Enviromental,
Social & Governance

2024
ESG Report

auden
Auden Techno Corp

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Message From The Chairman

Facing the triple changes in 2024 of global geopolitical landscape restructuring, explosive growth in AI technology, and worsening climate emergency, Auden transforms international trends into sustainable momentum through forward-looking planning. By constructing systematic risk management under the TCFD framework, we focus on people, emphasizing integrity and innovation. Guided by corporate governance, innovative development, environmental sustainability, and social inclusion as the core of sustainable development, we lead the company's sustainable growth. We also proactively deploy sites in Vietnam and Poland to strengthen supply chain geopolitical risk resilience. Meanwhile, the two established subsidiaries are growing steadily: Auics Innovation Sustainability Co., Ltd. provides corporate carbon reduction solutions supporting comprehensive sustainable development; Auray Technology offers communication/ cybersecurity and sustainability-related testing and verification services, with professional consulting for ISO27001 information security, and obtained TAF 17029/14065 certification qualifications in 2024 to build sustainable competitiveness.

Sustainable Development Achievements and Honors

Our sustainability efforts have been recognized with several prestigious awards, including the 2024 "CommonWealth Sustainable Citizen Award,""CommonWealth Talent Sustainability Award," and the "Cathay United Bank Best Carbon Disclosure Award." These achievements highlight our outstanding performance in corporate governance, corporate commitment, social engagement, and environmental sustainability. In terms of environmental sustainability, we aim to achieve 10% of our energy from renewable sources by 2025. The new Bade headquarters under construction will implement an AIoT energy management system, with the goal of obtaining dual gold-level EEWH and LEED green building certifications by 2026.

Innovation, R&D, and Industry Contributions

Auden Technology continues to deepen its focus on 5G and next-generation communication technologies, concentrating on application innovations such as array antennas. Yaorui Technology established Asia's first independent third-party O-RAN certification laboratory and has hosted the O-RAN Alliance PlugFest for many years, promoting industry standardization progress. Meanwhile, we represent Danish drone RF measurement and satellite simulation systems, as well as Canadian satellite link simulators, and are developing 6G RIS reconfigurable intelligent surface communication technology to support future communication innovations.

Environmental Education and Social Responsibility

Since its establishment over 30 years ago, Auden Technology has not only deeply cultivated the wireless communication field but also expanded into low-earth orbit satellite technology, testing and certification, and smart green energy sectors. It has received numerous awards and recognition from world-renowned brands. To fulfill corporate social responsibility, since 2015, we have collaborated with Taiwan Wild Bird Society International Communication Club to support the Taiwan Wild Bird International Nature Film Festival, hosting a total of 806 screenings and impacting 186,695 people. In 2024, through the planning and design of the Auden Education Foundation and in partnership with Yaozhi Innovation Sustainability, we launched the "Green Action Elementary School" series to promote renewable energy education. We also participated in the "Forest Love Taoyuan" tree-planting initiative, planting over 360 trees in Taoyuan city schools to enhance campus greening and environmental education.

Talent Development and Workplace Inclusion

Through industry-academia cooperation projects, we provide scholarship programs to deeply cultivate communication technology talent and promote diverse employment policies to foster workplace inclusion. We have exceeded hiring quotas for people with disabilities, earning recognition from the Taoyuan City Government Labor Bureau, achieving talent diversity and inclusiveness.

Forward-Looking Sustainable Blueprint

Facing future challenges, we will continue to strengthen risk management, deepen the application of the TCFD framework, and actively respond to domestic and international sustainable development policies. Auden Technology will continue to respond to global risks through technological innovation and align with international standards through forward-looking governance. As ESG evolves from a compliance requirement to a core competitiveness, we are measuring a sustainable future with millimeter-wave technology and defining responsible enterprise anew with AI computation.

This is not only the mission of technology workers but also the practice of a generational commitment. Let us join hands to create a better and more sustainable future.

Auden Techno Corp.
Daniel Chang
Founder & Chairman

About the Report

Report Editing Elements

Auden has prepared this Sustainability Report through its Sustainability Development Office. The issuance of this report provides an opportunity to re-examine the Company's practices in environmental, social, corporate governance, and economic sustainability, and to continuously optimize and improve. In addition to growth in economic performance, the Company remains committed to innovation, talent development, and environmental sustainability as key strategies for corporate sustainability.

Report Preparation Principles

Auden adheres to a voluntary and proactive approach in issuing this report. The Report follows the standards outlined below:

- GRI Sustainability Reporting Standards (GRI Standards), Core Option
- Guidelines for the Preparation and Filing of Sustainability Reports by Listed Companies
- Integrated Reporting Framework (IIRC)
- Sustainable Development Goals (SDGs)
- Sustainability Accounting Standards Board (SASB)
- Task Force on Climate-related Financial Disclosures (TCFD)
- International Financial Reporting Standards (IFRS)
- IIRC Integrated Reporting Framework
- SDGs United Nations Sustainable Development Goals
- AA1000 Assurance Standard v3 Type 1 Moderate Assurance Level, and in accordance with the 2018 version of the AA1000 Accountability Principles, the verification statement is included in the appendix of this report for reference.

Reporting Period

Auden issues an annual non-financial information report. The "2023 ESG Sustainability Report" was published in June 2025 and is available on the Auden website under the "Sustainability Development" section. The reporting period covers actions and performance in the three ESG dimensions from January 1, 2024, to December 31, 2024, including management methods and practices related to material topics.

Information Restatement

Due to adjustments in the internal operational logic of the statistical method for unpaid parental leave, past data presentations have been affected. The relevant information has been recompiled to ensure consistency and accuracy. For the reasons and impacts of the data recompilation, please refer to Chapter 4.2 "Labor-Management Relations" of the report.

Feedback and Issuance

This report has undergone AA1000 TYPE 1 moderate assurance verification. The data or information disclosed in the report is provided by the respective responsible departments, confirmed by the Sustainability Office, then submitted to department heads for internal review and approval, and finally issued after review and approval by the Board of Directors.

Contact Information

For any questions regarding the content of this report or for any suggestions related to Auden, please contact us through the following:

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Auden Official Website

Auden LinkedIn

Company Overview

Founded in 1981 and headquartered in Bade District, Taoyuan City, Auden Group is a global leader in wireless RF technology. We offer comprehensive design and development services, including antenna and module development, mass production, measurement equipment, regulatory information, and product certification. Our core values are "Integrity and Innovation," guiding us to build strong R&D capabilities, develop market-driven products, and balance operational performance with social responsibility. Our goal is to reward shareholders for their long-term support.

Company Introduction	
Company Name	Auden Technology Co., Ltd.
Industry	Wireless Communications
Stock Code	3138
Number of Employees	147
Capital	503,104 thousand yuan
Revenue	1,322,868 thousand yuan

Vision and Mission

Vision	To become a global leader in key wireless communication technologies and sensing components.
Mission	To become the most trusted and loyal long-term partner for our customers in the fields of mobile communications, IoT, and biomedical industries.

Corporate Culture

Integrity	Integrity is our core principle. We fully commit to our customers, carefully select and respect our suppliers with integrity, and view employees as our most valuable asset. We emphasize character and teamwork in our hiring practices.
Innovation	Innovation is our driving force for maintaining competitiveness and growth. We continuously innovate in technology and products, and also strive for comprehensive innovation in thinking, effectively implementing ideas to drive change.

Annual Highlights

- Potential Core Enterprise Award

- Love Taoyuan Forest! Auden Technology plants 360 trees on campus

- Auden Technology passes the ISO27001:2022 transition certification

- Auden Group establishes Employee Stock Ownership Trust

- Auden Technology wins the "Best Carbon Disclosure Award"

2024

Jan. → Apr. → May → Jun. → Oct. → Dec.

O-RAN Global PlugFest Fall 2024 — Plugged in PlugFest Host

- Subsidiary Auray Technology has co-hosted for 5 consecutive years

- Held the "2024 8th Auden Group Seminar

- Nominated for the 2024 Taokin Enterprise Award ESG Environmental Sustainability Award

- Awarded the 2024 "CommonWealth Magazine" "CommonWealth Sustainable Citizen Award"

- Presentation of the "2024 Outstanding Talent Scholarship for Universities and Colleges"

Sustainability Performance Highlights

Awarded the
Ministry of Economic Affairs Certified Potential Mid-sized Enterprise Award,
CommonWealth Sustainability Citizen Award

Awarded
as a finalist for the Taokin Enterprise ESG Environmental Sustainability Award,
and the Cathay CDP Carbon Disclosure Award (CDP rating: B level)

In the 2024 corporate governance evaluation,
the score improved by two levels to 21%-35% compared to the previous year

Renewable energy **RE 9 %**
self-generated and self-used green electricity **kWh,**
small-scale green electricity **10,000kWh,**
carbon reduction **14.54 tons**
E

Total verified carbon emissions in 2024 were 219.242 metric tons, a decrease of **7.93 metric tons** compared to the previous year
E

Autonomously implemented ISO 14064 greenhouse gas inventory for **more than 3 consecutive years**
E

Awarded the
Common Wealth Talent Sustainability Award
with **40.82%** of the company's employees holding master's or doctoral degrees
S

Established employee stock ownership trust
and employee restricted stock
S

Auden Education Foundation received funding support from the **"Ministry of Education Foundation Lifelong Learning Circle"**
Sustainable Development Group to develop a new environmental education course "Green Action Little School"
S

Consolidated revenue of **1,707,590** thousand NTD
EPS 3.05 NTD
G

Obtained **ISO27001: 2022** certification for information security
0 damage incidents this year
G

In 2024, a total of **145patents** have been accumulated, with **63.24%** of R&D personnel holding master's or doctoral degrees.
G

2024 Performance

E

- Following ISO 14064, carbon emission inventories are conducted, with greenhouse gas verifications carried out for three consecutive years, achieving a total carbon reduction performance of 55.06 metric tons.
- Identify climate risks and opportunities according to the TCFD international framework.
- In 2024, the corporate governance evaluation scored 21%-35%, an improvement of two levels compared to the previous year.

S

- Awarded the Global Talent Sustainability Award.
- Established the Auden Education Foundation to cultivate industrial technology talents and implement the concept of sustainable environmental and ecological management.
- Strengthened youth empowerment through the internship program launched in 2020; in 2024, 15 participants joined, 5 were formally employed, with a retention rate of 33.33%, enhancing employment skills and promoting workplace adaptation.
- Focused on human rights, organized health promotion activities, with a male-to-female gender ratio of 1.37:1.
- Audenroup establishes an employee stock ownership trust to promote shared happiness within the group.
- Auden Education Foundation develops a new course "Green Action Elementary School," receiving funding support from the Ministry of Education Foundation's Lifelong Learning Circle Sustainable Development Group.

G

- The "Sustainable Development Committee" implements various sustainability policies and developments.
- Complete corporate governance structure, diverse functional committees
- Diverse board members, emphasizing gender equality
- Awarded the CommonWealth Sustainability Citizenship Award, shortlisted for the Taokin Enterprise Award - Environmental Sustainability Award, Cathay CDP Carbon Disclosure Award (overall CDP rating: B).

United Nations Sustainable Development Goals (SDGs) Index

Item	Sustainable Development Goals		Corresponding Sections	Page
Goal 1	End poverty in all its forms everywhere		4.4 Compensation and Benefits	109
Goal 2	End hunger, achieve food security and improved nutrition, and promote sustainable agriculture.		4.5 Social Responsibility	112
Goal 3	Ensure healthy lives and promote well-being for all, at all ages.		4.3 Talent Development	104
Goal 4	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.		4.3 Talent Development 4.5 Social Responsibility	104 112
Goal 5	Achieve gender equality and empower all women and girls.		4.4 Compensation and Benefits	109
Goal 7	Ensure access to affordable, reliable, sustainable and modern energy for all.		3.2 Green Measures 3.3 Green Performance	62 72
Goal 8	Promote inclusive and sustainable economic growth, full and productive employment, and decent work for all.		2.3 Innovation and R&D 4.3 Talent Development	35 104
Goal 12	Ensure sustainable consumption and production patterns.		2.6 Sustainable Supply Chain	52
Goal 13	Take urgent action to combat climate change and its impacts.		3.1 TCFD 4.5 Social Responsibility	56 112
Goal 16	Promote peaceful and inclusive societies for sustainable development; provide access to justice for all; and build effective, accountable and inclusive institutions at all levels.		2.2 Integrity and Risk Management	26
Goal 17	Strengthen the means of implementation and revitalize the global partnership for sustainable development.		1.3 Stakeholder Engagement	13

01

Sustainability Improvement

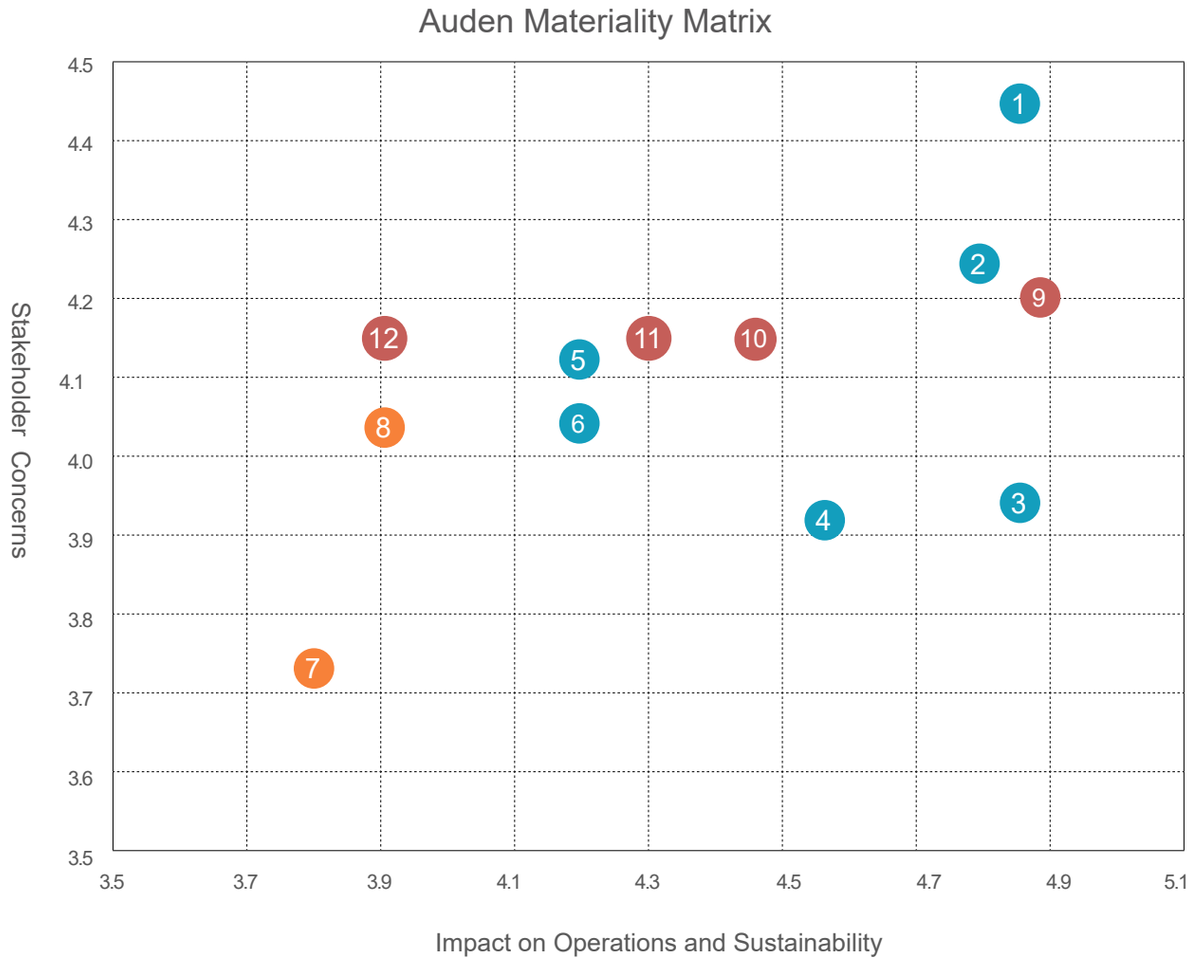
1.1 Material Topic

1.2 Material Issues and Value Chain

1.3 Stakeholder Engagement

1.1 Material Topic

In 2024, Auden Technology introduced a sustainability materiality analysis process, comprehensively considering key industry trends, GRI sustainability reporting standards, past corporate management experience, as well as international disclosure frameworks such as TCFD and SASB, to serve as the basis for topic identification and prioritization. First, the sustainability team compiled potential sustainability issues, and the Sustainability Development and Risk Management Office held meetings to discuss and evaluate the substantive impact of each issue on the company's sustainable operations, initially screening 22 potential material topics. Subsequently, a questionnaire was sent to internal and external stakeholders for voting. Based on the responses, 12 representative material topics were summarized as the focus for this year's sustainability report disclosure. The material topics include: innovative products and technologies, information security, customer service, integrity management, economic performance, sustainable supply chain, low-carbon products, energy saving and carbon reduction, labor-management communication, compensation and benefits, human rights policies, and talent development, serving as the basis for future sustainability management and performance disclosure.



List of Material Issues in 2024

Governance/Economic Issues

1. Innovative Products and Technologies
2. Information Security
3. Customer Service
4. Integrity Management
5. Economic Performance
6. Sustainable Supply Chain

Environmental issues

7. Low-carbon products
8. Energy saving and carbon reduction

Social/employee issues

9. Labor-Management Cmmunication
10. Compensation and Benefits
11. Human Rights
12. Talent Development

Note 1: In 2024, "Waste Management" due to the type of operation... the data score is relatively low. Compared to 2023, "Waste Management," which was originally ranked second in the environmental category, is no longer considered a major issue because Taiwan plants are non-factories, and the impact of waste management is smaller. Our company will still include it in the customized significant issues.

Note 2: In 2024, "Water Resource Management" was not included in the ranking of major topics. Compared to 2023, "Water Resource Management," which was originally ranked third in the environmental category, is no longer considered a primary issue. Since Taiwan plants are non-factory facilities, the impact of water resource management is relatively small. Our company will still include it as a customized major topic.

Note 3: Although participation in public welfare was not included in the major topic matrix in 2024, our company will still include it as a customized major topic.

1.2 Material Issues and Value Chain

This report identifies material topics as "Continuous Innovation," "Information Security," and "Carbon Reduction." Strategies are analyzed using the value chain as a boundary. Regular discussions on economic, social, and environmental issues are conducted, with outcomes reported annually to the Board of Directors.

Continuous innovation

Integrating industry, government, academia, and research with patent strategies, we drive innovation in 5G to 6G technology, green product design, green energy, and information security.

Information security

Boost Information Security investments by integrating operational management with product security to protect client privacy and advance security testing.

Carbon reduction

Commit to carbon neutrality by 2040, advance energy transition, and develop green energy capabilities.

Material Topic	Material Issues	GRI Standards	Reveal Chapter	Value chain impact boundaries			
				Auden	Supplier	Client	Public
Governance/Economic Issues	Innovative Products and Technologies	NA	2.3 Innovation and Research Development	■	●	●	-
	Information Security	GRI 418	2.4 Information Security	■	●	●	-
	Customer Service	NA	2.5 Customer Service	■	-	-	-
	Integrity Management	GRI 205 GRI 206 GRI 2-15、2-16、2-17	2.2 Integrity and Risk Management	■	●	●	-
	Economic Performance	GRI 201	2.1 Business Overview	■	●	-	-
	Sustainable Supply Chain	GRI 204 GRI 308	2.6 Sustainable Supply Chain	■	●	-	-
Environmental issues	Low-carbon products	GRI 416 GRI 417	3.2 Green Measures	■	●	●	□
	Carbon reduction	GRI 302 GRI 305	3.2 Green Measures	■	●	●	□
Social/employee issues	Labor-Management Communication	GRI 402 GRI 2-30	4.2 Labor Relations	■	-	-	□
	Compensation and Benefits	GRI 401	4.4 Compensation and Benefits	■	●	-	-
	Human Rights	GRI 401	4.1 Human Rights Protection	■		●	□
	Talent Development	GRI 404 GRI 405	4.3 Talent Developmen	■	-	-	□

■: direct impact ●: Impact on business practices □: contribute to impact

1.3 Stakeholder Engagement

Auden aims to define stakeholders through this report and adopts the international standard AA 1000 Stakeholder Engagement Principles. Based on five evaluation dimensions (responsibility, influence, tension, diverse perspectives, and dependency), stakeholders are identified and prioritized. In 2024, 10 major stakeholders were identified. Auden has currently established a complete and comprehensive communication channel to accurately grasp stakeholders' concerns and specific opinions, actively respond, and review and improve accordingly.

Stakeholders	Explanation	Focus Topics	Communication Methods and Channels	Communication Frequency	2024 Communication Results
Staff	Employees are the foundation of sustainable development. Providing a quality work environment and compensation conditions is essential to cultivate a work team willing to fully utilize their talents and passion, creating higher operational performance and value for the company.	Innovative products and technologies Labor/management relations Employee diversity and equal opportunities Market position	· Labor-Management Meetings, Welfare Committee Meetings, New Employee Forums · Establish diversified channels for feedback, including a complaint hotline, complaint suggestion boxes, complaint email inbox, sexual harassment complaint mailbox, and employee suggestion mailbox: HR@auden.com.tw. · Company intranet, group newsletter	· Labor-management meetings once every quarter · Quarterly, irregular Welfare Committee meetings · Quarterly, irregular new employee forums · Quarterly group newsletter. · Irregular distribution of various announcements or real-time information	· Held 4 labor-management meetings · Held 13 welfare committee meetings · Conducted 9 new employee forums
Client	Customers are the end users of the company's products and services. Understanding customer needs and providing high-quality services and innovative solutions help enhance customer satisfaction and brand value, thereby strengthening market competitiveness.	Innovative Products and Technologies Information Security Customer Privacy Labor/Management Relations Occupational Safety and Health Supplier Social Assessment	· Business Unit Visiting Clients · Phone, email, and letter communication feedback · Customer satisfaction survey · Service mailbox	· Customers contact designated representatives in real time · Irregular Technical Seminars Held Annually · Other Information Updated Irregularly · Customer Satisfaction Survey Conducted Once a Year	· Satisfaction Score Above 95 in 2024 · Focus on technological development, disclosed in section 2.3 Innovation and Research. · Organized group seminars and biomedical seminars, with a total participation of over 400 people.
Supplier	Suppliers and contractors are crucial elements in building professional products and services. Establishing an effective and smooth supplier management and communication mechanism is essential to create a win-win situation for both parties.·	Innovative Products and Technologies Anti-Corruption Customer Privacy Procurement Practices	· Supplier Social Responsibility Commitment Letter · Important suppliers must sign a confidentiality agreement · Conduct on-site visits to suppliers and include key issues in the evaluation of important suppliers · All issues can be communicated immediately with the contact person or reported through a public mailbox · E-Mail: C&S@auden.com.tw, p.audit@auden.com.tw	· Annually update key concerns with the top 10 suppliers · All others are communicated in real time	· The response rate for the first-tier suppliers' sustainability commitment statement is 99.15%.
Shareholders/ Investors	Investors and shareholders are the company's financiers; providing transparent, accurate, and timely operational information is essential to enhance the trust of investors and the market, thereby reflecting the company's fair market value.·	Innovative Products and Technologies Economic Performance Taxation Energy	· Annual General Meeting of Shareholders · Corporate Presentation · Public Information Observatory · Investor Feedback Email: IR@auden.com.tw · Investor Relations Contact Number: 03-3631901 Ext 214	· Annual shareholders' meeting once a year, two investor conferences per year · Others are all real-time communication	· In the 113th year, the corporate governance evaluation ranked in the top 35%, improving by two levels compared to the previous year. · In the 113th year, investor conferences were held on 08/21 and 11/22 respectively.

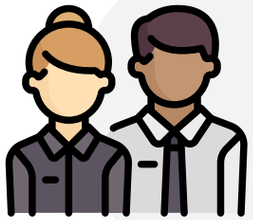
Stakeholders	Explanation	Focus Topics	Communication Methods and Channels	Communication Frequency	2024 Communication Results
Government agencies	The government and regulatory authorities are important supporters of business development. Complying with government regulations and actively cooperating with national policies are obligations that corporate citizens must fulfill in order to gain the trust and support of the government and regulatory authorities.	Labor-Management Relations Information Security Human Rights Protection Energy Conservation and Carbon Reduction Talent Development Participation in Public Welfare	・Official Document Issuance ・Participate in various policy and regulation promotion briefings and training courses ・E-Mail: ESG@auden.com.tw	・Irregular ・All others are communicated in real time	・Regularly participate in regulatory announcement courses held by the stock exchange.
Bank	Banks are important providers of operating capital and financial partners for enterprises. Maintaining good financial discipline and credit quality helps sustain stable financing relationships and financial flexibility	Anti-corruption Innovative Products and Technologies Information Security Energy Labor-Employer Relations	・Corporate Presentation ・Public Information Observatory ・Issuance of Annual Reports and Financial Statements ・Company Official Website ・Market Observation Post System ・E-Mail: IR@auden.com.tw	・Two investor conferences annually, one annual report issued ・Other information is updated irregularly on the company website or the Market Observation Post System ・All others are real-time communications	In the year 113, investor conferences were held on 08/21 and 11/22 respectively.
Media	Media is an important bridge for communication between enterprises and the public. Through accurate and timely information disclosure and interaction with the media, it helps enhance brand image and social trust.	Innovative Products and Technologies Information Security Labor-Employer Relations Labor-Management Relations Anti-corruption	・Annual General Meeting of Shareholders ・Investor Conference ・Market Observation Post System (MOPS) ・Official Website ・Social Media: FB/IG/Linkedin/Youtube ・E-Mail: IR@auden.com.tw	・Annual General Meeting once a year, Investor Conferences twice a year ・Communicate at least 3 times per month ・Irregularly update information ・All others are communicated in real time	・In 2024, Economic Daily News, Commercial Times, Wealth Magazine, Juheng Network, United News Network, Digitimes, etc., have multiple thematic reports on operations, technology development, annual seminars, and more. ・Real-time updates of the latest group information on various media and social platforms.
NGO/NPO	NGO/NPOs play a key role in promoting social welfare and sustainability issues. Through collaboration and dialogue, businesses can jointly advance the practice of social responsibility and sustainable development goals.	Customer Service Innovative Products and Technologies Economic Performance Ethics and Integrity	・Official Website ・Social Media: FB/IG/Linkedin/Youtube ・E-Mail: ESG@auden.com.tw ・In August, the "Auden Bingnan Education Foundation" was established, preparing dedicated personnel and hotline services as well as an official website section for announcements.	・Information updated irregularly ・All others are for real-time communication	・Collaborate with NGOs/NPOs to promote six public welfare projects ・Cooperate with the Auden Bingnan Education Foundation to implement public welfare project promotion

Stakeholders	Explanation	Focus Topics	Communication Methods and Channels	Communication Frequency	2024 Communication Results
Community	The community is an important stakeholder in the location of business operations. Actively participating in local affairs and social contributions can promote community inclusion and establish a good corporate citizenship image.	Labor Relations Information Security Human Rights Protection Talent Development Participate in Public Welfare Innovative Products and Technologies	・Official Website ・Social Media: FB / IG / Linkedin / Youtube ・E-Mail: ESG@auden.com.tw	・Information updated periodically ・Real-time communication	Actively participate in community public welfare activities, such as beach cleanups, blood donations, community care actions, and promote local talent development and summer internship opportunities
Contractor	Suppliers and contractors are crucial links in building professional products and services. Establishing an effective and smooth supplier management and communication mechanism is essential to create a win-win situation for both parties.	Occupational Safety and Health Training and Education Employee Diversity and Equal Opportunity Economic Performance	・Supplier Social Responsibility Commitment Letter ・Important suppliers must sign a confidentiality agreement ・E-mail: p.audit@auden.com.tw ・E-Mail: C&S@auden.com.tw	・Real-time communication	・For details on the training of security personnel, please refer to the chapter "4.1 Human Rights Protection." ・For construction contractors, weekly site meetings are continuously held to strengthen on-site communication and safety management.

Annual key stakeholder ESG engagement outcomes

Customer

- Focus on technological development, disclosed in section 2.3 Innovation and R&D.
- Issued 6 customer satisfaction surveys, with an average score of 9.5.
- Organized group seminars and biomedical seminars, with a total participation of over 400 people.



Employees

- Held 4 labor-management meetings, with main topics including conditions for employee travel subsidies for overseas trips, the number of half-days for domestic trips, rules for selecting welfare committee members, and the review of donation recipients for the "Coffee Shining Donation" to enhance transparency and public welfare effectiveness.
- Held 13 welfare committee meetings to discuss and decide on the use of welfare funds and activity planning.
- Conducted 9 new employee forums to care for the adaptation of new staff; the turnover rate for new employees in 2024 was 1.95%.

Shareholders/Investors

- Hold the annual shareholders' meeting in June to directly engage and communicate with investors.
- Invited to hold institutional investor briefings in August and December.
- Publish one monthly revenue press release each month.
- Occasionally invited by institutions to visit the company for exchanging the latest industry information and topics of concern.
- Reply to the IR mailbox within 2 working days, and keep the IR hotline open during office hours to respond to investors' inquiries promptly.

Suppliers

- Focus on supply chain management, disclosed in section 3.2 Sustainable Supply Chain.
- In 2024, 118 new suppliers were added, 117 of which signed the social responsibility commitment letter, achieving a compliance rate of 99.15%. All have signed unilateral confidentiality agreements with major suppliers.

Government agencies

- Respond to government programs, continuously promote labor employment and job stability, and simultaneously implement training courses for middle-aged and senior workers.
- Participate in government talent development programs, such as the Institute for Information Industry's Emerging Industry Talent Development Program.
- In accordance with regulations, regularly report the budget and final accounts of the Welfare Committee.

Bank

- Update information on the Public Information Observatory at least three times per month.
- Update financial disclosure information in the investor section of the official website monthly.
- Update financial report information quarterly.
- Provide the bank side with at least one information review per year.
- Coordinate with project execution and communicate with the bank side irregularly.

Media

- Immediately update the latest group information on various media and social platforms.
- Update financial disclosure information in the investor section of the official website monthly.
- Update financial report information quarterly.
- Provide the bank side with at least one information review per year.
- Coordinate with project execution and communicate with the bank side irregularly.

NGO/NPO

- For details on related social care actions, see 4.5 Social Care.
- Continued sponsorship of the "Taiwan Wild Hope Nature Communication Society" to hold the Wild Hope Film Festival and nature education workshops.
- In 2024, 135 sessions were held with 53,510 participants; a total of 806 sessions over 11 years with 186,695 participants.
- Co-organized a blood donation event with Rotary International District 3502, with 209 donors donating 320 bags of blood (80,000cc), including 15 first-time donors, many donating 2 bags at once.
- Invited volunteers from Bade Yangde Bingnan Satellite Rotary Club to participate in the "Love Together Shihu Beach Cleanup Action," with a total of 137 employees, family members, and volunteers participating together, removing 145.7 kilograms of marine debris.

Contractor

- Security personnel training was held once.
- A construction meeting is held once a week.

community

- Charity donated 278,760 NTD to assist students from 4 schools in Taoyuan, 1 special education institution, and 4 families.
- On Earth Day, April 22, a campus tree planting event was held at Zhongli Qingpu Junior High School and Yangmei Shanghu Elementary School, with a total of 120 teachers and students participating, planting 360 trees covering more than 20 species.
- Green Action Elementary School was held at 10 schools in Taoyuan, with a total of 239 teachers and students participating.

02 Sustainable Innovation

2.1 Business Overview

2.2 Integrity and Risk Management

2.3 Innovation R&D

2.4 Information Security

2.5 Customer Service

2.6 Sustainable Supply Chain

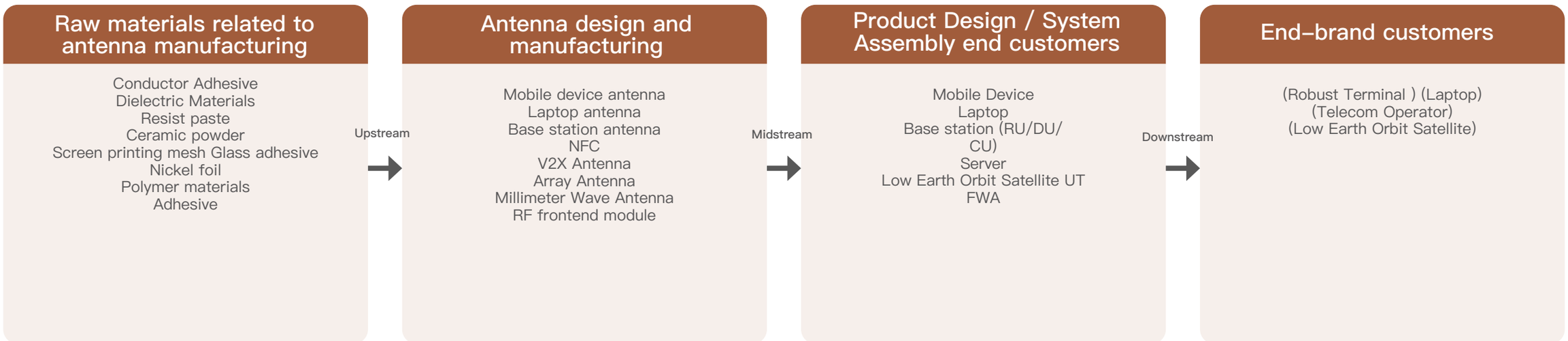
2.1 Business Overview

Product Layout

Auden Group, leveraging years of experience deeply rooted in the wireless communication field, continuously enhances its technology and market layout in RF antennas, measurement equipment, testing certification, and consulting services to meet the demands of emerging industries. With the development trends of 5G, 6G, low-earth orbit satellites, smart IoT (AIoT), and biomedical technology, the company will strengthen cross-disciplinary integration, improve core technologies, and actively expand international markets to enhance market competitiveness and operational efficiency.

1. RF Antennas and Modules
   - Handheld device antennas: focusing on miniaturization, narrow bezels, and integrated antennas(such asRFID applications) and automotive antennas(supporting5G,V2X and other technologies).
   - Array antenna modules(AIM): products for 8G,11G,15G,28G, and37G frequency bands have been launched, and development of5G N78 O-RU equipment has been completed. Future expansion will includeChannel Sounder andO-RAN system solutions.
   - SatelliteGround Receiving Station(UT): Centered onKA/KU Band, designed for customized products suitable forLEO,MEO and GEO architectures, meeting SWaP-C requirements, aiming to develop integrated portable high and low orbit satellite terminal equipment and compact satellite IoT devices by 2025.
2. Measurement Equipment：Agent for international brand testing equipment, including SPEAG(SAR testing), ZMT Zurich MedTech(medical simulation), SquarePeg(satellite uplink and downlink simulation testing), etc., enhancing smart healthcare and satellite communication capabilities.
3. Test Certification Services：AurayOTIC Laboratory provides5G O-RAN interoperability/conformance/security testing, and extends toRIC testing, energy consumption testing, andAI-RAN technology verification, continuously deepeningO-RAN related testing items.
4. Consulting Services：Auics Innovation Sustainability provides cybersecurity resilience (ISO 27001, GDPR compliance) and carbon reduction solutions (carbon inventory, CBAM guidance, green power planning), assisting enterprises in addressing EU environmental tariff challenges.

Internet Communication Industry Chain



Product and Technology Development Direction

- Continuously optimizing miniaturized, integrated antenna design, and planning to introduce eco-friendly materials, committed to balancing product performance and sustainable development.
- Develop efficient dual-band shared antenna low-earth orbit satellite terminals, 6G RIS products, multi-band FR3 RF modules, and high-power 5G ORU modules.
- Promote the extended application of UT products, develop resilient network management systems and 5G O-RAN satellite private network solutions.
- Actively enter the satellite communication testing market, introduce new operational momentum, reduce testing costs and time, and help customers bring products to market quickly.
- Deepen O-RAN testing automation and cybersecurity verification, expand testing capabilities for industrial control and smart devices (such as drones and smart poles).
- In response to the CBAM trend, providing carbon emission management and international certification services to help clients reduce trade impacts.

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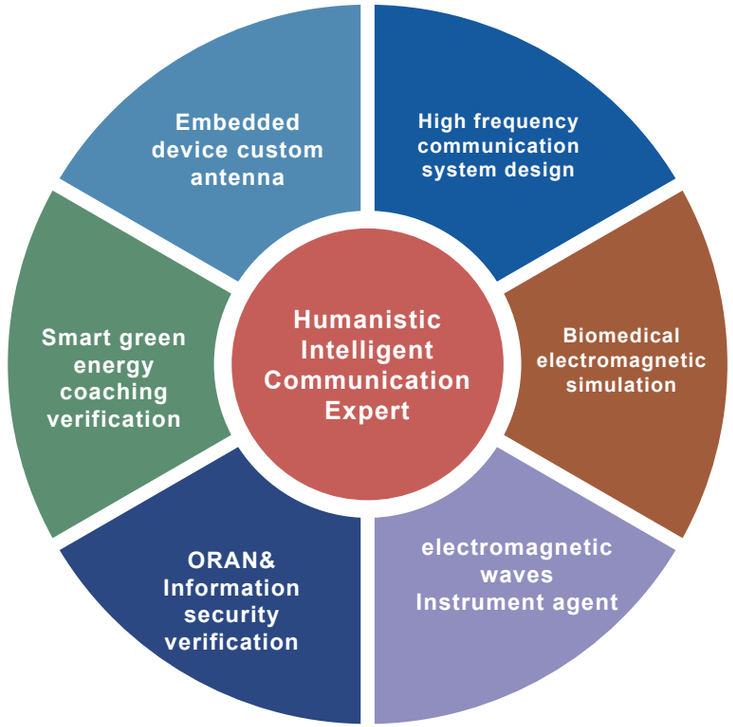
Auden official website

■ Green Energy Solution Energy
- Renewable energy certificate
- Carbon reduction
- Sustainable development

■ Measurement Verification Energy
- O-RAN testing and certification
- OTIC and Security Lab



■ RF Wireless Communication Energy
- Customized antenna module design and manufacturing
- High frequency 5G system
- 6G forward-looking technology

■ Instrument And equipment Aales Energy
- EM biomedical electronic measurement
- Software and hardware instrumentation solutions

For detailed product overviews, please refer to Section IV. Operational Overview and Section II. Market and Sales Overview of Auden Technology's 2014 Annual Report and Auden's official website.

