and low-carbon production

Smart manufacturing – expand the usage of automated processes, data analyses, artificial intelligence, and other solutions

2. Short-term business plan:

(1)Simplify the growth strategy:

The short-term plan is to focus on two major categories of long-fiber products, T100% and N100%, such as two-way elastic, fine denier lightweight, high-density, and other high-fastness fabrics. In addition, the selection process will be improved by using common manufacturing processes, machinery and equipment, and prescription conditions, in order to provide greater value to customers through higher grade, higher value, and more refined products. We will continue to implement development plans to increase business volume.

(2)Differentiated product strategies:

A. In the long-term, the Company will focus on T100% two-way elastic fabrics and lightweight denier fabrics, which are emphasized for the differentiation of Taiwan's functional textile products and have become the mainstream in the market. We will continue to actively implement development plans to increase business volume combined with the supply of high value raw materials, provided that there are no issues with local mass production of upstream raw materials.

B. POLY+CD multiple materials interweaving into color grid fabric is a

product development strategy of existing customers for differentiation in new markets. Besides achieving wider variety in smaller quantities, it also meets market demand on rapid delivery, and is not constrained by the need to first dye the fabric.

II. Market, production and sales overview:

(I). Market analysis:

1. Sales region of the Company's main products

Over 90% of the production of the long-fiber line is sold and exported to brands in America, Europe, and Japan. Recently, the Company has developed various products for the different markets in the Middle East to produce traditional Arabic garments. The remaining less than 10% is sold domestically for the production of uniforms for government agencies and organizations that require functional fabrics.

2. Market share and future market supply/demand and growth

- (1). According to statistics of Taiwan Textile Federation, in 2024, Taiwan's export of textiles declined by 4% in value, grew by 2% in value, and grew by 6% in unit price, in which the export of knitted fabric products grew by 8% in volume, grew by 10% in value, and grew by 2% in unit price. The export of woven fabrics declined by 10% in volume, declined by 2% in value, and grew by 9% in unit price. In terms of export volume by material, polyester long-fiber woven fabrics decreased by 10% and cotton woven fabric decreased by 19%.
- (2). The Company delivered 13,038 thousand yards for long-fiber OEM services in 2024, 2,614 thousand yards (+25.08%) higher compared with the 10,424 thousand yards in the same period last year. Among them, long-fiber polyester fabrics increased by 2,378 thousand yards, long-fiber nylon fabrics increased by 253 thousand yards, and long-fiber interwoven fabrics decreased by 17 thousand yards.
- (3). Looking ahead to 2025, the Company's new energy-saving dyeing machine has completed commissioning and is in production, able to process up to 80% of the full vat capacity with a low bath ratio of 1:6. The sales department is expanding the order volume for long-fiber fabrics.
Internal and external environment related factors that require a response include:
 - A. The production of short fibers was discontinued in April 2024. In 2025, we will focus on the existing long-fiber poly production lines. Therefore, it is an urgent and important task not only to retain the existing customers for long fibers, but also to find new customers for the poly fabrics.
 - B. Steam costs have risen, and the price of electricity has also increased. In addition to adjusting labor costs, increasing productivity is also an important management task that must be tackled with great urgency.

C. It is hard to recruit entry level employees. Besides optimizing wages, we also added automation equipment to reduce dependency on manpower.

3. Competitive niche

Under the ongoing US-China trade war, the Bureau of Foreign Trade and Industrial Development Bureau actively implemented programs to encourage Taiwanese businesses to return and invest in Taiwan, but it is highly difficulty for the textiles industry, especially the dyeing and finishing industry due to its high energy consumption. Instead of hoping that the textiles industry will return to Taiwan, it is more practical to transfer a portion of purchase orders back to Taiwan and utilize the production capacity already in Taiwan. Whether or not this is successful depends on the industry's readiness to take on the purchase orders.

The Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) became effective at the end of 2018. Formerly the TPP, the CPTPP aims to eliminate over 98% of customs duties between member states by opening up their markets, securing and strengthening the position of each member state in industries that they have an advantage in. Following the UK, Taiwan applied in 2021 but has yet to join as further review and negotiations are required. The Regional Comprehensive Economic Partnership (RCEP) formed by member states of ASEAN, which aim to ultimately cancel 90% and above of customs duties between member states, formally took effect in 2022. This put textiles companies that stayed in Taiwan in a critical situation where they must either develop innovative functions and engage in transformation and upgrade, or else they will eventually fail. Textile companies in Taiwan also hope that the government or official organizations will look into feasible plans for joining regional organizations.

The rise of Industry 4.0 has made smart manufacturing the main direction of developments in Taiwan, and Taiwan's AI academies are actively cultivating talent for the AI and IoT industries. Chyang Sheng's "Long-Fiber Woven Fabric Smart Manufacturing Project" completed through guidance from the industry upgrade and innovation platform at the beginning of 2020 was a part of efforts in transformation and upgrade. Specific measures include the application of information streaming, human-machine collaboration, and bringing in smart production modules of new machinery, in hopes of resolving insufficient color, relying on manual experience, gap in manpower, and paper operations.

4. Favorable and unfavorable factors for future development and response strategies:

A. Favorable factors for future development:

- (a) The dyeing and finishing industry is an important indicator of the textiles industry moving abroad, and attracts great attention, which benefits its future development.

Leading countries in the textiles industry, such as Japan and Italy, all have a development policy that emphasizes R&D in dyeing and finishing to

strengthen mid-stream industries, focuses on the development of the dyeing and finishing industry from a high-tech perspective. The Company cooperates with the government strategy to upgrade the dyeing and finishing industry, and implements the IDB's industry upgrade and innovation platform guidance project "Optimization of Long-fiber Woven Fabric Smart Manufacturing." The project optimizes production conditions and is a favorable factor to future development.

- (b) Dyeing and finishing differentiates textiles and provides added value, making it a key factor for the textiles industry to flourish.

The total export amount of Taiwan's woven fabric was US\$1,500,004,000 in 2024, in which the export amount of fabrics that completed dyeing and finishing was US\$1,400,006,000, accounting for 94.8%; the export amount of grey fabric that did not go through dyeing and finishing was only US\$82,000,000, accounting for 5.2%. This shows that the dyeing and finishing industry increases added value and is a key industry that continues to drive the development of the textiles industry.

- (c) Dyeing and finishing factories are highly automated and have strong market competitiveness.

The Company has a color control system and automated dye and catalyst weighing and adjustment system, making product samples that are highly accurate. The Company installed energy efficient exhaust dyeing machines in the dyeing section with main sensors and central control connection technology. In the subsequent section, resin processing includes automatic weighing, automatic weft adjustment, automated weft density control, and ERP system connection. We installed automated equipment, such as smart dyeing machines and fully automated material flow, under computer integrated automated production and sales management of factories in recent years, as well as the selection of optimal production conditions for smart production. This reduced human error and improved our success rate the first time to 90% and above, allowing us to stably control product quality and improve productivity and lower cost, which enhances the Company's competitiveness.

B. Unfavorable factors for future development and response strategies:

- (a) The textiles dyeing and finishing industry is highly dependent on energy, and response measures to the high unit price of energy in Taiwan are as follows:

- (1) With the implementation of one fixed day off and one flexible rest day, we comprehensively reviewed shift schedules during the peak and off seasons, focused on key data of daily production volume for increasing productivity, and continued to implement the "multiple competency segment concentrated production model" to increase the utilization machinery, and gradually improve the energy consumption per yard

processed.