Development History

1990 Renamed and Officially Registered

2000 Became Schmid & Partner Engineering AG (SPEAG) Agent for SAR Certification System，Set Up Distribution Business and First Adopted into Taiwan & China Market
First Approved Project of the Program of Development of New Leading Products by Ministry of Economic Affair (Internal Multi-Frequency Mobile Phone Antenna Development Plan)
SAR Lab in Taiwan，and entrusted by MOTC (now NCC) to Develop Regulations

2003 Established a JV Test Lab with China Government TMC in Shanghai, China

2006 First CTIA OTA Lab in Taiwan
the World's smallest 5-Band Miniaturized Antenna Design Solution into Market

2011 Established Distribution Business in Shanghai China

2012 Approved from DOIT Ministry of Economic Affairs in Industrial Technology Foresight Research Program to Set Up Foresight Research Center
approved by NCC & TAF as a Regulatory

2016 Awarded SME CSR, Asia Responsible Entrepreneurship Awards, known as the『Perseverance Nobel Prize』

2017 Built Up Advanced mmW 10-110GHz Power Density Measurement System

2018 The Member of 5G Industrial Innovation & Development Alliance

2019 Approved 5G Project of A+ Industrial Innovation and Research Program，DOIT Ministry of Economic irs
Granted the Certificate for IATF 169Affa49:2016 Automotive Quality Management System Standard
Verified Lab by Xiaomi
Built Up mmW Compact Rang OTA Testing Lab

2020 Became WHALETEQ Agent for Test Solutions for Vital Signs Medical Devices
5G mmW 39 & 28GHz Dual-Polarization AiP Module

2021 Established Auray Technology Corp.
Awarded O-RAN Alliance Recognition Medal for Active Host O-RAN Global PlugFest 2021, the Corporate Participants the Most, as well as the Completed Test Cases is the Most
World No.1 Open Testing and Integration Centre (OTIC) Third-Party Testing Lab Approved by the O-RAN Alliance, and the Only One OTIC Lab in Asia
Verified Lab by Chunghwa Telecom
Set up the first 5G ORAN Testing Lab that Meets O-RAN Alliance Specifications and Has Security Testing Capabilities in Taiwan

2022 Develop Biomedical Simulation Service for Precision Medicine
Approved B5G/6G Project of Thematic R&D Program of Industry Innovation Platform Program, MOEA
Recognized by the O-RAN Alliance and issued the world's first 5G OPEN RAN certification
Approved 5G O-RAN Project of Industry Innovation Platform Program, MOEA

2023 Groundbreaking Ceremony for the Group Headquarter Smart New Building which complies with the EEWH Green Building Label and Leed Label
Forbes Asia Best The Region's Top 200 Small and Midsize Companies Under a Billion Awards"
Awarded the 8th National Industrial Innovation Award of MOEA
Approved MOEA Industrial innovation and R&D Project
Auics provided a Comprehensive solution for net-zero

Global base distribution map

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Auden official website

Auden Organizational Structure

The company is chaired by Chairman Zhang Yubin, who leads the Board of Directors in executing and supervising all company operations. The board formulates various business plans and coordinates integration among departments based on market conditions and competitive situations,with the main departments and their responsibilities disclosed in the 2024 annual report.

Sustainable Development Committee

According to the strategies, directions, and goals set by the Sustainable Development Committee, the Sustainable Development Office is responsible for consolidating and managing the execution status, tracking various annual sustainability indicators and the progress of work plans,providing relevant planning and resources to ensure goal achievement, and reporting the execution status to the Board of Directors. At least4times a year, the Board supervises the various goals and execution results, and updates and discloses related information regularly on the company website annually for stakeholders to review.Organizational StructurePlease refer to the company website.

work items	external	Promote the practice of corporate social responsibility, promote the balance of economy, society and environmental ecology and achieve sustainable development goals.
	internal	Implementing governance to protect stakeholders' rights, Auden has established a Code of Practice for Sustainable Development, a risk management policy, a Code of Practice for Governance, and guidelines for Economic Performance, along with concrete implementation plans.

The company's board of directors authorizes committees to be responsible for ESG-related issues. In 113, these include: corporate governance, innovation and research, information security, friendly workplace, environmental protection, and social participation. The committee proposes company strategies to the board, which evaluates the risks and feasibility of the strategies' success, continuously reviews the progress, and urges the management team to make adjustments when necessary.

In 2024, a total of4 board meetings were held, covering topics such as: sustainable development strategies and directions, establishment of the sustainable development committee, greenhouse gas inventory and verification plans, and carbon reduction planning, on the dates of March 13, May7, August 8 and December18, with a 100% attendance rate of all directors.

For other matters, please refer to the company's website "Sustainability Practice Guidelines", official website, and annual report.

ESG website

2024 Annual Report

Auden official website

Code of Practice for Sustainable Development

Economic Performance

Material Issues： Economic Performance	
Reporting Requirements	Sustainable Management Policy
Significance of This Topic	• Maintain the company's operating performance to support the company's sustainable operation and development.
Purpose of this topic management	• R&D and innovation, improve product market competitiveness and profitability, and implement risk management.
Corresponding SDGs	• Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.
Policy	• Quality Policy: dedicated service, reasonable requirements, satisfactory quality, and world-class brand. • "Integrity and innovation" have been the business philosophy that our company has adhered to since its establishment. We face clients and suppliers with integrity, use an innovative attitude to build strong R&D capabilities and develop products that meet market demand. • Risk management policy: identify risks and establish response measures, and properly implement risk management.
Commitment	• Create sustained and stable profits to reward shareholders, staff, society and other stakeholders.
Objectives and Targets	• Deeply cultivate client: wireless communication/instrument sales/testing and certification The three major business groups jointly market niche product portfolios to enhance added value. • Innovation and research: 5G and low-orbit satellite wireless communication technology research and development and layout. • Risk management: Promote Risk management, plan risks and opportunities in advance, and shape the sustainable development structure of the enterprise.
Responsibility	• Responsible organization: Board of Directors, Finance Department
Resources	• R&D expenses: account for 14.11% of revenue. • The proportion of talent invested in innovation and R&D is approximately 46%, accelerating new product development. • Subsidiary Auics Innovation invests in green energy business-related development, providing comprehensive carbon management consulting services.
Executing Unit	• Our company has established a spokesperson system, a website to provide investor services, and a corporate sustainability area to communicate with stakeholders.
Specific actions	• As per the TCFD report, the industry's main carbon risk comes from electricity use. Auden invests in renewable energy and equipment upgrades yearly, aiming for 100% green energy by 2050, with a target to achieve it by 2035.
Management evaluation mechanism	• Prepare budgets every year and hold meetings every month to report on the operations and profits of each department.
Performance and Adjustments	• The company recorded a consolidated operating net profit of 86,815 thousand NTD in 2024, a decrease of 61.8% compared to 2023. The basic earnings per share for 2024 was 3.05 NTD.

Economic Performance Goal

The company mainly operates in the field of wireless communication and related products, focusing on selling high-tech and high value-added products. Continuous investment in R&D resources enhances research capabilities, allowing the company to maintain strong competitiveness. In addition to continuing to develop new technologies and products with market potential, the advancement of new product commercialization will also bring growth momentum to operations. For detailed financial performance, please refer to Auden Technology's 2014 Annual Report: V. Review and Analysis of Financial Condition and Financial Performance and Risk Issues.

Deeply Cultivate Client

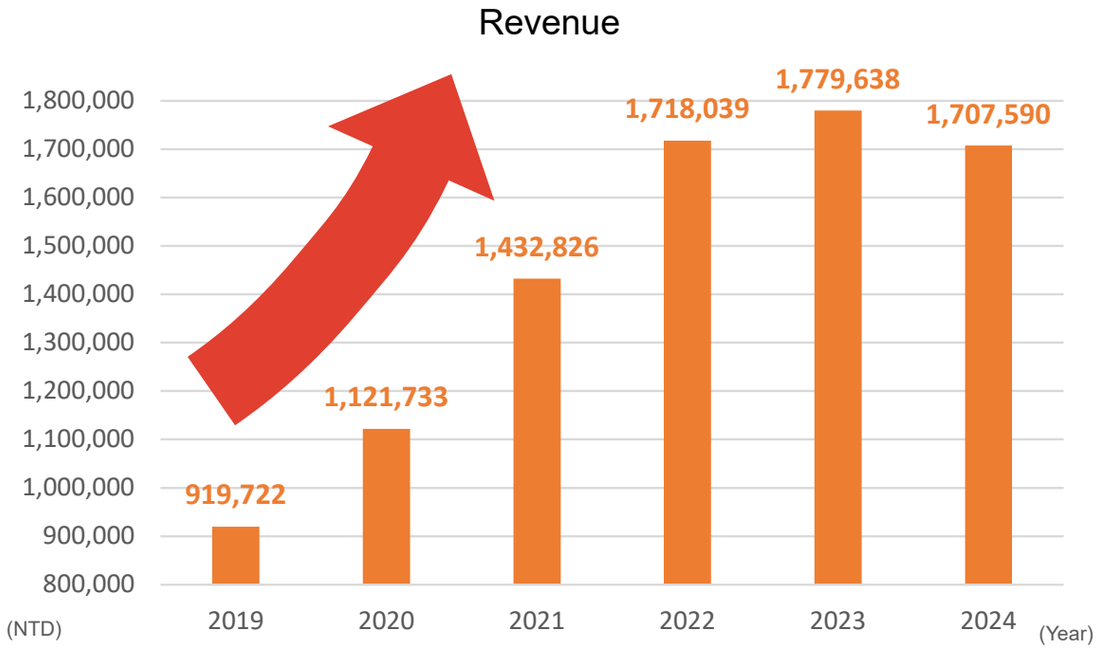
The three major business groups of wireless communications/instrument sales/testing and certification jointly market a niche product portfolio.

Innovation and Research

5G and low-orbit satellite wireless communication technology research.

Risk Management

Promote Risk management and plan ahead.



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Government Subsidy Program

During the reporting period, the company participated in the following government programs for technical talent development and establishing a friendly workplace. Only data from Taiwan operations are disclosed, as shown in the table below:

Unit	Project
Department of Industrial Technology, Ministry of Economic Affairs	• Maritime Communication Network Technology Enhancement Project (A+Enterprise Innovation R&D Refinement Project—Advanced Technology R&D)
Small and Medium Enterprise Administration, Ministry of Economic Affairs	• Development Project of Mobile Portable High and Low Orbit Intelligent Communication System(Thematic R&D Project) • UAV Onboard Low Earth Orbit Satellite Communication Module Integration Project(Thematic R&D Project)Simulation and Verification of Passive Implant Medical Devices for MRI Compatibility Testing(SBIR Project)
Taoyuan City Government Labor Bureau	• Youth Stable Employment Program • Stable Employment2.0 • Excess Hiring of Persons with Disabilities
Taoyuan-Hsinchu-Miaoli Branch, Workforce Development	• Implementation Plan for Stable Employment Training Subsidies for Middle-aged and Elderly Workers
Ministry of Labor	• Promotion of Work-Life Balance Subsidy Program
Occupational Safety and Health Administration, Ministry of Labor	• On-the-spot service

Participation of Public Associations

Our company continues to establish a connection mechanism between industry, academia, and research through participation in public, cooperative, and academic organizations, enhancing innovation momentum, in 2024 the company newly joined GSOA and Taiwan Cloud IoT Industry Association, accumulating a total of participation in 14 industry associations (academic) organizations. Among them, Chairman Zhang Yubin serves as the chairman of the Microwave Society of the Republic of China, promoting resource sharing in the industry while enhancing Auden Technology's forward-looking innovation advantages.

Name of Public	Membership	Position
Microwave Society of the Republic of China	Group membership	Chairman
5G Smart Pole Standard Promotion Alliance	Year-round member	SIG Chairman
Taiwan Information Communications Industry Standards Association	Group membership	Director
5G CASTLE Information Security Collaboration Alliance	Year-round member	Head of International Cooperation Group
Global Satellite Operator's Association NEW	Full Membership	–
Taiwan Cloud IoT Industry Association NEW	Group membership	–
Electrical and Electronics Industry Association	Group membership	–
O-RAN Alliance	Group membership	–
MIH Open EV Alliance	Year-round member	–
5G Industry Innovation and Development Alliance	Year-round member	–
TCA Taipei Computer Association	Year-round member	–
Taiwan Space Industry Development Association	Year-round member	–
Smart medical equipment commissioned development and testing verification service platform	Year-round member	–

2.2 Integrity and Risk Management

Material Issues： Economic Performance	
Reporting Requirements	Sustainable management policy
Significance of This Topic	• By fostering a culture of economic performance and sound development, Auden provides a solid framework for effective business operations.
Purpose of this topic management	• Establish a corporate culture of economic performance and establish good business operations
Corresponding SDGs	• Goal 16: promoting peaceful and inclusive societies, providing access to justice for all and building effective, accountable and inclusive institutions.
Policy	• In line with the "Integrity Business Code" and "Operational Guidelines," we uphold integrity, transparency, and responsibility. Policies are board-approved, ensuring robust corporate governance and risk control for sustainable development.
Commitment	• Implement integrity management operations.
Objectives and Targets	• Establish a corporate culture of honest management and implement honest management policies, standardize the principles of integrity when engaging in business activities, continue to provide integrity and moral education courses to employees, and continue to implement them .
Responsibility	• Auden's Sustainability Development Office oversees Economic Performance, reporting to the board and managing procedures, guidelines, and monitoring activities.
Resources	• The members of the Sustainable Development Office are the dedicated units, and the management unit, financial unit, and human resources unit are the main execution units.
Executing Unit	• Reporting system - Report and appeal email p.audit@auden.com.tw.
Specific actions	• Supplier commitment: The supplier signs a signs a social responsibility commitment lette . • Commitment of directors and employees. Directors and employees shall sign an integrity commitment letter. • For education and training, the human resources department conducts "Company Integrity Behavior Promotion and Case Sharing" every year. • Reporting system - Report and appeal email p.audit@auden.com.tw
Management evaluation mechanism	• The implementation results will be compiled and reported to the board of directors every year.
Performance and Adjustments	• 99.15% of new suppliers have completed signing social responsibility commitment letters. • Directors and senior managers have 100% completed signing the Declaration of Integrity Management. • New employees have 100% completed signing the integrity commitment letter. • The human resources unit has completed the "Company Integrity Behavior Promotion and Case Sharing". • There has been no violation of integrity management and anti-corruption, and no reports have been received as of the end of 2023 .

Board Diversity

The board of directors is the highest governing body of Auden Technology. The company has 9 directors, including 4 independent directors, among whom 1 is a female director; the number of independent directors serving more than three terms does not exceed half; 4 directors are aged 61 and above, and 5 directors are aged between 51 and 60.

Chang, Yu-Pin

chairman staff

Tang, Chia-Lun

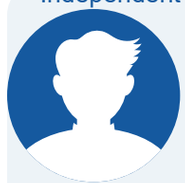
staff

Yeh, Ming-Tarng

Chang, Chih-Chuan

Huang, Fu-Chang

Independent director

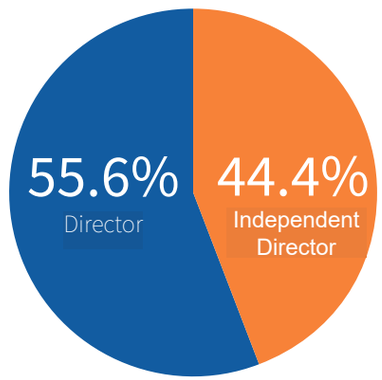


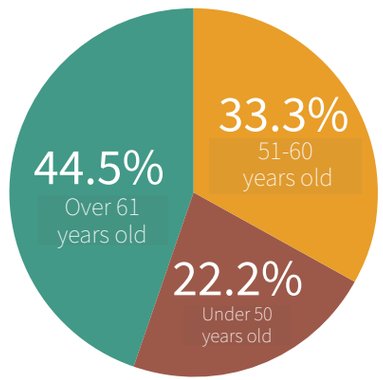
Chou, Chun-Hung

Tsai, Yu-Ching

Huang, Chih-Chen

Chung, Char-Dir





Auden supports board diversity and governance, selecting members based on merit with diverse skills in electronics, communications, finance, legal, and management to meet company needs.

●Operational judgment ability ● Accounting and financial analysis ability ● Operation and management ability ● Crisis handling ability●Industrial knowledge ● International market outlook ● Leadership skills ● Decision-making ability

Board Independence

The company's board of directors consists of directors and independent directors, among whom independent directors account for 44.44% of the total board seats. There are no cases where more than half of the directors have spousal or second-degree kinship relationships. All board members possess the capabilities required for corporate governance.

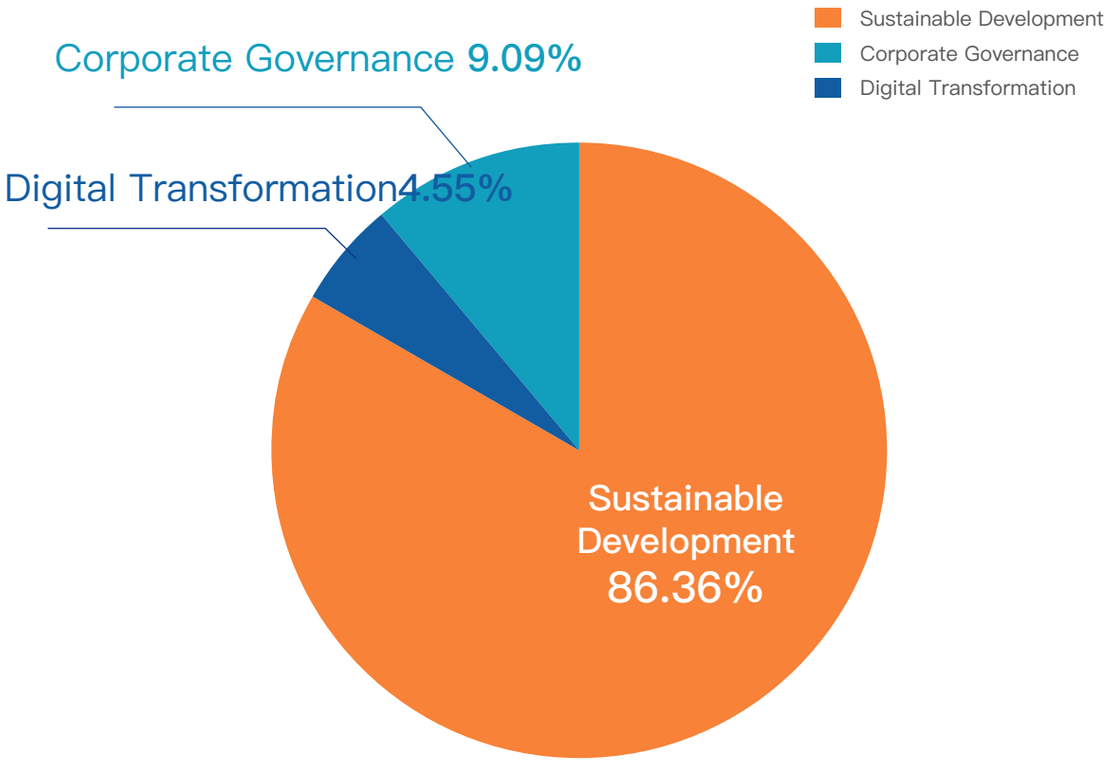
The current board members of the company have the following diversity policies and implementation status:

core competencies / Name	Professional knowledge and abilities							
	Operational Judgment Ability	Accounting and Financial Analysis Ability	Management Ability	Crisis Management Ability	Industry Knowledge	International market view	leadership skills	Decision-Making Ability
Auoke Investment Co., Ltd. Representative: Chang, Yu-Pin	●		●	●	●	●	●	●
Auoke Investment Co., Ltd. Representative: Tang, Chia-Lun	●		●	●	●	●	●	●
Auhong Investment Co., Ltd. Representative: Yeh, Ming-Tarng	●		●	●	●	●	●	●
Auhong Investment Co., Ltd. Representative:Chang, Chih-Chuan	●		●	●	●	●	●	●
Huang, Fu-Chang			●	●	●	●	●	●
Chou, Chun-Hung(Independent Director)	●		●	●	●	●	●	●
Tsai, Yu-Ching(Independent Director)	●	●	●	●	●	●	●	●
Huang, Chih-Chen (Independent Director)	●	●	●	●	●	●	●	●
Chung, Char-Dir(Independent Director)			●	●	●	●	●	●

Further Study and Improvement

Daniel Chang, Chairman, leads the Board of Directors in executing and overseeing all business operations. The board formulates business plans and coordinates departments based on market conditions and competition. Auden ensures that directors meet professional qualifications, including diversity, independence, and expertise in ESG, aligning board composition with industry characteristics and future company needs.

Details of board members' education, experience, and ongoing professional development are disclosed in the 2024 Report and publicly available information.



Conflict of Interest Avoidance

Auden has established clear rules for directors to avoid conflicts of interest. In addition to complying with legal requirements, Auden enforces guidelines related to stakeholder transactions, prioritizing the company's interests and ensuring fair trade practices to prevent personal gain. The execution of conflict-of-interest avoidance by directors, including details of the director's name, the subject matter, reasons for recusal, and voting participation, can be found in the 2024 Report.

In 2024, the board convened six meetings, and the attendance of directors is as follows:

job title	Name	Actual attendance	Number of delegated	Actual attendance rate (%)
Chairman	Chang, Yu-Pin	6	0	100
Director	Chang, Chih-Chuan	5	1	83.33
Director	Yeh, Ming-Tarng	6	0	100
Director	Tang, Chia-Lun	6	0	100
Director	Huang, Fu-Chang	6	0	100
Independent director	Chou, Chun-Hung	6	0	100
Independent director	Tsai, Yu-Ching	6	0	100
Independent director	Huang, Chih-Chen	6	0	100
Independent director	Chung, Char-Dir	6	0	100

2023 Report

Public Information

Board Performance Evaluation

Auden conducts an annual internal board performance evaluation, covering January 1 to December 31, 2023. It assesses the board, individual directors, and committees through internal self-assessments and individual evaluations, focusing on five key aspects and six areas.

Five aspects	Six aspects
Measurement items for board performance evaluation	Director Membership (Self or Peer) Performance evaluation measurement items
1. Degree of participation in company operations 2. Improve the quality of board decision-making 3. Board composition and structure 4. Director selection/professional and continuing education 5. Internal Control	1. Mastery of company goals and tasks 2. Awareness of directors' responsibilities 3. Degree of participation in company operations 4. Internal relationship management and communication 5. Director selection/professional and continuing education 6. Internal Control

Compensation Committee

In compliance with Article 14-6 of the Securities and Exchange Act, Auden established its Compensation Committee on December 27, 2011. The current term began on August 10, 2022, with three members, one serving as chair. In 2023, the committee held five meetings with a 93% attendance rate.

The committee reviews salary structures through industry surveys, ensuring market alignment and fairness. Compensation decisions are based on qualifications and job requirements, free from bias related to gender, race, or affiliations.

Attendance details are disclosed in the 2023 report.

Performance Evaluation	Executing Unit	Assessment Period	Assessment Method	Standards	Evaluation Results	Improvement Suggestions and Future Improvement Plans	Board of Directors Date
External performance evaluation	Taiwan Investor Relations Association	113	Questionnaire and Online Interview	1. Composition and Professional Development 2. Decision Quality 3. Operational Efficiency 4. Internal Control and Risk Management 5. Level of Corporate Social Responsibility Participation	Compliant	1. Plan aheadto achieve one-third female board representation1/3 2. Develop an intellectual property management plan	114.03.05
Internal Performance Evaluation	Auden Technology Co., Ltd.	113	Questionnaire	1. Level of participation in operations 2. Quality of decision-making 3. Composition and Structure 4. Appointment/ Professionalism and Continuing Education 5. Internal Control	Compliant	1. Strengthen data monitoring tools and regularly review to enhance crisis response capabilities. 2. The responsibility of senior management for internal control should be strengthened, and channels for employee internal control suggestions should be established to promote full participation and continuous improvement, enhancing the stability of the internal control system.	114.03.05

Compliance With The Integrity System

Supplier

- Promote the company's supplier integrity policy through the system
- In 2023, suppliers signed the Social Responsibility Promise (Integrity Promise) 99.15% (117/ companies)

Education and training

- 100% participation in the 2024 economic performance lecture

Promise

- When staff join the company in 2024, they will sign a Promise of Integrity 100%
- Directors and senior managers sign Economic Performance Statement

propaganda

- Promote integrity and confidentiality Responsibility to company staff through lectures
- Reporting system - Report and appeal email: p.audit@auden. com.tw

Audit System

Auden's internal audit operates as an independent unit reporting directly to the Board of Directors. Its primary function is to execute the audit plan approved by the board, which is based on identified risks. The internal audit provides management with insights into the effectiveness of internal controls and identifies existing or potential deficiencies for continuous improvement. Following audits, written reports and follow-up reports are submitted to the Audit Committee and the board on a quarterly basis.

The internal audit reviews the internal control systems of all company units and subsidiaries, ensuring compliance and assessing the quality of execution. It combines self-assessment results with identified control deficiencies to help the Board and CEO evaluate the overall effectiveness of internal controls and issue the internal control statement.

Auden upholds principles of integrity and practicality, complies with government regulations, and implements self-monitoring mechanisms through internal audits to fulfill corporate social responsibility. During the reporting period:

Zero violations of environmental regulations
Zero fines for social or product/service regulations
Zero legal disputes related to competition, trusts, or monopolies

Anti-corruption System

Auden strictly prohibits any form of corruption and emphasizes ethical conduct among staff. The Human Resources unit organizes annual training on economic performance and ethics to instill proper moral values. Staff are required to avoid using their positions for personal gain or fraudulent activities. Violations such as fraud, theft, embezzlement, accepting bribes, or deliberately damaging company property will lead to dismissal and termination of employment upon verification. During the reporting period, there have been zero incidents of corruption.

No Discriminate

Auden enforces a non-discriminatory and fair management approach with the following measures:

Respect and Equality: Auden values staff, respects human rights, and provides a non-discriminatory, open, safe, healthy, and equal work environment, adhering to relevant labor laws and international human rights conventions.

Compliance with Laws: In accordance with Article 38 of the Protection of the Rights and Interests of the Disabled Act, Auden employs staff with disabilities.

Child Labor: To protect children's development, Auden does not hire individuals under the age of 16.

Forced Labor: Auden prohibits forced labor in any form, including abuse, intimidation, or other illegal coercion.

Zero incidents of discrimination occurred.

Zero record of any relevant complaints.

Comply With Regulations

Legal Compliance: Auden upholds legal compliance to ensure the legitimacy of internal processes and mitigate foreseeable legal risks. This approach prevents issues such as legal investigations, fines, and negative publicity, saving time and resources. The Legal Department provides monthly updates on patent issues and competitors' patents to prevent infringement risks during new product development. Additionally, the Audit Department regularly checks adherence to internal management practices. There were no regulatory violations reported in 2024.

Whistleblower Procedures: Whistleblowers are required to provide the name or identifying details of the individual being reported, along with specific evidence for investigation. Anonymous reports are accepted, but without contact details, the company cannot provide feedback on the outcome. The company maintains the confidentiality and protection of whistleblowers' personal data and privacy. Whistleblowers are protected from retaliation. However, if false or malicious reports are proven, the whistleblower is held legally responsible, with company staff facing internal disciplinary actions. No whistleblower cases were reported by the end of 2024.

In order to improve the economic performance corporate culture and good supervision function, the company provides reporting channels and establishes a punishment system to fully implement measures to prevent dishonest behavior. The reporting system and handling methods are as follows:

- The company's reporting unit: Audit Office
- Company's reporting address: No. 19, Lane 772, Heping Road, Bade District, Taoyuan City
- The company's reporting hotline: 03-3631901#102
- Company's reporting email: p.audit@auden.com.tw

Risk Management

Based on the "risk management policy and procedures", establish a risk management mechanism for early identification, accurate measurement, effective supervision and strict control, prevent possible losses within the acceptable risk range, and continuously adjust and improve the best risk based on changes in the internal and external environment. management practices to protect the interests of staff, shareholders, partners and customers, increase company value, and achieve the optimal allocation of company resources.

Management Process

Risk identification

We examines our own business and operating characteristics and confirms that the risk types are included in management.

Risk measurement

Each risk management unit should adjust its control mechanism regularly based on changes in the internal and external operating environment, and report to the board of directors if it encounters major risk events.

Risk response

Each risk management unit should adjust its control mechanism regularly based on changes in the internal and external operating environment, and report to the board of directors if it encounters major risk events.

Risk monitoring

The heads of each unit should supervise and control the implementation of various risk management aspects within the scope of their responsibilities and management processes at any time, and take necessary measures in a timely manner.

Risk Management Policy

Auden and its subsidiaries risk management policies and procedures define various risks in accordance with the company's overall operating policy, establish a risk management mechanism for early identification, accurate measurement, effective supervision and strict control, and prevent and prevent risks within the acceptable risk range. Possible losses, based on changes in the internal and external environment, continue to adjust and improve the best risk management practices to protect the interests of staff, shareholders, partners and customers, increase the company's value, and achieve the optimal allocation of company resources.

Risk Factors

Zero major damage, Zero major information security incidents, and passed ISO 27001 certification

(1) Impact of Interest Rates, Exchange Rates, and Inflation on Profit and Loss & Mitigation Measures

① Interest Rate Fluctuations:

Item \ Year	2023	2024
Net interest income and expenses	(3,644)	2,177
Operating income	1,779,638	1,707,590
Ratio of operating income	0.20%	0.13%

Minimal impact on revenue in 2023 and 2024. Auden maintains strong banking relationships to secure favorable financing and closely monitors financial markets.

② Exchange Rate Fluctuations:

The finance department manages exchange positions and adjusts product pricing accordingly. Foreign currency is used to offset purchase payments, minimizing currency risk.

③ Inflation:

Auden's performance has not been significantly impacted by inflation. Cost control measures will be taken if necessary.

(2) High-Risk, High-Leverage Investments, Lending, Guarantees, and Derivatives Policies

Please refer to Auden 2024 report, Auden does not engage in high-risk investments and follows strict operational procedures. Risks are limited.

(3)Future R&D Plans & Expenditures

Please refer to Auden 2023 report, Auden focuses on high-frequency antenna modules, with R&D spending comprising 10.42% (2023) and 14.11% (2024) of revenue.

(4) Impact of Policy and Legal Changes on Financial Performance

Please refer to Auden 2024 report, no significant impact from policy or legal changes.

(5) Impact of Technology & Industry Changes (Including Information Security Risks)

Auden's management continuously monitors industry technology, product, and market trends, developing new products to meet demand and adjusting strategies to remain flexible in a changing technological landscape. To enhance Information Security and safeguard data, systems, equipment, and networks, Auden has implemented an Information Security Policy and allocates annual budgets for cybersecurity measures to address emerging risks.

① Joined TWCERT/CC and subscribed to SOC alerts for real-time updates on domestic and international cybersecurity threats and vulnerabilities.

② Through ISO 27001 implementation, Auden has conducted PDCA, asset inventory, risk assessments, and Business Continuity Planning (BCP) to mitigate risks. Certified in ISO 27001:2013 (March 2023), aiming for an upgrade to ISO 27001:2022 in 2024.

③ Established a cross-department Information Security Management System (ISMS) team to lead ISO 27001 implementation and provide ongoing cybersecurity training.

④ ISO 27701 (PIMS) passed 2024 to strengthen privacy protection for clients and internal operations.

⑤ In response to the world's AI trends, establish relevant knowledge sharing, education training and generative AI applications.

In the recent year and as of the date of publication of this report, there have been no major information security incidents, and there have been no major changes in technology or industry that have had a significant impact on Auden's financial business.

(6) Risk of Supply and Sales Concentration

Please refer to Auden 2024 report, Auden maintains strong relationships with suppliers and has no significant risk related to sales concentration.

(7) In the most recent Year and as of the date of publication of this report, Auden has had no changes in corporate image, corporate crisis management, mergers and acquisitions, expansion of factories, changes in management rights, and large transfers of equity interests of directors and major shareholders. transfer or replacement.

(8) Other Risks: None.

2024 Report

2.3 Innovation and Research & Development

Wireless Communication

Develop multi-antenna modules suitable for 5G, Wi-Fi 6/7, industrial control, e-sports, and military-grade markets to meet the needs of different industries.

Satellite Communication

Provide phased array antennas dedicated to low Earth orbit satellites and high-frequency millimeter-wave testing equipment to support satellite link optimization and system verification.

Smart Healthcare

Integrate wireless transmission technology to enhance the accuracy and reliability of medical-grade equipment.

Product Layout	Short-term Goals	Mid-term Goals	Long-term Goals
Wireless Communication	· Incorporate green design concepts into the RF antenna development process to meet the customer-side product carbon reduction demand trend · Develop high value-added antenna module products with high integration of components and structures · Implement product manufacturing automation and informatization to comprehensively improve factory efficiency	· Build various antenna architecture databases and combine AI with simulation software to enhance product development efficiency, optimize R&D resources, and competitiveness	· Development of Full-Band Intelligent Antenna Modules with Integrated AI Functions
Satellite Communication	· Development of a full range of ORAN Radio products, including low to high power, Sub6Ghz and FR2/FR3 bands, as well as active and passive RIS intelligent reflective surfaces, providing a complete 6G base station solution. · Co-developed with strategic IC partners a miniaturized low-power VSAT IoT receiving device, creating a lightweight and user-friendly high-orbit flat antenna. · Integrated completion of hybrid multi-orbit multi-satellite ground receiving equipment, supporting 3GPP NTN/TN multi-network backup and AI intelligent load balancing switching mechanisms to enhance communication network resilience.	· Fully support 3GPP NTN product development, providing antenna module designs for various satellite communication carriers from L band to Q band. · Comprehensively implement energy-saving and sustainable design in material selection and software control optimization, creating intelligent energy-saving communications through AI radio technology. · Establish ground satellite control stations, integrating full-link testing and verification mechanisms with CubeSats through technologies such as simulators and drones.	· Construct a satellite communication system suitable for maritime and mobile application scenarios, obtain maritime product certification, and develop sales of maritime satellite-related products. · Develop satellite-side RF antennas and modules, enhance testing and design capabilities for radiation, vibration, temperature differences, etc., and become a key supplier of satellite frequency modules.
Smart Healthcare	· Actively collaborate with schools and research institutions to establish digital twin simulation technology and services for precision medicine. · Develop pre-processing for automotive models and new testing technology solutions for wireless charging coil models through simulation technology.	· Develop a TMS simulation platform combining functional magnetic resonance imaging (fMRI) and electroencephalography (EEG); this service can be promoted to hospitals/doctors in the future.	· Taiwan's first establishment of passive implant safety simulation technology and hardware verification testing solutions.

Major Theme: Innovative Products and Technologies	
Reporting Requirements	Sustainability Management Policy
Significance of This Topic	• The company is committed to product research and development and technological innovation, continuously expanding product application areas, and constantly enhancing market competitiveness to support sustainable corporate development and create economic performance.
Purpose of this topic management	• Establish short-, medium-, and long-term plans for technological layout. • Enhance corporate competitiveness, create corporate value, and profitability.
Corresponding SDGs	• Goal 8: Promote inclusive and sustainable economic growth, ensuring everyone has a good job.
Policy	• Establish a systematic development process and develop high-specification products to enhance technology research and development protection and improve the international competitiveness of products.
Commitment	• The company has a complete R&D team and technology, developing diverse and high-specification new products, simultaneously co-developing customized new products with high-end and overseas customers to enhance product international competitiveness.
Objectives and Targets	• The Legal and Intellectual Property Office collaborates with R&D colleagues to strategically integrate the company's main goals, policies, and actions into a cohesive whole, allocating resources based on the company's own conditions, future environmental developments, and competitors' actions, pursuing a unique and sustainable business positioning.
Responsibility	• Total R&D expenditure accounts for 14.11% of revenue. • The R&D staff quota accounts for 46% of the company
Resources	• The Legal and Intellectual Property Office is responsible for tracking work matters and providing the company with the latest patent information in a unified manner. • For information, reports, etc., email: p.audit@auden.com.tw
Executing Unit	• Through industry-academia cooperation projects, establish research collaboration mechanisms with relevant professional professors, and participate in technology alliances and associations. • The company’s departments establish horizontal communication and exchanges among technical, marketing, and legal personnel to strengthen patent layout. • Annual group seminars are held and participation in major domestic and international exhibitions is conducted to exchange and discuss industry development with other manufacturers. This not only showcases the company’s technological achievements but also builds relationships, increases cooperation opportunities, and enhances product competitiveness.
Specific actions	• Reviews are conducted in accordance with the company’s patent management regulations.
Management evaluation mechanism	• Through the planning of performance indicators for R&D personnel, the goals of innovation development and patent layout are achieved. • In 2024, Auden obtained 145 patent applications.

Highlight achievements

Wireless Communication

- Promoting the Application of Green Materials: Planning to use 50% PCR in product development, continuously increasing the proportion of eco-friendly materials, and reducing reliance on virgin resources.
- Hazardous Substance Management: The Kunshan plant has obtained IECQ QC 080000 certification to ensure the product manufacturing process reduces or eliminates hazardous substances, committed to environmental sustainability.
- Environmental Compliance and Quality Monitoring: Monthly random inspections using RoHS testing instruments, with a total of 449 tests conducted in 2024 and a 100% pass rate, ensuring products meet environmental standards.
- Intelligent Manufacturing and Carbon Reduction: Fully automated production reduces reliance on manpower, improves product quality, and simultaneously enhances energy efficiency to reduce carbon footprint.

Satellite Communication

- Satellite Communication and Sustainable Technology Development: Acquired agency for Square Peg satellite communication equipment (RLS-2100)，, promoting low-earth orbit satellite development to support global connectivity and disaster response.
- Low-Power Millimeter-Wave Technology Application: Delivered FR3 millimeter-wave array antenna modules and up/down frequency converters (UDC) to a US-based telecom operator, providing efficient, low-power 5G/6G solutions.

Smart Healthcare

- AI Accelerated Development: Collaborated with IT'IS Foundation to enhance AI's impact in medical applications, accelerating the development of personalized precision medicine.
- Cross-disciplinary Sustainable Technology Exchange: Held the "17th Wireless Communication and Biomedical Technology Symposium" to promote the development of wireless communication testing and biomedical electromagnetic simulation technologies, advancing smart medical applications and sustainable technology innovation.

Communication Energy Saving

- Improving Energy Efficiency: Enhancing flexibility and energy efficiency through the 5G O-RAN open architecture to reduce infrastructure energy consumption.
- Efficient Communication Equipment: Developing O-RU energy-saving devices and providing communication testing and energy management solutions to optimize power usage.
- Smart Energy-saving Inspection: Implement energy-efficient communication inspection equipment, using intelligent testing technology to reduce energy consumption and decrease carbon footprint. Increase digitalization

Product/Technology Innovation

Diverse development in the global communications market, rise of satellite and NTN technologies

The global communications market is growing rapidly, with widespread application of 5G, Wi-Fi 6/7, and Internet of Things (IoT) technologies driving a surge in demand for high bandwidth and low latency communications. At the same time, Non-Terrestrial Network (NTN) technology is emerging, with the integration of satellite communications and 5G becoming a key trend, supporting applications in remote areas, maritime, and aerial environments. The low Earth orbit (LEO) satellite market is booming, boosting demand for satellite antennas, RF modules, and testing equipment. Additionally, communication technology is extending into smart healthcare, where telemedicine and physiological monitoring devices rely on stable wireless connections, promoting growth in the medical-grade communications equipment market.

Product/Technology Name	Performance/Content
Antenna sharing technology	Auden has developed innovative antenna-radiator sharing technology. By integrating RF multiplexer matching circuits with ultra-wideband antenna radiator design, a single antenna radiator can successfully support the multi-band transmission and reception requirements of two different communication systems. This technology significantly reduces the number of antennas and overall size, making it particularly suitable for space-constrained wireless communication products. It also effectively reduces material costs, promoting the trend towards thinner and more integrated functions in mobile devices, and creating high-density, high-performance wireless communication solutions.
5G Millimeter Wave RF Module	FR3 AIM and UDC are conducting validation in experimental fields, with customers performing experiments and analysis using wireless communication channel sounders. FR3 supports 5G-Advanced and 6G use cases, which are expected to revolutionize future wireless communications.
Integrated High and Low Orbit Satellite Communication Solutions	Auden innovates low orbit satellite antenna design, addressing performance loss and SWaP limitations of different frequency array antennas, enhancing manufacturing and cost advantages, and accelerating commercialization. At the same time, collaborating with major EMS manufacturers to promote high orbit satellite flat panel array antennas, preparing for RFI and experimental validation targeting the international market, creating a complete satellite communication solution.
Square Peg Satellite Communication Link Simulator – RLS-2100	Auden's latest agency for Square Peg products can simulate the communication environment between satellite communication uplink and downlink, suitable for hardware-in-the-loop physical layer and end-to-end network performance testing among satellite, aircraft, and ground radio (including dynamic) communication systems. Supports 5G NTN channel models and hybrid satellite/ground systems.
Implantable Medical Device Magnetic Field Simulation Technology Collaboration	Auden collaborates with Zurich Med Tech and the IT'IS Foundation to develop implantable medical device magnetic field simulation technology, providing domestic medical device manufacturers with fast and accurate testing tools to enhance R&D competitiveness.

Multi-Orbit Satellite Ground Receiving Equipmen

Audenhas been continuously developing large phased array antennas for many years, successfully integrating commercial flat-panel satellite communication ground receiving equipment. Under specific conditions, it can achieve a communication bandwidth of 200Mbps, connecting satellites in different orbits (GEO/LEO), and integrating highly resilient communication solutions with terrestrial communications (4G/5G). Paired with Wi-Fi or Private 5G intranet architecture, it can rapidly build communication infrastructure in remote or underdeveloped areas, widely applicable to unmanned factories, disaster rescue, maritime communications, and fleet/vehicle management scenarios.

Centauri - Lightweight LEO Terminal Equipment

AudenCentauri LEO user terminal is equipped with a 32×32 TRX antenna array, supporting the Ku band or a built-in UDC full-duplex antenna for the Ka band, ensuring stable and efficient communication performance. Its ultra-thin heat dissipation design enhances device portability, suitable for various environments, and features an integrated design for quick installation, meeting diverse satellite communication application needs.

Azimech - COTM Mobile Satellite Terminal

The Azimech XEO ground user terminal uses a 32×32 antenna array, featuring 3D beamforming and scanning capabilities to flexibly meet different communication needs. Its ultra-thin heat dissipation design ensures the device is lightweight and portable, while the integrated architecture supports rapid deployment. The unique patented detachable module box design makes baseband switching more convenient, further enhancing device adaptability and operational efficiency.

Square Peg Satellite Communication Link Simulator - RLS-2100

Starting in 2024,Auden has begun new operational development, expanding its equipment agency communication product line by representing Square Peg Communications' "RLS-2100 Radio Link Simulator," boosting the company's operational momentum.

Square Peg specializes in satellite system engineering and the development and manufacturing of DSP-based ground, airborne, and spaceborne satellite communication products for global customers. Led by a senior team with decades of industry experience, it has a strong track record in delivering cutting-edge mobile satellite solutions, including the industry-leading RLS-2100 radio link simulator, satellite terminal authentication equipment, satellite modems, and earth stations.

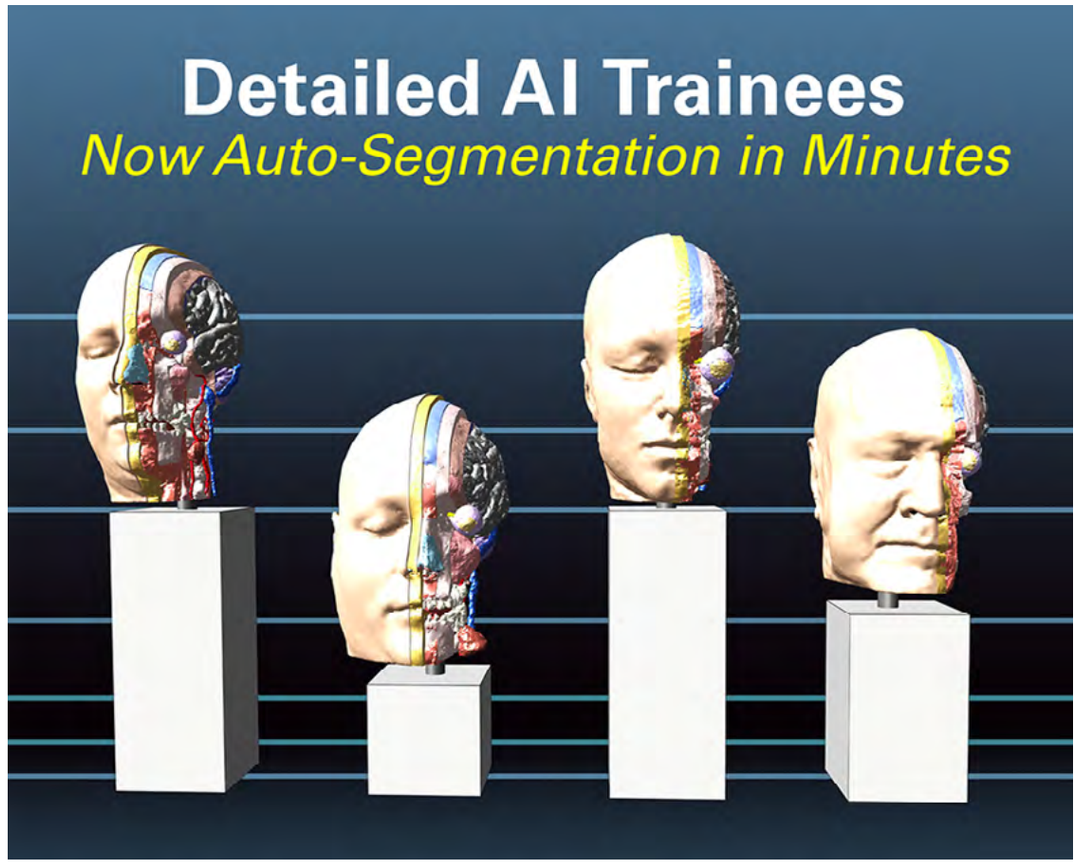
The RLS-2100 is capable of simulating communication environments between satellite communication uplinks and downlinks, suitable for hardware-in-the-loop physical layer and end-to-end network performance testing among satellite, aircraft, and ground radio (including dynamic) communication systems. It supports 5G NTN channel models and hybrid satellite/ground systems.

Auden × IT'IS Foundation AI Research Collaboration

Audeninvests research funds annually to support the Swiss IT'IS Foundation. From April 2023 to March 2024, it invested USD 250,000 to promote "Artificial Intelligence in Computational Life Sciences." This research has achieved significant breakthroughs in bladder control, head modeling, personalized treatment, and sensor calibration.

1. Bladder Control Project: In collaboration with the University of Pittsburgh, USA, by establishing detailed spinal anatomy models, the focus is on studying roots and rootlets to conduct personalized spinal cord stimulation simulations aimed at improving bladder function in spinal cord injury patients. The research covers personalized anatomical model generation, dielectric property analysis, electromagnetic and electrophysiological simulations, and selective stimulation evaluation.
2. Head Modeling for Specific Patients: Based on AI technology, personalized head models have been developed, increasing the number of tissue labels to 30, compared to the previous 16, significantly improving modeling accuracy and computational efficiency. This has been integrated into the product Sim4Life V8.0.
3. AI Personalized Modeling: Applied to non-invasive brain stimulation, such as transcranial nerve research, AI-optimized personalized modeling can improve the effectiveness of transcranial nerve electrical stimulation on brain function and behavioral responses by up to 40%.
4. SMC Project (Sensor Modulation Calibration): Establishes an accurate correlation between sensor signals and measured voltage. AI technology can predict and calibrate sensor data, enhancing linearization accuracy, and has been applied to new features in the DASY8 millimeter wave and APD modules.

The collaboration betweenAuden and the IT'IS Foundation strengthens the impact of AI in medical applications, accelerating the development of personalized precision medicine.



Enhancing technological competitive advantage

Facing external industry changes and competitive environment challenges, Auden continues to strengthen key technical capabilities, deepen patent technology layout, and actively develop next-generation antenna products in collaboration with domestic and international customers and academia. Auden is committed to becoming a key technical partner in antenna design for international manufacturers, ensuring a competitive advantage in the global market.

Continuously investing in R&D resources to drive technological innovation

Auden places great emphasis on technological research and development, with R&D investment accounting for 14.11% of revenue over the past two years, demonstrating the company's commitment to innovation and technological breakthroughs. At the same time, the company's R&D team has a high proportion of professionals with master's degrees or above, reaching 69.2%, ensuring that R&D capabilities develop in tandem with market application needs, continuously promoting technological upgrades in fields such as wireless communication, satellite communication, and smart healthcare.

R&D expenses & manpower invested in the past 2 years (Unit: NTD thousand/person)

Item / Year	Year 2023	Year 2024
R&D expenses	185,488	240,892
R&D / Revenue Ratio	10.42%	14.11%
R&D Personnel	63	68
Ratio of Personnel with Master's Degree or Above / R&D Personnel	58%	63.24%

Strengthening Patent Layout to Build Intellectual Property Competitiveness

Auden actively implements a patent strategy, having accumulated 152 patents by 2024, including 133 invention patents and 19 utility model patents. The patent coverage spans markets such as Taiwan, China, the United States, South Korea, and Japan. The company has established dedicated legal and intellectual property units to regularly monitor competitors' patent activities. Through an internal patent review mechanism and incentive system, employees are encouraged to shift from OEM/ODM manufacturing thinking to key technology development, enhancing intellectual property advantages to ensure the company's technological leadership in the global market.

Auden's Domestic and International Patent Acquisition Status

Country	Number of Patents	Invention	Utility Model
Taiwan	65	52	13
China	9	8	1
United States	61	61	0
South Korea	1	1	0
Japan	9	9	0
Total	145	131	14

Expanding R&D capacity

Government programs and industry-academia collaborations are also factors that enhance the company's development capacity, accelerating product and technology innovation and upgrades, thereby improving market competitiveness. Government programs provide funding and resource support to promote technological innovation and industrial upgrading; industry-academia collaborations leverage academic expertise and R&D strength to jointly solve technical challenges, enhance the technological content and quality level of products. At the same time, these collaborations also facilitate talent cultivation and exchange, bringing outstanding research talents into the company, expanding the technical team, and improving the company's R&D and innovation capabilities.

Government Plan

Government Agency	Plan	Content
Department of Industrial Technology, Ministry of Economic Affairs	Maritime Communication Network Technology Development Project A+ Enterprise Innovation and R&D Refinement Project — Advanced Technology R&D	This project focuses on developing a multi-beam, multi-link ground transceiver system for high and low orbit satellites, applied in maritime satellite communication fields. By integrating a shared antenna design, it supports two-way communication with GEO and LEO satellites, effectively enhancing system integration and reducing overall construction and equipment costs. The project outcomes will contribute to the popularization and communication stability of long-distance maritime networking, strengthen Taiwan's independent capabilities in satellite ground communication system technology, and promote the international competitiveness of Taiwan's maritime and satellite industries.
Ministry of Economic Affairs Industrial Development Bureau (formerly Industrial Development Bureau, Ministry of Economic Affairs)	Development Project of Mobile Portable High and Low Orbit Intelligent Communication System Industry Upgrade Innovation Platform Guidance Project (Thematic R&D Project)	This project aims to develop a portable GEO flat panel antenna. Auden Technology has redesigned the frequency up/down conversion module, integrated the existing GEO LNB and BUC, and designed a low elevation mechanical structure to improve the signal reception angle limitation. By optimizing and adjusting the ground station communication parameters, the flat panel antenna can maintain stable communication with high orbit satellites. This technology will enhance the flexibility and application scenarios of communication devices, improving communication quality and feasibility in remote or mobile environments.
	Integration Project of UAV-borne Low Orbit Satellite Communication Module Industrial Upgrade Innovation Platform Support Program (Thematic R&D Project)	This project is led by Auden Technology, responsible for developing mobile satellite antenna algorithms required for low Earth orbit satellite communications, and designing the integration of low Earth orbit antenna modules with control modules. Partners Xuan Yuan Technology and Ziqiang Engineering are responsible for UAV platform structural design, guidance and control software, and communication interface integration; Zhonghua Systems provides testing sites and verifies the cybersecurity of communication data. The project aims to rapidly promote the commercialization of low Earth orbit satellite communication modules and expand the application potential of UAVs in disaster response, remote area communications, and other fields.
Small and Medium Enterprise Administration, Ministry of Economic Affairs	Simulation and Verification of MRI Compatibility Testing for Passive Implantable Medical Devices Small Business Innovation Research Program (SBIR)	This project focuses on establishing a template library of orthopedic implant models and conducting RF-induced heating simulations and validations for MRI compatibility. In 2024, five implant models have been completed, a birdcage coil was designed, and performance simulations for 1.5T and 3.0T field strengths were conducted. Version 1.0 of the electromagnetic and thermal simulation data and a demonstration webpage have been established. Although the simulation process still requires optimization, the technical foundation has reached a substantial scale. Future efforts will continue to expand the database and improve simulation accuracy. The results can effectively reduce testing costs and time for medical device manufacturers.

Industry-Academia Collaboration

School	Plan	Content	
Ming Chuan University	5G+ Industry Rising Star Set Sail Plan	Antenna Design and Intelligent Tuning Technology R&D Collaboration Auden Technology and Ming Chuan University collaborate on the development of hidden antenna technology, applied to consumer electronic products such as mobile phones, laptops, and tablets. The collaboration includes designs such as 2x2 Sub-6/LTE, 4x4 MIMO Sub-6G, and 2x2 WLAN MIMO, and focuses on developing advanced intelligent tuning circuits to meet the specifications required for high-performance wireless communication. Through this industry-academia partnership, the product miniaturization, integration, and RF performance are enhanced, improving the overall antenna performance under multiple communication standards.	
Asia Eastern University of Science and Technology	5G+ Industry Rising Star Launch Program	Modular Phased Array Antenna Technology Verification Auden Technology and Asia Eastern University of Science and Technology jointly developed a modular phased array antenna system, integrating 256 antenna elements, up/down converters, RF synthesizers, and power modules on a single PCB, supporting ±60-degree rapid beam scanning. This structural design features high transmit power, low axial ratio, and good reception performance, meeting the requirements of mobile satellite communication (SATCOM) applications. The collaborative project completed system simulation, design, manufacturing, and testing, and constructed a low-cost, highly integrated phased array antenna architecture through proof of concept, laying the foundation for future 1024-element systems.	
Chung Cheng University	Space Industry Supply Chain Development Promotion Project	Development of Satellite Array Antenna Control and OPENAMIP Simulator Auden Technology, in collaboration with Chung Cheng University, developed array antenna tracking and control technology for satellite communication systems and created an autonomous OPENAMIP simulator to simulate satellite position information exchange and the communication mechanism between the transceiver and antenna control unit. This collaboration emphasizes the advantages of array antennas achieving high-efficiency tracking and communication without mechanical rotation, and deeply explores the implementation of antenna control and signal processing technologies in dynamic application scenarios, enhancing the autonomy and practicality of our country's satellite communication technology.	
Lunghwa University of Science and Technology	Program for Promoting International Students Coming to and Staying in Taiwan – International Industry Talent Education Program	International Industry Talent Education Program Collaboration To cultivate international industry professionals, Auden Technology collaborates with Longhua University of Science and Technology's International Industry Talent Education Program in an industry-academia partnership, assisting international students in Taiwan with professional skill development and practical integration. This collaboration integrates academic resources and corporate practical experience to provide students with professional training and career development opportunities, while promoting sustainable cultivation of diverse industry talents and international technology exchange.	

Global Market Deployment

Auden Technology is actively expanding in the global market. Its wireless communication products mainly supply American clients, developing multi-antenna modules for various models, covering the gaming, industrial control, and military-grade markets. Satellite communication products have expanded into the European and American markets, providing low-earth orbit satellite communication modules and testing equipment, strengthening competitiveness in the aerospace and defense industries. In the smart medical field, the company sells high-end medical equipment and collaborates with international medical institutions to expand the telemedicine market. On the production side, the Vietnam factory has passed audits by major international companies, ensuring stable shipments, and plans to build a new factory with an expected capacity increase of threefold to support global customer demand. Additionally, in 2024, Auden established a startup company in Poland to respond to the EU carbon tax policy, offering carbon inventory and verification services. This not only creates export opportunities but also promotes local employment, demonstrating the company's sustainable development strategy.

Exhibitions / Seminars / Presentations

Auden continuously participates in major global telecommunications and industry conferences to promote industry-academia exchange and engage in in-depth discussions with experts and scholars from various countries on technology development trends, enhancing market competitiveness. By participating in world-class exhibitions, Auden showcases leading technologies and innovative solutions to the international market and establishes strong cooperative relationships with global partners. In 2024, we will attend multiple international flagship events in Europe, the United States, Japan, China, and Taiwan, covering fields such as communications, satellite communications, smart healthcare, cybersecurity, and green energy sustainability, continuously expanding market presence and enhancing brand visibility.
For complete exhibition and conference information, please refer to the Auden official website.

Category	Country	Activity
	Europe	Authoritative Exhibition for Communication: "2024 Mobile World Congress (MWC)"
	Europe	EU's Flagship Conference: "European Conference on Networks and Communications & 6G Summit (2024 EuCNC & 6G Summit)"
	United States	Participated in the world's largest satellite exhibition "Satellite 2024"
	Japan	Exhibition at Japan "COMNEXT 2024"
	China	Exhibiting at Shanghai "2024 CMEF China International Medical Equipment Fair Spring Exhibition"
	Taiwan	Hosting the "2024 Audenroup Seminar"
	Taiwan	2024 Taiwan Space International Conference (TASTI)
	Taiwan	Participated in the "Open RAN Taipei Summit Forum" and was invited to give a keynote speech
	Taiwan	Exhibited at the "2024 Taiwan Telecom Annual Conference" and invited to give a keynote speech
	Taiwan	Exhibited at the "Taiwan International Artificial Intelligence and IoT Expo"
	Taiwan	"Mobileheroes Communications Contest" Booth Display
	Taiwan	"2024 Taiwan-Thailand Industry Chain Linkage Summit Forum" Booth Exhibition
	Taiwan	Hosting the "17th Wireless Communication and Biomedical Technology Symposium"
	Taiwan	Yaozhi Sustainability Forum
	Taiwan	2024 Smart City Expo and "2050 Net Zero City Expo"
	Taiwan	2024 3rd Asia-Pacific Sustainability Expo

2.4 Information Security

Short-term goals (1~3 years):

- Establish a new headquarters green data center.
- The company continues to optimize workflows to enhance productivity and reduce operational inefficiencies.
- Organize AI education and training initiatives, and establish a range of internal AI assistants tailored to different departmental needs.

Mid-term Goals (3~5 years):

- Build a software development platform to deliver the needs of the company and customers.
- Establish and continuously improve the company's overall cybersecurity environment.
- Planthe company’s digital transformation and grow together with customers.
- Long-term deployment of attack and defense strategies in response to new technologies or trends (AI).

Long-term goals (over 5 years):

- Long-term deployment of proactive strategies to address potential attacks and defenses associated with emerging technologies or trends, such as AI.
- Expand the scope of AI applications and maintain ongoing monitoring of technological advancements.

Major theme: Information security	
Reporting Requirements	**Sustainable Management Policy**
Significance of This Topic	• Cybercrime and virus attacks have been increasing year by year, posing significant threats to global businesses. Our company strengthens overall information security, enhances employees' cybersecurity awareness, and builds a comprehensive information security environment to reduce the potential impact and risks brought by information security incidents.
Purpose of this topic management	• Continuously strengthen the company's information security to reduce the possibility of intrusion and ensure the normal operation and maintenance of all systems, networks, and equipment. • Enhance the overall cybersecurity environment of the company to ensure the confidentiality, integrity, and high availability (HA) of information and data, thereby protecting the rights and interests of the company's customers, investors, employees, and suppliers.
Corresponding SDGs	-
Policy	• According to ISO 27001 standards, through the Information Security Management System (ISMS), ensure the confidentiality, integrity, and availability of the company's and customers' assets and data. Establish and implement relevant management measures or equipment to strengthen defense in depth for information security, minimizing information security risks to the lowest possible level. • In the event of a cybersecurity-related incident, the cybersecurity team will handle and report the matter. • Case sharing, learning, and statistics and analysis of cybersecurity incidents. • The IT Department is responsible for coordinating the dedicated cybersecurity unit andforming a cross-departmental cybersecurity management team (ISMS Team) to implement information security policies, promote information security messages, enhance employee cybersecurity awareness, and collect and improve the performance and effectiveness of the organization's information security management system through technologies, products, or procedures. • Regularly report information security achievements to the Deputy General Manager, General Manager, and Chairman, audit and evaluate the effectiveness of the company's internal controls over information operations, and ensure the confidentiality, integrity, and availability of information. • Subject to dual internal and external audits to strengthen and improve the information security system. • The Audit Office conducts annual information security audits on the internal control system—computerized information system cycle—to assess the effectiveness of the company's internal controls over information operations. • The CPA firm conducts external audit procedures annually on the System Audit, performing overall audits related to information and cybersecurity matters. • To strengthen information security management and ensure the safety of data, systems, equipment, and networks, the company has established an information security policy.

Major theme: Information security	
Reporting Requirements	**Sustainable Management Policy**
Commitment	• By establishing the ISMS, the organization publicly declares that its capability in information and cybersecurity management meets international standards. Our company ensures that the information assets delivered to customers and internal information security controls achieve the ability to maintain continuous operations,fulfilling our commitment to protecting investors, customer privacy, and sensitive data. • Keeping up with the times, continuously researching cybersecurity technologies and their potential introduction and application.
Responsibility	• To ensure information security, protect customer privacy, and safeguard sensitive data, the company designates the Information Department as the responsible unit for establishing, managing, maintaining, and executing related operations and project implementations.
Resources	• All information personnel engage in rolling improvements through existing mechanisms such as daily inspections of the data center and servers, as well as daily/weekly information meetings. • All information personnel participate in the ISO 27001 implementation project, assigned to project teams according to their roles and responsibilities. • Irregular cross-departmental cybersecurity issue meetings, cybersecurity awareness campaigns, and cybersecurity education and training. • Continuously investing in cybersecurity protection work, budgeting and implementing cybersecurity-related equipment and systems annually. • Irregularly arranging personnel education and training and strengthening the promotion of cybersecurity policies. • Establishment of cybersecurity management team membersKPIs included in ISO 27001 information security objectives and performance evaluation,requiring completion of at least 6 hours or 5 sessions of cybersecurity-related education or courses annually. • Network equipment,environmental security checks, security checks for various servers,vulnerability scanning and detection. • Antivirus system anomaly inspection and virus incidents,firewall anomaly inspection,and intrusion incident tracking management. • Email system (Exchange) and spam blocking system (SPAM) anomaly inspection. • In 2024, two group cybersecurity courses were completed (116 participants), and the ISMS Team conducted six cybersecurity training courses (110 participants).
Complaint Mechanism	• Our company has established a audenmis@auden.com.tw public mailbox for internal and external complaints. • Raised during regularly scheduled labor-management meetings.
Specific actions	• Full disk encryption execution and implementation. • Social engineering drills (twice a year), Business Continuity Plan (BCP, at least once a year).
Management Evaluation Mechanism	• Audit and implement computerized information system cycles and information security inspections in accordance with the company's internal control system. • By introducing the ISO 27001 process, the PDCA (Plan, Do, Check, Action) cycle is used to supplement the protection of information security and customer privacy.
Performance and Adjustment	• 2024 No complaints were received or incidents occurred involving the infringement of customer sensitive data. • 2024 No major internal cybersecurity issues (hacker intrusions, mass virus/DDoS attacks, data theft) occurred within the company. • 2024 No complaints regarding cybersecurity incidents were received from external parties or regulatory authorities.

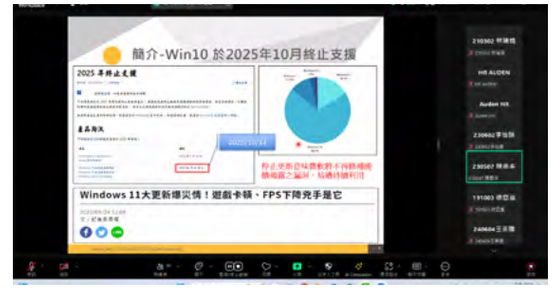
Information Security Management

"Information security" is a crucial part of protecting the sustainable operation of enterprises today. Auden's IT department is responsible for managing and planning information and communication security policies. A cross-departmental information security management team is formed, consisting of an information security management convener, information security management representatives, a risk team, a document control team, an audit team, and a promotion team. They are responsible for implementing and executing information security policies, as well as handling and reporting information security-related incidents; in addition to having a complete information and communication security risk management framework, information and communication security policies, and concrete management plans, resources are also invested in information and communication security management. Therefore, during the reporting period of this report, no losses or potential impacts caused by major information and communication security incidents occurred.

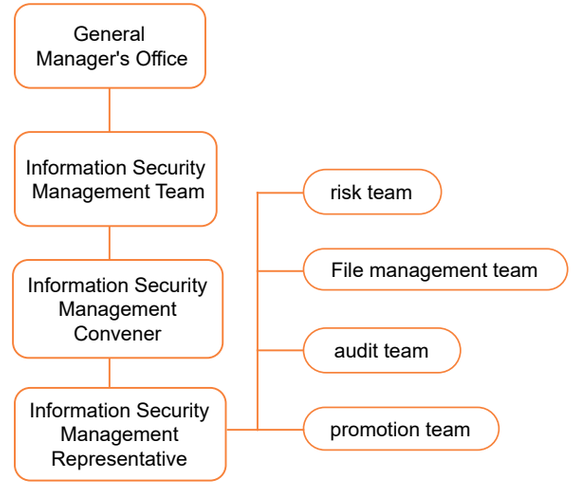
In fiscal year 2024, all members of the Information Security Management System (ISMS) Team completed nine information security training courses (110 participants), two group information security courses, and two group email social engineering drills. The error rate (average of links & attachments combined) decreased from 2.73% in the first drill (April 2024) to 2.13% in the second drill (October 2024). One BCP (Business Continuity Plan) and DR (Disaster Recovery) drill was conducted (four scenarios: data center power outage, ERP database corruption, core switch failure, ERP application host failure). On June 7, 2024, a core switch failure drill was executed. Additionally, one information security objectives and performance evaluation meeting, one information asset inventory and risk assessment meeting, two vulnerability scans and penetration tests, one internal information security audit, one external information security audit (third-party verification), one annual information security management review meeting, and nine ISO27001 document additions/modifications from levels one to four were completed.

Information Security Training Course

Date	Course Title	Hours (H)	Participants	
			Information Security Management Team	Group Personnel
2024.01.23	Information Security Protection and Daily Applications	3.5	•	
2024.03.28	[Internal Sharing Session] Stop 3: Hacker Attacks Leave Traces, How to Effectively Protect Yourself	1.5	•	•
2024.04.17	ISO 27001 Version Upgrade Course	1	•	
2024.04.29	New Cybersecurity Mindset After Enterprise-Wide Digitalization	1	•	
2024.05.27	Cybersecurity Triad 2.0—Creating a Secure and Worry-Free Network Environment	0.5	•	
2024.06.20	Using Artificial Intelligence AI Brain to Comprehensively Handle Various Cybersecurity Attacks	0.5	•	
2024.10.07	Cybersecurity Incidents Spread Across Major Headlines: Five Key Strategies to Prevent Threat Intrusions EP1	1	•	
2024.10.18	The Distance from Social Engineering	1	•	•
2024.10.24	What Are Vulnerability Scanning Tools? How Do They Differ from Penetration Testing?	0.5	•	
2024.11.04	From Personal Data to Trade Secrets: Discussing Data Leakage Risk Management and Handling	1	•	
2024.11.19	Essential SOC for Cybersecurity in Publicly Listed Companies! How Exactly Is SOC Implemented?!	1	•	



InformationManagement Team Organization Organizational Chart



ISO 27001

Auden Technology has officially passed the ISO27001:2022 transition certification and held a certification ceremony at Audenheadquarters on April 29. The success of this transition not only represents Auden's continuous improvement and outstanding performance in information security management but also demonstrates a high level of attention to customer information security and a firm commitment and determination to protect customer information security. Through the new version of the information security management system practices, and after audits and verification by an external independent auditing body, Audenensures that the confidentiality, integrity, and availability of the company's information security management meet the latest standards.

Compared to the previous 2013 version, ISO 27001:2022 focuses on adjusting the original 14 control domains in Annex A to 4 themes, and reducing the 114 control measures to 93 (11 new, 24 merged, 58 updated). Another key point is the change in Requirements; the 2022 version incorporates cybersecurity and privacy protection into the standard.

2013: Information technology — Security techniques — Information security management systems — Requirements
2022: Information security, cybersecurity and privacy protection — Information security management systems — Requirements

In this revision, Auray, as the ISMS consulting and guidance team, assists organizations in establishing, implementing, and maintaining an effective information security management system to ensure that the organization's information assets undergo appropriate risk evaluation/assessment, receive proper protection, and comply with relevant laws and standard requirements. UCE serves as the third-party impartial certification body, conducting sampling and rigorous audit methods to ensure the effectiveness and continuity of the company's ISMS operation management through document review and on-site inspections. Audenwill continue to strive to enhance cybersecurity capabilities, continuously improve information security standards, and strengthen the Information Security Management System (ISMS).

CERTIFICATE

This is to certify that the Information Security Management System of

AUDEN TECHNO CORP

No. 19, Ln. 772, Heping Rd., Dafa Vil., Bade Dist., Taoyuan City 334023, Taiwan (R.O.C.)

has been assessed and found to conform to the requirements of

ISO/ IEC 27001:2022

This Certificate is valid for the following scope

The Provision of Maintenance of Enterprise Resource Planning (ERP) System and the Security of Server Room

SOA, Version: A2 Dated:23/02/2024

Certificate No.	:AMER16963
Registration Date	:09/03/2024
Issue Date	:12/03/2024
Expiry Date	:08/03/2025
Recertification Date	:08/03/2027

Director

AMERICO QUALITY STANDARDS REGISTECH PVT. LTD

Key Location: 1910 Thomes Ave, Cheyenne, Wyoming, WY 82001, USA

Operations Office: D 303, 104.Nisarg plaza, Bhumkar chowk - Hinjewadi road, Wakad, Pune 411057

For verification and updated information concerning the present certificate, please visit www.americocert.com The Certificate is valid for period of 3 years subject to satisfactory annual surveillance audit. This Certificate is the property of AMERICO Quality Standards Registech Pvt. Ltd. & shall be returned immediately when demanded.

Information Security Policy

2.5 Customer Service

Short-term goals (1~3 years):

- Implement operational procedures related to ISO 9001 international standards, including quality planning, order management, and customer service management.

Mid-term goals (3-5 years):

- Set targets for customers, formulate strategic plans, allocate resources to establish and maintain good relationships, and achieve the overall goal of maximizing customer value.

Long-term goals (over 5 years)

- Integrate marketing activities, business development, sales management, maintenance services, and other processes to further expand and improve the application of the Customer Relationship Management (CRM) system.

Major theme:Customer Service	
Reporting Requirements	**Sustainable management policy**
Major reasons for this topic	• Establish good cooperative relationships with customers and maintain a positive attitude to value every customer complaint, and strive for more orders with quality service to increase customer loyalty.
Purpose of this topic management	• Set goals, formulate strategic plans, and allocate resources for customers to establish and maintain good relationships, aiming to maximize overall customer value.
Corresponding SDGs	-
Policy	• In accordance with the international standard ISO 9001, establish a series of comprehensive quality planning procedures, order management procedures, and customer service management procedures. • Establish a service-oriented operation model and optimize service processes to enhance customer trust and create a win-win situation.
Commitment	• Focus on customer needs and provide excellent customer service.
Responsibility	• Auden is committed to sustainable operation and development, ensuring that production and sales processes comply with government environmental regulations. It signs declarations with suppliers that comply with RoHS, REACH, and conflict-free metal usage, and produces products that meet RoHS and REACH standards. Efforts are made to minimize activities that negatively impact the environment and reduce the environmental impact of the company's production and sales activities.
Complaint mechanism	• The manpower input includes personnel from various business units and members of the marketing and communications department. Investment in testing equipment and R&D software=Cooperate with customers on new project execution, successfully securing production orders.

Major theme:Customer Service	
Reporting Requirements	**Sustainable management policy**
Complaint mechanism	• Company customers can report issues to various business units at any time via phone and email (service@auden.com.tw). The company's official website has also established a dedicated page for potential and existing customers to submit their requests, which are handled by a dedicated unit • as quickly as possible (https://www.auden.com.tw/sample-page/).
Specific actions	• Conduct prior quality planning for products, services, contracts, or projects to achieve organizational goals and meet customer expectations and requirements. Accurately execute the content and requirements of customer contracts or orders to enhance customer satisfaction. • Conduct customer satisfaction surveys and cooperate with customers' carbon reduction efforts. • Develop green products and proactively anticipate customer needs.
Management evaluation mechanism	• Ensure customer complaints and feedback mechanisms are properly implemented and improved, a dedicated unit is designated to establish, manage, maintain, and execute related operations and project implementation. • Our company utilizes the ERP system and Notes system to implement and enforce various operational procedures related to customer service management, and conducts internal reviews and audits in accordance with the ISO 9001 international standard.
Performance and adjustments	• Our company utilizes the ERP system and the Notes system to implement and enforce various operational procedures related to customer service management, and conducts internal reviews and audits in accordance with the ISO 9001 international standard. • Customer Satisfaction

Customer service is Auden's core value, providing customers with high standards and innovative quality and service through excellent execution, aiming to be the best partner for customers. Each business unit of Auden has a dedicated Cross Function Team (CFT) service team for its customers, responsible for business acceptance, product research and development, manufacturing, quality, delivery, cost, and after-sales service. They respond accurately and promptly to customer issues and feedback by proposing appropriate responses and comprehensive solutions.

Customer Satisfaction Level

Customer satisfaction is an important basis for Audento continuously improve products and services. Based on customers' regular evaluation records and audit scores, as well as through the quality management system, a customer satisfaction survey is proactively issued to customers every year. Improvement plans are formulated based on the results, and the goal of increasing customer evaluation scores is set as a performance indicator for all relevant units. If any customer satisfaction score is below 6 points (out of 10), the relevant functional departments will propose improvement measures, and the sales department will track the improvement status. In 2024, issued surveys: 6, returned surveys: 6, overall average: 9.5 points, an affirmation with an overall average above 9 points.

- Evaluation of product quality compliance (20%)
- Evaluation of on-time delivery (15%)
- Evaluation of meeting quantity requirements upon delivery (10%)
- Evaluation of product packaging and transportation (15%)
- Evaluation of response speed when encountering quality issues (20%)
- Service attitude (20%).

Customer Privacy

Our company strictly complies with personal data protection regulations in the collection, processing, and use of personal data, establishing the "Personal Data Management Measures" as a management mechanism to ensure the security of employees' and customers' personal data. Additionally, before starting cooperative projects with customers, an NDA will be signed:
"Confidential Information" refers to any commercial, technical, or non-technical information delivered or disclosed by the Disclosing Party to the Receiving Party, including but not limited to the Disclosing Party's pricing, business plans, marketing plans, partner information, customer information, personnel information, financial information, cooperation methods, terms, and agreements proposed or discussed by both parties for this project, software and hardware technology, intellectual property rights, development plans, product research and development, design, inventions (whether patentable or copyrighted), Gerber files, software, source code, programs, codes, data, charts, product specifications, products, drafts, prototypes, molds, samples, parts, instruments, equipment, trade secrets or technical know-how, circuits, circuit layouts, engineering, marketing, strategies, pricing, customer and supplier information, financial data, processes, business or technical data, or any other information, including third-party confidential information.

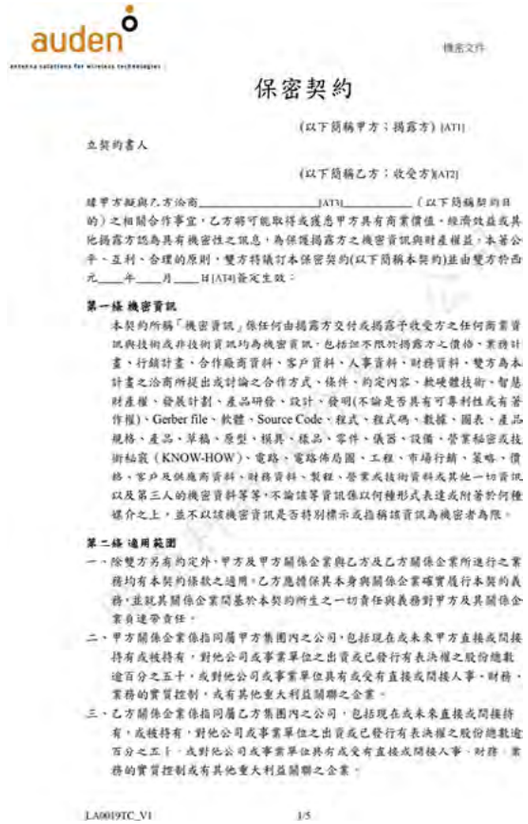
Confidentiality Obligations

1. The receiving party shall use the received confidential information only within the scope of this contract's purpose and to the extent necessary for the business cooperation between both parties. The receiving party shall take the same level of care to protect the confidential information as it does for its own confidential information (but not less than a reasonable degree) to prevent unauthorized use or disclosure, thereby maintaining the confidentiality of the confidential information.
2. The receiving party may disclose confidential information to employees who need to know such information for the purposes of this contract, and before disclosure,the receiving party shall have its employees sign a confidentiality agreement with a confidentiality level no less stringent than this contract; without the prior written consent of the disclosing party, neither the receiving party nor its employees shall disclose any confidential information to any third party in any form.
3. Except with the prior written consent of the disclosing party, or for necessary actions to implement the purpose of this agreement, the receiving party shall not reproduce the confidential information without authorization.
4. The receiving party shall not modify, lend, lease, sell, transfer, reverse engineer, reverse assemble, decompile, or otherwise dispose of the confidential information, except as otherwise agreed in writing by the disclosing party and the receiving party.