- (2) Evaluate the energy consumption of current machinery, gradually replace old equipment, lower the liquor ratio of machinery to 1:6, and lower the percentage of energy consumption.
 - (3) Monitor the development of domestic and overseas competitors, formulate alternative energy plans with high reliability, and lower the unit price of energy.
- (b) Response measures for insufficient Taiwanese shift workers are as follows:
- (1) Adjust the starting salary for domestic workers and prioritize local workers along with individuals introduced by employees to provide guidance, in order to stabilize new employees that join the Company.
 - (2) The Company implemented "zero fees" for hiring migrant workers, in order to fulfill its corporate social responsibility and protect the human rights of foreign workers. Even though it significantly increases the cost of hiring migrant workers, the Company still hopes to make an impact in hiring entry level employees.
 - (3) The Company works with universities in "industry-academia collaboration projects," and cultivates talent through textiles related departments. In recent years, we have hired management associates from textiles related departments as successors for entry level managers.
- (c) Implemented stricter standards for particulate matter, SO_x, and NO_x emissions in response to the announcement of the "Boiler Air Pollutant Emissions Standards"
- (1) The Company is located in Dayuan Industrial Park and has not changed its policy to purchase steam from the park's co-generation plant. Dayuan is expected to switch its co-generation plant to natural gas from the second quarter of 2025 to further reduce carbon emissions, which is relatively favorable to the Company's efforts to reduce carbon emissions.
 - (2) Through technical improvements to the manufacturing heating system, the Company has introduced a new energy system with medium-pressure steam heating. Since March 2024, the Company no longer uses natural gas boilers for the manufacturing of short fibers.

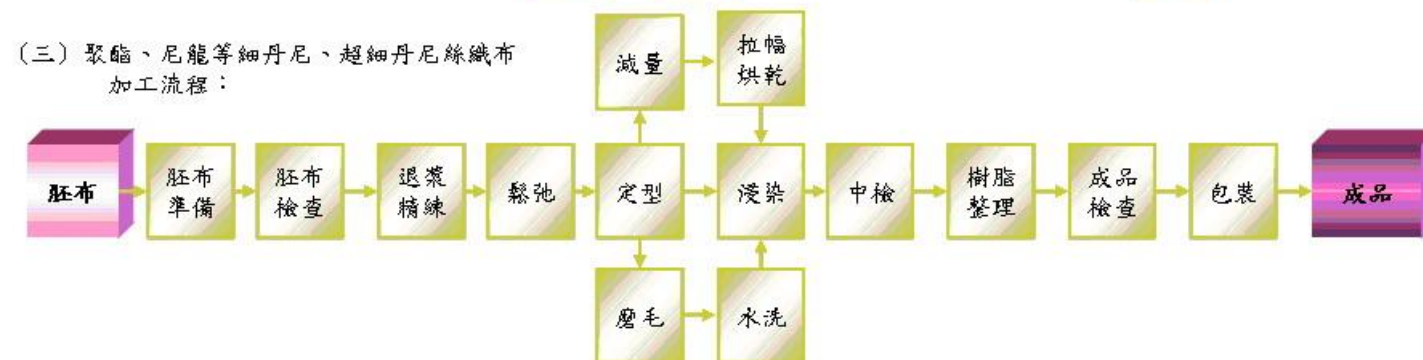
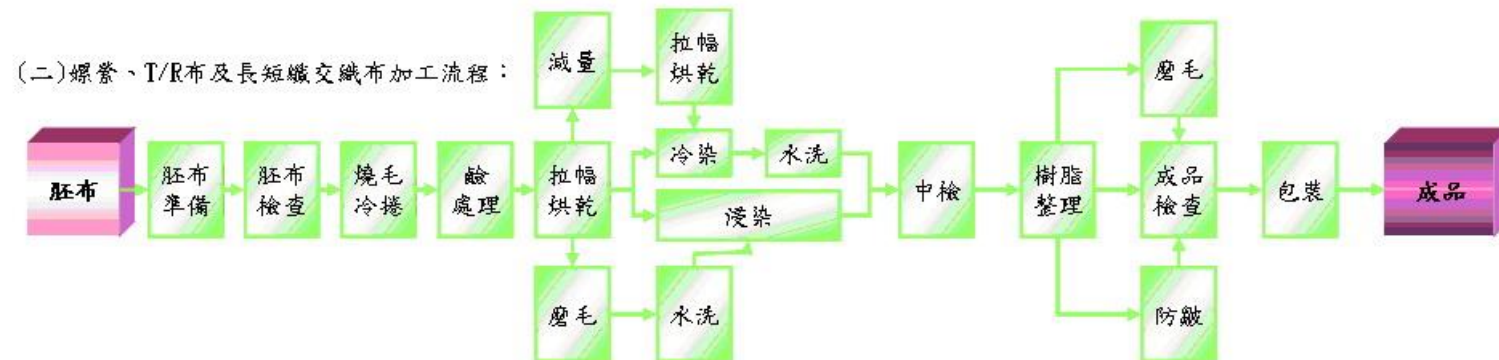
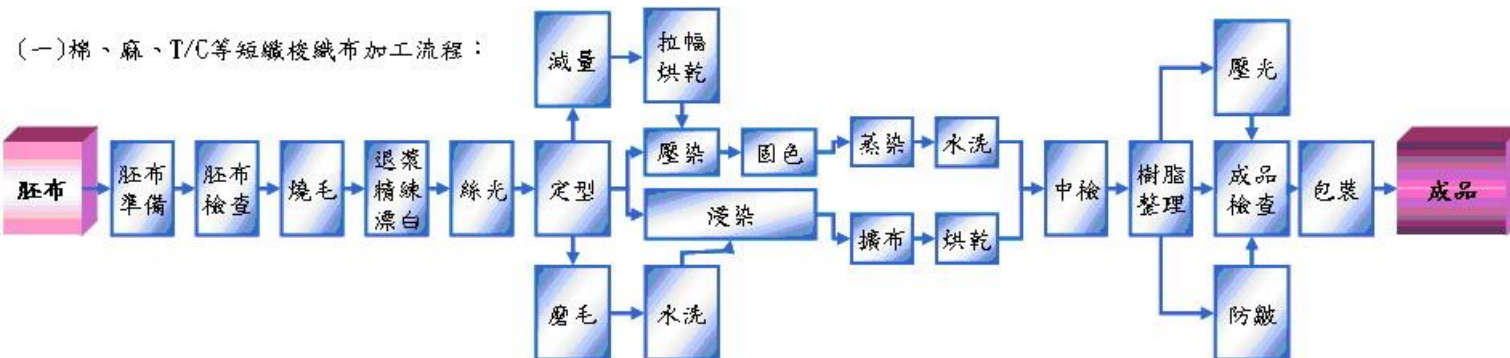
(II). Key applications and production processes of main products:

1. Applications of main products

The Company's products mainly include fabrics for clothing, fabrics for hats, fabrics for bedding, medical fabrics, and special fabrics. Current customers are mainly major textile companies, trading companies, and wholesalers in Taiwan, apparel factories, buying office, Japanese companies or distributors overseas. The Company not only continuously engages in mass production, but is also able to produce a wide variety of products in small quantities, and is able to meet

different levels of consumer needs, which is highly favorable to the Company's future development.

2. Production process .



(一) 棉、麻、T/C 等短纖梭織布加工流程：	(I) Cotton, linen, T/C, and other short-fiber woven fabric processing process:
胚布	Grey fabric
胚布準備	Grey fabric preparation
胚布檢查	Grey fabric inspection
燒毛	Singeing
退漿 精練 漂白	Desizing Scouring Bleaching
絲光	Mercerizing
定型	Setting
減量	Weight reducing
拉幅烘乾	Tentering and steaming
壓染	Continuous dyeing
固色	Fixing
蒸染	Steam dyeing
水洗	Washing
磨毛	Brushed
水洗	Washing
浸染	Exhaust dyeing
擴布	Tentering
烘乾	Steaming
中檢	Middle inspection
樹脂整理	Resin finish
壓光	Calendering
防皺	Wrinkle free
成品檢查	Finished product inspection
包裝	Packaging
成品	Finished product
(二) 縐縐、T/R 布及長短纖交織布加工流程：	(II) Rayon, T/R fabric, and long-fiber and short-fiber mixed fabric processing process:
胚布	Grey fabric
胚布準備	Grey fabric preparation
胚布檢查	Grey fabric inspection
燒毛 冷捲	Singeing Cold rolling

鹼處理	Alkali treatment
拉幅烘乾	Tentering and steaming
減量	Weight reducing
拉幅烘乾	Tentering and steaming
冷染	Cold dyeing
水洗	Washing
磨毛	Brushed
水洗	Washing
浸染	Exhaust dyeing
中檢	Middle inspection
樹脂整理	Resin finish
磨毛	Brushed
防皺	Wrinkle free
成品檢查	Finished product inspection
包裝	Packaging
成品	Finished product
(三) 聚酯、尼龍等細丹尼、超細丹尼絲織布加工流程：	(III) Fine and extra fine denier, such as polyester and nylon, fiber fabric processing process:
胚布	Grey fabric
胚布準備	Grey fabric preparation
胚布檢查	Grey fabric inspection
退漿 精練	Desizing Scouring
鬆弛	Relaxation
定型	Setting
減量	Weight reducing
拉幅烘乾	Tentering and steaming
浸染	Exhaust dyeing
磨毛	Brushed
水洗	Washing
中檢	Middle inspection
樹脂整理	Resin finish
成品檢查	Finished product inspection
包裝	Packaging
成品	Finished product

(III). Supply of main raw materials:

The Company's main raw materials are chemical materials, including dye, catalysts, and resin. Due to the rapid development of the domestic chemicals industry in recent years, raw materials supply has been stable.

Main raw materials	Market condition	Procurement strategy
Dye	Supply is stable but prices are easily affected by oil price fluctuations. Main suppliers are well-known dye factories in Taiwan and overseas with good quality.	<ol style="list-style-type: none">1. Establish the minimum safety stock system to control inventory cost2. Pay attention to exchange rate fluctuations to reduce exchange risks3. Select raw materials with reasonable prices and high quality4. Periodically review suppliers' prices, product quality, and services
Chemicals and catalysts	Chemicals and catalysts are mainly sourced domestically with stable supply and no risk of shortage.	
Resin	Supply is stable and prices stable.	

(IV). Names of customers who accounted for more than 10% of the sales in the last two years, and sales as a percentage of total sales:

1. Major suppliers that account for 10% and above of purchases

Information on major suppliers in the last two years

Unit: NT\$ thousand

Item	2024 years				2023 years				2025 up to March 31 (Note 3)			
	Name	Amount	As a percentage of total purchase (%)	Relationship with issuer	Name	Amount	As a percentage of total purchase (%)	Relationship with issuer	Name	Amount	Percentage of net purchase in the current year up to March 31 (%)	Relationship with issuer
1	Supplier Y	7,160	9.16	-	Supplier X	7,776	7.95	-	Supplier	-	-	-
2	Others	71,043	90.84	-	Others	90,077	92.05	-	Others	-	-	-
	Net purchase	78,203	100	-	Net purchase	97,853	100	-	Net purchase	-	-	-

Note 1: List the names and procurement amounts and percentages of suppliers whose procurement accounted for more than 10% of the total procurement in the last two years. However, if the name of the supplier may not be disclosed due to the contractual agreement, or the counterparty of the transaction is an individual and a non-related party, it may be listed by using a code.

Note 2: If the most recent financial statements of a company whose stock is listed on the stock exchange or traded over the counter was audited or reviewed by an accountant before the date of report, the financial statements shall be disclosed.

Note 3: The Q1 financial statements have not been reviewed by the accountants.

2. Major customers that account for 10% and above of sales

Information on major customers in the last two years

Unit: NT\$ thousand

	2024 years				2023 years				2025 up to March 31 (Note 3)			
Item	Name	Amount	As a percentage of net sales (%)	Relationship with issuer	Name	Amount	As a percentage of net sales (%)	Relationship with issuer	Name	Amount	Percentage of net sales in the current year up to March 31 (%)	Relationship with issuer
1	Customer A	133,149	20.70	-	Customer A	99,714	28.29	-	Customer	-	-	-
2	Customer B	65,664	10.21	-	Customer B	67,647	19.20	-	Customer	-	-	-
3	Customer C	75,949	11.81	-	-	-	-	-	Customer	-	-	-
4	Customer D	67,140	10.44	-	-	-	-	-	Customer	-	-	-
5	Customer E	64,310	10.00	-	-	-	-	-	Customer	-	-	-
6	Customer F	72,003	11.20	-	-	-	-	-	Customer	-	-	-
7	Customer G	74,616	11.60	-	-	-	-	-	Customer	-	-	-
8	Others	90,329	14.04	-	Others	185,049	52.51	-	Others	-	-	-
	Net sales	643,160	100	-	Net sales	352,410	100	-	Net sales	-	-	-

Note 1: List the names and sales amounts and percentages of customers that accounted for more than 10% of the total sales in the last two years. However, if the name of the customer may not be disclosed due to the contractual agreement, or the counterparty of the transaction is an individual and a non-related party, it may be listed by using a code.

Note 2: If the most recent financial statements of a company whose stock is listed on the stock exchange or traded over the counter was audited or reviewed by an accountant before the date of report, the financial statements shall be disclosed.

Note 3: The Q1 financial statements have not been reviewed by the accountants.

III. Information of employees in last two years and up to the date of report (including number of employees, average number of years with the company, average age, and education):

March 29, 2025

Year		2024	2023	The current year up to March 29, 2025
Number of employees	Employees	36	40	36
	Technicians	35	45	32
	Operators	74	92	70
	Total	145	177	138
Average age		46	44	45.5
Average years of service		10.8	10.0	10.6
Education background %	Ph.D.	0	0	0
	Master's	1.4	1.7	1.4
	Bachelor	38.6	38.5	37.0
	Senior High School	41.4	39.5	43.5
	Below senior high school	18.6	20.3	18.1

IV. Information on environmental management measures and environmental protection expenses:

(I) Environmental management measures:

The Company obtained ISO14001:2015 Environmental Management Systems certification and approval for registration. Based on the spirit of continuous improvement of ISO14001 Environmental Management Systems, we are gradually improving environmental management performance, and conduct internal and external audits each year to ensure that operations comply with ISO14001. We continue to implement environmental protection measures through the EHS computerized system.