Therefore, during the reporting period of this report, no incidents of customer privacy violations occurred.

Confidentiality Agreement

Customer satisfaction is the core value of Auden, providing customers with high standards and innovative quality and services through excellent execution to become the best partner for customers. Each business unit of Audenhas a dedicated Cross Function Team (CFT) service team for its customers, responsible for business acceptance, product research and development, manufacturing, quality, delivery, cost, and after-sales service, promptly and accurately proposing responses and overall solutions to customer issues and feedback.



auden
antenna solutions for wireless technologies

機密文件

保密契約

(以下簡稱甲方；揭露方) [AT1]

立契約書人

(以下簡稱乙方；收受方)[AT2]

緣甲方擬與乙方洽商_____[AT3]_____（以下簡稱契約目的）之相關合作事宜，乙方將可能取得或獲悉甲方具有商業價值、經濟效益或其他揭露方認為具有機密性之訊息，為保護揭露方之機密資訊與財產權益，本著公平、互利、合理的原則，雙方特議訂本保密契約(以下簡稱本契約)並由雙方於西元____年____月____日[AT4]簽定生效：

第一條 機密資訊

本契約所稱「機密資訊」係任何由揭露方交付或揭露予收受方之任何商業資訊與技術或非技術資訊均為機密資訊，包括但不限於揭露方之價格、業務計畫、行銷計畫、合作廠商資料、客戶資料、人事資料、財務資料、雙方為本計畫之洽商所提出或討論之合作方式、條件、約定內容、軟硬體技術、智慧財產權、發展計劃、產品研發、設計、發明(不論是否具有可專利性或有著作權)、Gerber file、軟體、Source Code、程式、程式碼、數據、圖表、產品規格、產品、草稿、原型、模具、樣品、零件、儀器、設備、營業秘密或技術祕訣（KNOW-HOW）、電路、電路佈局圖、工程、市場行銷、策略、價格、客戶及供應商資料、財務資料、製程、營業或技術資料或其他一切資訊以及第三人的機密資料等等，不論該等資訊係以何種形式表達或附著於何種媒介之上，並不以該機密資訊是否特別標示或指稱該資訊為機密者為限。

第二條 適用範圍

一、除雙方另有約定外，甲方及甲方關係企業與乙方及乙方關係企業所進行之業務均有本契約條款之適用。乙方應擔保其本身與關係企業確實履行本契約義務，並就其關係企業間基於本契約所生之一切責任與義務對甲方及其關係企業負連帶責任。

二、甲方關係企業係指同屬甲方集團內之公司，包括現在或未來甲方直接或間接持有或被持有，對他公司或事業單位之出資或已發行有表決權之股份總數逾百分之五十，或對他公司或事業單位具有或受有直接或間接人事、財務、業務的實質控制，或有其他重大利益關聯之企業。

三、乙方關係企業係指同屬乙方集團內之公司，包括現在或未來直接或間接持有，或被持有，對他公司或事業單位之出資或已發行有表決權之股份總數逾百分之五十，或對他公司或事業單位具有或受有直接或間接人事、財務、業務的實質控制或有其他重大利益關聯之企業。

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2.6 Sustainable Supply Chain

Our company's sustainable procurement strategy:
Based on the ISO 20400 sustainable procurement guidelines framework, we formulate the company's sustainable procurement strategy, extending the sustainability concept to corporate partners. ESG/CSR is incorporated into the procurement process at each stage of the procurement workflow.
This year, we have integratedthe Code of Ethics for Integrity Management, labor health and safety, and environmental protection-related clauses and commitmentsinto a revised "Social Responsibility Commitment," prioritizing the promotionof ESGconcept awareness and evaluation, aiming to gradually expand and deepen year by year, and to implementpromotionaccording to the four-stage supply chain management plan.

Four Stages of Supply Chain Management:

Stage One
Advocacy

Social responsibility commitment letter related requirements used for promotion

Stage Two
Evaluation Mechanism

SupplierEvaluation form adds ESG as 10% weighting, equally important as delivery time

Phase Three
Inventory of Carbon Reduction Actions

Understand supplier carbon reduction actions through on-site audits

Phase Four
Counseling

For suppliers with high carbon emissions, provide green product innovation collaboration

Anti-corruption clause in supply chain management"Commitmentto comply with integrity managementand otherrelated regulations, and notto request, promise,or solicit from Auden Group and itscustomers, suppliers, partners, employees,stakeholders or their designees anycommission, remuneration,bribery, kickbacks, or anyother improper benefitsdirectly or indirectly for personal gain, and to comply with the code of integrity management, including but not limited to clean operations, fair trade, disclosure of information, and intellectual property rights regulations.", and provide whistleblowing channels,with no vendors violating integrity principles this year.

Short-term goals (1-3 years):

- Guide the supply chain to develop knowledge and concepts of auditing, and inventory current ESG practices.
- Effectively implement AVL supplier evaluation, with the proportion of locally sourced raw materials reaching over 10%, achieving the practice of a circular economy.
- Incorporate sustainable development social responsibility into the new supplier onboarding mechanism for raw materials. Form a review team to include sustainable development social responsibility items such as carbon reduction in the evaluation criteria and conduct supplier audits.
- To implement a circular economy, design and implement logistics operations for recyclable and reusable packaging trays, cartons, and pallets.

Mid-term goals (3~5 years):

- Reduce procurement costs, improve on-time delivery rates, and enhance quality performance by reviewing supplier yield rates.
- Review key component suppliers' execution of carbon audits and carbon footprint assessments.
- Promote the use of electric vehicles by suppliers.

Long-term goal (over 5 years):

- Require key suppliers to undergo audits conducted by third-party organizations certified by RBA, with continuous improvement based on audit results.
- Local procurement ratio of raw materials30%.
- Promote green product programs and encourage suppliers to develop low-carbon materials.

Major Topic: Supply Chain Management	
Reporting Requirements	**Sustainability Management Policy**
Significance of This Topic	• The supply chain is a crucial part of enhancing organizational competitiveness, and sustainable development practices are also an important consideration in supplier management; the supply chain establishes the "Outsourcing Processing and Supplier Management Procedures" and "Procurement Management Procedures," complemented by mechanisms such as evaluations and satisfaction surveys, with suppliers signing related "Social ResponsibilityCommitments," jointly advancing towards sustainable development.
Purpose of this topic management	• Driven by the principles of green procurement, the supply chain is encouraged to engage in sustainable development, targeting the long-term implementation of good work and economic growth, ensuring sustainable consumption and production patterns, while regularly conducting risk assessments of suppliers and evaluating their sustainability management status. • Balancing customer needs and green design, cooperating with upstream and downstream supply chains, aiming to enhance the overall supply chain capability through the development of new materials, new processes, new technologies, and new applications, thereby realizing the concepts of corporate social responsibility and sustainable development.
Corresponding SDGs	• SDG 12 Responsible Consumption and Production
Policy	• Adhering to the concept of sustainable supply chain development, from the aspects of quality, cost, delivery time, service, environment, and sustainability, enabling suppliers to continuously develop in sustainability while achieving a balance between risk and profit, promoting suppliers to build a sustainable supply chain.
Commitment	• Our company's supplier partners shall follow the "Social Responsibility Commitment" agreement, moving towards sustainable development.
Responsibility	• Build the capabilities of supply chain members, continuously enhance their competitiveness, conduct regular risk assessments of suppliers, and evaluate their sustainability management (quality, cost, delivery, service, environment, and sustainable development).
Resources	• According to the "Outsourcing Processing and Supplier Management Procedures" and other regulations, assess their sustainability management status and adjust order allocation annually.
Complaint Mechanism	• Establish channels for feedback,respond tothe feedback mailbox p.audit@auden.com.tw.
Specific actions	• Promote suppliers to conduct carbon inventory and carbon footprint management, and encourage them to promote green products. • Convey awareness, education, and behavior of sustainable development through supplier training.
Management evaluation mechanism	• Supplier assessment is scored based on the following six major categories: (A) Quality (30%), (B) Price (30%), (C) Delivery Time (10%), (D) After-sales Service (15%), (E) Factory Environment (5%), (F) ESG (10%). • Suppliers with no transaction records for more than two years must be re-evaluated according to the original assessment procedure. Only after passing can procurement proceed again. • If the evaluation is unqualified or the assessment is rated C,and it is a special sole necessary supplier,the procurement unit shall register this special reason in the qualified supplier list. • Suppliers rated C (<70 points) will be counseled or replaced.
Performance and Adjustments	• Suppliers signing thesocial responsibilitycommitment letter total99.01% (101/102 companies). • Rated as an A-level supplier, adjust the order allocation ratio by 5%. • Suppliers rated as Grade C must be coached to Grade B before orders can be placed. • Execution of green products is a necessary condition, and cooperating suppliersgradually increaseprocurementvolume. • Sustainability supply chain guidance for the top ten suppliers.

Supply Chain Management

Auden's supply chain management is categorized by supplier type into materials, equipment, transportation, subcontractors, security, etc.…The requesting unit provides information, contacts, and makes purchase requests, coordinated and managed by the Procurement Center according to the "Procurement Management Operating Procedures" responsible for management, evaluation, and planning. This year, labor services and construction projects continue under contract, with total labor procurement amounting to110,472,457 yuan, and new plant construction projects totaling223,815,000 yuan. The main supply chain management focuses on raw materials, with procurement information as shown in the table below:

Category	Procurement Region	2022 year			2023 year			2024 year		
		Number of Households	Amount (Thousand NT$)	Proportion of Total Procurement Amount(%)	Number of Households	Procurement Amount (Thousand NT$)	Proportion of Total Procurement Amount(%)	Number of Households	Procurement Amount (Thousand NT$)	Proportion of Total Procurement Amount(%)
Raw materials	Domestic	71	29,785	4.34%	29	14,477	95.94%	127	27,718	94.47%
	Foreign	24	656,517	95.66%	5	613	4.06%	10	1,624	5.53%
Total		95	686,302	100%	34	15,090	100%	137	29,342	100%

Note: Includes proportion of overseas procurement.

Supply Chain Sustainability Assessment

The global supply chain is currently facing a huge impact brought by the net-zero wave. According to the CDP (Carbon Disclosure Project) survey, scope 3 carbon emissions from upstream and downstream supply chains account for more than 75% of the total carbon footprint. Therefore, supply chain carbon reduction has become a key ESG focus for countries.
Starting this year, Auden will begin implementing ESG questionnaire surveys integrated into the social responsibility commitment letter, including social (30%), environmental (40%), and economic aspects (30%), with 6 companies completing on-site visits. Extreme climate has severely affected every living being on Earth, and no one can stand aside, Auden coexists and prospers with the Earth, and will continue to focus on sustainable supply chain practices to build a green supply chain.

03

Sustainable Environment

3.1 TCFD

3.2 Green Measures

3.3 Green performance

3.1 TCFD

Auden follows internal audit and internal control systems and the "Risk Management Policy and Procedures" with the Board of Directors as the highest governance body for risk management, integrated into the "Sustainable Development and Risk Management Office" for execution, and managed by the "Sustainable Development Committee." Due to the increasing importance of extreme weather caused by global warming, as well as recent issues related to energy and climate change, Auden fulfills its sustainable development responsibilities by adopting the framework of the Task Force on Climate-related Financial Disclosures (TCFD), which is divided into governance, strategy, risk management, metrics, and targets. The Sustainable Development and Risk Management Office identifies climate-related risks and opportunities, formulates subsequent response strategies, regularly communicates with the Sustainable Development Committee, and reports to the Board of Directors, which monitors the implementation results.

- Audenyi "Risk Management Policies and Procedures", the Board of Directors is the highest governance body for risk management, integrated into theSustainability and Risk Management Office for execution, and managed by the Sustainability Committee.
- TheSustainability and Risk Management Office serves as the responsible unit for climate risk and opportunity governance, with each first-level unit supervisor implementing risk identification, assessment, and treatment.
- After quarterly reviews, the "Sustainability and Risk Management Office" reports the implementation status to the "Sustainability Committee", and regularly reports the implementation status to the Board of Directors.

- Reference Ⓑ 2024Climate Risk and OpportunityDistribution Map& Ⓒ 2024ClimateRisk and Opportunity Table
- Reference(D)Climate-related Impacts and Responses
- The company refers to the 2℃ scenario (2DS) and discusses it in theSustainability and Risk Management Officemeetings, simultaneously using TCCIP(Climate Change Integrated Service Platform) tools provided as a reference for assessing physical climate change risk scenarios.
- Finally decided to adopt2DS / RCP2.6 as the company's climate change physical risk scenario, under which climate change risks and opportunities related to physical risks and regulatory transition risks are thematically described.

- Refer to Ⓐ Risk identification, assessment, and management process
- The company's risk management system has incorporated climate risks and opportunities into the operations of each unit.

- In 2024, complete the greenhouse gas inventory, and disclose it on the officialwebsite and public information observatory; the greenhouse gas inventory is verified by a third party.
- Total emissions for 2024: 219.2371 metric tons CO2e
- Category 1:10.4183metric tonsCO2e
- Category 2:108.4634 metric tons CO2e
- Category 3:66.6179 metric tons CO2e
- Category 4:33.7375 metric tons CO2e
- 2025 achieve10% renewable energy.

Ⓐ Risk Identification, Assessment and Management Process

Step 1

- Climate and environmental background data collection completed by theSustainability and Risk Management Office
- Climate risk and operational scope assessment

Step 2

- Establish ClimateRisk and Opportunity Item List
- Develop an internal operational impact survey questionnaire

Step 3

- Sustainable Development and Risk Management OfficeConduct Climate Risk Opportunity and Operational Impact Analysis
- Determine major risk items

Step 4

- Establish execution strategies and set objectives

Step 5

- Annually throughthe Office of Sustainable Development and Risk Managementmeetings to continuously review the effectiveness of strategy and goal implementation.

Ⓑ 2024 Climate Risk and Opportunity Distribution Map

Risk	Item number	Number	Issue
Transformation Risk	Policies and Regulations	R1	Enhancing Greenhouse Gas Emission Pricing
		R2	Energy Tax Related Regulations
		R3	Renewable Energy Regulations
	Technology	R4	Demand for low-carbon products and services
		R5	Failure of new technology transformation
		R6	The Cost of Low-Carbon Technology Transition
	Market	R7	Changes in Customer Behavior
		R8	Market information uncertainty
		R9	Rising raw material costs
	Reputation	R10	Increased Stakeholder Concerns and Negative Feedback
Entity Risk	Immediacy	R11	Increased severity of extreme weather events such as typhoons and floods
	Long-term	R12	Changes in rainfall (water) patterns and extreme variations in climate patterns
		R13	Rise in average temperature
		R14	Sea Level Rise

Risk	Item number	Number	Issue
Opportunity	Resource Efficiency	01	Switching to More Efficient Buildings
		02	Use more efficient production processes
		03	Improve water resource use efficiency
	Energy Sources	04	Use low-carbon energy
	Products/ Services	05	Low-carbon products and services
	Market	06	Participation in the carbon trading market
		07	Make good use of public sector incentive programs

Ⓒ 2024 Annual Climate Risk and Opportunity Report

Risk	Item number	Number	Issue	Risk Level	Timeframe
Transformation Risk	Policies and Regulations	R1	Enhancing Greenhouse Gas Emission Pricing	Low	–
		R2	Energy Tax Related Regulations	High	Short–term, mid–term
		R3	Renewable Energy Regulations	Low	Long–term
	Technology	R4	Demand for low–carbon products and services	Medium	–
		R5	Failure of new technology transformation	Medium	–
		R6	The Cost of Low–Carbon Technology Transition	Medium	–
	Market	R7	Changes in Customer Behavior	High	Short–term, mid–term
		R8	Market information uncertainty	Low	Long–term
		R9	Rising raw material costs	Medium	–
	Reputation	R10	Increased Stakeholder Concerns and Negative Feedback	Medium	–
Entity Risk	Immediacy	R11	Increased severity of extreme weather events such as typhoons and floods	High	–
	Long–term	R12	Changes in rainfall (water) patterns and extreme variations in climate patterns	High	–
		R13	Rise in average temperature	High	Mid–term
		R14	Sea Level Rise	Low	–

Risk	Item number	Number	Issue	Risk Level	Timeframe
Opportunity	Resource Efficiency	01	Switching to More Efficient Buildings	High	Short-term, mid-term
		02	Use more efficient production processes	Medium	Mid-term
		03	Improve water resource use efficiency	Medium	Mid-term
	Energy Sources	04	Use low-carbon energy	High	Short-term, mid-term
	Products/Services	05	Low-carbon products and services	Medium	Mid-term
	Market	06	Participation in the carbon trading market	Low	Mid-term
		07	Make good use of public sector incentive programs	Medium	Mid-term

Note 1: Short-term refers to 1-3 years, mid-term refers to 3-5 years, long-term refers to over 10 years, and if not specified, it means the risk opportunity spans the entire short, mid, and long term.

(D)Climate-Related Impacts and Responses

R2 Fuel / Energy Tax Related Regulations	
Impact Description	• As the governmentraises energy prices andpromotesrelatedenergy tax systems, businesses will face additional operating costs. Auden'soperations are mainly based on technology R&D and technical services,with energy consumption lower than industry peers,in the short termonly voluntarily increasing the proportion of green electricity and the impact of electricity prices,and temporarilynot affected by carbon fees/carbon taxes, westillvoluntarily commit toenergy saving and carbon reduction,reducing future energy risks,actively responding to policy changes by improving energy use efficiency.
Scenario Description	• Policies and regulations formulated in response to climate change may cause enterprises to face risks such as rising electricity prices, carbon emission costs, and carbon tax levies, leading to increased operating costs. • The carbon reduction measures implemented (such as purchasing carbon reduction equipment and maintaining operations) have led to increased operating costs.
Financial impact assessment	• Short-term risk of no carbon tax costs • In 2024, the cost of switching from gray electricity to green electricity and carbon reduction costs is about 250,000; it is estimated that by 2035, RE100 will be achieved, with the headquarters replacing gray electricity with purchased green electricity, requiring an increase in operating costs of less than 0.01% of operating income.
Response Mechanism	• Formulate "energy control policies," including power source control, paperless operations, zero carbon emissions, and employee commuting policies to respond to the Carbon Disclosure Project (CDP) and Greenpeace RE10X10 initiatives. • Introduction ISO14064 Greenhouse gas inventory, annual review of carbon emissions. • In 2024, green electricity usage reached 29,445 kWh, resulting in a reduction of14.55 tons of carbon emissions, while also obtaining T-REC renewable energy certificates 29 in total. • In 2024, a total of82 renewable energy certificates were purchased (82,000 kWh of renewable energy), accounting for about25% of the annual electricity consumption at the Taiwan plant, reducing40.51 tons of carbon emissions.

R7 Changes in Customer Behavior	
Impact Description	• With the rise in environmental awareness, downstream purchasing behavior has changed significantly, focusing not only on price and quality but also on the environmental impact of products. Brands with sustainable development concepts are gradually becoming leaders in the market.
Scenario Description	• To enhance brand image and comply with environmental policies, customers require the product's energy efficiency to be gradually improved, and demand the gradual adoption of low-carbon raw materials and eco-friendly packaging materials, investing in material research and product carbon footprint assessment.
Financial impact assessment	• According to online information in 2024, pwc market research shows that consumers are willing to pay a 5-10% premium for sustainable products. Auden invests in forward-looking R&D and can promptly meet customer demands for low-carbon products, incorporating sustainable development into overall R&D costs, with the estimated amount being less than 1% of total R&D costs. Resources invested include green material development and functional testing, carbon footprint education, training and certification investment, and supply chain management for green material development… to ensure market competitiveness.
Response Mechanism	• Currently, all packaging materials used comply with the EU packaging restricted substances requirements. • Increase the usage ratio of recycled materials (such as PCR) and the circular recycling mechanism. • Using adjustments of low-temperature solder paste in the process to reduce volatile air pollution, save electricity, and improve production capacity.

R11 Typhoons, floods, and other extreme weather events increase in severity (management, HR, finance)	
Impact Description	• The frequency and severity of extreme climate events have increased, becoming a major risk faced by global enterprises. According to research, extreme climate not only causes economic losses across industries but also increases financial market volatility. Typhoons and floods may cause damage to plant equipment, raw material shortages, and logistics disruptions, thereby affecting production capacity and delivery schedules.
Scenario Description	• The increased severity of extreme weather events not only affects employee attendance but may also cause interruptions in water and power supply, logistics and transportation, or supply chain disruptions, leading to production stoppages or reductions and resource losses, thereby increasing company operating costs.
Financial impact assessment	• Referencing the actual occurrence of a 5-day typhoon holiday operation interruption event in 2024, a quantitative analysis of the financial impact of climate risk was conducted. According to internal financial data and operational simulations, if a similar scenario occurs, the financial loss caused by daily operational interruptions accounts for about 0.2% of annual revenue, with a cumulative loss over five days of approximately 1% of annual revenue, including increased employee salaries, facility maintenance, emergency response measures, and insurance costs.
Response Mechanism	• In 2025, the company headquarters plans to establish a complete backup emergency generator system costing about 2 million. • The new company headquarters plans to implement an energy management system to detect flooding and provide timely flood risk warnings. • To assess the potential physical risk impact of extreme climate events on company operations, reference was made to the 3D disaster potential maps and analysis reports provided by the National Science and Technology Center for Disaster Reduction. The report shows that the company's operational sites are not directly located within the high-potential areas where 24-hour accumulated rainfall may exceed 650 millimeters, nor are they situated in shallow stream areas with high risk of debris flow. • EstablishSH-003-E3emergency response plan to take appropriate response measures in case of natural disasters, chemical spills, and other situations.

R13 Average temperature rise(FinanceandMIRAconfirm standards)	
Impact Description	• The continuous rise in global average temperature not only affects the natural environment but also directly impacts corporate operating costs. • As temperatures rise, the energy consumption of air conditioning required to maintain suitable working temperatures in corporate factories and office locations significantly increases, leading to higher electricity demand and costs. For every1℃ increase in temperature, air conditioning energy consumption rises by about6%.
Scenario Description	• Our company referred to the 2℃ scenario (2DS) and discussed it in the Sustainability and Risk Management Office meeting, simultaneously using the tools provided by TCCIP (Climate Change Integrated Service Platform) as a reference for assessing physical climate change risk scenarios. Ultimately, we chose to adopt the2DS / RCP2.6 scenario as our company's physical climate change risk scenario. RCP2.6 is a low-emission scenario where emissions are halved by 2050, and the temperature increase does not exceed 2℃ .
Financial impact assessment	• Under the 2DS / RCP2.6scenario, with an approximate2℃ temperature rise across Taiwan, air conditioning electricity consumption increases by about6%. If the rise in energy prices by 2050 due to other factors is not considered, the company's electricity cost increase accounts for less than0.1%of total revenue. Our company mainly operates in theoffice sector, so it is alowemissionscenario.
Response Mechanism	• Building design optimization: For new factories or corporate headquarters, green building design principles are adopted. • Investing in renewable energy projects and energy-saving programs: Installing solar power systems not only reduces the demand for purchased electricity but also lowers carbon emissions. • Replace old, energy-consuming air conditioning equipment to improve usage efficiency: Old air conditioning systems are inefficient, and upgrading to high-efficiency equipment can significantly reduce electricity consumption. • Optimize indoor temperature management: Proper temperature settings can effectively reduce air conditioning power consumption.

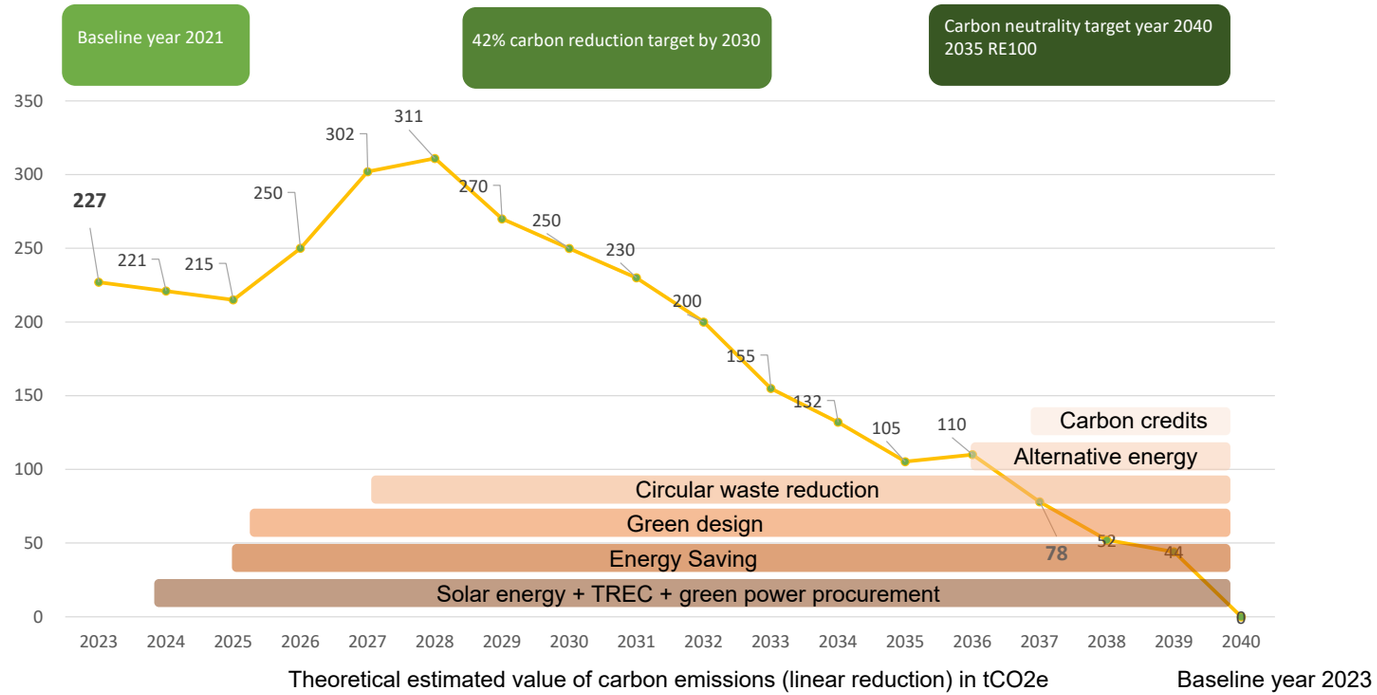
O1 Resource Efficiency (Towards More Efficient Buildings)	
Impact Description	• In 2026, the new factory will fully implement energy-saving designs of green buildings, intelligent energy management systems, and the use of sustainable building materials, comprehensively enhancing building performance, reducing energy consumption, and optimizing the work environment to improve employee loyalty and productivity. It will also provide the company with brand image, strengthening the company's forward-looking characteristics.
Scenario Description	• The new factory building adopts green building design and plans an energy management system to effectively control electricity and water usage efficiency. This not only reduces operating costs but also increases asset value.
Financial impact assessment	• Referring to green building cost-benefit analysis, adopting LEED and EEWH green building standards can reduce energy use by about 15-20%. The company's new headquarters invested approximately 10 million in green building and energy management systems. Through elevator regenerative systems, energy savings of about 10-30% electricity are achieved, and rainwater harvesting systems reduce water expenses. The long-term investment payback period is about 5-7 years, with asset value expected to increase by 3-5%. Additionally, research shows that in terms of financial benefits, asset appreciation accounts for 83% of the total net present value of financial benefits, confirming that green building investments can indeed generate incremental net profits.
Response Mechanism	• The new headquarters will be completed in 2025, and in 2026 plans to obtain LEED US green building certification and EEWH green building label. • The new corporate headquarters plans to collect, optimize, and provide anomaly warnings for water and electricity data related to the energy management system equipment, configured in line with the spirit of ISO50001, with an estimated investment of about 10 million. • The new corporate headquarters plans an elevator regenerative system, with power regeneration saving about 10-30% of electricity. • The new corporate headquarters plans to install rooftop rainwater collection for landscaping irrigation, reducing water consumption.

O4 Use of low-carbon energy	
Impact Description	• By installing solar power generation systems, purchasing green electricity, and renewable energy certificates, the company can respond to reducing carbon emissions and also enhance its sustainability image, in response to investor responsibility investment principles (PRI) and customer expectations. The use of low-carbon energy is an important strategy for companies to reduce their carbon footprint, effectively lowering energy dependence and increasing energy resilience.
Scenario Description	• Establish carbon management goals and build a sound carbon management system to reduce Auden's impact on the environment, meet stakeholder expectations and enhance corporate image.
Financial impact assessment	• According to existing plans and implementation measures, investment in green electricity and renewable energy certificates is about 358,000 yuan, which can reduce approximately 40.51 tons of carbon emissions. The solar power generation system can reduce energy dependence in the long term,2024 year power generation19,445 kWh. Overall, although the initial cost of low-carbon energy investment is higher, it can reduce operating costs and carbon risks in the long run, while enhancing brand value and market competitiveness.
Response Mechanism	• In 2024, solar power generation is about 19,445 kWh; at the same time, T-REC renewable energy certificates of about 19 were obtained, reducing carbon emissions by 9.61 tons. • Purchased a small amount of green electricity10,000 kWh; at the same time, T-REC renewable energy certificates 10 were obtained, reducing carbon emissions by 4.94 tons. • Purchase 82 renewable energy certificates (82,000 kWh of renewable energy), offsetting 40.51 tons of carbon emissions. • Purchase energy-saving labeled public equipment. Purchase two first-class energy efficiency split air conditioners to replace the 15-ton water-cooled box-type air conditioner, which can save about 5,955 kWh per year and reduce carbon emissions by about 3 tons per year.

3.2 Green Measures

Auden, through more than three consecutive years of inspections and verifications, has accurately identified that the main source of carbon emissions comes from electricity, and in 2022 initiated a renewable energy installation plan, and in 2024, solar power generation totaled 19, 445 kWh, accounting for about 6% of total electricity consumption. In 2024, it further actively planned various energy-saving and carbon reduction projects, and according to the “Carbon Reduction Roadmap”, through various carbon reduction mechanisms, it aims to achieve the 2040 carbon neutrality goal.

Sustainability Roadmap



The roadmap uses 2023 as the base year, calculated according to the past increase in carbon emissions from operations. Since Auden plans to expand its factory by the end of 2025, with an expected doubling of personnel and electricity consumption, carbon emissions are projected to rise. After data confirmation, it will be evaluated whether to change the base year.

Overall, the goal is to achieve RE100 by 2035 and carbon neutrality by 2040. Since Scope 2 accounts for about 50% of Auden's emissions, the main carbon reduction solution is green electricity, with 20% from self-generated solar power and 30% from green electricity procurement. Solutions for Scope 1 and 3 involve gradually introducing circular design, packaging materials, and energy-saving equipment to reduce carbon emissions step by step. By 2040, alternative energy and carbon credits will be considered.

The 2024 carbon reduction target is 6 metric tons, with carbon reduction measures implemented: 19,445 kWh of self-generated solar power, procurement of 10,000 kWh of small-scale green electricity, resulting in a green electricity carbon reduction of 14.55 metric tons. Additionally, 82 green electricity certificates were purchased, with a total carbon reduction of 55.06 metric tons. For details, please refer to section 3.4 Green Performance.

Energy Conservation and Carbon Reduction

Short-term goals (1-3 years):

- Achieve a 10% green electricity target by 2025.
- Obtain LEED and Green Building certification by 2026.

Mid-term goals (3–5 years):

- 42% carbon reduction by 2030

Long-term goal (over 5 years):

- Achieve 100% green electricity by 2050, with the expectation to reach this goal ahead of schedule before 2035.

Environmental Aspect	Goals	2023	2024	2024 Results	2025 Strategies and Plans
Greenhouse gases	Annual carbon reduction target decreased by 6 metric tons CO2e	227.171 CO2e	219.242 CO2e	Carbon reduction7.93tons, a decrease of3.6%	Increased the proportion of renewable energy use, purchasing small amounts of green electricity to achieve carbon reduction performance.
Energy Management	Achieve a 10% green electricity target by 2025	Electricity generation 21,176 kWh, green electricity proportion 7.03%	Power generation 19,445 kWh, additionally purchased 10,000 kWh of small-scale green electricity, green electricity proportion8.90%	Used green electricity29,445 kWh, 10% green electricity achievement 89%	Continuously increase the usage rate of green electricity
	Achieving 100% Green Electricity Goal by 2035	Electricity generation 21,176 kWh, green electricity proportion 7.03%	Electricity generation 19,445 kWh, additionally purchased 10,000 kWh of small-scale green electricitygreen electricitytotal 29445kWhproportion8.90%	Increased green electricity usage8,269kWh, 100%green electricity achievement rate8.9%	Continuously increase the usage rate of green electricity
	Annual per capita electricity consumption within ±10% of the previous year	Total electricity consumption301,143 kWh, per capita electricity consumption 2,448 kWh	Total electricity consumption331,007kWh, per capita electricity consumption 2,452 kWh	Electricity consumption increased by29,864kWh, an increase of9.1% Per capita electricity consumption increased by4 kWh, an increase of 0.16%. By the end of 2024, replace approximately 100,000 units of equipment that are over 10 years old. ※The increase is due to the expansion of operational sites.	1. Set the air conditioning temperature to 25-26 degrees and set it to automatically turn off after work. 2. Promote energy-saving among colleagues 3. Introduction of an energy management system in the new factory 4. Invest about 5 million yuan to install solar power generation equipment to reduce carbon emissions and increase the proportion of renewable energy.
Water Resource Management	Per capita electricity consumption for the current year is within ±5% of the previous year	Total water consumption: 1,907 units, per capita water consumption: 16 units.	Total water consumption: 2,398 units, per capita water consumption: 18 units.	Increase in water usage491 units, an increase of 25.7% Increase in per capita water usage2 units, an increase of 12.5% ※The reason for the increase isthe hot and long summer days in 2024, which led to an increase in water intakeand the expansion of operational sites.	1. Promote water conservation among colleagues 2. Reduce toilet flush volume 3. Regularly review water usage anomalies and check for leaks 4. Irregular monitoring of water towers, paying attention to any leakage
Waste Management	Per capita waste volume for the current year compared to the previous year -5%	Total waste amount 6,312KG, per capita waste amount 51KG.	Total waste volume 6,152KG, per capita waste volume 46KG.	Waste reduction160KG, a decrease of 2.6% Per capita waste reduction6KG, a decrease of 10.9%	1. Waste Recycling and Reuse 2. Eliminate the provision of disposable chopsticks to reduce single-use tableware. 3. Implement waste sorting and resource recycling. 4. Provide employees with hydrolyzable toilet paper for restroom use. 5. 5. Please have the lunchbox vendor assist in collecting food waste.

Major Theme: Energy Conservation and Carbon Reduction	
Reporting Requirements	Sustainability Management Policy
Significance of This Topic	• Auden holds ISO 14001 certification and has implemented necessary preventive measures to control factors throughout the process from raw materials to customers, minimizing environmental harm to the greatest extent. • Voluntarily joined the environmental organization Greenpeace to launch Taiwan's corporate green point initiative "RE10X10"
Purpose of this topic management	• Prevent risks to business performance from environmental regulations, including customer demands, market concerns, risk warnings, sustainable enterprises, and performance issues
Corresponding SDGs	• Goal 12: Ensure sustainable consumption and production patterns
Policy	• Auden actively engages in corporate sustainable development, establishing an environmental team under theSustainable Development and Risk Management Officeto professionally manage environmental issues, focusing on climate change and global warming
Commitment	• Through renewable energy planning and practical actions and education on energy saving and carbon reduction, annual carbon reduction targets are planned, setting short-, medium-, and long-term carbon emission reduction goals, in accordance with the Task Force on Climate-Related Financial Disclosures, • TCFD discloses climate change information and the risks and opportunities it brings, in response to the Carbon Disclosure Project (CDP) and Greenpeace's RE10X10 initiative.
Responsibility	• Sustainable Development and Risk Management Office:Manage and control energy control measures according to the "Energy Control Policy," including the schedule for solar panel installation and gradually increasing the proportion of green electricity year by year. • Management Department: Execute energy control measures according to the "Energy Control Policy," including the arrangement and use of plant equipment and space, as well as the application of related legal procedures. • Propose methods to achieve green electricity target tasks and apply for related green electricity advocacy.
Resources	• Annuallyallocates a fixed budget for carbon reduction,to implementenergy-saving equipment and green electricity target-related projects. • Each functional department promotes energy-saving efforts and related education and training, using letters to advocate for energy control policies.
Executing Unit	• The environmental team under the Office of Sustainable Development and Risk Management holds regular quarterly meetings to review and implement related actions according to the annual work objectives. The company has established the email address ESG@auden.com.tw for internal and external communication.
Specific actions	• Green electricity installation is carried out through the construction of solar panels, with planning for green electricity procurement allocation according to targets. • According to the "Energy Control Policy," energy-saving and carbon reduction measures are implemented and promoted. • Conduct an annual greenhouse gas inventory report to review the performance of carbon reduction.
Management evaluation mechanism	• Implement and promote energy-saving and carbon reduction measures according to the "Energy Control Policy," and review the carbon reduction performance annually through the greenhouse gas inventory report.
Performance and Adjustments	• Based on short-, medium-, and long-term goals, develop the annual work objectives and review progress in quarterly meetings to monitor progress and adjust or reinforce related measures. • In 2024, the total electricity consumption was 331,007 kWh, including 301,561 kWh of gray electricity, 19,445 kWh of self-generated and self-used green electricity, and 10,000 kWh of small-scale green electricity. Additionally, 82 renewable energy certificates were purchased, achieving 8.90% renewable energy, which is an increase of 1.87% from last year's 7.03%. Due to shorter sunlight hours this year, the difference from the 10% renewable energy target is 1.1%. • The total carbon emissions in 2024 were 19.242 metric tons, a reduction of 7.929 metric tons compared to last year.