To protect the environment and fulfill our corporate social responsibility, the Company has made a commitment to:

1. reduce waste, conserve energy, and reduce the negative impact on the environment.
2. provide environmental protection information to educate employees, allow all employees to participate in efforts to improve the work environment, and implement pollution prevention.
3. Comply with environmental regulations of the government and ensure environmental quality.
4. Disclose the Company's environmental policy and use the management cycle to

continuously improve the environment.

Continue to step up factory greening based on the concept of "environment greening." As for environmental impact assessment, handle environmental impact assessment documents, reporting, and commitments according to the Company's needs, in order to monitor changes in the Company's environmental pollution.

Implement air pollution reduction goals according to ISO environmental management systems, adopt the world's most advanced best available control technology, conduct rolling reviews each year, implement reduction projects, and reduce air pollutant emissions with the goals of low pollution, green, and sustainability. The Company's air pollution management policy is as follows: 1. Strengthen management of matters specified in air pollution regulations to meet regulatory requirements and abnormal air pollution events. 2. Plan response measures for poor air quality in the fall and winter and mid-term and long-term air pollution improvement plans in coordination with the government's air quality improvement policy. 3. Replaced the existing coal heating system with a new medium pressure steam heating system and gas boiler.

Year	2023	2024
Energy and environmental protection investment amount (Unit: NT\$ thousand)	16,282	30,275

As for GHG management, continue to manage the GHG reduction quota with the goal of a 5% reduction each year, in order to properly manage and reduce GHG emissions.

(II) Environmental protection expenditure information:

1. Losses incurred as a result of environmental pollution (including compensation and environmental protection audit results that violate environmental laws and regulations; the date of punishment, the number of the punishment, the provisions of the statute violated, the content of the statute violation, and the content of the punishment should be listed) in the most recent year and up to the date this annual report was printed:
None.

2. Estimated amount for the present and future and response measures:

The Company did not violate any environmental regulations this year, and will continue to strengthen personnel training and schedule regular equipment inspections in the future.

V. Employee Benefits and Labor Relations:

- (I). The Company's employee benefit measures, education, training, retirement system and its implementation, as well as labor-management agreements and various employee rights protection measures:
 1. Employee benefit measures

The Company provides a sound compensation system and insists on providing employees with a wide range of benefits and leisure activities based on the belief of protecting the Company's most important assets. This allows employees to relax their body and mind after work, interact more frequently and build better relationships with their colleagues through a variety of activities, and creates a happy and harmonious workplace.

◎ Remuneration system:

Employees receive a salary, meal allowance, additional pay, performance bonuses, shift allowance, overtime pay, annual salary adjustment, irregular promotions and salary adjustments, profit sharing, and year-end bonus; salary adjustments are made based on market standards and economic trends.

◎ Benefits and subsidies

All employees enjoy labor insurance, health insurance, marriage subsidies, funeral subsidies, birthday cash gift, holiday cash gifts or other gifts, company trips, and employee health examinations. The Company provides maternity leave, paternity leave, and childcare leave in accordance with the law, and also established regulations for continuing education and training of employees, in order to improve the quality and development advantages of human resources, and thereby maintain the foundation of the Company's sustainable operation and development.

◎ Benefits facilities

The Company has a lounge, audiovisual room, billiards room, basketball court, employee dormitories, parking lot, and catering. The Company also set up breastfeeding rooms for female employees.

2. Continuing education and training

The Company has a complete training plan for employees to bring out their potential and improve their work performance in a work environment suitable for their talents, achieving a win-win situation for company development and self-growth. The Company also offers a variety of specialized training for employees to develop a complete professional skill set and gain better career development opportunities.

◎ Learning and development:

Plans are formulated based on organizational goals, department development, individual competency growth, the industry environment, and future trends, combining internal and external training resources to plan different training courses that will enhance the overall competitiveness of employees and the Company.

◎ Education and training

New employee training: Introduces Chyang Sheng Texing's history, organizational structure, benefits system, labor safety and environmental protection awareness, and allows employees to identify with the Company by introducing them to the Company's business philosophy, values, and future prospects.

On-the-job training: Managers let employees quickly become familiar with routine work through work assignments, work instructions, and project implementation based on the nature of their work and their individual abilities.

Professional competency training: Training plans formulated according to needs of company policy, position, and employees work development. Includes professional training in manufacturing, quality assurance, environmental engineering, information technology, sales, human resources, R&D, and finance,

in order to improve individual work performance and enhance team competitiveness.

Level-specific management training:

- (1) Management skills training: Managers play an extremely important role in operations, so training plans are implemented based on the abilities and management and leadership skills required at each level.
- (2) Technician training: Training courses that provide technicians with the knowledge, skills, and attitude needed for their work, so that they can obtain certifications and permits to perform operations.

General knowledge training: Company-wide general education courses are planned to support the Company's overall development vision and goals, training employees to have the same level of awareness and concepts of teamwork to achieve the Company's overall goals.

In addition to professional competencies, we also attach great importance to the individual growth of employees, and hope that employees can all find a balance between their expertise in the workplace and their private life.

Self-development training: The Company encourages employees to seize opportunities for external training. Employees are not only able to learn professional skills in their units, but also participate in forums, seminars, language training, and computer skills training opportunities offered by training institutions closely related to their work, which allow them to absorb and reinforce the new knowledge and skills they learn and improve their abilities.

◎ Industry-academia collaboration program:

Cultivate high quality, worldly, energetic, and idealistic mid-level managers through the "Industry-Academia Special Joint Program".

3. Retirement system and implementation status

The Company established Employee Retirement Regulations according to the Labor Standards Act, and makes monthly contributions to the "Labor Retirement Reserve" employees using the old pension system, which is then deposited into a dedicated account at the Bank of Taiwan under the name of the committee. The "Supervisory Committee of Labor Retirement Reserve" is responsible for managing, supervising, and reviewing retirement reserve related matters. The Company contributes 6% of the monthly salary of employees who chose the new pension system and new employees to the labor pension fund in accordance with the "Labor Pension Act".

Retirement system implementation: The Company established employee retirement regulations and a Labor Retirement Fund Supervisory Committee in accordance with the law. The committee is responsible for the safekeeping and use of the retirement reserve. Furthermore, the Company allocates 2% of employees monthly salary to a dedicated account at the Bank of Taiwan as the sources of funds for pension payments. The pension payment and calculation method is in accordance with the Labor Standards Act and Labor Pension Act.

For employees who chose the Labor Pension Act on July 1, 2005, their original seniority is retained and pension for the retained seniority is paid

according to the old pension system when they retire. Employees contribute 6% of their monthly salary to the dedicated account for their pension at the Labor Insurance Bureau.

4. Employee-employer agreements and protection measures for employee rights and interests
 - (1) Measures for protecting employee rights: The Company has exerted every effort in environmental protection, energy conservation, and employee care over the years (the current validity period is from June 2, 2022, to June 1, 2025), and obtained ISO-45001 Occupational Safety and Health Management System, in hopes of fulfilling its corporate social responsibility on the path towards sustainable development.
 - (2) Employee work environment and personal safety: The Company established a dedicated unit responsible for formulating occupational safety and health management plan, and for identifying, evaluating, and controlling hazards in the work environment and operations. The dedicated unit carries out automated inspection of mechanical equipment and operations, monitors the operating environment, continuously improves safety and health facilities, and creates a safe, healthy, comfortable, and friendly work environment. The Company has signed contracts with doctors and nurses to provide health services at factories, plan the implementation of labor health education, provide instructions for health promotion and hygiene, prevent work related injuries and illness, provide health consultation and first aid, emergency response, and strengthen labor healthcare.
 - (3) The Company established the "Workplace Sexual Harassment Prevention, Grievance and Discipline Measures" in accordance with Article 12 of the Act of Gender Equality in Employment and Article 2 of the Sexual Harassment Prevention Act, in order to provide employees with a work and service environment free from sexual harassment, and take appropriate preventive, corrective, disciplinary, and handling measures to protect the interests and privacy of the parties.
 - (4) Human rights policy and management plan
 - A. Human rights policy
The Company strictly abides by the International Labor Office Tripartite Declaration of Principles, OECD Guidelines for Multinational Enterprises, and Universal Declaration of Human Rights, and takes action consistent with the Responsible Business Alliance (RBA). The Company has formulated its human rights protection and labor policy on this basis, as described below:

(A) Diversity, inclusion, and equal opportunity:

- 1-1. Employees are not treated differently due to their race, class, language, thoughts, religion, political party, nationality, place of birth, gender, sexual orientation, age, marital status, appearance, facial features, horoscope, blood type, mental or physical disability, or union membership.
- 1-2. The Company ensures that the employment policy does not involve differential treatment and achieves fair and just employment, salaries and benefits, training, evaluation, and promotion opportunities, avoiding and responding to matters that harm employee rights and interests. We strive to create a work environment with equality in employment and is free from discrimination and harassment.
- 1-3. Periodically track the implementation of diversity, inclusion, and equal opportunity.

Employee ethnicity indicators (December, 2024)

Category	Proportion among all employees (%)	Proportion in managerial positions (%)
R.O.C.	64.14	100
Foreigners	33.79	0
Indigenous Peoples	2.07	0

Female Indicators of diversity (December, 2024)

Indicator	Percentage (%)	Goals for 2030
Proportion of women among all employees (%)	36.55	
Proportion of women in all managerial positions (%)	26.47	35%
Proportion of women in junior managerial positions (%)	41.18	
Proportion of women in senior managerial positions (%) (within two ranks from the CEO level) (%)	11.76	25%
Proportion of women in units generating revenue (%)	50.00	
Proportion of women in STEM-related (science, technology, engineering, mathematics) positions (%)	68.75	

Other diversity indicators (December, 2024)

Category		Proportion among full-time employee equivalents (FTEs) (%)
People with disabilities		1.38
All employees	Group by age: < 30 years old	11.72
	Group by age: 30-50 years old	40.00
	Group by age: >50 years old	48.28
	Total	100

1-4. The Company does not hire child labor under the age of 16 years old, and any conduct that may result in the employment of child labor is not permitted.

The Company protects the human rights of foreign employees to fulfill its corporate social responsibility, and referenced the International Bill of Human Rights and Responsible Business Alliance Code of Conduct to ensure that "all laborers do not pay any fees to be employed." The Company thus implemented the "Zero Fee" policy for hiring foreign workers. Based on this policy, the Company bears the agency fee, visa fee, police criminal record certificate, physical examination fee, and plane ticket for newly hired foreign employees, regardless of their nationality, further fulfilling our corporate social responsibility in human rights issues and employee rights and interests.

(B) Reasonable work hours:

The Company specified work hours and rules for extending work hours to ensure that employees are not at risk of working excessive hours. We set a reminder in the attendance system, periodically examine and manage the attendance of employees, and irregularly communicate with managers and employees.

(C) No forced labor:

A written employment contract is signed in accordance with the law when we hire employees. The contract states that the employment relationship is based on an agreement between the parties, and that it does not involve forced labor, human trafficking or slavery.

(D) Healthy and safe workplace:

To prevent potential health and safety risks due to work, we periodically examine employees' health and safety risk, and implement improvement plans based on identification results.

(E) Freedom of association:

Employees have freedom of association, established a large number of

clubs, and are actively encouraged to join the clubs.

(F) Labor-management negotiations:

The Company established smooth communication channels and periodically convenes labor/management meetings to ensure the rights and interests of both sides.

(G) Privacy protection:

To fully protect the privacy of customers and all stakeholders, the Company established complete information security management mechanisms and complies with strict management regulations and protection measures.

(H) Business ethics:

Ethical corporate management, no improper gains, fair trade, respect intellectual property rights, obligation to maintain the confidentiality of trade secrets/customer data, identity protection, prevention of retaliation, and raise employees' compliance awareness.

B. Specific management plans

The Company provides related courses during employee training and orientation to ensure that the human rights policy is fully implemented, including:

(A) Orientation: Contents include no forced labor, no child labor, anti-discrimination, anti-harassment, implement work hour management, ensure humane treatment, and provide a health and safe work environment.

(B) For the prevention of workplace violence, we communicate with employees and make announcements for employees to understand that they have the responsibility to ensure that unlawful infringement does not occur in the workplace when they are performing their duties. We also announced a grievance hotline to create a friendly work environment.

(C) Occupational safety training series: Contents include health promotion communication, labor safety and health and fire safety training, as well as first aid training.

The Company provided employees with a total of 24 hours of training for human rights protection in 2024. A total of 24 participants completed the training, accounting for 11% of all employees. In the future, we will continue to follow human rights protection issues, and provide related training to raise awareness of human rights protection and lower the probability of risks occurring.

5. Labor relations and labor union

The Company established a labor union on April 27, 1988 in accordance with the Labor Union Act, and the industrial union holds regular and irregular board meetings. The labor union communicates with the Company in writing or through meetings based on resolutions adopted in board meetings. The Company and labor

union have entered into a collective bargaining agreement to protect the rights and interests of both parties, strengthen cooperation, improve the benefits of members, and drive business development. The agreement is announced on the company website, and the Company has maintained harmonious labor-management relations. Employee welfare activities and the implementation and supervision of other systems have been quite successful through the coordination and cooperation between labor and management or the labor union and the Company.

The Company's labor union has always upheld reasonableness when seeking to improve the work environment and employee benefits. It also makes sure that employees abide by labor-management agreements, and actively engages in manufacturing activities. The Company understands the effort that employees put in, and provide better salaries compared with competitors, an excellent dormitory environment, and a wide variety of leisure equipment. The Company invests a considerable amount of funds each year to improve employee benefits, so there have not been any labor-management disputes in the past three years. Based on the harmonious relationship between labor and management, the Company has not had any labor management disputes so far, and does not expect any disputes to occur in the future.

6. Employee opinion box

The Company values employees' opinions and provides a variety of channels to facilitate communication and coordination between labor and management, such as setting up an employee opinion box and online communication platform. These channels allow us to gain an in-depth understanding of employees' opinions and thoughts on management and the benefits system, so that we can continue to maintain good labor-management relations.

The Company provides channels for openly expressing opinions/filing reports, so that all stakeholders can express their opinion on corporate social responsibility or file a complaint. Internal employees can express their opinions or file complaints through the opinion box or other channels announced internally.

Opinion box/Whistleblowing mailbox: E-mail: democrat@csgroup.com.tw

7. The Company established the "Chyang Sheng Texting Co., Ltd. Ethical Corporate Management Best Practice Principles" and "Code of Ethical Conduct and Regulations for the Prevention of Insider Trading," which include regulations on individual responsibilities, group responsibilities, and responsibilities of the Company, public, and other stakeholders. The regulations are applicable to directors, managers, and employees and aim to prevent unethical conduct and encourage their conduct to comply with requirements and standard, including general principles, employees with a conflict of interest, and customer and supplier relations and conflict of interest. Related principles already cover the Company ethical corporate management policy.