Carbon Reduction Actions

Measure One	**Establish renewable energy by installing an additional 19.8KW of solar energy equipment and purchasing a small amount of green electricity.**
Specific Actions	Implementation has been carried out, with regular monitoring of power generation.
Estimated Savings	In 2024, 29,445 kWh of green electricity was used, reducing carbon emissions by 14.55 metric tons, and 29 T-REC renewable energy certificates were obtained.
Measure Two	**Purchase renewable energy certificates to achieve carbon reduction goals. Please refer to the following [Renewable Energy Certificates].**
Specific Actions	Purchase 82 renewable energy certificates.
Estimated Savings	In 2024, a total of 82 renewable energy certificates (82,000 kWh of renewable energy) were purchased, accounting for about 25% of the annual electricity consumption of the Taiwan plant, reducing carbon emissions by 40.51 metric tons.
Measure Three	**Regularly track and manage waste data.**
Specific Actions	Already implemented.
Estimated Savings	Compared to 2023, the per capita waste in 2024 was 46 KG/person, a decrease of 6 KG/person from the previous year. The increase is due to the expansion of operational sites. By the end of 2024, equipment older than 10 years will be replaced, and electricity consumption will be monitored quarterly.
Measure Four	**Set the air conditioning to 25-26 degrees, with an automatic shutdown time set after work hours.**
Specific Actions	Already implemented.
Estimated Savings	Compared to 2023, the per capita electricity consumption in 2024 is: 2,452 kWh/person, an increase of4 kWh/person compared to the previous year.
Measure Five	**Replace equipment older than ten years**
Specific Actions	Replace water-cooled box-type air conditioning equipment that has been in use for over ten years in December 2024, with an investment of approximately 100,000.
Estimated Savings	By replacing old equipment with variable frequency first-class energy efficiency split air conditioning equipment, save about 5,955 kWh/year of electricity and reduce carbon emissions by approximately 3 tons/year.

Recycling and Reuse

The Taiwan operation site has no actual production or manufacturing, mainly importing finished products from China and delivering them to customers. The company has implemented the ISO 14001 management system, established standard operating procedures to reduce the consumption of raw materials and energy, thereby minimizing environmental impact, and in 2024 will achieve 100% reuse of recyclable packaging cartons, increasing the frequency of carton use to achieve resource recycling.

Waste Management

Auden's operational locations in Taiwan are all office premises, generating only general household waste daily, with no hazardous waste. In strict compliance with government laws and regulations and to protect the living environment and public health, the company first conducts recycling and sorting of household waste generated in the office; general household garbage is inspected and recorded weekly by the management department, and qualified contractors are regularly and quantitatively commissioned for collection and disposal, as the control has been lifted and there are no tracking records of waybills;computer equipment is dismantled by the IT department for valuable recycling, thus causing no significant impact on the environment.

Non-hazardous Waste				
Waste Composition Components	Departure			
Year	Project	Waste Generation (tons)	Per Capita Waste (KG)	Handling Method
2022	D-1801 Household Waste	6.23	54	Incineration
2023	D-1801 Household Waste	6.31	51	Incineration
2024	D-1801 Household Waste	6.15	46	Incineration

Promote employee behavior change to reduce household waste:

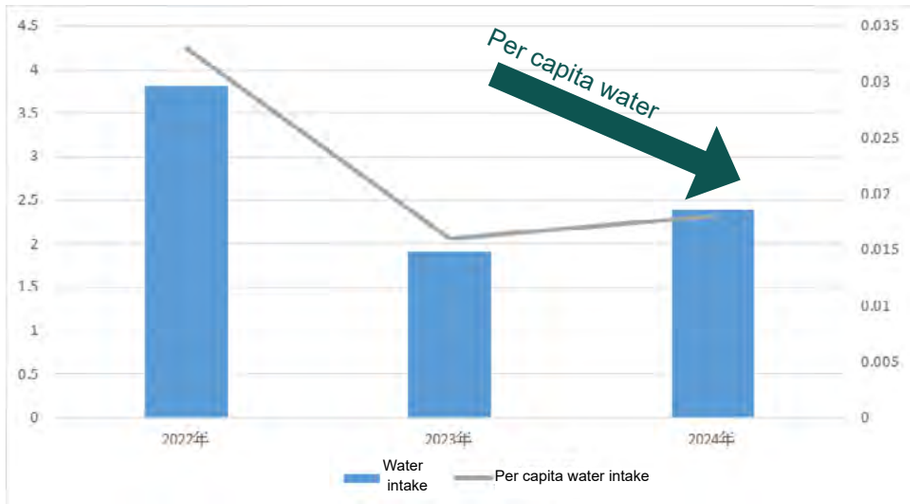
1. Combine the "Coffee Relative Donation" activity to reduce employees' use of disposable cups for purchased coffee through behavior change, encouraging them to use their own cups at the company for drinking coffee. For details, please refer to 4.5 Social Care.
2. Discontinue the provision of disposable chopsticks to reduce single-use tableware.
3. Implement waste sorting and resource recycling.
4. Provide employees with hydrolyzable toilet paper for restroom use.
5. Recycle and process kitchen waste.

Water Resource Management

Auden Technology headquarters has no production equipment installed and no large water demand. Our company is classified as "Low-Medium (1-2)," so it has no significant impact on water resource consumption. The main water use is tap water, supplied for general office staff daily use or some air conditioning equipment, such as restrooms and cooling towers, with all water sourced from Taiwan Water Corporation. Coupled with the ISO 14001 environmental management system as a foundation, the goal is to achieve no pollution discharge, zero environmental complaints, and penalties. During the reporting period, our company had no penalty incidents related to wastewater.
Water consumption statistics cover only the headquarters office location, with data as follows: In 2024, due to an increase in staff numbers and hotter summers than previous years, overall water usage increased. Water tower monitoring equipment has been installed, and water tower usage is inspected irregularly. The per capita water intake in 2024 was 0.018 million liters.

Year	2022	2023	2024
Water intake (million liters)	3.817	1.907	2.398
Number of Full-time Employees	116	123	135
Per capita water intake (million liters)	0.033	0.016	0.018

Note:
1. Water withdrawal = water discharge, so water consumption is zero.
2. Water withdrawal is adjusted based on the period from January 1 to December 31 of the current year.
3. Full-time Staff Count at Bade Headquarters



Sustainable Quality

To ensure stable quality assurance, our company has obtained ISO 9001 and ISO 14001 certifications.
Due to the special nature of the company's products, product safety certification (RoHS) is currently carried out by raw material suppliers and customers' finished products. Our company produces semi-finished products and only controls the raw material RoHS certificates; therefore, the products do not undergo this inspection. During the reporting period of this report, there were no penalty incidents for violations of health and safety-related regulations concerning products and services.

CERTIFICATE

特此授予:
耀登科技股份有限公司
桃園市八德區和平路772巷19號

管理體系符合
ISO 9001:2015

驗證範圍
天線之設計及製造

證書編號: ARES/TW/I2406130Q
證書發日期: 2024-06-24
證書有效日期: 2027-06-23

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

批准:

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

CERTIFICATE

特此授予:
耀登科技股份有限公司
桃園市八德區和平路772巷19號

管理體系符合
ISO 14001:2015

驗證範圍
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ISO 9001 & ISO 14001

WEEE & ROHS 2.0

Auden fully cooperates with customers in disclosing Green Product (GP) system data and confirming declarations that every component and packaging material used in all products must comply with customer hazardous substance regulations and international environmental protection laws such as WEEE (Waste Electrical and Electronic Equipment), the EU directive on waste electrical and electronic equipment. This directive mainly addresses the disposal methods of electronic waste, establishing environmental regulations for the collection, recycling, and regeneration of waste electrical and electronic equipment to reduce environmental pollution caused by hazardous substances. Although the regulation is not mandatory, Auden still complies with customer requirements.
Product safety management and regulations require raw materials to contain no hazardous substances to ensure consumer health and safety. Auden requires materials to comply with the Restriction of Hazardous Substances_2.0 (RoHS2.0) standard (AD-EP-010) green product control procedures and demands suppliers provide test reports (as shown in the attached image) and Material Safety Data Sheet (MSDS). Every month, materials are randomly tested according to the RoHS testing instrument procedure, in 2024, 449 samples were tested, with a 100% pass rate.

SGS

Test Report **No.:** CANEC24007499109 **Date:** Apr 29, 2024 Page 1 of 24

Client Name: HUA TIAN TECHNOLOGY(XI'AN) CO.,LTD
Client Address: NO. 105, 5TH FENGCHENG ROAD, ECONOMIC AND TECHNOLOGICAL DEVELOPMENT ZONE, XI'AN, SHAANXI PROVINCE, 710018, CHINA

Sample Name: LFBGA(1717-0.80)0396
Model No.: BS9MY1AA-BBTX
Client Ref. Information: SEE ATTCHMENT
The above sample(s) and information were provided by the client.

SGS Job No.: GZP24-011695
Sample Receiving Date: Apr 16, 2024
Testing Period: Apr 16, 2024 ~ Apr 23, 2024
Test Requested: Select test(s) as requested by the client.
Test Method(s): Please refer to next page(s).
Test Result(s): Please refer to next page(s).

Test Requirement	Conclusion
EU RoHS Directive (EU) 2015/863 amending Annex II to Directive 2011/65/EU - Lead, Mercury, Cadmium, Hexavalent chromium, Polybrominated biphenyls (PBB), Polybrominated diphenyl ethers (PBDE), Bis(2-ethylhexyl) phthalate (DEHP), Butyl benzyl phthalate (BBP), Dibutyl phthalate (DBP) and Diisobutyl phthalate (DIBP)	Pass

Green products

Ensures that no hazardous substances are used and is designed for easy disassembly and recycling. The PCR recycling ratio is increased, achieving a "Reduce/Reuse/Recycle" approach to reduce material usage. Regarding new materials, the company is developing recycled plastics. Future feasibility assessments of these new materials will include comprehensive considerations of material performance, processing characteristics, cost-effectiveness, and sustainability.

Use of Recycled Materials: We prioritize recycled materials in the design and manufacturing of new products, reducing our reliance on virgin resources and promoting a positive recycling cycle.
Packaging Reuse: Recycled waste is remanufactured into new products or components, fulfilling our cradle-to-cradle design philosophy.

Implementing resource management, greenhouse gas management, and resource management to achieve cleaner production
Aoden has already introduced low-temperature solder paste soldering to some of its products. This reduces soldering iron temperatures and energy consumption. A comprehensive analysis of actual applications will be conducted to further evaluate the feasibility of introducing this technology in additional products and identify supplier partnerships. Green design seminars will also be organized to foster carbon awareness.

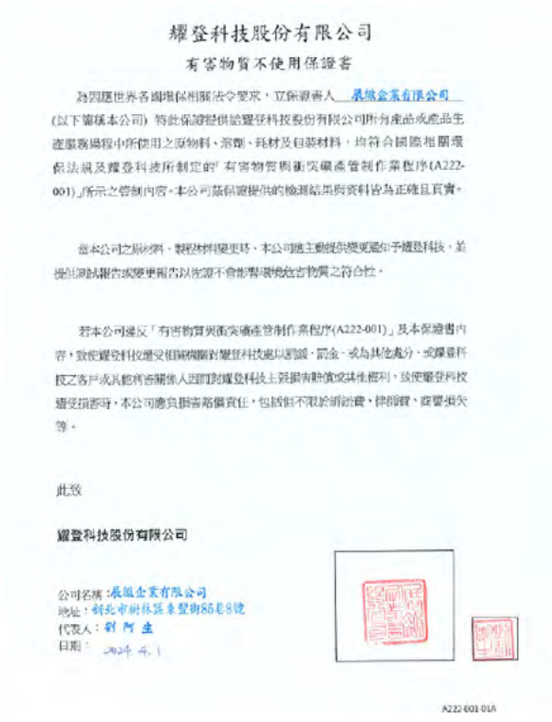
Conduct product carbon footprint audits and continuously optimize design and manufacturing processes to reduce carbon emissions from raw materials, manufacturing, transportation, and use.
Green and circular design: Adopting a "cradle-to-cradle" approach, we reduce the use of virgin materials from the very beginning of design, select recyclable, renewable, or environmentally friendly materials, and incorporate the 5R design principles (Reduce, Reuse, Recycle, Redefine, Redesign) to extend product lifespan and enhance recyclability.

Improving Transportation Efficiency:
Product design and packaging material reduction have resulted in 100% internal carton reuse, significantly improving resource recycling efficiency.
A feasibility assessment is being conducted on packaging materials, including cartons, PE bags, and trays, to determine whether to use PCR materials or recycle them. Factors considered include material cost, transportation cost, and recycling cost.
A survey of logistics companies on green transportation equipment is underway, with manufacturers encouraged to actively invest in equipment replacement.

Conflict Minerals RMI

Auden Technology has formulated operating procedures for the control of hazardous substances and conflict minerals (A222-001), which requires suppliers to provide test reports. Suppliers are required to submit a guarantee for the non-use of hazardous substances and a conflict minerals policy statement. Auden Technology cooperated with the CMRT investigation and found no use of conflict mineral metals in 2023.

Certificate of Non-Use of Hazardous Substances


耀登科技股份有限公司
有害物質不使用保證書

此致

耀登科技股份有限公司

A222-001-01A

Conflict Minerals Policy Statement

耀登科技股份有限公司
衝突礦產政策聲明書 (Conflict Minerals Policy Declaration)

Not to purchase Conflict Minerals from mines in the Conflict Regions.

1. 並要求所屬供應商拒絕使用來自衝突區域的衝突金屬，並出具承諾書。
Request suppliers to refuse using Conflict Minerals from the Conflict Regions and present a signed letter of commitment.

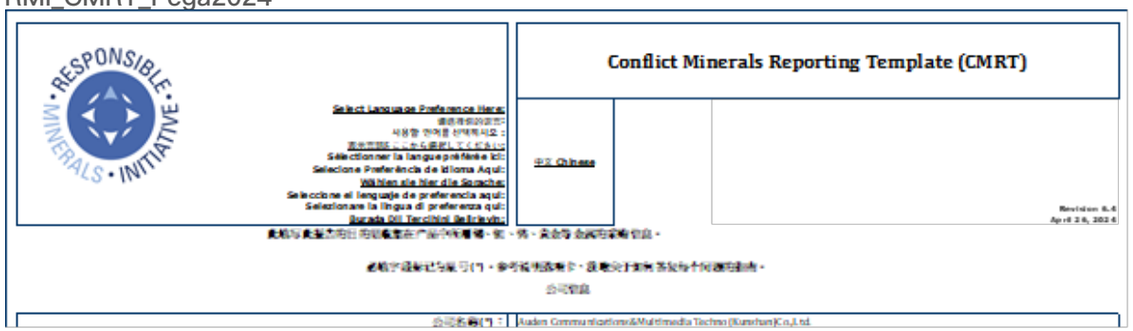
2. 要求所屬供應商應將此要求傳達給其上下游供應商。
Request its suppliers to notify their upstream and downstream suppliers of such requirements.

此致

耀登科技股份有限公司

A222-001-02A

RMI_CMRT_Pega2024


Conflict Minerals Reporting Template (CMRT)

Consumer Safety And Health

Products designed, manufactured, sold by our company, or commissioned to be designed and manufactured by third parties, must not only comply with international and local laws and regulations, but also meet customer requirements and our company's established green product specifications. For details, please refer to 3.2 Green Measures.

IECQ QC080000

Auden utilizes QC 080000, a hazardous substance management system, to ensure compliance with EU–listed restricted substances for electronic products. Developed by the International Electrotechnical Commission (IEC), based on its electronic component quality assessment system, IECQ QC080000 is a hazardous substance process management standard. Building on ISO 9001, TL 9000, and IATF 16949 management systems, it utilizes a process–oriented approach to reduce or eliminate hazardous substances from an organization's products. Through this systematic hazardous substance management approach, we aim to minimize or prevent their production, while also meeting RoHS, REACH, and other customer–specific requirements.

IECQ QC080000

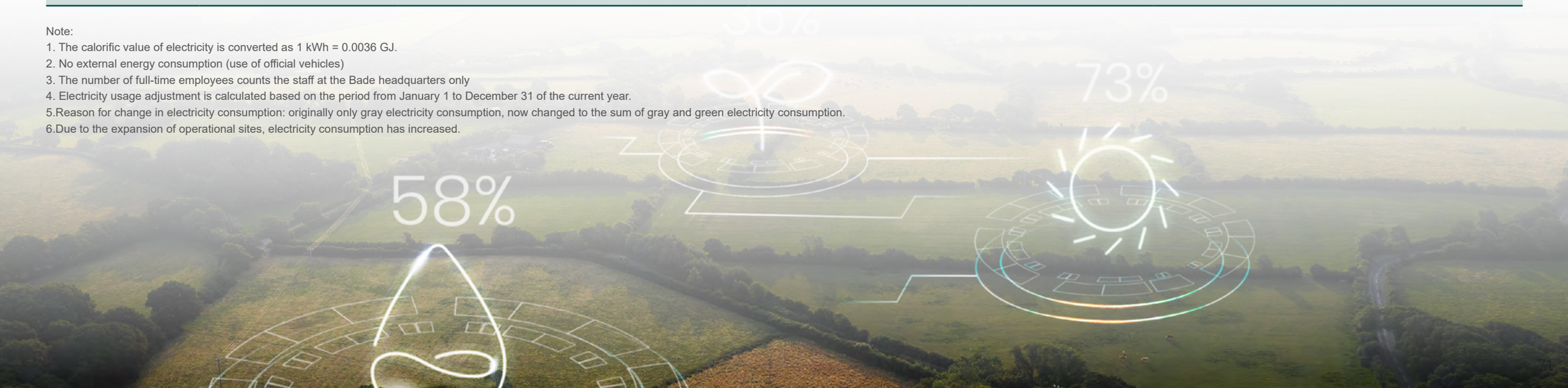
IEC QUALITY ASSESSMENT SYSTEM (IECQ)
IECQ Certificate of Conformity
Hazardous Substance Process Management

Energy Management

The company's energy consumption during the reporting period is shown in the table below. The energy usage differs from last year mainly because electricity consumption in 2024 compared to 2023 increased due to a significant rise in the number of employees and additional business locations, and at the end of 2024, about 100,000 units of equipment over 10 years old were replaced. The company will continue to implement various energy-saving measures to achieve the goal of sustainable energy use.

Quantitative Indicators			Unit	Year 2022	Year 2023	Year 2024
Electric Power	Purchased Electric Power	Purchased Non-Renewable (A)	Degrees/year	252,703	279,967	301,561
		Purchased Renewable (B)	Degrees/year			10,000
	Solar Energy	Self-generated and Self-used Renewable Energy (C)	Degrees/year	4,620	21,176	19,445
Electricity Consumption			Degrees/year	257,324	301,143	331,007
Proportion of Green Electricity Usage ((B+C) / (A+B+C))			%	2%	7%	8.90%
Energy Consumption			GJ/year	926.37	1,084.11	1,191.62
Organizational Specific Metrics			Number of Full-time Employees	116	123	135
Intensity (Energy Consumption / Number of Employees)				7.99	8.81	8.83

Note:
1. The calorific value of electricity is converted as 1 kWh = 0.0036 GJ.
2. No external energy consumption (use of official vehicles)
3. The number of full-time employees counts the staff at the Bade headquarters only
4. Electricity usage adjustment is calculated based on the period from January 1 to December 31 of the current year.
5.Reason for change in electricity consumption: originally only gray electricity consumption, now changed to the sum of gray and green electricity consumption.
6.Due to the expansion of operational sites, electricity consumption has increased.



Energy control policy

Power Supply Control

- Air Conditioning Temperature Control:
  1. Avoid using air conditioning when indoor temperature is below 27 ℃ . When indoor temperature exceeds 27 ℃ , turn on the air conditioning and set the temperature between 26 ℃ and 27 ℃ . For every 1℃ increase in temperature setting, 6% of electricity consumption can be saved.
  2. The Administration Department will switch the indoor air conditioning to fan mode at 18:00 to reduce power consumption, and completely turn it off at 19:00 (except in overtime areas).

- Public Facility Switch Control:
  1. In the office area, lights (except in unoccupied areas), printers, and other public equipment are turned on daily at 8:30 AM and turned off at 6:00 PM (excluding restrooms, outer corridors, and meeting rooms for overtime staff). After 9:00 PM, all the above-mentioned power sources that have not been turned off will be shut down (except in non-power control areas).
  2. Employees are requested to voluntarily turn off the area lights and electrical switches after work.
  3. The power control areas are inspected and confirmed by the Administrative Management Department after work hours. If there are staff working overtime, the security guards will verify during their patrols.
  4. Power Control Areas:
     1F: Exhibition Area, WCB Warehouse, Main Lobby
     2F: Entire Office Area (including office area, meeting rooms, restrooms, corridors)
     3F: Entire Area
     4F: Entire Area
     Non-Power Control Areas: Laboratories, laboratory equipment (e.g., network analyzers), and the information server room must not have power interruptions.

Zero Carbon Emissions

- The annual reduction target is to decrease carbon emissions by 6 metric tons CO2e per year compared to the previous year.
- The greenhouse gas inventory operation is expected to complete the inventory of all subsidiaries by 2025 and complete verification by 2027.
- Promote energy transition, achieve 100% renewable energy use by 2035, and reach carbon neutrality by 2040.
- Our products are key components for wireless communication, indirectly enabling customers' products to have carbon reduction effects.
- Gradually replace old equipment year by year and replace with energy-saving equipment.
- In response to environmental protection, promote the reduction of disposable tableware usage.
- Promote a vegetarian day on the 1st of every month to reduce meat consumption and lower methane emissions.

Employee commuting

- Encourage employees to use public transportation to reduce overall carbon emissions.
- Encourage employees to switch to electrified transportation jobs to reduce overall carbon emissions.
- Encourage employees to carpool to reduce overall carbon emissions.
- Organize a low-carbon transportation day once a month, commuting by public transportation, walking, or cycling to reduce overall carbon emissions.
- Give priority to hiring local youth to work nearby, reducing commuting time and lowering overall carbon emissions.

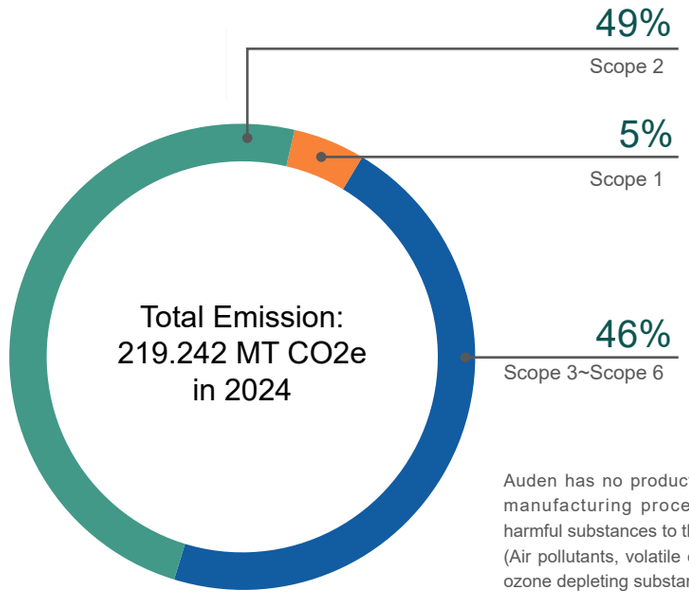
Paperless

- Comprehensive control of photocopiers, managing the number of accounts according to department personnel.
- Video conferencing systems are installed in all meeting rooms to enable paperless meetings.
- Reduce paper usage by replacing paper transmission with electronic transmission.
- Online approval applications reduce paper-based approvals.
- Promote the digitization of financial and personnel systems to reduce the need for paper filing.

3.3 Green Performance

Auden Technology, to ensure the company's sustainability policies align with international standards and enhance the company's sustainable competitiveness, implemented ISO 14064 greenhouse gas inventory in 2022. The inventory data operations comply with the principles of relevance, completeness, consistency, accuracy, and transparency as specified in "ISO 14064-1:2018," and established the "Greenhouse Gas Inventory Management Measures." The inventory results are statistically analyzed to provide references for future planning and implementation of improvement plans, continuously promoting energy saving, environmental protection, and Earth-friendly sustainability policies to fulfill the responsibility as global citizens. Results of the greenhouse gas inventory for three consecutive years:

Project	Year 2022	Year 2023	Year 2024
CategoryOne: Direct Greenhouse Gas Emissions (Metric TonsCO2e)	14.6581	14.9659	10.4183
CategoryTwo: Indirect Greenhouse Gas Emissions (Metric TonsCO2e)	128.6258	118.7835	108.4634
Categories Three to Six: Other Indirect Emission Sources (Metric TonsCO2e)	94.0279	93.4213	100.3600
Total Emissions = Category One + Category Two + Categories Three to Six (Metric TonsCO2e)	237.312	227.171	219.242
Verified Total Carbon Emission Reduction	-	10.14	7.92
Organization-Specific Metric (Total Number of Employees)	116	123	135
Greenhouse Gas Emission Intensity (metric tons CO2e/person)	2.046	1.847	1.624
Greenhouse Gas Emission Intensity (Metric Tons CO2 per Million Dollars)	0.13	0.12	0.17



Auden has no production equipment, so the manufacturing process does not produce harmful substances to the air.
(Air pollutants, volatile organic compounds and ozone depleting substances ODS).

Note:
1.The types of emission sources include stationary combustion emissions, mobile combustion emissions, process emissions, fugitive emissions, and energy input.
2.Category One: Direct greenhouse gas emissions, referring to emissions directly from sources owned or controlled by the organization.
3.Category Two: Energy indirect emission sources, referring to indirect greenhouse gas emissions caused by imported electricity.
4.Category Three: Other indirect emission sources, including greenhouse gas emissions from employee commuting, raw material usage, and final waste disposal.
5.The greenhouse gas emission factors refer to the Greenhouse Gas Emission Factor Management Table version 6.0.4 published by the Environmental Protection Administration, with the electricity factor set at 0.494 kgCO2e / kWh for Scope 2 calculations.
6.The Global Warming Potential (GWP) used in this table is sourced from the “IPCC Sixth Assessment Report (2021)” version.
7.The types of greenhouse gases include nitrous oxide N2O, methane CH4, carbon dioxide CO2, hydrofluorocarbons HFCs, perfluorocarbons PFCs, sulfur hexafluoride SF6, nitrogen trifluoride NF3, etc..
8.Number of full-time employees at Bade Headquarters.

ISO 14064-1 Greenhouse Gas Emissions Verification Opinion Statement

Our company has completed voluntary verification for three consecutive years.

GHG Emissions Verification Opinion Statement

財團法人台灣大電力研究試驗中心
溫室氣體查證意見書
ISO 14064-1

意見書編號：26G0004-20221

茲證明

耀登科技股份有限公司
桃園市八德區和平路772巷19號

經本中心依據ISO 14064-3：2019完成查證並符合下列查證準則

ISO 14064-1：2018/CNS 14064-1：2021

查證範圍：
耀登科技股份有限公司/桃園市八德區和平路772巷19號

涵蓋期間：
2022年01月01日至2022年12月31日

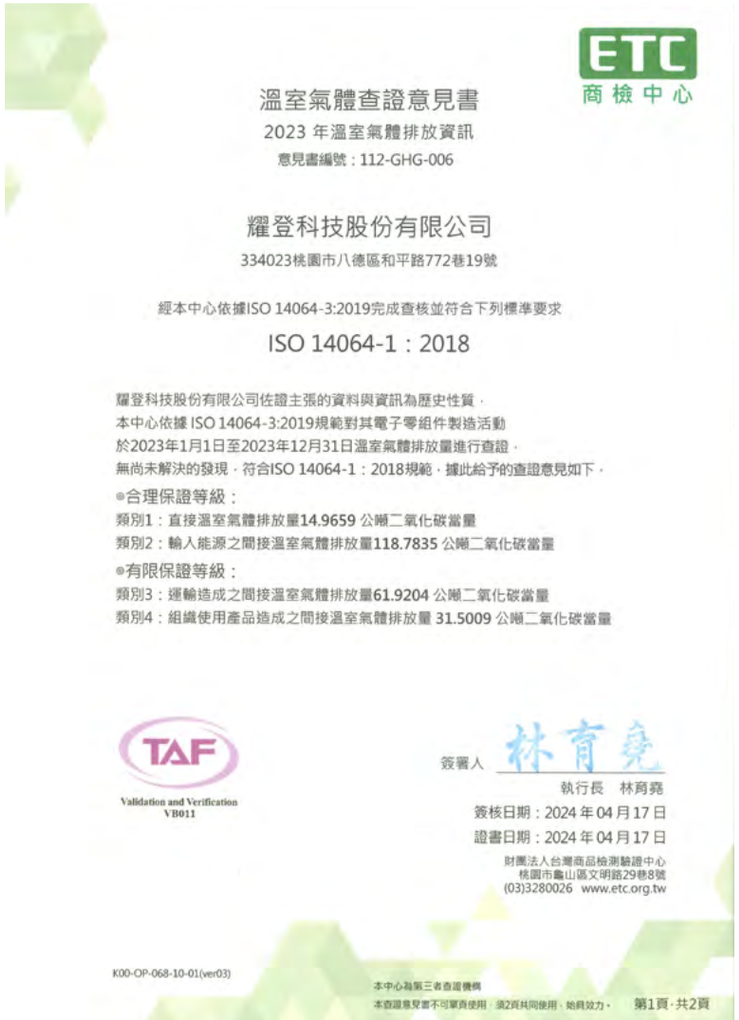
查證數據：
直接溫室氣體排放量 14.6581公噸二氧化碳當量
間接溫室氣體排放量222.6537公噸二氧化碳當量
排放量總計：237.312公噸二氧化碳當量

查證意見：
依據本中心查證執行的過程，發現溫室氣體聲明未違反實質性差異，溫室氣體報告已依 ISO 14064-1/CNS 14064-1 要求，公正的展現溫室氣體數據及相關資訊，查證結果符合合理保證等級及查證準則。

曾倩子

本查證意見書須完整版本使用視為有效，且續頁須與首頁一併使用。
若需進一步查詢本查證意見書之任何資訊，本中心聯絡資訊：財團法人台灣大電力研究試驗中心(桃園市觀音區草漯里榮工南路6-6號)，TEL：03-4839090。 (74T-10-0101)
頁數：第1頁/共3頁

2022 year



ETC 商檢中心

溫室氣體查證意見書
2023 年溫室氣體排放資訊
意見書編號：112-GHG-006

耀登科技股份有限公司
334023桃園市八德區和平路772巷19號

經本中心依據ISO 14064-3:2019完成查核並符合下列標準要求

ISO 14064-1：2018

耀登科技股份有限公司佐證主張的資料與資訊為歷史性質，
本中心依據 ISO 14064-3:2019規範對其電子零組件製造活動
於2023年1月1日至2023年12月31日溫室氣體排放量進行查證，
無尚未解決的發現，符合ISO 14064-1：2018規範，據此給予的查證意見如下，

◎合理保證等級：
類別1：直接溫室氣體排放量14.9659 公噸二氧化碳當量
類別2：輸入能源之間接溫室氣體排放量118.7835 公噸二氧化碳當量

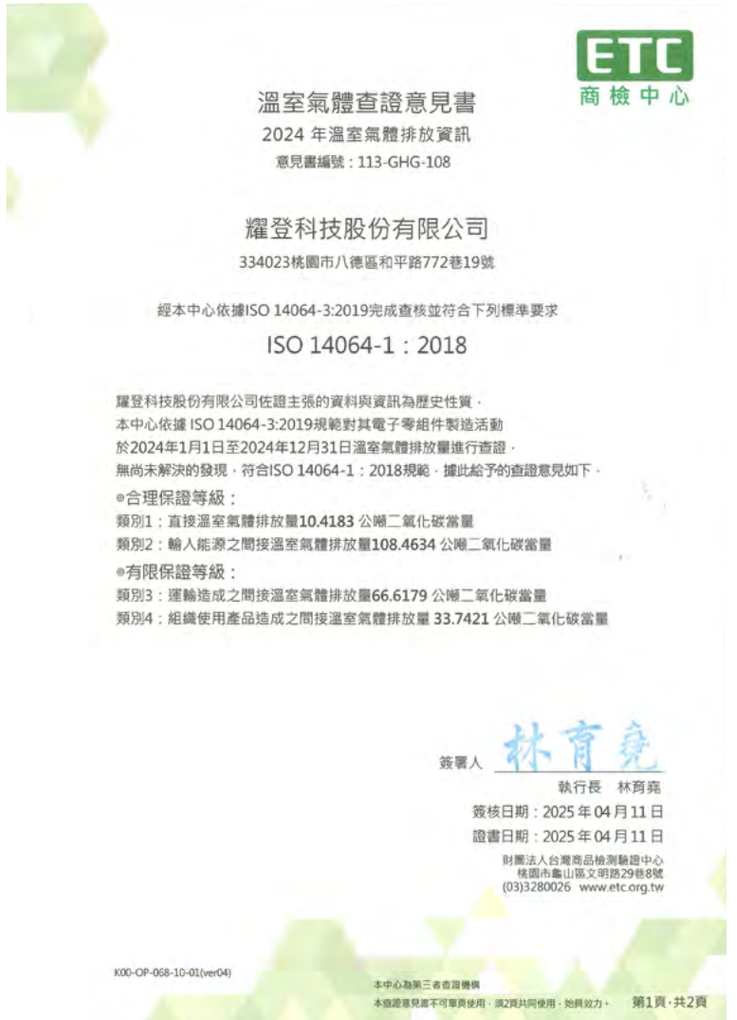
◎有限保證等級：
類別3：運輸造成之間接溫室氣體排放量61.9204 公噸二氧化碳當量
類別4：組織使用產品造成之間接溫室氣體排放量 31.5009 公噸二氧化碳當量

TAF Validation and Verification VB011

簽署人 林育堯
執行長 林育堯
簽核日期：2024 年 04 月 17 日
證書日期：2024 年 04 月 17 日
財團法人台灣商品檢測驗證中心
桃園市龜山區文明路29巷8號
(03)3280026 www.etc.org.tw

K00-OP-068-10-01(ver03)
本中心為第三者查證機構
本查證意見書不可單頁使用，須2頁共同使用，始具效力。 第1頁，共2頁

2023 year



ETC 商檢中心

溫室氣體查證意見書
2024 年溫室氣體排放資訊
意見書編號：113-GHG-108

耀登科技股份有限公司
334023桃園市八德區和平路772巷19號

經本中心依據ISO 14064-3:2019完成查核並符合下列標準要求

ISO 14064-1：2018

耀登科技股份有限公司佐證主張的資料與資訊為歷史性質，
本中心依據 ISO 14064-3:2019規範對其電子零組件製造活動
於2024年1月1日至2024年12月31日溫室氣體排放量進行查證，
無尚未解決的發現，符合ISO 14064-1：2018規範，據此給予的查證意見如下，

◎合理保證等級：
類別1：直接溫室氣體排放量10.4183 公噸二氧化碳當量
類別2：輸入能源之間接溫室氣體排放量108.4634 公噸二氧化碳當量

◎有限保證等級：
類別3：運輸造成之間接溫室氣體排放量66.6179 公噸二氧化碳當量
類別4：組織使用產品造成之間接溫室氣體排放量 33.7421 公噸二氧化碳當量

簽署人 林育堯
執行長 林育堯
簽核日期：2025 年 04 月 11 日
證書日期：2025 年 04 月 11 日
財團法人台灣商品檢測驗證中心
桃園市龜山區文明路29巷8號
(03)3280026 www.etc.org.tw

K00-OP-068-10-01(ver04)
本中心為第三者查證機構
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2024 year

Green Power Certificate Declaration

In 2024, 82,000 kWh of registered and certified renewable energy certificates (T-REC) were purchased, disclosed in the CDP questionnaire following the principles of the GHG Protocol Scope 2 Guidance, stating the amount of greenhouse gas emissions offset for Scope 2 greenhouse gas inventory. 2024 Renewable Energy Certificate Information Sheet:

Item number	Certificate Issuance Year	Power Generation Site	Certificate Number	Carbon Emissions Metric Tons (CO_2e)
1	2024	Auden Technology Bade Solar System #1	22SP0048B023000001~ 22SP0048-B023000015	0
2	2024	Tainan Salt Field Photovoltaic Power Station	23SP0127-B024000461~ 23SP0127-B024000469	0
3	2024	Tainan Salt Field Photovoltaic Power Station	23SP0127-B024001790	0
4	2024	Zhulin Nursing Home	20SP0011-U024000001~ 20SP0011-U024000020	9.8800
5	2024	Qingqiao Industrial Co., Ltd.	23SP0147-B024000106~ 23SP0147-B024000125	9.8800
6	2024	Intesun - Dormitory 123.88KW	24SP0023-U024000054~ 24SP0023-U024000070	8.3980
7	2024	Intesun - Dormitory 66.12KW	24SP0030-U024000030~ 24SP0030-U024000038	4.4460
8	2024	Qiangxin Seventh Factory	24SP0352-U024000127~ 24SP0352-U024000130	1.9760
9	2024	Qiangxin Seventh Factory	24SP0352-U024000263~ 24SP0352-U024000274	5.9280

Renewable Energy CertificateCertificate

再生能源憑證 Renewable Energy Certificate

Auden Technology Bade Solar System #1

再生能源憑證 Renewable Energy Certificate

Tainan Salt Field Photovoltaic Power Station

再生能源憑證 Renewable Energy Certificate

Tainan Salt Field Photovoltaic Power Station

再生能源憑證 Renewable Energy Certificate

Zhulin Nursing Home

再生能源憑證 Renewable Energy Certificate

Qingqiao Industrial Co., Ltd.

再生能源憑證 Renewable Energy Certificate

Intesun Dormitory 123.88KW

再生能源憑證 Renewable Energy Certificate

Yintesheng Dormitory66.12KW

再生能源憑證 Renewable Energy Certificate

Qiangxin Seventh Factory

再生能源憑證 Renewable Energy Certificate

Qiangxin Seventh Factory

CDP (Carbon Disclosure Project)

International organizations, recognizing that risks arising from climate change will severely impact the daily operations of various industries, thereby creating investment risks and affecting investment performance, established the Carbon Disclosure Project. Its purpose is to accelerate the implementation of climate change solutions by integrating climate-related information into business and investment decisions.

Since 2023, Auden has proactivelyparticipated in CDP carbon disclosure-related programs, which is beneficial for strengthening future climate change assessment aspects.

In 2024, Yauden received an overall rating of Grade B, outperforming the global average (C), the Asia regional average (C), and the industry average for Electrical & Electronic Equipment (C).This rating reflects Yauden's growing maturity in climate governance, emissions management, and strategic planning, with certain aspects performing above industry benchmarks.

CathayCDP Best Carbon Disclosure Award

Auden Technology, in collaboration with Cathay United Bank and the world's largest environmental disclosure organizationCDP (formerly the "Carbon Disclosure ProjectCarbon Disclosure Project"), was honored with the "Best Carbon Disclosure Award" at the "Cathay United BankESG Forum." This prestigious award recognizes Auden Technology's outstanding performance in environmental disclosure and carbon reduction, demonstrating a strong commitment to promoting sustainable development.

RE 10x10

Auden responds to the international environmental protection trend by proactively joining the environmental organization Greenpeace to launch Taiwan's corporate green point initiative, namely "RE10X10",committing to achieveat least 10%renewable energyby 2025. In 2024, renewable energy reached 8.9%,and the proportion of renewable energy continues to increase.

- Short-term goal:By 2025, achieve a 10% green electricity target.
- Mid-to-long-term goal:achieve 100%green electricity by 2035.