The "Ethical Corporate Management Best Practice Principles, Code of Ethical Conduct, and Regulations for the Prevention of Insider Trading" are not only disclosed on the company website www.csgroup.com.tw, but also regularly and irregularly communicated with employees to strengthen their ethics and values, in

hopes that they will jointly comply.

- (II). Losses sustained due to labor disputes in the most recent year and up to the date of report, current and future estimated amount, and response measures: None.
- (III). Disclose the estimated amount for the present and future and response measures: None.

VI. Information security management:

(I) State the cybersecurity risk management framework, cybersecurity policies, specific management plans, and the resources invested in cybersecurity management:

I. Information Security Risk Management Policy

1. Scope:

Ensures the reliability of protection mechanisms for the software systems and hardware equipment, including computer software, hardware, peripherals, and network systems, used by the Company for information processing, and ensures that the resources above are protected from interference, sabotage, or hacking acts or attempts.

2. Purpose:

Ensures the lawful access to the Company's information and that complete information system operations are provided without interruption when attacked. After rapidly taking necessary response measures when an incident occurs, restores normal operation within the shortest time possible to reduce the damages brought the incident.

3. Communication:

We raise the information security awareness of employees through periodic information security training and communication, and thereby raise the Company's information security standards.

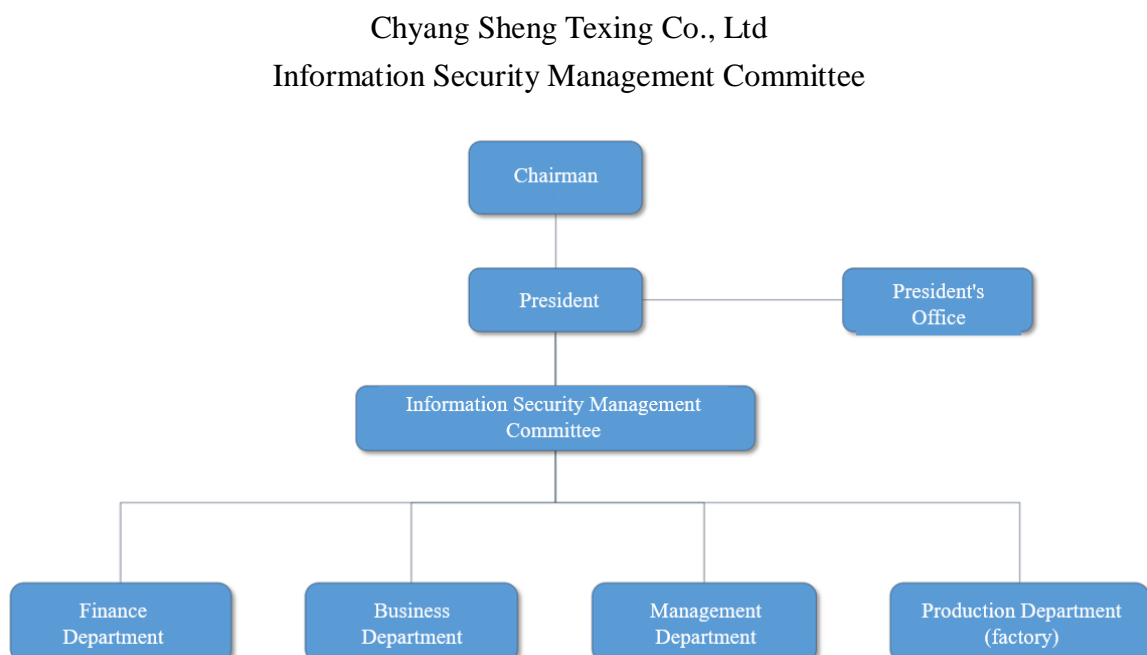
4. Execution:

Carried out by all employees according to management measures.

II. Information Security Risk Management Committee and Duties

1. Structure:

The Company established an Information Security Management Committee in 2022 (see the figure below for the structure), in which the head of the IT Office serves as the convener.



2. Duties:

- (1) Periodic reporting: The convener reports the Company's overall information security status to the Board of Directors in writing every year.
- (2) Emergency reporting: In the event of a contingency that is sufficient to impact the Company's operations, it shall be immediately reported to the Board of Directors.
- (3) Regular reviews: The convener of the Information Security Management Committee reviews the information security policy and measures at least once a year, such as the enactment of new laws by the government, response to new information security hazards, and implementation of new information security technologies.

III. Information security management measures

1. Responsible personnel

The convener of the Information Security Management Committee is the main manager of information security, the IT Office is the main management unit, heads of each unit are reporters and secondary managers, and all employees are required to comply. The IT Office has two staff members, one supervisor and one assistant engineer.

2. IT room environment management

- (1) Servers include ERP server, e-mail server, website server, and anti-virus software, which are all located in the IT room managed by the IT Office. The servers are maintained by employees in the IT Office and employees that enter the room need to be registered.
- (2) The IT room has an independent air conditioning system, and the room temperature is controlled under 25°C, in order to avoid system crash due to overheating. The IT room also has fire extinguishers to prevent a fire accident.
- (3) The IT room has an online UPS with voltage stabilizer, and the batteries will allow servers to operate for at least 30 minutes. The power in the IT room is connected to the Company's generator, so that servers can continue to operate during a power outage.

3. Network security management

- (1) The Company's connection to the external network is protected by three layers of firewalls, as shown in the structure below:
Firewall leased from the ISP (first layer) > Firewall in the IT room (second layer) > Firewall in the computer operating system (third layer).

- (2) The virus signature is periodically updated for the firewall leased from the ISP (Chunghwa Telecom) and firewall in the IT room, keeping the protection from these two layers up-to-date. These two firewall layers all have a network management policy to block malicious attacks and links, prevent improper use by employees, and prevent bandwidth from being occupied. These two firewall layers all automatically generate reports and provide log files for inquiry.
 - (3) Computers are only able to connect to the intranet and not Internet, unless authorized personnel submit an application, in order to lower the probability of malicious attacks.
 - (4) The Company's Taipei Office connects to data of the Taoyuan Factory via intranet, and is connected via a dedicated line with VPN function provided by the ISP (Taiwan Fixed Network), ensuring the safety of data transferred between the two locations.
4. Computer virus protection management
- (1) The firewall in the IT room has anti-virus and anti-hacking functions, and its signatures are automatically updated at least once a day, ensuring that the firewall's protection is up-to-date.
 - (2) Anti-virus software is installed in the Company's computers, and there is a server for centralized control of anti-virus software, monitoring the status of anti-virus software on every computer. The anti-virus software on computers automatically updates signatures at least once a day. Anti-virus software must remain enabled, and access rights are managed by employees in the IT Office; employees may not disable anti-virus software without permission.
 - (3) The e-mail server has e-mail filter and anti-virus functions to prevent inappropriate e-mail from being sent to computers.
5. System data access control
- (1) Employees must first apply for access rights before using information systems. The IT Office may only create an account after obtaining approval from the responsible supervisor.
 - (2) Passwords for accounts must be complex, contain English letters, numbers, and special symbols, and must be at least 8 digits in length.
 - (3) Information systems all have log file recording functions to record the time of login and functions used by each account for tracking.
 - (4) Employees must sign a resignation application form that is countersigned by the IT Office when they resign. The IT Office will cancel the account to ensure that the account of employees who resign are already ineffective or deleted.
 - (5) The Company's contractors must sign a non-disclosure agreement to prevent unauthorized disclosure of data.

6. Ensure sustainable operation

- (1) In addition to the server that is operating, there is a backup server for various systems. The ERP server has a backup server that can be launched in a short amount of time when the server that is operating malfunctions, so that company operations will not be suspended.
- (2) Backups of important data is stored at two or more locations, including remote backup, in which the Taipei Office and Taoyuan Factory mutually serve as remote backup. The frequency of backup is once a day, and personnel of the IT Office check if data backup is completed every day.
- (3) Disaster recovery drills are conducted at least once a year. The drills involve launching the backup server and checking if backup data is loaded and the server begins to operate, ensuring the effectiveness of backup mechanisms and backup data, as well as the familiarity of personnel with recovery operations.
- (4) For Internet lines leased from the ISP, at least two lines with different frameworks are leased to prevent services from becoming unusable in the event of a single network failure.
- (5) Aside from equipment of major systems, the IT Office has backups for the software and hardware equipment used by basic-level units, so that units can smoothly carry out routine operations, while shortening the wait time for requisitioning and purchasing equipment.

7. Policy communication and review

- (1) The convener of the Information Security Management Committee organizes information security training courses once a year to remind employees to carry out information security measures.
- (2) The Company's information security management policy and measures mainly focus on security, but also considers the flexibility of controls. Under the premise of not affecting security, employees can offer their opinions, which will be reviewed to make management mechanisms more reasonable.
- (3) The review of the information security policy is a daily task, and staff of the IT Office update their supervisor on internal and external changes every day, including public sector policies, new generation viruses, sharing and discussion of new information security threats, and new information security software and hardware. When there is a major incident, the supervisor may report it to the president and modify the information security policy.

- (II) List any losses suffered by the company in the most recent year and as of the date the annual report was printed due to significant cybersecurity incidents, the possible impacts therefrom, and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided:

Implementation status of the information security policy:

1. No major data tampering has occurred

There was no data tampering and equipment malfunction causing system service interruption this year (e.g. extortionware).

2. Replacement of old system servers

This year, two old system servers were replaced as a preventive measure, in order to avoid malfunctions due to the servers being too old. The new servers also speed up computer operations.

3. Backup recovery drill

The Company's main ERP server has a backup server that automatically restores data every day. The IT Office has officers who check if each server (including backup server) is operating normally every day, and also check if all backups (including local and remote backups) are successfully backed up. Remote backup of important databases is performed on an hourly basis.

4. Outsourced system contracts

We continue to sign maintenance contracts for important outsourced systems to ensure that a contractor will be responsible for repair within a short period of time when a system fails.

5. Daily check of anti-virus and anti-hacking records

The IT Office officer checks the logs of the anti-virus system and the anti-hacking system on a daily basis and keeps records, reporting any abnormalities.

6. Communication

The Company organized an information security seminar in December 2024 to communicate the importance of information security management, and shared information security cases of other companies that were hacked. The Company communicates information security standards during monthly supervisor meetings.

7. Social engineering drills

This year, a social engineering drill was conducted in December 2024, and 54 test e-mails were sent. No employees clicked on the e-mails with unknown links.

8. Resources invested in information security

The information security management expense this year was NT\$1.2 million (excluding employee salaries), which includes three parts:

- (1) Network anti-virus and anti-hacking (anti-virus software update + firewall update + vulnerability detection + backup lines).
- (2) Hardware equipment (system server replacement + general computer update + backup equipment).

(3) Software update (system software update and maintenance contract).

VII. Important contracts:

Nature of contract	The Parties	Commencement date/expiration date	Main Content	Restrictive clauses
Steam purchase agreement	Ta-Yuan Cogen Co., Ltd.	2025.01.01~2026.12.31	Steam purchase	Monthly consumption must be higher than 5,000 tons, and any volume under 5,000 tons is calculated as 5,000 tons.
Construction contracts	Fandeng Construction Co., Ltd.	2020.05.30~2025.09.30	Civil engineering for construction projects	None

5. Review and analysis of financial status, financial performance, and risk management

I. Analysis of financial position:

Unit: NT\$ thousand

Item \ Year	2024	2023	Discrepancies	
			Amount	%
Current assets	2,302,247	1,524,975	777,272	50.97
Property, plant and equipment	446,346	463,566	(17,220)	(3.71)
Intangible assets	0	0	0	0.00
Other non-current assets	829,311	951,316	(122,005)	(12.82)
Total assets	3,577,904	2,939,857	638,047	21.70
Current liabilities	595,137	426,438	168,699	39.56
Non-current liabilities	118,353	135,211	(16,858)	(12.47)
Total liabilities	713,490	561,649	151,841	27.03
Share capital	1,732,684	1,732,684	0	0.00
Capital reserve	281,912	277,476	4,436	1.60
Retained earnings	792,472	365,989	426,483	116.53
Other equity	50,589	5,907	44,682	756.42
Total equity	2,864,414	2,378,208	486,206	20.44

Main reason for material changes and their impact:

1. The increase in current liabilities and total liabilities this year was mainly due to the increase in advance payments from the sale of real estate of construction projects implemented by subsidiaries.
2. The change in other equity was mainly due to exchange rate fluctuations and adjustments to the translation of the financial statements of foreign operations.

The changes above do not have a significant impact on the Company's business performance and financial position.

II. Financial performance analysis:

(I) Comparative analysis of business performance

Unit: NT\$ thousand

Item \ Year	2024	2023	Amount of change	Difference (%)
Operating revenue	643,160	347,508	295,652	85.08
Operating cost	532,337	331,750	200,587	60.46
Operating margin	110,823	15,758	95,065	603.28
Operating expenses	96,770	70,684	26,086	36.91
Net operating profit	14,053	(54,926)	68,979	(125.59)
Non-operating income and expense	562,920	175,807	387,113	220.19
Net income (loss) before tax	576,973	120,881	456,092	377.31
Less: Income tax expense	22,114	13,579	8,535	62.85
Profit/Loss from discontinued operations	0	0	0	0.00
Current period net profit	554,859	107,302	447,557	417.10

1. Analysis and explanation of the increase or decrease in ratio:

Our revenue, gross profit, and net operating profit decreased affected by global destocking in 2024. However, overall profits increased compared with the previous year after recognizing income from short-term investments and deducting income tax.

2. Expected sales volume and its basis: Not applicable because the Company has not made financial forecasts for the year.

3. Potential impact on future financial position and business performance and response plan:

The Company's production and sales have gradually recovered along with the global economy. Combined with the ample self-owned funds we have, our future financial position and business performance will not be impacted.

III. Cash flow analysis:

(I). Analysis of changes in cash flow in the most recent year

Unit: NT\$ thousand

Year	2024	2023	Discrepancies	
			Amount	Percentage
Net cash flow from operating activities	44,932	55,291	(10,359)	(18.74%)
Net cash flow from investing activities	620,965	(18,010)	638,975	(3,547.89%)
Net cash flow from financing activities	(90,117)	(67,549)	(22,568)	33.41%

1. The decrease in net cash inflow from operating activities was mainly due to the decline in the Company's revenue and cash flow from operating activities.