Auden Technology shortlisted for2024Taokin Enterprise AwardESGEnvironmental Sustainability Award

Auden Technology Co., Ltd., leveraging its achievements in environmental sustainability and comprehensive ESG performance, has been shortlisted for the "ESG Environmental Sustainability Award" alongside ASE, BenQ Materials, Taiwan Eternal Light, Micron Wafer, and Grape King. Auden Technology Chairman Zhang Yubin stated: "Receiving the Taokin Enterprise Award recognition is a great encouragement for Auden's long-term commitment to comprehensive sustainable development. In the future, we will continue to invest in technological innovation, environmental protection, social inclusion, and corporate governance to contribute to industrial development and the sustainability of the planet."

Auden Awarded the CommonWealth Magazine1.5°C Temperature Control Target Label

Auden actively implements various carbon reduction and sustainability actions, demonstrating sustainable resilience, and through the CommonWealth Corporate Carbon Reduction Thermometer, has announced carbon reduction commitments that meet the1.5%C target. Currently, nearly a thousand companies have disclosed their data, but only about 20% of companies meet the "Paris Agreement"1.5C temperature control target, and Auden is one of them, with a temperature control at1.555℃ . We will continue to strive, aiming to achieve 100% green electricity by 2035; and carbon neutrality by 2040!

Auden Awarded the 2024 CommonWealth Magazine “CommonWealth Sustainability Citizen Award” and “CommonWealth Talent Sustainability Award”

In 2024, Auden was honored with the “CommonWealth Sustainability Citizen Award” and “CommonWealth Talent Sustainability Award”. Auden’s performance in corporate governance, corporate commitment, social participation, and environmental sustainability was highly recognized by the judges. The CommonWealth Magazine “CommonWealth Talent Sustainability Award” encourages companies to promote talent development, inclusive culture, and fair compensation on the foundation of good governance. Auden’s inclusion also affirms our achievements in optimizing the workplace environment and talent care. Moving forward, Auden will continue to strengthen technological innovation, talent cultivation, and social participation, striving to become a global leader in sustainable development, promoting green growth and net-zero transformation!

Auden Vegetarian Day

In response to the concept of dietary environmental protection and in line with "World Meatless Day," Auden has continuously held the "Auden Veggie Stand" event for 4 consecutive years! Employees are invited to join the monthly "Auden Group Loves the Earth: One Day Vegetarian" event. Through this event, the concept of energy saving and carbon reduction is promoted, calling for "less meat, more vegetables, balancing health and environmental protection." According to research by Gidon Eshel and Pamela Martin, professors in the Department of Geophysical Sciences at the University of Chicago: one person eating one vegetarian meal a day can reduce 4.1 kilograms of carbon dioxide, equivalent to the amount absorbed by 180 trees in one day! Taking action to alleviate the global warming crisis. In 2024, with 135 employees, approximately 6,642 kilograms of carbon emissions were reduced.

04

Social Inclusion

4.1 Human Rights
4.2 Collective bargaining
4.3 Talent Development
4.4 Salary and benefits
4.5 Social Responsibility

Establishing a happy workplace has become one of the important goals for enterprises to achieve sustainable development.Auden firmly believes that valuing human rights, labor relations, and creating a happy workplace not only enhances employees' job satisfaction and productivity but is also key to achieving corporate goals. Therefore, we are committed to building a positive, harmonious, and vibrant work environment to realize a win-win development for both the company and its employees.

In the process of achieving this goal, Auden places special emphasis on the following aspects:

0

Child labor
Discrimination
Sexualharassment

Human Rights Protection

We uphold our commitment to human rights, ensuring that employees are treated with equality and dignity in the workplace, prohibiting any form of discrimination and unfair treatment.
For related details, please refer to
4.1 Human Rights Chapter

0

Labor Disputes
4 labor-management meetings held
13 employee welfare committee meetings held

Labor Relations

We are committed to establishing open and transparent labor-management relations, resolving issues through dialogue and consultation, and safeguarding the rights and well-being of employees.
For related details, please refer to
4.2 Collective bargaining Chapter

360 courses

3872.5 hours
26.34 hours per capita

Talent Development

We value employees' career development, providing abundant training and development opportunities to help employees continuously grow and advance.
For related details, please refer to
4.3 Talent Development Chapter

Establishment of Employee Stock

Ownership Trust,19% Participation Rate

Salary and benefits

We offer a competitive compensation and benefits system to ensure employees' work is fairly rewarded and provide comprehensive welfare protection.
For related details, please refer to
4.4 Salary and benefits Chapter

11 Years

Deeply Cultivating Environmental Education for 11 Consecutive Years!!

Social Responsibility

We actively participate in social contribution activities to give back to society and fulfill our corporate citizenship responsibilities.
For related details, please refer to
4.5 Social Responsibility Chapter

Employee Structure and Retention

Global human resources structure

Auden is committed to fostering a spirit of inclusiveness and creating a diverse and inclusive workplace for all employees. With Taiwan as its primary base of operations, Auden employs nearly 100% Taiwanese nationals. By the end of 2024, Auden will have 430 full-time employees and 53 contract employees worldwide. The company prioritizes the well-being of local residents, fostering harmony with local communities and increasing employee job stability. When hiring new employees, the company prioritizes Taiwanese residents, with 100% of its staff employed at the associate and supervisor levels and above.

Employees classified by employment type and region

year			2024				
Area			Taiwan	China	Vietnam	Poland	total
Labor type	General employed workers	F	107	66	32	1	206
		M	78	106	38	0	222
	Temporary employees	F	1	0	0	0	1
		M	1	0	0	0	1
	total		187	172	70	1	430
Total number of employees	Full-time staff	F	107	66	32	1	206
		M	78	106	38	0	222
	Temporary staff	F	1	0	0	0	1
		M	1	0	0	0	1
	total		187	172	70	1	430

Non-employees classified by employment type and region

year			2024				
Area			Taiwan	China	Vietnam	Poland	total
Labor type	Production line workers	F	0	5	0	0	5
		M	0	48	0	0	48
	Security personnel	F	3	2	0	0	5
		M	0	0	0	0	0
	Cleaning staff	F	2	1	0	0	3
		M	0	2	0	0	2
	chef	F	2	2	0	0	4
		M	0	1	0	0	1
	total		7	61	0	0	68

Note: To fully reflect our workforce structure, this section covers our global operations.

Taiwan's human resources structure

Auden is committed to fostering a spirit of inclusion and fostering a diverse and inclusive workplace for all employees. With Taiwan as its primary operational base, Auden employs nearly 100% Taiwanese nationals. By the end of 2024, Auden Taiwan Area will have 147 employees.

Auden Taiwan Employees in 2024

Contract Type		Taoyuan Bade				Taipei				Kaohsiung				Vietnam				total
		M		F		M		F		M		F		M		F		
		people	ratio	people	ratio	people	ratio	people	ratio	people	ratio	people	ratio	people	ratio	people	ratio	people
Employment Contract	Full-time staff	78	53.1%	58	39.5%	4	2.7%	4	2.7%	1	0.7%	0	0.0%	2	1.4%	0	0.0%	147
	Temporary staff	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0
	No guaranteed hours	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0
total		78	53.1%	58	39.5%	4	2.7%	4	2.7%	1	0.7%	0	0.0%	2	1.4%	0	0.0%	147
Labor type	Full-time staff	77	52.4%	57	38.8%	4	2.7%	4	2.7%	1	0.7%	0	0.0%	2	1.4%	0	0.0%	145
	Temporary staff	1	0.7%	1	0.7%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	2
total		78	53.1%	58	39.5%	4	2.7%	4	2.7%	1	0.7%	0	0.0%	2	1.4%	0	0.0%	147
Position	Senior managers	4	2.7%	1	0.7%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	5
	mid-level managers	16	10.9%	9	6.1%	1	0.7%	1	0.7%	0	0.0%	0	0.0%	1	0.7%	0	0.0%	28
	grassroots supervisors	4	2.7%	3	2.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	7
	Technical personnel	37	25.2%	10	6.8%	3	2.0%	2	1.4%	1	0.7%	0	0.0%	0	0.0%	0	0.0%	53
	General people staff	17	11.6%	35	23.8%	0	0.0%	1	0.7%	0	0.0%	0	0.0%	1	0.7%	0	0.0%	54
total		78	53.1%	58	39.5%	4	2.7%	4	2.7%	1	0.7%	0	0.0%	2	1.4%	0	0.0%	147

- Note:
- "General employee": refers to an employee hired under a formal labor contract.
- "Temporary employee (contract employee)": refers to an employee hired for a temporary, short-term, or project-based need.
- "Non-hours employee": refers to an employee who does not have a guaranteed minimum weekly or monthly working hours. These employees are typically provided on a temporary or flexible schedule and are paid based on actual hours worked.
- "Full-time employee": refers to an employee who has signed a formal employment contract with clear responsibilities and compensation and benefits.
- "Part-time employee": refers to an employee who is paid on an hourly basis and is paid based on actual hours worked.

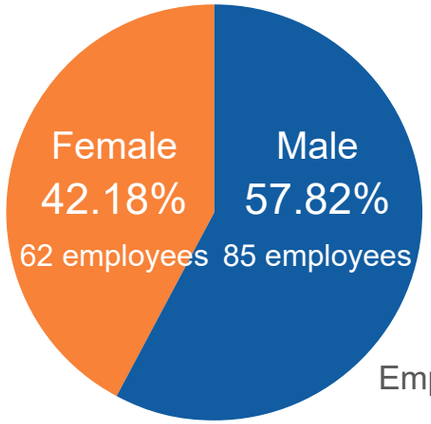
WorkforceStructure

Aoden Technology's parent company employs a total of 147 employees (including those assigned overseas), primarily full-time employees on indefinite contracts, demonstrating the company's emphasis on a stable workforce. The company also actively cultivates future talent, hiring two interns, representing 1.4% of its total workforce. Employees are primarily between the ages of 31 and 50, accounting for 62.59%, indicating that the majority of the workforce is comprised of experienced and stable young adults.

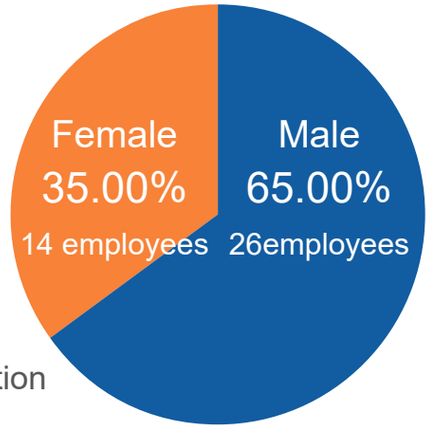
Gender composition is balanced, with males comprising 57.82% of the workforce and females comprising 42.18%. Management ranks comprise 65% male and 35% female, demonstrating the company's commitment to promoting gender diversity and workplace equality. Regarding educational background, 40.82% of employees hold master's or doctoral degrees, with a particularly high proportion of 63.24% of employees in the R&D team holding these degrees, demonstrating the company's strong professional R&D capabilities and its emphasis on high-quality education and skills in talent development. In addition, Auden has deep roots in Taoyuan, with 76.19% of its employees being local. The company is also committed to developing wireless and satellite communication technologies, improving regional digital infrastructure, and driving local economic development by creating job opportunities.

Employee Gender Distribution

Gender Distribution:
1:1.37

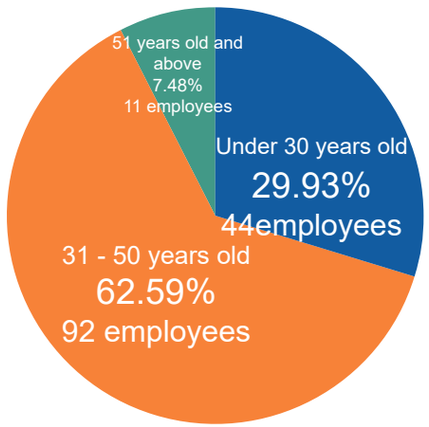


Gender Distribution of Supervisors

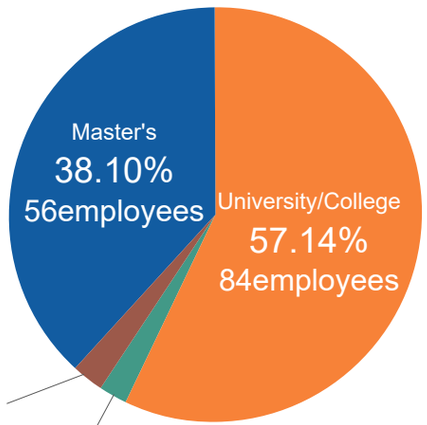


Gender Distribution:
1:1.85

Employee Age Distribution



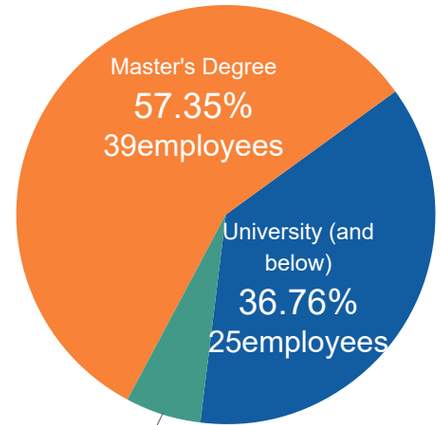
Employee Education Distribution



Doctorate
2.72% 4employees

High School (Vocational)
2.04% 3employees

Educational Background Distribution of R&D Personnel



Doctorate 5.89% 4 employees

New hires and employee departures

Auden complies with government labor laws, including the "Labor Standards Act of the Republic of China" and the "Gender Equality in Employment Act,"establishing all systems based on principles that conform to legal regulations to protect the rights and interests of all employees. During the reporting period, Taiwan experienced the challenges of the COVID-19 pandemic, which changed employees' expectations of the employment environment. Auden continuously adjusted, aiming to create a workplace environment where employees can work with peace of mind. The gender and age distribution of new hires and departures over the past three years is shown in the table below:

- The gender ratio structure of all employees atAuden is balanced, with males accounting for 57.82% and females accounting for 42.18%.
- The proportion of males in management is 65%, and females account for 35%.
- In terms of age distribution: those aged 31-50 are the majority, accounting for 57.14%, followed by those under 30 at 35.38%, and those over 51 accounting for 7.48%, indicating that the company's main labor productivity is concentrated in the young and middle-aged population.
- Employees with master's and doctoral degrees account for 40.82% of the entire company. Among them, personnel with master's and doctoral degrees make up 63.24% of the total R&D staff, demonstrating that the company's R&D team possesses a high level of professional knowledge and skills.

New Employees Statistics

Year	2022 Year		2023 Year		2024 Year	
Age \ Gender	Male	Female	Male	Female	Male	Female
Under 30 years old	12	7	14	11	12	11
Ages 31-50	16	14	11	9	10	12
Ages 51 and above	1	1	1	1	0	1
Total number of new hires	51		47		46	
Total Number of Employees	130		135		147	
AverageNew hire rate (%)	40.00%		35.47%		32.62%	

Note:
1.Average entry rate = Number of new entries / Average annual number of people (Average annual number = (Number at the end of the current year + Number at the end of the previous year) / 2).
2. The number of new employees does not exclude those who leave midway.
3. Boundary scope:Auden Technology Co., Ltd.

Resigned EmployeesStatistics

Year	2022 Year		2023 Year		2024 Year	
Age \ Gender	Male	Female	Male	Female	Male	Female
Under 30 years old	3	5	10	7	8	6
Ages 31-50	10	16	12	11	9	15
Ages 51 and above	1	0	1	2	1	0
Total number of new hires	35		43		39	
Total Number of Employees	130		135		147	
AverageNew hire rate (%)	27.45%		32.45		27.66%	

Note:
1. Average Turnover Rate = Average Number of Departures / Average Annual Number of Employees (Average Annual Number of Employees = (Number at Year-End of Current Year + Number at Year-End of Previous Year) / 2).
2. Define the categories of employees who have left the company: (e.g., resignation, expiration of fixed-term contract, dismissal, retirement, retirement due to public service, or death in the line of duty).
3.This data includes interns for the current year, and due to fixed-term contracts,the average turnover rate in 2023is relatively high.
4. Boundary scope:Auden Technology Co., Ltd.

Turnover rate of new employees with less than one year of service

Category	Gender	2022 Year	2023 Year	2024 Year
Within one yearNumber of new hires who left	Male	2	2	3
	Female	7	4	5
Within one yearTotal number of new hires who left		9	6	8
Total Number of Employees		130	135	147
Turnover Rate of New Employees		7.06%	4.52%	5.67%

Note:
1. Average Turnover Rate = Average Number of Departures / Average Annual Number of Employees (Average Annual Number of Employees = (Number at Year-End of Current Year + Number at Year-End of Previous Year) / 2).
2.The definition of new employees is "full-time employees who joined during the current year and left within the same year."
3. Boundary scope:Auden Technology Co., Ltd.

To enhance employee stability and improve new hires' adaptability and retention rate, the company continuously implements multiple human resource optimization measures, including:

- Providing more comprehensive onboarding training programs and on-the-job education systems
- Strengthening employee support and counseling resources
- Improve management methods and communication mechanisms
- Provide challenging and motivating job task designs, and effectively enhance employees' identification with and adaptability to the company.
- Specifically, the turnover rate of new full-time employees within one year decreased from7.06% in 2022 to4.52% in 2023. Although it slightly rose to5.67% in 2024, it remains steadily controlled below1.2%, indicating a significant improvement in the initial adaptation issues of new employees.
- Regarding the overall turnover situation, the company's average turnover rate increased from27.45% in 2022 to32.45% in 2023, then declined to23.4% in 2024. The overall trend shows that turnover is gradually stabilizing, with the most significant decrease in turnover among the middle-aged group (31–50 years old), reflectingAuden's efforts in employees' mid-to-long-term career planning and internal promotion system have been effective.

Gender distribution of new hires and departing employees over the past three years

Category	Gender	2022 Year	2023 Year	2024 Year
New Employees	F	22	21	24
	M	29	26	22
Resigned Employee	F	6	8	8
	M	10	12	5

The above table shows the gender distribution of new hires and resignations atAuden over the past three years (2022-2024). The proportion of female new hires has increased year by year in the past three years, with gender balance among both new hires and resignations.

Retention Rateand Sustainability Analysis

Year	2022 Year	2023 Year	2024 Year
OriginalEmployeeRetention Rate	77.19	71.54%	84.44%
New Employee Retention Rate	82.35%	87.23%	71.74%
Overall Employee Retention Rate	78.79%	76.27%	81.22%

Note:
1.OriginalEmployeeRetention Rate = (Number of employees employed at the beginning of the year and still employed at the end of the year ÷ Number of employees employed at the beginning of the year) × 100%
2.New Employee Retention Rate = (Number of new employees retained until the end of the year ÷ Total number of new employees in the year) × 100%
3.Overall Employee Retention Rate = (Total number of employees retained until the end of the year ÷ Number of employees at the beginning of the year + Number of new employees in the year) × 100%

Retention Rate Analysis

1. Trend and Impact of Original Employee Retention Rate

From 2022 to 2024 , the retention rates of original employees were 77.19%, 71.54%, and 84.44%, respectively, indicating higher employee turnover in 2023, while 2024 showed a significant recovery.
To improve retention rates, the company implemented various talent development and employee care programs, including:

- Enhancing career development opportunities: providing internal transfers and promotion opportunities to encourage long-term employee growth.
- Work-life balance: through flexible working hours and employee care activities, employee satisfaction was improved.
- Salary and Reward Optimization: Implementing Employee Stock Trust Plans to Provide Long-term Incentive Mechanisms.

The above measures have led to a significant increase in the 2024 original employee retention rate, demonstrating that HR strategies effectively enhance employee engagement and reduce the loss of senior talent.

2. Trends and Improvement Directions for New Employee Retention Rates

The new employee retention rate was 82.35% in 2022, rising to 87.23% in 2023, but dropping to 71.74% in 2024, reflecting increased challenges for new employees in adapting to the environment.
The company has implemented the following measures to improve retention rates for new employees:

- Optimizing the new employee training program: introducing a mentorship system to enhance adaptation efficiency and strengthen the content of newcomer training.
- Enhancing cultural integration: through newcomer sharing sessions and cross-departmental exchange activities, increasing the sense of belonging among new employees.
- Establishing a transparent promotion mechanism: clearly defining thedevelopment paths and evaluation criteria for new employees to boost work motivation.

It is expected that in 2025 the New Employee Care Program will be further strengthened, aiming to improve the retention rate of new hires within their first year.

3. Total Employee Retention Rate and Corporate Sustainability Strategy

From the overall data, the total employee retention rate decreased from 78.79% in 2022 to 76.27% in 2023, but rebounded to 81.22% in 2024, indicating that after adjustments to the company’s HR policies, employee stability has improved.
To ensure stable retention rates in the future, the company will focus on the following ESG related strategies:

- Enhancing Workplace Diversity and Inclusion: Providing gender equality policies, flexible parental leave, and support programs for employees with disabilities to create a fair working environment.
- Employee Health and Well-being: Strengthening mental health support, occupational safety training, and health management programs to ensure employees work in a good environment.
- Green Workplace and Corporate Responsibility: Promoting ESG employee education and corporate volunteer activities (such as beach cleanups) to increase employees' participation in social responsibility.

4. Future Outlook and Goals

Based on the analysis of retention rates over the past three years, the company has set 2025 total employee retention rate target at 83% or above, and plans to:

- Deepen employee care: increase mental health support programs to ensure manageable work stress.
- Strengthen internal communication: conduct regular employee satisfaction surveys and establish feedback improvement mechanisms.
- Data-driven decision making: continuously optimize employee experience through HR data analysis.

4.1 Human Rights

Auden Technology values employee rights, upholds respect for human rights, and is committed to providing an open, safe, healthy, and equal working environment. We pledge to comply with labor-related laws and voluntarily adhere to internationally recognized human rights standards such as the "United Nations Universal Declaration of Human Rights," the "United Nations Global Compact," the "United Nations Guiding Principles on Business and Human Rights," and the "International Labour Organization," as well as labor laws and related personnel regulations. Through the "Labor Human Rights Standards," we respect the protections established by human rights conventions, which are published on our company website.

Based on the "Labor Human Rights Policy" and the "Integrity Management Procedures and Code of Conduct," human rights advocacy courses are mandatory forAuden employees. In 2024, we will strengthen the promotion and training of human rights policies, concepts, and related regulations for all new and current employees. At the same time, we will periodically review whether there are any occurrences of child labor, forced labor, sexual harassment, workplace bullying, or other related issues. In 2024,Auden had no complaints related to human rights violations.

In the future, we will continue to focus on human rights protection issues, promote related education and training to raise employees' awareness of human rights protection, and reduce the likelihood of related risks occurring.

Short-term goals (1-3 years):

- Child labor employment rate 0%
- Employee discrimination complaints 0 cases
- Providing a safe working environment, committed to zero accident occurrences.
- Sexual harassment complaints 0 cases.
- Stabilize labor-management relations, striving for zero labor disputes.

Medium to long-term goals (3~5 years):

- Achieve 5% employment diversity.
- Complete human rights due diligence and risk management.
- Enhance awareness and understanding of human rights protection, conduct employee training and education, with an average of8HR of human rights training per person.
- Create a happy and inclusive workplace environment, achieving a stable talent retention rate of 85%.

Major Theme: Human Rights Protection	
Reporting Requirements	Sustainable Management Approach
Significance of This Topic	• To fulfill corporate social responsibility and protect employees' basic human rights and related interests.
Purpose of this topic management	• Respect the rights of employees and suppliers, and ensure their activities do not lead to human rights violations.
SDGs Correspondence	• SDG 5 Gender Equality • SDG 10 Reduced Inequality • SDG 16 Peace, Justice, and Strong Institutions • SDG 17 Partnerships for the Goals

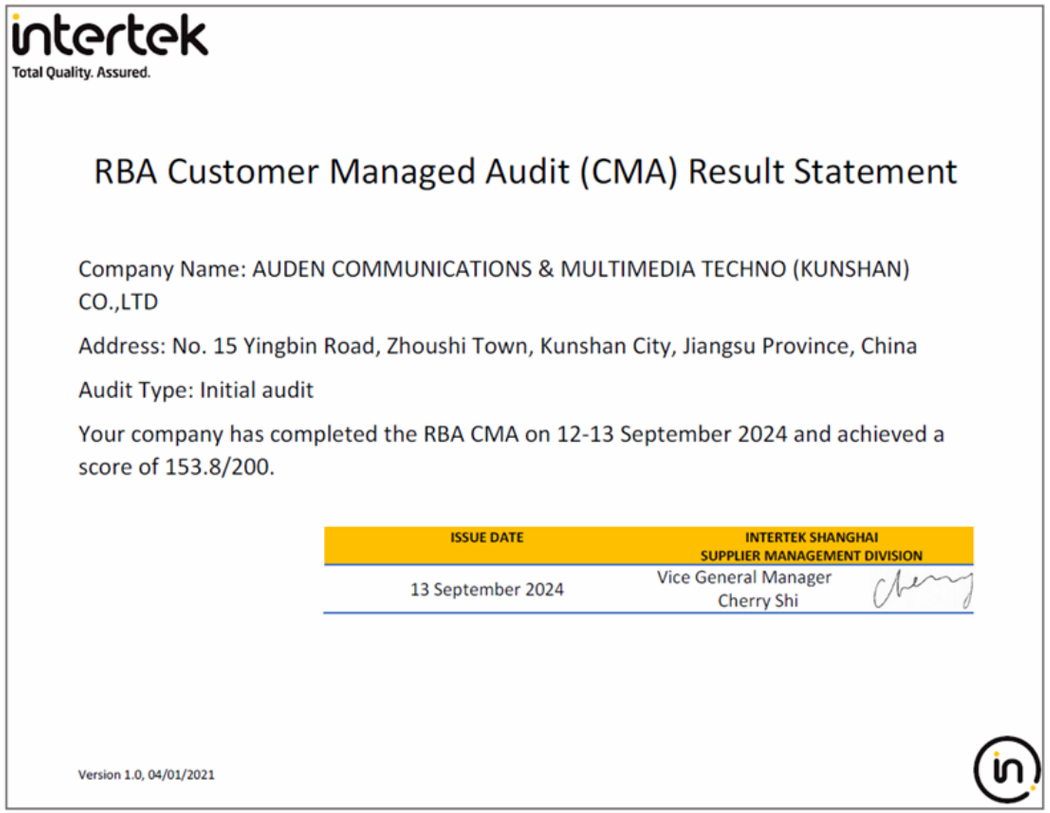
Major Theme: Human Rights Protection	
Reporting Requirements	Sustainable Management Approach
i. Policy	• Auden Technology values employees, respects human rights, provides a work environment free of discrimination, open, safe, healthy, and equal, and complies with relevant labor laws and international human rights conventions, committing to creating an excellent workplace environment.
ii. Commitment	• Respecting and protecting human rights is a fundamental foundation for sustainable business operations. • Incorporate human rights issues into consideration at all stages of operations. • Provide stakeholders with smooth communication channels.
iii. Goals and Targets	• Eliminate all unlawful discrimination and ensure equal employment opportunity policies. • Prohibition of all forms of forced labor policies • Policies to guarantee employment quotas for persons with disabilities
iv. Responsibility	• Referring to internationally recognized human rights standards such as the "United Nations Universal Declaration of Human Rights," "United Nations Global Compact," "United Nations Guiding Principles on Business and Human Rights," and "International Labour Organization of the United Nations," "Labor-related laws and regulations" and related personnel policies establish the company's labor human rights policy to ensure that all company personnel adhere to principles regarding social responsibility for labor human rights and labor conditions.
v. Resources	• Establish labor human rights policy, send email to all company employees, and post it on the company electronic bulletin board andAuden official website.
vi. Grievance mechanism	• Establish diversified channels for feedback, including setting up a complaint hotline, complaint suggestion box, complaint email, and sexual harassment complaint mailbox. Employee suggestion mailbox HR@auden.com.tw.
vii. Specific Actions	• The company strictly complies with the Labor Standards Act and internal work regulations, and does not employ child labor under the age of fifteen. • Comply with the Employment Service Act, Gender Equality in Employment Act, and other regulations to prevent employment discrimination, treat all employees equally, and hire based on talent. • The company provides basic safety and health conditions in the work environment, facilities necessary to prevent occupational accidents or injuries, and supplies clean drinking water. • Provides reasonable working conditions, building a work environment of gender equality, and protecting freedom of speech and freedom of assembly and association. • Prohibits any tangible or intangible sexual harassment, bullying, and discriminatory behavior in the workplace, and eliminates child labor and other forms of forced labor. • Provides training and education to employees to enhance their awareness and understanding of human rights protection.
Management evaluation mechanism	• Child labor employment rate, employee discrimination complaint cases, lost work hours due to occupational injuries, sexual harassment complaint cases.
Performance and Adjustments	• Child labor employment rate, employee discrimination complaint cases, lost work hours due to occupational injuries, sexual harassment complaint cases. • 2024 Child labor employment rate for the year:0% • 2024 Employee discrimination complaint cases for the year:0 cases. • 2024 Occupational injury lost hours in the year: 0 hours. • 2024 Sexual harassment complaint cases in the year:0 cases. • 2024 Number of diverse employment: employees with disabilities:3 persons. • 2024 September, Kunshan plant continued to pass the RBA "Responsible Business Alliance" third-party audit, and obtained certification (153.8/200). (December 2023 Vietnam plant passed the RBA "Responsible Business Alliance" third-party audit, and obtained certification (187.4/200).)

Human Rights Policy

Auden Technology values employee rights, upholds respect for human rights, and is committed to providing an open, safe, healthy, and equal working environment. We pledge to comply with labor-related laws and voluntarily adhere to internationally recognized human rights standards, labor laws, and related personnel regulations such as the "United Nations Universal Declaration of Human Rights," "United Nations Global Compact," "United Nations Guiding Principles on Business and Human Rights," and the "International Labour Organization." Through the "Labor Human Rights Standards," we respect the protections established by human rights conventions, which are published on our company website. Additionally, all of the company's global operational sites meet human rights requirements.

Among Auden's global operational sites, we are progressively promoting Responsible Business Alliance (RBA) audit certification. The Vietnam factory was established in 2023 and successfully passed the RBA certification in the same year, and in September 2024, the Kunshan factory continued to pass the RBA third-party audit, obtaining certification (153.8/200). This demonstrates our commitment to complying with human rights standards. We will continue to strive to ensure that all of the company's global operational sites comply with human rights standards and work to prevent any significant human rights violations.

Implementing the core spirit of RBA — Kunshan factory obtained RBA certification



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RBA Customer Managed Audit (CMA) Result Statement

Company Name: AUDEN COMMUNICATIONS & MULTIMEDIA TECHNO (KUNSHAN) CO.,LTD

Address: No. 15 Yingbin Road, Zhoushi Town, Kunshan City, Jiangsu Province, China

Audit Type: Initial audit

Your company has completed the RBA CMA on 12-13 September 2024 and achieved a score of 153.8/200.

ISSUE DATE	INTERTEK SHANGHAI SUPPLIER MANAGEMENT DIVISION
13 September 2024	Vice General Manager Cherry Shi

Version 1.0, 04/01/2021

Human Rights Measures and Actions

Human Rights Assessment Items	Scope	Responsible Units	Legal Basis	Risk	Measures
Prohibition of Forced Labor andChild Labor	New Employees	Human Resources Department	1. Labor Standards Act Chapter 4 2. United Nations Universal Declaration of Human Rights Article 23 3.United Nations Global CompactArticle 19	• If proper monitoring mechanisms are not established, it may lead to unintentional employment of child labor or long working hours, resulting in labor law penalties or damage to brand reputation. • If the supply chain or partner factories are involved in forced labor or the use of child labor, it may violate international human rights standards and affect the company's reputation.	• Policies and Commitments: The company has established a "Labor and Human Rights Policy," committing to not use child labor or forced labor, and requires supply chain partners to adhere to the same standards. • Employee Contracts: All workers sign legal labor contracts to ensure wages, working hours, and labor conditions comply with regulations. • Supply Chain Management: Regularly review suppliers to ensure their compliance with human rights and labor standards, and have them sign relevant commitment letters. • Reporting Mechanism: Establish anonymous complaint channels allowing employees to report any human rights violations anonymously.
Labor ConditionsProtection	Employees	Human Resources Department	1.Labor Standards Act Chapter 4 2.Universal Declaration of Human RightsArticle 23 3.UN Global CompactArticle 19	• If working hours exceed legal standards orwages do not reach a reasonable level, it may lead to labor disputes and affect the company's image. • If there is a lack of proper leave policies or excessive overtime demands, it may cause employee fatigue and increased turnover, impacting productivity and the sustainable development of the company. • If sufficient occupational safety and health protection is not provided, it may lead to occupational injuries and legal liability risks.	• Working Hours Management: Ensure that employees' regular weekly working hours do not exceed the legal limit, implement overtime application and approval mechanisms, and pay overtime wages according to the law. • Salaries and Rewards: Provide market-competitive compensation and motivate employees through performance bonuses, year-end bonuses, and other incentives. • Leave System: Implement statutory holidays and provide additional paid leave (such as family care leave, birthday leave) to enhance employee welfare. • Occupational Safety and Health: Regular occupational safety inspections, providing health check-ups and safety education training to ensure a safe working environment. • Employee Care: Establish an employee carehotline, offering psychological counseling services and career development support.
Work rights	Employees	Human Resources Department	1.Labor Standards Act Chapter 4 2.Universal Declaration of Human RightsArticle 23 3.UN Global CompactArticle 19	• Discrimination in recruitment or promotion processes may affect the company's image and even violate regulations, leading to legal liabilities. • If there is a lack of equal employment opportunities, it may result in talent loss,affecting the company's diversity and innovation capabilities. • If stable employment security is not provided, it may affect employees' trust in the company and reduce their work engagement.	• Fair Recruitment Policy: Establish fair and transparent recruitment and assessment standards to ensure all applicants have equal opportunities. • Diversity and Inclusion Policy: Promote gender equality and multiculturalism to ensure all employees are free from discrimination in the workplace. • Stable Employment Security: Except in special circumstances, avoid unannounced layoffs and provide necessary career counseling and job transition support. • Internal Promotion and Training Opportunities: Provide employees with continuous learning and career development opportunities to ensure that every employee has access to fair development opportunities. • Flexible Work Arrangements: Offer options such as remote work and flexible hours to meet employee needs and improve work efficiency.
Eliminate discrimination, bullying and sexual harassment	Employees	Human Resources Department	1.Labor Standards Act Chapter 4 2.Sexual Harassment Prevention Act 3.United Nations Universal Declaration of Human RightsArticle 23 4.United Nations Global CompactArticle 19	• If discrimination, bullying, or sexual harassment incidents occur in the workplace, it may lead to low employee morale, increased turnover rates,and even trigger legal lawsuits. • If an effective reporting and investigation mechanism is not established, it may damage the company's reputation, affecting the employer brand and employee trust. • If management does not actively intervene, it may result in an unfair workplace culture, impacting the organization's long-termdevelopment.	• Establish anti-discrimination and anti-sexual harassment policies: clearly prohibit any form of discrimination, bullying, and sexual harassment, and incorporate them into the employee handbook. • Establish a complaint mechanism: Provide anonymous complaint channels to ensure employees can safely report misconduct and commit to protecting whistleblowers' rights. • Promote gender equality and diversity inclusion: Regularly hold training sessions to enhance employees' understanding of diversity and inclusion, gender equality, and cultural respect. • Establish investigation and handling procedures: Set up a dedicated committee to ensure all complaints are handled fairly and appropriate sanctions are imposed on violations. • Senior management commitment and culture building: Led by senior executives to promote a zero-tolerance policy, creating a safe and respectful work environment.

Human Rights Assessment Items	Scope	Responsible Units	Legal Basis	Risk	Measures
Occupational Safety	Employees	Administrative Management Department	1.Labor Standards Act Chapter 4 2.Occupational Safety and Health Act 3.United Nations Universal Declaration of Human RightsArticle 23 4.United Nations Global CompactArticle 19	• Lack of adequate safety protection measures may lead to workplace accidents, increasing labor compensation and legal risks. • If occupational safety education is insufficient, employees may have accidents due to unfamiliarity with operating procedures. • If the work environment is not regularly inspected, it may lead to long-term health effects, such as noise, carbon dioxide, etc.	• Occupational safety system establishment: Based on ISO 45001 Occupational Health and Safety Management System, formulate and implement relevant safety management measures. • Regular safety inspections: Conduct workplace safety audits monthly to ensure equipment and working environment meet safety standards. • Employee Safety Training: Conduct regular occupational safety and emergency response training annually to enhance employees' safety awareness and response capabilities. • Protective Equipment and Workplace Improvement: Provide personal protective equipment (PPE), improve workplace ventilation and lighting to reduce operational risks. • Health Checkups and Occupational Disease Prevention: Offer regular health checkups and establish occupational disease prevention programs to ensure employee health. • Response Mechanism: Establish emergency response plans and set up dedicated response teams to ensure rapid handling of incidents.
Occupational Health	Employees	Administrative Management Department	1.Labor Standards Act Chapter 4 2.Occupational Safety and Health Act 3.United Nations Universal Declaration of Human RightsArticle 23 4.United Nations Global CompactArticle 19	• If the work environment affects employees' physical and mental health (such as long working hours, high stress, occupational disease risks), it may lead to increased employee turnover, impactingproductivity. • If there is a lack of health management mechanisms, it may lead to a higher incidence of chronic diseases and occupational diseases (such as musculoskeletal disorders and mental health issues). • Ignoring employee mental health may affect team atmosphere, leading to decreased job satisfaction, and evenincreased absenteeism and medical expenses.	• Regular Health Check-ups: Provide employees with annual health examinations, with enhanced monitoring and management for high-risk groups (such as those who use computers for long periods or perform physical labor). • Mental Health Support: Establish psychological counseling services, stress management seminars, and provide employee counseling and assistance mechanisms. • Work Hours and Rest Management: Implement weekly work hour regulations, promote flexible working hours and remote work models to reduce employee overwork risks. • Health Promotion Activities: Organize exercise classes and healthy eating seminars to encourage employees to develop healthy lifestyle habits. • Occupational Disease Prevention Plan: Provide ergonomic work environments and assistive equipment for high-risk positions involving repetitive labor and prolonged standing.
Privacy Rights	Employees / Customer	Legal Department	1.Labor Standards Act Chapter 4 2.Personal Data Protection Act 3.Universal Declaration of Human RightsArticle 12 4.European Union General Data Protection Regulation (GDPR)	• Improper management of personal data may lead to leakage of employee or customer information, affecting the company's reputation and causing legal liabilities. • If monitoring measures are excessive (such as office surveillance cameras, email monitoring), they may infringe on employee privacy,reducing trust and job satisfaction. • Lack of clear privacy policies and employee education may lead to data misuse or improper transmission, increasing cybersecurity risks.	• Establish Personal Data Protection Policy: Formulate and publish a "Personal Data Protection Policy" to ensure all data collection and processing comply with regulations. • Enhance Cybersecurity Measures: Implement encryption technology, access control, and multi-factor authentication mechanisms to ensure the security of employee and customer data. • Employee Privacy Protection: Clearly define the scope of workplace monitoring measures to ensure reasonableness and avoid infringing on employees' personal privacy. • Data Access Management: Only authorized personnel are allowed to access personal data, and review and recording mechanisms are established. • Employee Education and Training: Regularly conduct cybersecurity and personal data protection training to enhance employees' awareness and compliance regarding privacy rights. • Response Mechanism: Establish a data breach response plan to ensure rapid reaction, remediation, and notification to affected parties in the event of personal data leakage.