2. The cash outflow from investing activities was mainly due to the investment in new equipment.

3. The decrease in cash outflow from financing activities was mainly due to the difference in cash dividends distributed.

(II). Liquidity analysis for the most recent two years

Item \ Year	2024	2023	Percentage of increase (decrease) (%)
Cash flow ratio (%)	7.55	12.97	(5.42)
Cash flow adequacy ratio (%)	25.49	56.34	(0.55)
Cash reinvestment ratio (%)	(8.55)	(0.95)	8.00

Analysis of changes in percentage:

1. The cash flow ratio decreased this year due to the decline in the cash flow from operating activities.
2. The cash flow adequacy ratio decreased due to the distribution of lower cash dividends this year compared with the average of the past five years.
3. The cash reinvestment ratio was negative this year because cash dividends were greater than the cash flow from operating activities.

(III). Cash flow analysis for the coming year

Unit: NT\$ thousand

Cash and cash equivalents at beginning of period (1)	Expected annual net cash flow from operating activities (2)	Expected annual cash outflow (3)	Expected cash surplus (deficit) (1)+(2)-(3)	Remedial measures for expected cash deficit	
				Investment plan	Financial plan
799,485	74,670	383,864	490,291	-	-

1. Liquidity analysis for the coming year:

Operating activities: Expected annual net cash inflow from operating activities is NT\$74,670 thousand.

Expected annual cash outflow: The amount of cash dividends distributed and capital expenditures is estimated at NT\$383,864 thousand.

2. Remedial measures for expected cash deficit: There was no cash deficit.

IV. Effect of major capital expenditures on finance and business in the past year:

- (I). Status of major capital expenditures and source of funds: Not applicable because there were no major capital expenditures.
- (II). Expected benefits: N/A.

V. Reinvestment policy in the most recent year, main reason for profit or loss, improvement plan, and investment plan for the coming year:

The Company's investment policy focuses on businesses that the Company specializes in. From a long-term perspective, investees Chyang Sheng Vietnam Co., Ltd. and Pro-Star International Investment Consulting Ltd. benefit from preferential tariffs agreements between Vietnam and other countries, as well as purchase orders from brands, and profits are expected to remain stable. The Company recognized income of NT\$65,913 thousand and NT\$27,425 thousand from the above-mentioned investment in 2024 and 2023. The Company has no major investment plans in the coming year.

VI. Risks and assessment:

- (I). Impact of interest rate and exchange rate changes and inflation on Company's profit and response measures: The consolidated balance of loans from financial institutions was

only NT\$2,000 thousand at the end of the year, so changes in interest rates will not impact the Company's overall operations and income.

The consolidated company does not collect or make payments in foreign currencies, and any raw materials that are imported by trading companies are delivered within a short period of time after placing an order. Hence, exchange rate fluctuations do not have a significant impact on the Company.

The consumer price index and wholesale price index both increased in 2024, and fluctuate significantly along with the global economy, oil prices, and international raw material prices. Besides affecting the unit price of energy, the Company plans to optimize energy reuse to lower costs, and may adjust the unit price of processing in response. Furthermore, the impact is limited due to the Company's proper control over raw materials inventory.

- (II). Policies of engaging in high-risk, high-leverage investments, lending to others, providing endorsement and guarantee, and derivatives transactions, profit/loss analysis, and future response measures:

The Company follows the "Procedures for Lending Funds to Others", "Procedures for Endorsement and Guarantee", and "Procedure for the Acquisition and Disposal of Assets" when lending funds to others, providing endorsements/guarantees, and trading derivatives. However, the Company currently does not engage in derivatives trading. Lending to others is limited to the parent company and subsidiaries or between subsidiaries. Endorsement and guarantee are only provided to subsidiaries for bank loans.

- (III). Future R&D projects and expected R&D expenses: The Company's R&D plans are carried out according to schedule, and R&D expenses account for approximately 2.5%-3% of revenue. Please see "Research and Development Status" in the Letter to Shareholders for details of future R&D plans.
- (IV). The effect of changes in important domestic and foreign policies and laws on the Company's financial position and business operations, and response measures: No impact.
- (V) The impacts of technology changes (including information security risks) and industry changes on the Company's financial position and business performance, and response measures:

The Company has a dedicated IT department and document management department to oversee information security management, including firewall settings, periodic information risk drills, confidentiality of customer information and employee information, and remote backup. The Company periodically hires an external information security expert to examine and assess information security risk. The Company's financial position and business performance have not been impacted by any technology changes (including information security risks) and industry changes as of the date of report. Please see Information Security Management on page 88.

- (VI) Impact of corporate image change on risk management and response measures: N/A.

- (VII) Expected benefits and potential risks of merger and acquisition and response measures:

N/A.

(VIII) Expected benefits and potential risks of capacity expansion and response measures:

N/A.

(IX) Risks associated with over-concentration in purchase or sale and response measures:

N/A.

(X) The effects and risks of large-scale share transfers or conversions by directors, supervisors, or major shareholders holding more than 10% of the Company's shares, and response measures: Shinkong Textile Co., Ltd., the parent company of the Company's director Shinkong Asset Management Co., Ltd., purchased the Company's shares in the stock market this year, and consolidated shareholding as of the first quarter was 24.66%. The Company and Shinkong Textile Co., Ltd. are upstream and downstream in the supply chain and have already been working closely together. The company began appointing a representative as the Company's director in 2004. Hence, there is no risk to the Company's business.

(XI) The effect of changes in management right on the Company, risks, and response measures: N/A.

(XII) Litigation or non-litigation events: None.

(XIII) Other risks and response measures:

Risk category	Risk item	Impact on operations	Mitigation measures
Economic risks	Gap in competitiveness of low carbon products	With countries around the world enacting laws and regulations to achieve net zero emissions, companies are also setting net zero emissions and the use of green electricity as their primary ESG goals. Water, oil, electricity, and gas consumption account for a significant portion of the dyeing and finishing industry's costs, and carbon emissions management has become an important aspect in the dyeing and finishing industry. If the carbon emissions of products	To enhance the competitiveness of low carbon products, the Company plans to reduce carbon emissions by the organization and from the raw materials used to make products. We set carbon reduction goals in hopes of reducing the carbon footprint of our products, and prepare for the establishment of green low carbon supply chains. We will also direct our efforts to waste reuse and recycling, and fully utilize the co-generation and

Risk category	Risk item	Impact on operations	Mitigation measures
		cannot be effectively lowered, it will create potential risks that may impact operations when competing for purchase orders from customers, or cause customers to transfer the increase in carbon tariffs to Chyang Sheng.	circular economy development model in Dayuan Industrial Park.

VII. Other important matters: None.

6. Special Notes

I. Information on affiliated enterprises:

For details, please visit the Market Observation Post System at

https://mopsov.twse.com.tw/mops/web/t57sb01_q10, Single Company>Electronic Document

Download>Three Forms for Affiliated Enterprises.

II. Private placement of securities in the most recent year and up to the date of report: None.

III. Other necessary supplemental information: None.

IV. Matters, if any, that may affect shareholders' equity or securities price as defined in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act in the most recent year and as of the printing date of the annual report: None.

Chyang Sheng Texing Co., Ltd

Responsible person: Chen Jen-Fa