Human Rights Measures and Actions

Prohibition of Forced Labor andChild Labor

- To date, no cases of forced labor or child labor have occurred within the company or its supply chain.
- Employee satisfaction surveys show a 76% approval rate for the company's labor conditions and human rights policies.

1. Implement verification procedures for applicants' identity qualifications.
2. Require submission of a copy of the ID card during each new employee onboarding to confirm employee identity.
3. Employees can raise and resolve related rights issues through labor-management meetings, complaint hotlines, suggestion boxes, and complaint email channels.
4. Establish labor safety committees at each factory site. In the event of any emergency, non-compliance, or false alarm related to workplace safety, employees can report, resolve, and track the handling results of the relevant cases at any time.

Labor ConditionsProtection

- Overtime Hours Control: Average monthly overtime hours per employee are controlled within legal limits, complying with labor regulations.
- Salary Competitiveness:Salary levels are higher than the industry average, ensuring employees receive fair compensation.
- Employee Satisfaction: The company conducts an annual employee satisfaction survey to understand internal employees' feelings and expectations regarding work environment, fair treatment, compensation and benefits, work-life balance, expression of opinions, training and development, respect and inclusion, issue resolution, human rights protection, and company culture. The 2024 survey results show that employees gave higher ratings to fair treatment (4.1), work environment (4.0), and respect and inclusion (4.0).
- Occupational Safety Record: No major occupational safety incidents occurred in the past year, continuously ensuring a safe workplace environment.
- An annual industry salary survey is conducted, and salary reviews are performed each year based on external environmental changes, company operational status, and individual performance. In addition to exceeding the statutory minimum wage, salaries are ensured to meet or exceed market levels to retain outstanding talent.
- Attendance management policies are established, focusing on and promoting employee working hours issues, ensuring reliable and detailed records of

Work rights

- Employment Fairness: In the past year, there have been no internal complaints of discriminatory hiring, demonstrating the effective implementation of fair recruitment and workplace equality policies.
- Employee Diversity: The proportion of female employees reaches 42.18%, with women accounting for 35% of management, ensuring gender balance.
- Employee Stability: The overall employee retention rate is 81.22%, and the company provides a stable working environment.
- Training and Development: Each employee receives an average of XX hours of training annually, enhancing professional skills and career development opportunities.
- Respecting the freedom to choose and exercise one's profession, providing equal employment opportunities without discrimination based on religion, gender, sexual orientation, marital status, age, or other factors.
- The work environment complies with legal requirements, ensuring the basic rights of employees at work.
- Eliminate the deprivation of existing jobs through a large number of contract workers, dispatched workers, etc.

Eliminate discrimination, bullying and sexual harassment

- Complaints and Investigations: No major cases of discrimination, bullying, or sexual harassment in the past year, indicating effective implementation of corporate policies.
- Training and Awareness Enhancement: In the past year, the company held 22 anti-bullying and sexual harassment prevention training sessions, with an employee participation rate of 80%.
- Diversity and Inclusion Culture: The proportion of female management has increased to 35%, and a female senior manager was promoted to Vice General Manager in 2024.
- Anti-workplace discrimination, anti-bullying, and anti-sexual harassment prevention are promoted during new employee training.
- Regulate relevant content in work rules and grievance and sexual harassment handling procedures, and provide diverse and smooth channels for complaints.

Occupational Safety

- Introduction and acquisition ofISO 45001: 2018certification.
- According to the Occupational Safety and Health Management Regulations, a first-level management unit is established in the company, responsible for drafting, planning, promoting, and supervising safety and health management matters, and an Occupational Safety and Health Committee is established to hold meetings and exercise its powers in accordance with the law.
- According to the Occupational Safety and Health Education and Training Regulations, regular safety and health education and training are conducted for employees, at least once per quarter for new employees and once per year for current employees.
- According to the Labor Workplace Environment Monitoring Implementation Measures, carbon dioxide and noise levels at the site are regularly monitored every six months, and employees are encouraged to use personal protective equipment during hazardous operations to prevent exposure to workplace hazards.

Occupational Health

- A permanent nurse is available to provide necessary first aid immediately in emergency situations.
- Every two years, conduct employee health check-ups as required by law, offer subsidies to eligible employees, follow up and provide counseling based on different levels of health check results, and improve workplace factors that pose health hazards.
- Arrange for doctors to be on-site every two months for employees to consult directly.
- Organize various health promotion activities or lectures every month.
- 1. Implement the employee health examination program.
- 2. Regularly conduct workplace environment inspections.
- 3. Medical kits are set up on each floor, and doctors are scheduled to be stationed regularly to provide physical and mental health consultation services.
- 4. Health lectures are arranged, inviting doctors and experts to give talks and answer colleagues' questions related to health care.
- 5. Each department establishes a Labor Safety Committee. In case of any emergencies, non-compliance, or false alarms related to workplace safety, employees can report and resolve them at any time.

Privacy Rights

- No Personal Data Leakage Incidents: In the past year, the company has not experienced any personal data leaks or privacy-related customer complaints.
- Cybersecurity System Enhancement: Improve IT security measures by ensuring system stability and security through internal testing and third-party audits.
- Closely collaborate with the data privacy management (Data Privacy Management) organization TrustArc Inc. which provides privacy assessments, certifications, monitoring tools, and other services, and conduct quarterly audits to ensure the company complies with regulations for control, having passed their audits and certifications and obtained the TRUSTe privacy certification mark.
- Implement and obtain BS 10012:2017 Personal Information Management System (PIMS - Personal Information Management System) certification to regulate all related procedures and applicable documents, not only complying with the European Union General Data Protection Regulation (GDPR, General Data Protection Regulation) but also properly identifying, assessing, and managing personal data through the system.

Specific human rights plans and their implementation

All activities of Auden Group fully comply with the laws and regulations of the countries/regions where it operates, and refer to internationally recognized human rights standards such as the "United Nations Universal Declaration of Human Rights," "United Nations Global Compact," "United Nations Guiding Principles on Business and Human Rights," and "International Labour Organization," as well as "labor-related laws" and relevant personnel regulations, establishing appropriate management measures to protect employee rights. Please click the link to view Auden's "Labor and Human Rights Policy." For policy summaries and specific measures, please refer to the company website.

Auden's official website

Human Rights TrainingImplementation Effectiveness

Establish labor rights policies. All new employees at all operational sites, whether direct or indirect staff, from their first day of employment, undergo human rights-related education and training according to each factory's established onboarding procedures. Considering factors such as employees' work environment and activity schedules, training is flexibly arranged either in-person or online, and announced on the company electronic bulletin board and Auden official website, allowing employees to read and watch at any time to enhance their awareness of human rights management.

At the same time, education is also provided on workplace sexual harassment and unlawful infringements, civil rights, cultural diversity, and corporate social responsibility, striving to prevent human rights issues and promote the protection of employees' human rights.

Based on the health check report results, establish a tracking list for occupationally induced cerebrovascular and heart disease prevention and management. Arrange for employees to visit the factory doctor's clinic, provide personalized counseling, and organize related courses and lectures to help employees build a healthy lifestyle.

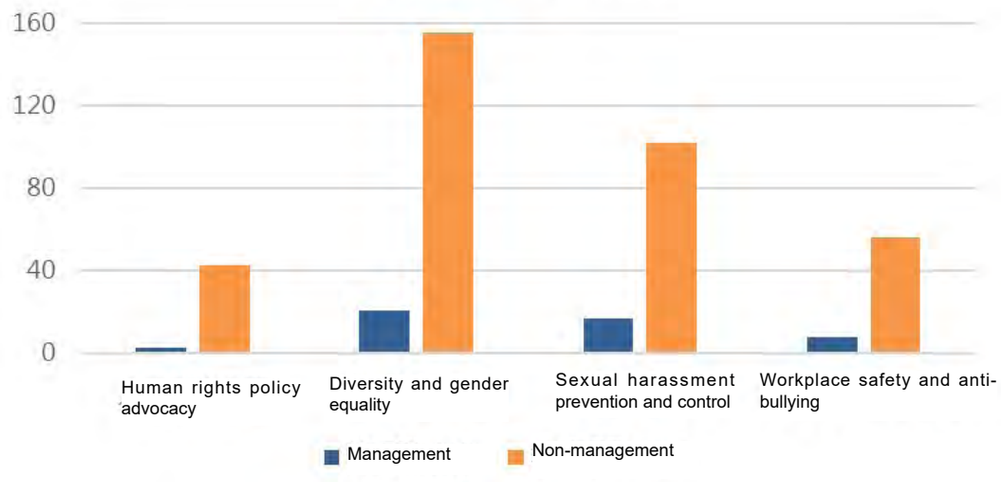
Human RightsEducation and Training andSDGsConnection

In 2024,Auden Technology's education and training closely align with theESGtheme, focusing on three major topics: "Employee Development," "Health and Safety," and "Human Rights Protection," with a total training time exceeding one thousand hours, demonstrating the company's commitment to sustainable talent cultivation and workers' rights.

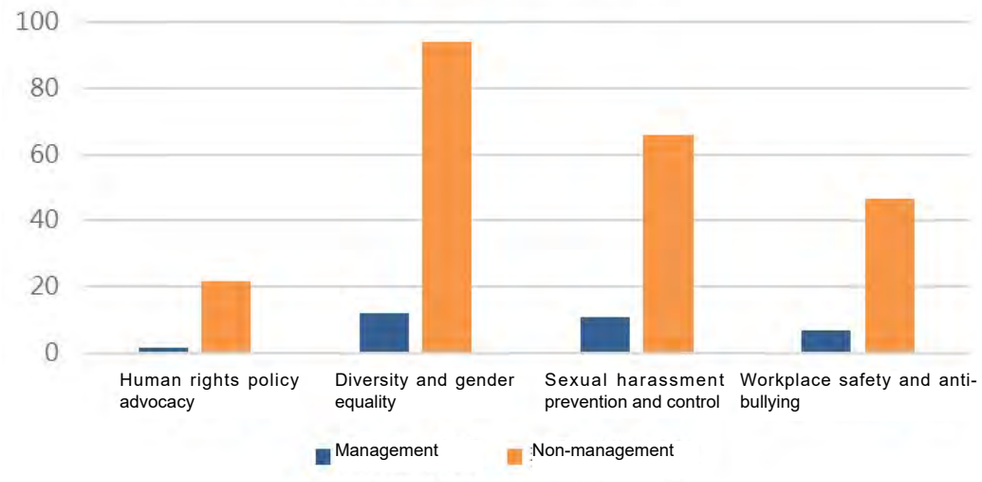
Additionally, the company upholds the spirit of gender equality, ensuring that both female and male employees can equally participate in various training courses,and in 2024, women accounted for more than half of the training hours, meeting theSDG 5gender equality indicator.

The annual training strategy is also adjusted in line with the operational rhythm, such as summer new employee training and concentrated training during the ESG project initiation phase. For management positions, the company offers advanced courses in leadership, ESG governance, and strategic planning to strengthen decision-making and management capabilities.

2024 Human rights training participants



2024 Human Rights Training Hours



Human Rights Policy Implementation and Educational Actions

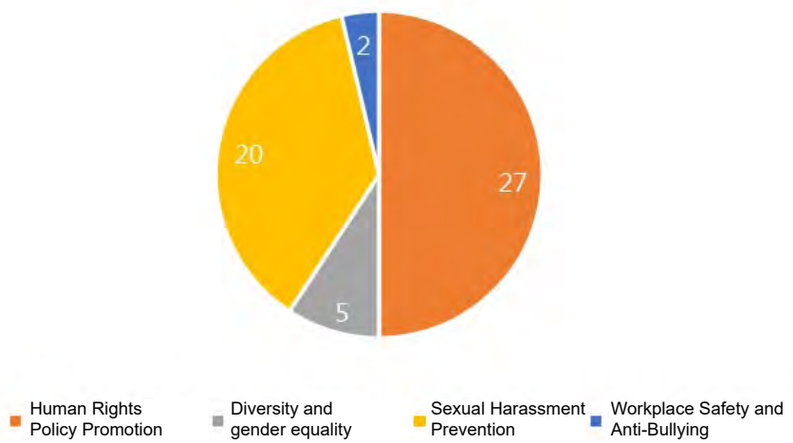
Auden Technology insists on respecting and protecting human rights, continuously strengthening internal training and system establishment.

In 2024, a total of 11 human rights-related training courses were conducted, with 55 sessions, involving 405 participants, totaling 259.5 training hours. The training covered aspects such as human rights policy promotion, gender diversity and equality, sexual harassment prevention, workplace safety, and anti-bullying, reaching all departments and levels throughout the company.

Employees can provide feedback and file complaints through multiple channels, including hotlines, mailboxes, and internal meetings. In 2024, the following achievements were reached: 0% child labor employment rate, 0 sexual harassment complaints, 0 lost work hours due to occupational injuries, and 0 discrimination complaints.

Relevant measures correspond toSDG 5 (Gender Equality),SDG 10 (Reduced Inequalities),SDG 16 (Peace and Justice), andSDG 17 (Partnerships for the Goals) indicators, and have been implemented in newemployeetraining,annual education and training,management systems, labor-management meetings, environmental health and safety regulations, and other aspects.

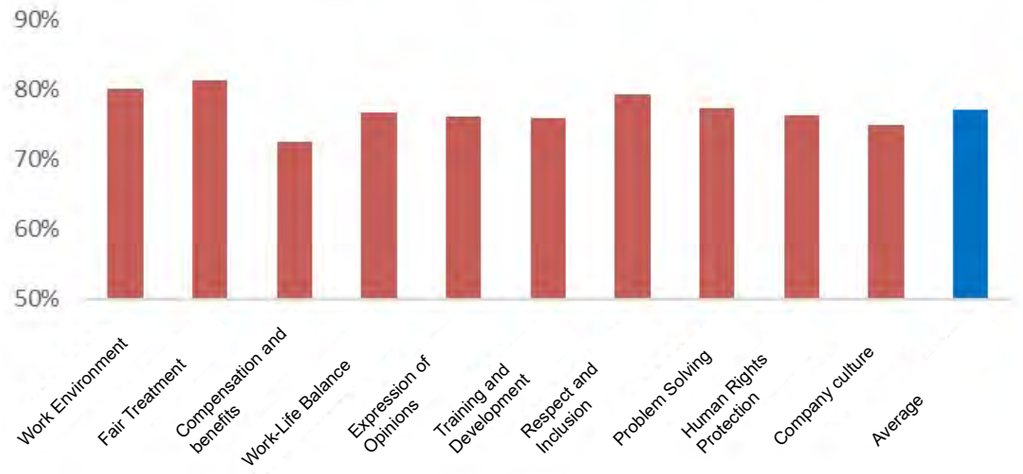
Year 2024 human rights-related training courses



Employee Satisfaction and Human Rights Protection

Every year, the company conducts an employee satisfaction survey to understand internal staff's feelings and expectations regarding work environment, fair treatment, compensation and benefits, work-life balance, expression of opinions, training and development, respect and inclusion, problem resolution, human rights protection, and company culture. The 2024 survey results show that employees gave higher ratings to fair treatment (4.1), work environment (4.0), and respect and inclusion (4.0), indicating that the company is recognized by employees for creating a positive workplace environment and culture.

Year 2024 Employee Satisfaction Survey



Human Rights Protection and Workplace Fairness

The company is committed to creating a work environment that respects diversity and inclusion, viewing human rights protection as a crucial part of corporate social responsibility. We adhere to the principle of fair treatment, ensuring that all employees have equal opportunities and benefits, whether in career development, compensation systems, or working conditions. We comply with relevant laws and international standards and have established clear grievance and communication mechanisms to fully safeguard employee rights. In addition, the company regularly conducts training related to human rights protection and workplace ethics to enhance employees' awareness of human rights issues and foster a more friendly workplace environment.

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受文者：耀登科技股份有限公司

發文日期：中華民國114年3月14日
發文字號：勞動福2字第1140152776號
速別：普通件
密等及解密條件或保密期限：
附件：

主旨：本部補助辦理「113年度推動工作與生活平衡補助計畫」經費新臺幣20,000元，已逕撥貴單位所提供銀行帳戶，另支用單據、成果報告表及經費報告表等相關資料，將留存提供審計部審核，請查照。

正本：耀登科技股份有限公司
副本：

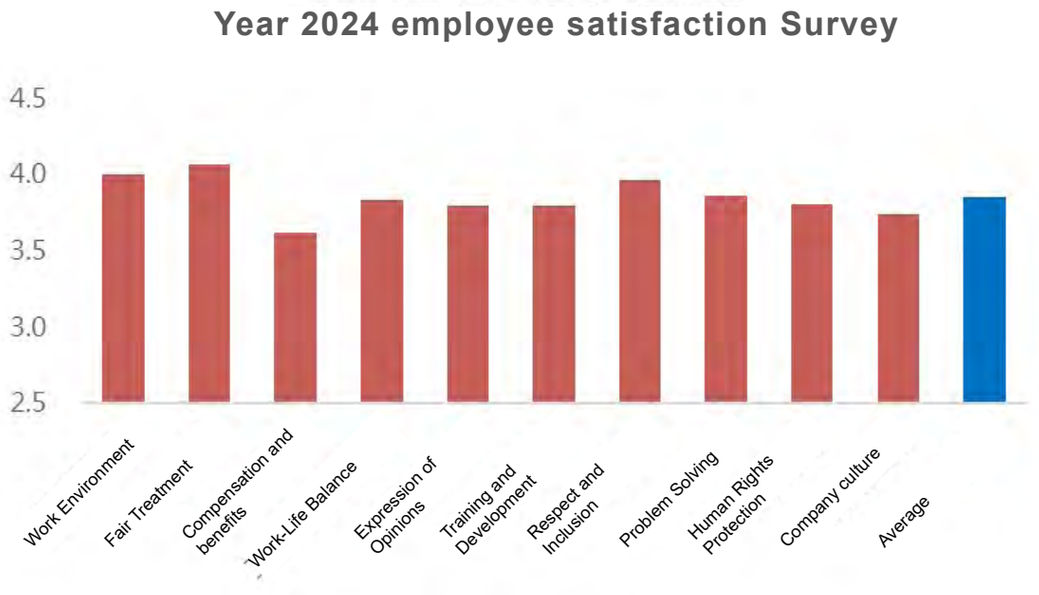
部長洪申翰

Employee Concerns and Continuous Improvement Directions

According to survey results, the issues employees care about most include compensation and benefits (3.6), work-life balance (3.8), and company culture (3.7), which are also key focus areas for the company's ongoing improvements. To enhance employee satisfaction, the company will implement the following specific measures:

1. Compensation and Benefits Enhancement: Continuously optimize the compensation and reward system, strengthen the internal employee stock ownership trust mechanism, and provide more competitive benefit plans to improve employees' salary satisfaction and sense of belonging.
2. Work-Life Balance: Promote more flexible working hours, encourage departments to adjust work modes internally, and provide mental health support resources to ensure employees achieve a good balance between career development and personal life.
3. Strengthening Corporate Culture Identification: Deepen corporate culture through internal volunteer activities, training, and senior management sharing the Leap DNA course mechanism, emphasizing the concepts of service, teamwork, and mutual growth to enhance employees' recognition and sense of belonging to the company.

In the future, the company will continue to listen to employees' voices, strengthen human rights protection measures, and improve the issues employees care about most through various programs, ensuring sustainable corporate development while providing employees with a better workplace environment and development opportunities.



Employee Health

Audenimplements "general health examinations" for employees in accordance with Article 20 of the Occupational Safety and Health Act and Articles 10, 11, and 12 of the Labor Health Protection Regulations. The company provides free health check-ups for all employees every two years, and in the following year, offers additional exclusive health examination subsidies for managers and above to ensure the health of senior personnel.

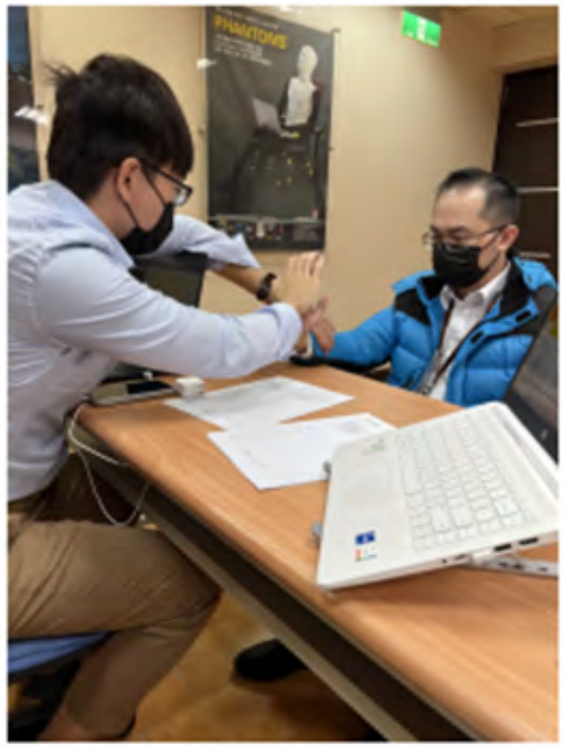
For those with abnormal health examination results, factory health personnel provide individual follow-up and medical advice. At the same time, by integrating group insurance and medical insurance payment mechanisms, an exclusive health safety net for employees is created, comprehensively enhancing the early detection and treatment of diseases, fully demonstrating care and commitment to employees.

Contracted occupational medical personnel handle health management statistics			
Project	Year 2022	Year 2023	Year 2024
Visiting Specialist DoctorsNumber of Consultations	14	15	17
Number of On-site Services by Contracted Nursing Staff	48	48	82

Designated occupational medical staff plan subsequent health management measures based on health examination results and carry out the following professional services:

- Maternal health protection
- Prevention of Human-Induced Hazards
- Prevention of Illegal Infringement While Performing Duties
- Prevention of Diseases Triggered by Abnormal Workload
- Labor Health Protection Plan

In addition, occupational health personnel conduct regular on-site visits and personnel assessments, providing health consultation services. The company also places first aid kits and emergency response equipment on each floorof all factory areas, managed and regularly replenished by designated staff to ensure that first aid equipment is readily available.



Maintaining the Confidentiality of Health Information

Audenvalues the privacy and confidentiality of employee health information and implements the following management measures in accordance with relevant regulations:

1.Information Protection Mechanism
- Employee health examination results and related medical records are accessible only to designated company management personnel and contracted medical staff, and are stored in protected encrypted folders.
- Employees' personal health data will not be disclosed to unauthorized personnel, ensuring privacy rights.

2.Internal Data Access Control
- Establish health data management permissions, allowing only authorized administrators and medical personnel to access and handle the data.
- Use encryption technology and security mechanisms to prevent unauthorized access and leakage.

3.Information transmission and usage regulations
- Any reports or discussions involving employee health information are presented anonymously to avoid identifying individuals.
- Supervisors and medical personnel must obtain employee consent when conducting health care and must not disclose personal health information externally.

Through the above health management measures and information security protection mechanisms,Auden ensures that employees can work in an environment where health, safety, and privacy are protected, further enhancing workplace well-being and happiness.

Security training

The security service forAuden Technology is provided by Wan An International Security Co., Ltd. All security personnel are dispatched by the outsourced security company. The security company conducts pre-employment training, andAuden informs them of the current work environment. The security training complies with the company's human rights policy, with no discrimination based on religion, gender, etc. (such as attitude differences between foreign and Taiwanese personnel). Some training photos are provided as evidence:

Occupational Safety and Health Management

In 2024, in accordance with the "Occupational Safety and Health Management Regulations," an Occupational Safety and Health Committee was established. The committee holds quarterly meetings to review the annual occupational safety and health work plan execution results together with labor representatives. Among them, there are 5 labor representatives, accounting for one-third of the Occupational Safety and Health Committee members, serving as a bridge for communication on safety and health between employees and the company, to continuously maintain and improve safety and health management.

Annual Occupational Safety and Health Work Plan

1. Identification, Assessment, and Control of Work Environment or Operational Hazards
2. Management of Machinery, Equipment, or Tools
3. Classification, Labeling, Communication, and Management of Hazardous Chemicals
4. Sampling Strategy Planning and Monitoring of Hazardous Work Environments
5. Procurement Management, Contract Management, and Change Management
6. Safety and Health Operating Standards
7. Regular Inspections, Key Inspections, Operation Checkpoints, and On-site Patrols
8. Safety and Health Work Education and Training
9. Management of Personal Protective Equipment
10. Health Checkups, Health Management, and Health Promotion

Most accidents are related to human error; therefore, training employees on how to avoid human errors in their work behavior is the focus of safety and health education and training. Employees of the company should receive occupational safety and health-related education and training. The training statistics during the reporting period of this report are as follows:

Statistics of Occupational Safety and Health Training Items

Training Item Name	Number of Trainees
Firefighting Team Training - Employee Self-Defense Firefighting Group (4h/0.5 year)	132
Occupational Safety and Health Training (3h / 3 years)	57

Occupational Injury Prevention

Implement prevention according to the management mechanism of ISO 14001 A260-001 A Accident Investigation and Handling Procedure.
Statistics for the past three years in Occupational Injury Statistics Reporting record monthly reported total working hours as shown in the table below:

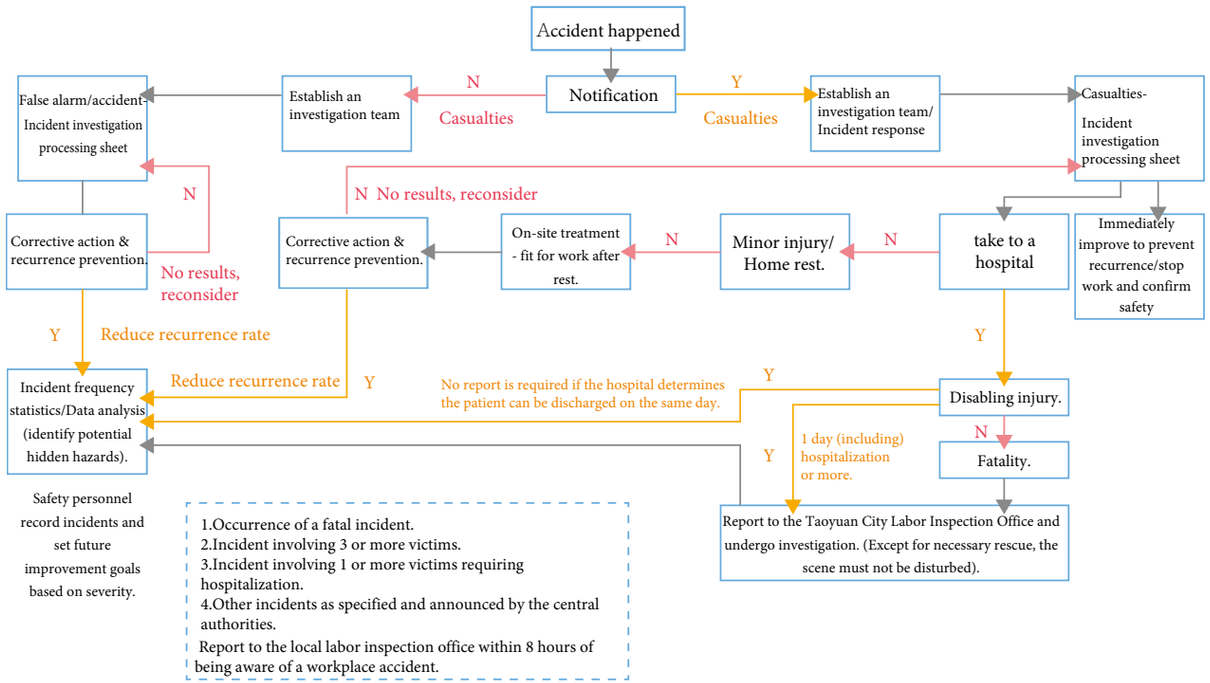
Year	Total working hours	Average working hours per person per month
Year 2022	247,792.0	166.67
Year 2023	261,128.0	165.33
Year 2024	281,048.0	162.67

To effectively prevent occupational diseases and occupational hazards, in addition to complying with the Occupational Safety and Health Act, the company has appointed contracted medical personnel to manage health, prevent occupational diseases, and promote health protection measures. The company implements the four major labor health protection plans, enabling employees to gain a deeper understanding of safety and health concepts and internalize this knowledge in their daily lives. Within the nearly three years covered by the reporting period, no occupational disease incidents occurred in the company.

During the reporting period of this report, no occupational safety accidents occurred involving company employees or non-employees.

Accident Investigation and Handling Procedures

Accident investigation and handling process



4.2 Collective bargaining

A good and harmonious labor-management relationship is the foundation for the company's stable growth. Through institutionalized communication platforms and diverse interaction mechanisms, the company unites as one to work together to achieve goals, creating a fair and honest working environment and fulfilling corporate social responsibility.

Communication channels and actual actions for the year 2024:

Communication channels	Communication Frequency	2024Actual actions for the year
Labor-Management Meeting	Once every quarter	A total of4meetings were held. Topics discussed included welfare committee travel subsidies, the selection of welfare committee members, and principles for public donations, aiming to enhance system transparency and public benefit; additionally, public donation procedures were established to optimize the process.
New Employees Panel Discussion	Once every season + Irregular	A total of9 sessions were held. To support new employees' adaptation, the turnover rate for newly hired full-time staff was1.95%.
Employees Suggestion Box	Irregular	2024 Employee Grievance Cases:0.
Supervisor Communication Meetings	Once a month+ irregularly	A total of13 meetings were held. Discussing business results, budget, talent retention, andESGpolicies, etc.
Performance and Development Interviews	Handled according to the performance cycle operations of each business unit	Annual performance appraisal operations, the execution rate of performance communication meetings between supervisors and employees reaches100%.

Supplementary Explanation: Labor-Management Meeting Mechanism and Resignation Notice Period System
To implement mutual trust between labor and management and institutionalized management, the company, in accordance with the "Labor Standards Act" and internal regulations, has established clearlabor-management meeting mechanisms and resignation notice regulations:

Labor-Management Meeting Mechanism

- Labor representatives100%are held by non-supervisoryemployeesto ensure that opinions are genuinely reflected.
- If the proportion of employees of a single gender exceeds half of the total, the labor representatives of that gender must account for more than one-third to ensure gender balance.
- Matters such as employee benefits and working conditions must be reviewed and approved by the labor-management meeting before being announced and implemented.

Resignation Notice Period Regulations
To protect the rights of both parties, employees must notify the company in advance of their resignation according to their years of service:

- For those with more than3 months but less than1 year: a10-day notice is required.
- For those with more than1 year but less than3 years: a20-day notice is required.
- For those with more than3 years: a30-day notice is required.

Through institutional regulations and equal communication mechanisms, the company is committed to establishing a stable, transparent, and respectful labor-management relationship.

Labor-Management Communication

Short-term goals (1-3 years):

- Diverse communication channels: employee suggestion boxes, labor-management meetings, management department meetings, new employee forums, with up to 20 sessions per year.
- Stabilize labor-management relations, striving for zero labor disputes.

Mid-term goals (3~5 years):

- The turnover rate of newly hired regular employees remains below 5% for the year.
- Improve talent development and training, with an annual training plan execution rate reaching 90%.
- The number of diversified employment reaches3%

Long-term goal (over 5 years):

- Strive to create a happy and inclusive workplace environment, achieving a stable talent retention rate of 85%.

Major themes: Labor Relations & Talent Development & Compensation and Benefits	
Reporting Requirements	Sustainability Management Policy
Significance of This Topic	• Providing reasonable compensation and benefits, stable employment security, fair and equal workplace management, diverse communication and response mechanisms, as well as care and concern for physical and mental well-being, ensures smooth and equal labor-management relations and reasonable employment conditions to avoid labor-management conflicts, creating a fair and honest work environment, enhancing employee productivity and company loyalty.
Purpose of this topic management	• Promote good labor-management relations, avoid conflicts, and jointly achieve company goals. • Create a fair and honest work environment, allowing employees and the company to grow steadily together. • Cultivate a happy corporate culture, balance work and life, and advocate for a friendly workplace.
Corresponding SDGs	• SDG 8 Decent Work and Economic Growth • SDG 16 Peace, Justice, and Strong Institutions • SDG 17 Partnerships for the Goals
Policy	• People-oriented philosophy, caring for employees in both work and life aspects, balancing work and life, and providing a secure working environment. • Improving talent development and training, providing competency development suitable for the right talents. • Continuously optimizing workplace environment, salary, and welfare systems.
Commitment	• The company's labor-management relations comply with labor laws and regulations, implement the vision and goals of a happy enterprise, and conduct employee education and training according to the Talent Quality-management System (TTQS).

Major themes: Labor Relations & Talent Development & Compensation and Benefits	
Reporting Requirements	Sustainability Management Policy
Responsibility	• General Manager, HR Unit Supervisor, All Department Heads.
Resources	• The company invests in education and training, year-end party activities, health and fun competitions, Christmas events, etc., with fundingexceedingone million.
Complaint Mechanism	• Establish diversified channels for feedback, including a complaint hotline, complaint suggestion box, complaint email, and sexual harassment complaint mailbox. Employee suggestion mailbox HR@auden.com.tw.
Specific actions	• Labor-management relations: Establish diversified communication channels such as employee suggestion mailbox, labor-management meetings, management department meetings, new employee forums, employee welfare committee, etc. • Talent Development: In addition to organizing internal training courses, employees are also encouraged to participate in external training, with training fees provided, allowing employees to continuously absorb new knowledge and enhance professional skills. • An annual employee volunteer day is held, which not only gives colleagues the opportunity to give back to society but also enhances interaction among colleagues through group activities.
Management evaluation mechanism	• Regular labor-management meetings are held to fully communicate on labor dynamics, company operations information, labor activities, welfare, and other matters, with no labor disputes occurring. • Annual training implementation results, number of diverse employment, and tracking of employee complaint cases.
Performance and Adjustments	• 2024 Annual Training Plan Execution Rate: 80% • 2024 Received subsidy from the Workforce Development Agency of the Ministry of Labor for the On-the-Job Training Subsidy Program for Middle-aged and Elderly Workers to Stabilize Employment. • 2024 Received subsidy from the Ministry of Labor for the Work-Life Balance Promotion Subsidy Program. • 2024 Received subsidy from the Occupational Safety and Health Administration of the Ministry of Labor for the On-site Health Services Subsidy Program for Small and Medium Enterprises. • In 2024, received the Taoyuan City Government Labor Bureau's reward for exceeding the employment quota of persons with disabilities. • 2024 Number of diverse employees: Colleagues with disabilities:3 persons. • 2024 Stable labor-management relations: labor disputes: 0 cases.

Diverse Employment and Workplace Inclusion

(1) Diverse Hiring and Cultural Inclusion

Audenvalues workplace diversity and inclusion, actively implementing the "Rights Protection Act for Persons with Disabilities," employing persons with disabilities who have the ability to work, and ensuring their employment rights. According to regulations, private enterprises with a total of 67 or more employees must employ persons with disabilities at a rate not less than 1% of the total number of employees.

As of the end of 2024, the company has a total of 147 employees, with 3 severely disabled employees (all male) actually hired, accounting for 2.04%, including one supervisor at the managerial level or above. According to regulations, the company has exceeded the legal requirements by hiring 2 additional persons beyond the mandated quota.

Our company has long implemented a diverse employment policy. Since2012, for more than12 consecutive years, our company has been awarded the "Excess Employment of Persons with Disabilities" incentive by the Taoyuan City Government Labor Bureau, recognizing the concrete results in promoting employment for persons with disabilities and demonstrating our long-term commitment to supporting employment for disadvantaged groups and workplace equality.

In addition, in response to the national talent recruitment policy and to enhance organizational cultural diversity,Auden actively recruits overseas talent.Starting in 2024, our company launched a plan to recruit engineering and technical talent from India, attracting professionals from diverse cultural backgrounds to apply. At the same time, we are actively promoting bilingual internal documentation measures to prepare for improving cross-cultural communication efficiency, fostering multicultural understanding and enhancing cross-cultural communication skills, continuously building a diverse, equal, and inclusive work environment.

(2) Equal Opportunity and Workplace Protection

To create a safe and gender-equal workplace environment, the company has established and implemented multiple protective measures, including sexual harassment prevention policies, complaint handling mechanisms, and illegal infringement prevention systems.In 2024, a total ofspecialized courses on preventing workplace violence and promoting gender equalitywere conducted, with a cumulative participation of405attendees, enhancing employees' knowledge of regulations and self-protection awareness.

The company also ensures through policy disclosure and internal promotion that employees enjoy equal rights in recruitment, appointment, performance evaluation, promotion, and other human resource management processes, strengthening fairness and transparency within the enterprise.

(3) Support Mechanisms for Middle-aged and Senior Employees

Our company values the continuous career development and skill enhancement of middle-aged and senior talents, striving to provide a friendly learning and development environment. In 2024,middle-aged and senior colleagues participated in: 98 sessions of professional training, totaling 1,108 hours, 327 sessions of ESG-related training totaling 1,944 hours, and 382 sessions of general education training totaling 820.55 hours. This enablesmiddle-aged and senior colleagues to keep pace with the times in the workplace.

The company firmly believes that middle-aged and senior employees possess rich practical experience and accumulated knowledge. Through continuous training and support, they can effectively promotethe transfer of experience andintergenerational collaborationwithin the organization, further enhancing the overall performance and stability of the team.

Through the implementation ofdiverse inclusion and lifelong learning policies, the company effectively enhances employee satisfaction and cohesion, promotes sustainable development of human resources, and achieves a win-win goal for both the enterprise and its employees.

Course Topics	Shift	Management Position		Non-Management Position	
		Number of people	Hours	Number of people	Hours
Human Rights Policy Promotion	28	3	1.5	43	21.5
Diversity and gender equality	5	19	10.5	157	95.5
Sexual Harassment Prevention	20	16	10.5	103	66.5
Workplace Safety and Anti-Bullying	2	7	6	57	47.5
Total	55	45	28.5	360	231

桃園市政府勞動局 函
局長李賢祥
勞動部勞動力發展署桃竹苗分署 函
分署長賴家仁

Parental leave

Audenupholds the philosophy of respecting employees' family roles and career balance, striving to create a family-friendly workplace environment that supports both parenting and work. To assist employees in giving birth and raising children with peace of mind, the company has established a parental leave without pay system in accordance with the Labor Standards Act and the Gender Equality in Employment Act, ensuring that eligible employees regardless of gender can apply for parental leave as needed to care for children under the age of three, while retaining their job rights.

During the leave period, the company continues to care about the employees' status and conducts pre-return-to-work communication before the leave expires to assist in evaluating the return-to-work arrangements. For those who choose not to return, the HR department conducts exit interviews to understand the reasons and helps the original unit properly fill the manpower to ensure operational stability.

The following shows the implementation status of the parental leave without pay system from 2022 to 2024:

Year	2022			2023			2024		
Gender / Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of people eligible for parental leave application	1	7	8	3	7	10	4	5	9
Actual number of applications for parental leave in the year	0	4	3	0	7	7	0	3	3
Number of employees due to return from parental leave in the year	0	1	3	0	3	3	0	3	3
Actual number of employees returning from parental leave in the year	0	1	3	0	2	2	0	3	3
Actual number of employees returning from parental leave in the previous year	0	0	2	0	1	1	2	2	4
Number of people who continued working for one year after returning from parental leave in the previous year	0	0	0	0	1	1	0	2	2
Parental leave return rate for the current year %	0%	100%	100%	0%	66.67%	66.67%	0%	100%	100%
Parental leave retention rate for the current year %	0%	0%	0%	0%	100%	100%	0%	100%	50%

Explanation:

After the recompilation of the data for 2023, the number of people eligible to apply for parental leave was adjusted from 12 to 10, and the number of applicants was adjusted from 4 to 7..

Number of Employees to Return to Work: Refers to the number of employees expected to complete their leave of absence period in that year.

Return-to-Work Rate (%): =Actual number of employees who returned to work in the year ÷ Number of employees expected to return to work in the year.

Retention Rate (%): =Number of employees who have been back for one year from the previous year ÷ Actual number of employees who returned to work in the previous year.

4.3 Talent Development

Diverse Recruitment Strategies and International Talent Acquisition

Our company upholds the business philosophy of "Integrity and Innovation," dedicated to creating a work environment where talents are appropriately placed and can fully demonstrate their abilities. We firmly believe that talent is the key asset for sustainable corporate development. In addition to continuously focusing on employees' career development needs, we actively promote diverse recruitment strategies to attract outstanding professional talents from both domestic and international sources, enhancing organizational competitiveness and innovation momentum.

Job Search Platforms

Major job banks actively recruit, post job openings, and provide career path explanations.

Social Media

Through LinkedIn, FB promote corporate culture and enhance employer branding.

Industry-Academia Collaboration

Cooperate with colleges and universities to provide internships, corporate projects, and other programs.

Campus Recruitment

Actively participate in job fairs to attract outstanding fresh graduates.

Talent Recruitment and Government Programs

In cooperation with special projects of the Ministry of Labor and the Ministry of Economic Affairs, such as alternative military service for R&D and technology promotion programs.

In cooperation withgovernment industry talent projects

Ministry of Economic AffairsIndustrial Development Bureau and Taipei Computer Association organized "Space Industry Supply Chain Development Promotion Plan", "5G Jump New Industry Star Sailing Launch Plan", "Antenna Communication Competition" Project Collaboration, Apply for"R&D Alternative Service". Through the above channels, attract talents with professional backgrounds and innovative potential in fields such as antennas, communications, and space technology.

International Talent Recruitment

In response to the National Development Council's talent recruitment policy, in 2024, recruit engineering and R&D talents in India. Signed an industry-academia cooperation memorandum with Lunghwa University of Science and Technology to recruit overseas talents.

Through the above strategies, the company continuously builds a sustainable talent management framework centered on "people," strengthening the enterprise's competitiveness in a rapidly changing environment and fulfilling its long-term commitment to talent growth and development.

Youth Empowerment

Audenis committed to youth empowerment by providing university students with practical opportunities through projects, scholarships, and internship programs. These initiatives offer in-depth workplace experience, an understanding of actual job requirements, and the enhancement of professional skills and interpersonal networks. These programs not only allow students to apply what they have learned but also prepare them for future employment, cultivating more outstanding talents.Auden will continue to promote these empowerment programs, striving to provide more support and opportunities for young people's career development, helping them realize their self-worth while injecting fresh vitality into the company's growth.

ProposalMotivation

- In response to the impact of declining birth rates and the resulting talent shortage in the market, industry-academia collaboration is used to allow young people on campus to prepare for entering the workforce earlier.

Proposal Description

- This proposal aims to promote industry-academia collaboration and establish an effective cooperation mechanism to achieve the common development goals of industry and academia. Through promoting industry-academia collaboration, knowledge and resource sharing can be realized, technological innovation can be fostered, outstanding talent can be cultivated, and sustainable economic growth can be driven.

ExecutionResults

- Participated in the Taipei Computer Business Association's 2024 "Space Industry Supply Chain and New Star Flying Plan for the Network Communication Industry" executing the 5G+ Emerging Industry Leading Plan and Space Plan, proposing 4 projects, with a total of 15 students participating.
- Collaborate withNational Kaohsiung Normal University,Shu-Te University of Science and Technology,Ming ChuanUniversity, National Cheng Kung University, National Sun Yat-sen University,Asia Eastern University of Science and Technology, National Chung Cheng University, and other schoolsfor industry-academia cooperative development projectsor company internships.
- Participated in the "Telecommunications Excellence Elite Training Program - Industry-Academia-Research PhD Class" of the Graduate Institute of Telecommunications Engineering at National Taiwan University, supporting1PhD student.
- Signed a letter of intent for industry-academia cooperation with Kaohsiung Normal University and Lunghwa University of Science and Technology.

Number of students participating in projects15persons
In 2024, 5 full-time employees joinedAuden, with a project retention rate of 33.33%.
Youth ICT Development: Through industry-academia cooperation with 9 schools, internship opportunities were provided along with scholarships totaling 804,000 NTD, cultivating future ICT professionals.

Training and Assessment

Auden Technology is committed to building a work environment of continuous learning, knowledge transfer, and diverse development. In 2024, the company designed diverse and practical training courses based on the needs of different departments and job levels, covering five major themes: corporate governance, information security, software applications, presentation communication, and occupational safety. Combining digital learning platforms with in-person courses, the company enhances the skills of all employees and advances sustainable talent development goals.

In 2024, a total of training courses were conducted with 193 courses in total, 2,882 participants, accumulating a total of 3,872.5 hours. Below is a summary of the main training topics:

Training Topic Categories	Number of Courses	Number of Participants	Total Hours	Content Highlights
Newcomer Training	55	92	184.0	Through the corporate mentoring system and task assignment training, combined with a personnel care mechanism, we help new employees become familiar with the company culture and operating procedures, and strengthen their teamwork and problem-solving skills.
E Environmental Protection Aspect	11	142	287.5	Includes product green design, carbon neutrality and carbon credit trading, carbon border adjustment mechanismCBAM, TCFD climate disclosure, sustainable report writing and implementation
S Social Responsibility Aspect	86	606	695.5	Covering human rights policies, diversity, equity, and inclusion (DEI), volunteering and special education training, sexual harassment prevention, workplace safety and workplace bullying, ISO45001 occupational health and safety training
G Company Governance Aspect	58	625	818.0	Including corporate governance, corporate integrity and anti-corruption,AI applications, subsidiary audits, information security management (ISO27001, SOC), ESG reporting, sustainable development, and internal control integration
Professional Training	53	439	1,108.0	Including5G, AI, Taxation, Accounting, HR Regulations, Mold Design, Foreign Exchange Risk, Performance Management, Business Communication, R&D Innovation, and International Technology Trends
General Training	94	944	641.5	Covering system operations, presentation skills,EXCEL/Word/PPT tutorials, precise communication skills,new employee training,ChatGPT applications and immersive presentation design
Volunteer training	3	34	138.0	Provide basic and special volunteer education and training to cultivate public welfare participation awareness and service skills.

Through continuous education and innovative learning methods, the company advances sustainable goals (SDG 4 Quality Education,SDG 8 Decent Work and Economic Growth), and lays a solid foundation for future promotion of smart green energy, digital transformation, andESG governance.

Continuously promoting lifelong learning: Auden actively promotes education quality and knowledge transfer.

In 2024, 419 training courses were held, servingparticipants, with a total ofhours, averaginghours per person, and especially supporting lifelong learning for middle-aged and senior employees.

Talent development plan

In 2023, recognized by the Ministry of Labor as a quality training unit, with a focus on education for middle-aged and senior employees, committed to enhancing skills for all staff to support workplace sustainability.

Volunteer and public welfare promotion

The company trains employees to serve as lecturers for the Wild Hope Touring Film Festival, implements paid volunteer leave, and establishes volunteer reward policies to actively encourage employee participation in public welfare activities.

Course Content	Target Audience		Course Content			
	Indirect personnel	Direct personnel	Regulations	System framework	General Concepts	Appeal Channels
Group Introduction	v	v		v	v	
Management Regulations	v	v		v	v	v
Integrity Management Promotion	v	v		v	v	v
Human Rights Policy Promotion	v	v		v	v	v
Safety and Health Education and Training	v	v	v	v	v	
Fire Safety	v	v	v	v	v	

AudenInnovative Technology, Smart Green Energy

Auden Technology leads in research and innovation, focusing on technical services, with about 60% holding master's degrees. In recent years, it has expanded into the smart green energy business and has assisted in organizing APEC sustainability issues and multiple renewable energy training courses.

Foundation Establishes Environmental Volunteer Team, Volunteers Strengthen Teaching Staff

As the number of schools applying for the Wild Vision Film Festival increases annually, theAuden Bingnan Education Foundation established the "AudenBingnan Environmental Sustainability Volunteer Team" in 2024 to meet the demand for environmental education promotion activities. In July of the same year, it became an official operating unit of the Taoyuan City Environmental Protection Bureau. In the early stages of the volunteer team's formation, volunteers mainly came fromAuden Technology employees and their families. For professional volunteer training, teachers Chen Shujie and Wu Jiali, environmental education lecturers from the Taoyuan City Environmental Protection Bureau, were invited to conduct six hours of course training. The training covered the production and teaching methods of environmental education materials and tools, explanations, and techniques, allowing volunteers to conduct practical exercises and trial teaching on-site with guidance, addressing the current shortage of instructors and meeting the demand for physical public screenings requested by various schools.

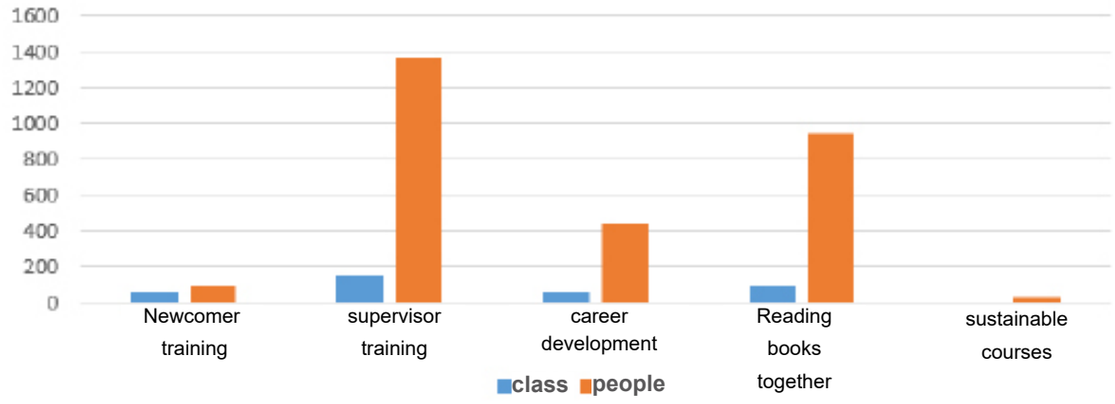
Totalnumber of training classes throughout the
total**360**class

Total number of training sessions
Total**2,882**peopl

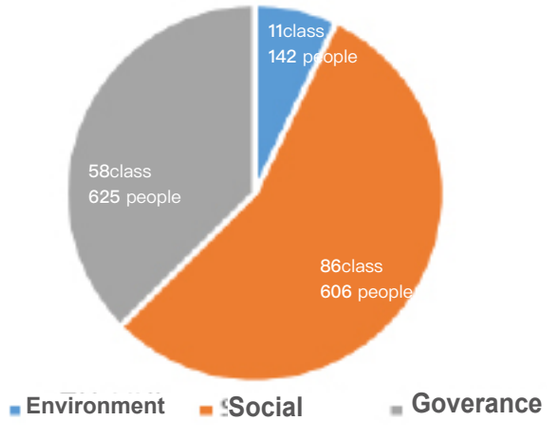
Total hours of employee training
Total**3,872.5**Hour

Total hours of employee training
Total**26.34**hours/person

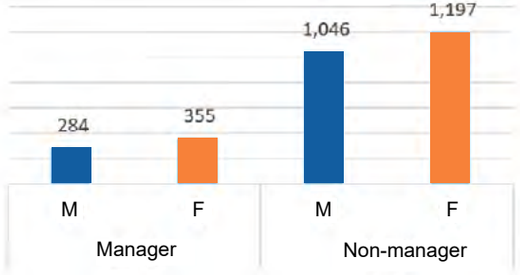
Training classes and number of participants in 2024



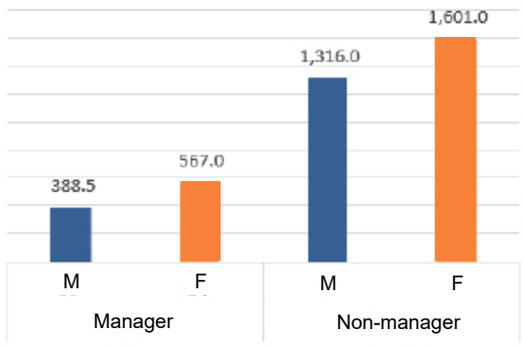
Number of sustainable courses offered



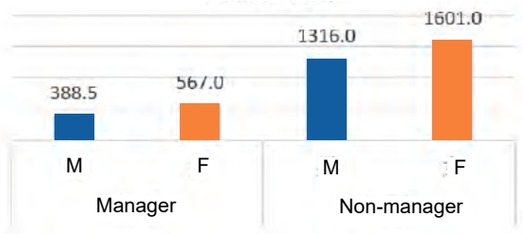
Average training number of people



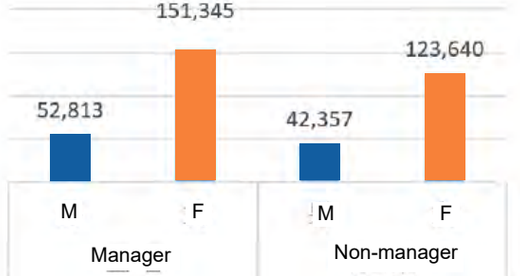
Average training hours



Average training hours



Total training cost



4.4 Salary and benefits

The company's salaries are determined based on employees' educational background, professional knowledge, and technical skills, adhering to the principle of "equal pay for equal work," without discrimination based on gender, race, religion, age, marital status, or other factors. All employee salaries comply with the applicable local labor laws, including minimum wage, working hours regulations, and statutory benefits.
To attract and retain outstanding talent, the company conducts annual salary adjustments based on operational results and human resource strategies, combined with performance evaluations to distribute year-end bonuses and performance bonuses as incentives.
The company completed the annual salary adjustment in July 2024, applicable to regular employees with more than one year of service. This adjustment was based on factors including company revenue growth, overall profitability, individual performance, and the annual inflation rate, with an average overall increase of 3%. This salary adjustment reflects the company's operational results and employee contributions, demonstrating the company's ongoing commitment to optimizing the compensation system and strengthening performance-oriented and incentive mechanisms.

- The median annual total compensation for non-executive employees was NT$986,000.
- The ratio of base salary plus compensation for employees F to employees M is shown in the table to the right.
- The average salary increase in 2024 was 4.24%, with the highest increase being 21.43%, representing a ratio of approximately 5.05 to 5.05. The average salary increase for female employees was 4.24%, while for male employees it was 4.17%, a very small difference. Senior executives received a 0% salary increase. The company continues to strengthen the fairness, transparency, and gender equality of its compensation system.

Ratio of base salary plus compensation of women to men	
Employee Category	Gender ratio
Senior Executives	2.93
mid-level managers	2.50
grassroots supervisors	1.90
General people staff	1.46

Ratio of the standard salary of grassroots employees in 2024 to the local minimum wage		
Company location city	M	F
Taoyuan City, Taiwan	1.16	1.16

Senior Executive Performance and Compensation

The compensation of senior executives includes fixed and variable pay, and the related performanceassessment and compensation fairness are regularly evaluated and reviewed annually by theAuden Technology Compensation Committee and the Board of Directors. The compensation of senior executives is positively correlated with the company's operational performance, with performance indicators including both financial and non-financial comprehensive management metrics, as shown in the table below:

Indicator Type	Performance Items	Weight
Financial Indicators	Revenue Achievement Rate	30%
	Pre-tax Net Profit Achievement Rate	35%
Non-financial indicators	IndividualKPI performance targets	25%
	Participation rate in management meetings	10 %

In order to encourage senior managers to place greater emphasis on long-term comprehensive performance and achieve sustainable business goals, starting from the 2024 fiscal year, the company will conduct in-depth discussions and planning regarding the sustainable development goals of senior managers,
We setthe corporate sustainability goals for 2024 and submitted them for board approval:

Includes:
- Completion ofthe ESG report
- Implementing an electronic system to collect various information
- Corporate governance score increased to73 points
- Environmental issuescarbon reduction by6 metric tons CO2e/year
- Incorporated social issues, integrated with operations
- Promoted greenhouse gas inventory work for all subsidiaries(China/Vietnam)

Senior managers are required to implement concrete measures in response to the above goals:includingpromoting the research and design of green products to meet the growing market demand for sustainable products.

With the efforts of various units, the preparation and publication of the sustainability report were successfully completed,andthe greenhouse gas inventory reports for 3 subsidiaries were successfully completed.

In addition, senior executives actively cooperate to encourage unit employees to proactively participate in various social activities organized by the company foundation and encourage employees to become company volunteers. As ofthe end of 2024, 15% of employees have completed volunteer training and participated in volunteer activities, contributing to society.

To motivate senior managers to focus on long-term comprehensive performance to achieve sustainable management and ensure the company's commitment to sustainable development and long-term value creation,in 2025 we will add ESG performance targets to the senior managers' performance indicators and increase the proportion to 30%. The ESG performance targets for 2025 are set as follows:

Types of ESG Indicators	Performance Items	Weight
Corporate Governance	Operational Risk Reduction	15%
	Innovative Achievements	15%
	Digital Transformation	20%
Environmental Aspect	Green Product Performance	15%
	Energy Saving and Carbon Reduction Plan Carbon Inventory/Verification and Carbon Reduction Performance (Including Subsidiaries)	15%
Friendly Workplace	Planning and Management Ladder Training Program	20%

Welfare and Retirement System

Audenvalues its relationship with employees. In addition to providing free lunch, holiday bonuses, travel subsidies, maternity, marriage, funeral, group insurance, and other personal welfare subsidies, it also organizes activities such as Mid-Autumn Festival reunions and blood donation drives to enhance communication among employees. The company has established an Employee Welfare Committee, which meets regularly to discuss affairs and supervise the income and expenditure of funds. Besides the welfare related to the committee, the company, based on caring for employees and emphasizing labor-management relations, has implemented various welfare measures, such as:

1. Employees enjoy labor insurance, health insurance, group accident insurance, and travel accident insurance.
2. Annual salary adjustments, holiday bonuses, performance bonuses for employees.
3. Implementation of restricted stock rights policy for employees.
4. Regular health check-ups for employees.
5. Provision of free meals / meal subsidies.
6. On-the-job training and external professional training for employees.
7. Annual domestic travel subsidies for employees.
8. Various wedding, funeral, celebration cash gifts, and holiday birthday cash gifts for employees.
9. Hybrid Work Model.
10. Employee Stock Subscription Plan.

The retirement system is calculated according to Article 55 of the Labor Standards Act, with the employer contributing and issuing labor pensions. The pension contribution rate is 6% under the new system and 2% under the old system. To ensure employees have peace of mind upon retirement,Auden established the Employee Pension Supervisory Committee in 2000, and in accordance with regulations, a fixed percentage of funds is contributed monthly and deposited in designated financial institutions. Based on the Labor Standards Act, there are established labor retirement-related measures and provisions for setting aside retirement reserves. When employees reach the statutory service years, retirement payments are handled according to laws and company regulations. Additionally, fromJuly 1, 2005, retirement funds have been contributed monthly to employees' individual accounts in accordance with the Labor Pension Act.

Employee Stock Rights Plan

Auden Technology firmly believes that employee commitment is inseparable from corporate growth. To enhance employee cohesion and financial security, and to strengthen corporate governance and sustainable development foundations, the company launched a dual-track employee stock incentive program in 2024, including "Restricted Employee Stock Rights" and the "Employee Stock Ownership Trust Plan," actively creating a happy workplace where employees and the company prosper together.

2024 Execution Status and Achievements

Employee Stock Ownership Trust Plan:

In 2024May,the plan was officially launched, entrusted to Mega Bank Trust Department for management,within oneyear, participation rate increased from12.93%to19.05%,indicating a steady rise in employee recognition. The plan applies to employees ofAuden and its subsidiaries, adopting voluntary salary contributions combined with company matching funds to establish a long-term stable wealth accumulation mechanism, helping to improve employees' financial stability and retirement security.

Restricted Stock Rights:

Participants100%achieved the company's set key performance indicators, obtaining the corresponding vested shares for the year, demonstrating the effectiveness of the employee performance orientation and incentive mechanism.

Sustainable Benefits and Positive Impact

- Employee stock ownership symbolizes confidence and recognition in the company's future, helping to attract and retain key talent, as well as enhancing the company's external investment appeal and market value.
- Enhance employees' sense of participation and responsibility, promoting the internalization and implementation of a sustainable corporate governance culture.

2024 New Compensation Benefits: Expanded Salary Transfer Banks

In response to employees' diverse financial management needs,2024 will add a new salary transfer bank, offering the following benefit advantages:

1. Increase savings interest rates and interest income.
2. Reduce interbank transaction fees to save on daily expenses.
3. Increase exclusive offers for loans, credit cards, and insurance.
4. Enhance the convenience of digital finance and flexibility in wealth management.

This move not only optimizes employees' financial management conditions but also further strengthens employees' trust and satisfaction with the company.

Mega Bank has partnered with Auden Group to launch a group employee stock ownership trust, providing varying levels of company contributions based on employee performance. This allows all employees to share in the company's benefits, fostering a sense of belonging and engagement. This plan, combined with the issuance of new shares with restricted employee rights, encourages employees to voluntarily contribute to company stock through a trust mechanism, balancing short-term incentives with long-term talent retention and strengthening employee benefits and retirement security. This initiative not only allows employees to share in the company's growth as shareholders, but also fosters labor-management harmony and sustainable development.

Employee Stock Ownership Trust Press Release

4.5 Social Responsibility

Auden Technology adheres to the sustainable philosophy of "establishing the business with technology and caring for society as the foundation," and has long been committed to local public welfare and environmental education. In 2024, the total investment in social care reachedNT$955,470, and through diverse programs, it promotes support for disadvantaged groups, environmental sustainability, and community well-being. The six major themed projects throughout the year covereducation resource allocation, environmental protection actions, rooting sustainable knowledge, and employee participation in public welfare, which not only deepens cooperation with local schools, organizations, and government departments but also effectively enhances public and next-generation awareness and action toward the SDGs sustainability goals.

In 2024, Auden Technology demonstrated corporate social responsibility and international people-oriented care, and actively responded to major disaster relief assistance. Faced with the strong earthquake in Hualien in April, the company and its related companies mobilized resources as soon as possible, donated special disaster relief projects, assisted the people in the disaster-stricken areas to rebuild their homes, and supported subsequent rescue and recovery work. In addition to local disaster relief, Auden Technology also pays attention to major international disasters. After the strong New Year's Day earthquake on the Japanese Nongden Peninsula, it took the initiative to participate in Taiwan's rescue operations against Japan, donating relevant disaster relief accounts, and assisting the disaster-stricken Area to overcome difficulties. Through these specific actions, Auden Technology not only practices the concept of "taken from society and use it for society", but also actively responds to the United Nations sustainable development goals, demonstrating the company's continued commitment to global and local social well-being. In the future, the company will continue to pay attention to social needs, fulfill its corporate citizenship responsibilities, work with all walks of life to promote sustainable development, and jointly create a more resilient society.

Consortium legal person Auden Education Foundation

While pursuing technological excellence and innovation, Auden Technology shoulders corporate social responsibility and actively promotes various social welfare and care services. It adheres to the purpose of promoting cultural, educational and artistic services. It is committed to maternal and child education, caring for vulnerable groups, sustainable environmental development, and loving the earth. It is deeply supported and affirmed by all walks of life.

In view of the increasing importance of industrial technology and corporate environmental protection, the board of directors of Auden Technology passed the donation to establish the "Consortium Law People Auden Education Foundation", with Chairman Zhang Yubin of Audenroup serving as the first chairman, and was approved by the Ministry of Education in July of the same year.

財團法人
耀登炳南教育基金會
AUDEN EDUCATION FOUNDATION

Auden Education Foundation

Green Moving Primary School Essence of Events

Actively promote sustainable environmental development

In the environmental sustainability part, we have cooperated with the Ambition Nature Communication Society for 11 consecutive years to handle the campus tour of the "14th Taiwan Ambition International Nature Film Festival" (see P114 Project 1). The Foundation selected 5 high-quality ecological documentaries overseas award-winning and issued a document through the assistance of the Education Bureau of Taoyuan Municipal Government. In Taoyuan Primary School (secondary) and high school (vocational) schools, it can broadcast by itself or volunteers to go to the school to perform physical broadcasts to improve students' awareness of the environmental sustainability.

In order to provide diversified environmental education courses, combined with the latest environmental protection information, and make up for the current environmental education resources and teachers, we specially planned the "Green Movement Primary School" series of courses (please refer to P115 Project III). This is a new set of courses, which uses a simple and easy-to-understand way to convey environmental sustainability and renewable energy knowledge, and combines the exclusive research and development of renewable energy theme board game ~ [Green Energy becomes rich], allowing students to learn new environmental protection knowledge from the game and improve learning effect. The "Green Movement Primary School" event received funding subsidies for the Ministry of Education's Lifelong Learning Circle Sustainable Development Group's activity, and the implementation results were shown in the important annual meeting of the Ministry of Education in 2024.

In order to implement environmental protection actions, the foundation officially became a volunteer service application unit of the Taoyuan Municipal Government Environmental Protection Bureau in July 2024, and established the "Yoden Bingnan Environmental Sustainable Volunteer Team". Currently, 23 volunteers, from group colleagues and external people, assisting the foundation in promoting various environmental protection activities, such as Jingtan, Ambition Public Broadcasting and Green Movement Primary School, are the foundation's strong and powerful driving force.

Cultivate outstanding talents in industrial science and technology

In 2024, the Foundation will apply for the "2024 Domestic College Excellent People Talent Scholarship for Excellent People Talents in the Capital (Tong) Information Industry", reward students with excellent character and academic performance, provide learning resources and opportunities, and achieve people's students' study goals. A total of 21 students (1 doctorate, 7 master's degree, and 13 universities) won the award. At the same time, a special project of "Subsidizing Taoyuan City High School (Vocational) and Colleges and Colleges" was also held to encourage Taoyuan City public and private high schools (Vocational) and colleges and colleges to use the team to handle it, and then discover more people's seeds, injecting new blood into industrial technology, and a total of 122 students benefited.

Name	Influence
Ambition Touring Film Festival	• To deeply cultivate local environmental education in Taoyuan elementary, junior high, and senior high schools(vocational), concretely practicing corporate sustainable management, and in long-term cooperation with Taiwan Wild Vision International Communication Society, using videos to learn about various species and their characteristics, understand the current environmental ecological threats and the crisis of climate change, establish correct environmental protection concepts, and let environmental sustainability take root from the campus downward. • 2024 Annual Total Public Screenings 135. Sessions,53,510 participants.
422 Earth Day Campus Tree Planting to Love the Earth	• To fulfill corporate environmental responsibilities,Auden Technologyactively participated in 2023in the "Forest Love Taoyuan" ecological city afforestation project organized by the Taoyuan City Government, carrying out campus tree planting projects at Shanghu Elementary School in Yangmei District and Qingpu Junior High School in Zhongli District, Taoyuan City. Through environmental education courses and hands-on tree planting activities, participants experienced the joy of planting trees and understood the importance of sustainable environmental ecology development. • Completed planting 360 trees, covering 20 species of trees, benefiting a total of120 teachers and students.
Green Action Elementary School	• Through diverse learning and thought-provoking methods, combined with the latest environmental information, we provide students with a more comprehensive and in-depth environmental education, enabling schools and students to understand and respond to global environmental challenges, cultivating the next generation with environmental civic literacy. • Green Action Elementary School focuses on renewable energy as its theme, paired with the self-developed board game "Green Energy Turns into Wealth" for experiential learning, fully integrating renewable energy knowledge into the campus. • The implementing schools are 10 Taoyuan City Tai-Mei Ecological Green Flag Schools, benefiting a total of 239 teachers and students.
Auden Guardianship, United Love for Stone Weirs	• Auden Technology, together with its subsidiaries Yao Rui and Yao Zhi, innovation, and Rotary Club volunteers, organized a beach cleanup event. Through hands-on participation, it enhanced the environmental awareness of employees and their families, combined with ecological tours and games to deepen understanding of nature conservation, while also promoting a better balance between work and life for employees. • A total of137employees,family members, and volunteersparticipated,removing 145.7 kilograms of marine debris.
Immediate Blood Donation, Lifelong Honor	• Through participating in blood donation activities,Auden's employees and local residents demonstrate a sense of social responsibility and compassion.By collaborating between businesses and community groups, the impact of public welfare is further expanded, increasing society's awareness and participation in blood donation, helping to reserve medical resources and save more precious lives. • Total collected320bags of blood (total80,000cc).
Shine Your Light Charity Grant Donation	• Since 2021, the company has promoted the "Coffee Aroma Spreading Warmth · Relative Donation" charity program, combining waste reduction and charitable actions to encourage employees to change behaviors, reduce household waste (disposable cups), and at the same time, convert the saved resources into charitable donations to help disadvantaged groups. • In 2024, a total of 165,000 NTD was donated, supporting a total of 25 financially disadvantaged elementary school students, the Private True Good Beautiful Development Center Foundation, and 5 economically struggling families in the community neighborhood.

Project One

Wild Ambition Touring Film Festival: Rooting Sustainable Education in Schools

Committed to environmental education for 11 consecutive years.

Proposal Motivation

To fulfill corporate social responsibility, deepen environmental education, and respond to climate change issues,Auden Technology has collaborated with the "Taiwan Wild Ambition Nature Communication Society" since 2015 to introduce internationally award-winning ecological documentaries into elementary and middle schools in Taoyuan. Through visual education, this aims to strengthen students' understanding of biodiversity and climate change.

Implementation Method

- Select age-appropriate films and develop teaching modules and interactive learning sheets.
- Promote two methods: "self-play" and "physical public broadcast," with volunteer instructors entering campuses to conduct guided reading and interactive Q&A.
- Implemented annually in coordination with the school semester, assisting schools with registration through the Taoyuan City Education Bureau platform.

Proposal Description

To fulfill corporate social responsibility and concretely practice the mission of sustainable business operation and environmental protection,Auden Technology began cooperating with "Taiwan Wild International Communication Society" in 2015, long-term supporting the 【Taiwan Wild International Nature Film Festival】, annually introducing top award-winning ecological and environmental documentaries from abroad to Taiwan. Auden Technology's headquarters is located in Bade, Taoyuan, deeply rooted in local education. Through a letter from the Taoyuan City Education Bureau, schools are invited to apply for films, conducting campus touring film festivals in Taoyuan City's elementary, junior high, and senior high (vocational) schools, aiming to promote environmental education.

Execution Results

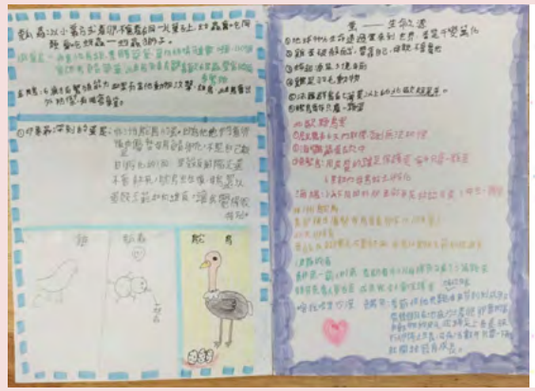
- **135 sessions toured in 2024, reaching 53,510 participants.**
- **Deeply cultivating environmental education for 11 consecutive years!! Taoyuan City has held a total of 806 sessions, with a total participation of 186,695 people, covering more than 54% of schools in Taoyuan, spanning elementary, junior high, and senior high (vocational) schools across all districts of Taoyuan City.**

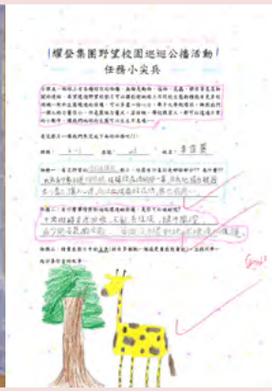
Sustainability Impact

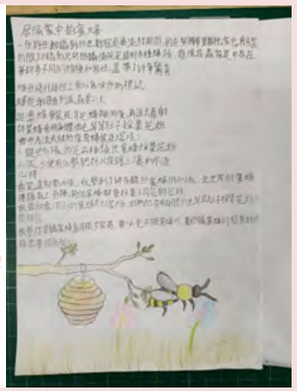
Through the long-term film festival program, students' environmental literacy is enhanced, and corporate volunteers are encouraged to participate in environmental education, corresponding to SDG 4 (Quality Education), SDG 13 (Climate Action), and SDG 17 (Partnerships).

Ambition mission learning sheet

ExplanationOur team independently developed and designed the quiz presentation content and mission learning sheets, allowing school teachers or volunteer instructors to interact and discuss with students on site. Through the mission learning sheets, students can share their reflections after the screening and help understand their learning outcomes.







Project Two

422 Earth Day Campus Tree Planting to Love the Earth

Proposal Motivation

- Auden Technology Group actively participates in the "Forest Love Taoyuan" Taoyuan Ecological City Afforestation Project organized by the Taoyuan City Government, promoting education on the relationship between trees and climate change, and fostering environmental responsibility and action among students.

Proposal Description

- In 2024, the Taoyuan Municipal Government promoted the [Senai Taoyuan] urban afforestation plan and took the initiative to contact the Taoyuan Municipal Government's Industrial Development Department to contact media. Auden Technology emphasized that protecting the earth should start with education, choose Taoyuan local schools (Qingpu National Middle School and Shanghu Primary School) to cooperate, encourage all teachers, students and communities to participate. Through actual tree planting actions, in addition to experiencing the fun of tree planting, it also increases the importance of environmental protection, and is also a specific action for enterprises to show net zero carbon reduction.

Implementation Method

- Resource integration
- In the Taoyuan Municipal Government's Maintenance Department, Chairman Wang Paifeng of Taoyuan Environmental Resources Education and Promotion Society, Engineer Yang Changen of Lanli Environmental Design, Principal Zhong Wenfeng of Qingpu National Middle School, and Principal and Director of Shanghu Primary School Zhuang Jinxin and Director, after more than half a year of continuous communication and coordination, campus survey, weeds and trees sorting, and all the way to subsequent maintenance work, we fully support and cooperate.Education and Training:
- Let students understand the impact and importance of trees on the environment, get to know the tree species planted at the school andthe steps of tree planting. Two educational training sessions are arranged before planting, and through actual participation in the tree planting process, students learn the importance of sustainable environmental ecology development.
- Environmental Curriculum:
- To inspire students' concern about climate change and to understand theSDGs goals, integrating environmental protection concepts into daily life, a special program titled [Sustainable Classroom ~ Deep Roots Campus 2024 SDGs Curriculum] was planned. Professor Chen Huiping from Kaohsiung Normal University, who is also the Secretary-General of the Republic of China Environmental Sustainability and Green Circular Economy Industry Association, was invited. She traveled from Kaohsiung to the north and used simple, lively, and engaging teaching methods to explain the current hot topics of sustainable management,the two major themes of SDGs and ESG. The children responded very enthusiastically.

Sustainability Impact

- Combining net-zero carbon reduction with local educational actions, corresponding to SDG 13 (Climate Action) and SDG 15 (Life on Land).

Execution Results

At Qingpu Junior High School in Zhongli District and Shanghu Elementary School in Yangmei District, a total of 360 trees were planted across two schools, covering more than 20 different species, with a total of 120 teachers and students participating (50 from Qingpu Junior High School, and 70 from Shanghu Elementary School), not only beautifying the campus but also serving as a concrete action against global warming.

Project Three

Green Motion Elementary School: Innovative Renewable Energy Education Curriculum

Proposal Motivation

- In response to the lack of energy education resources in schools,Auden Technologycommissioned Yaozhi Innovation Sustainability Company to design renewable energy courses and exclusive teaching aids,to conductthe [Green Motion Elementary School] curriculum on campus,engaging in deep learning and interaction.

Proposal Description

- In addition to conveying concepts, environmental education promotion should provide diverse learning and inspiring thinking, integrating the latest information, to address the current shortage of teachers and teaching materials in the field of energy sustainability in elementary schools,Auden Technology has commissioned "Yaozhi Innovation Sustainability Co., Ltd." to jointly plan the [Green Action Elementary School] series of courses. Through professional teachers providing supplementary teaching, focusing on renewable energy as the theme, combined with board games, it offers comprehensive knowledge related to renewable energy. With the important issues of global warming, climate change, and net-zero carbon reduction, through civic environmental literacy on renewable energy, it is hoped to do the right thing for the Earth.

Implementation Method

- Combining professional teachers and lesson plans, courses are designed for middle-grade students, using teaching aids and board games to guide thinking.
- Conducted teaching at 10 Taoyuan City Taiwan-US Ecological Green Flag Schools, with a total of 239 teachers and students participating.

Sustainability Impact

- Cultivating environmental citizenship literacy and promoting the co-creation of green education models between enterprises and schools.

Execution Results

- This project received funding from the Ministry of Education Foundation's Lifelong Learning Circle Sustainable Development Group, with a subsidy of NT$44,000, and showcased its execution results at the 2024 Ministry of Education Annual Conference.
- The project plan integrates the six major SDGs, including Goal 4 Quality Education, Goal 7 Affordable and Clean Energy, Goal 13 Climate Action, Goal 14 Life Below Water, Goal 15 Life on Land, and Goal 17 Partnerships for the Goals, enabling participating schools and teachers and students to develop environmental sustainability citizenship literacy.

Improvement of students' environmental literacy:

Students will be able to more clearly understand the concept of renewable energy, how it operates, and its key role in solving environmental problems, as well as possess the basic knowledge and skills to address climate change.

Enhancement of teachers' professional abilities:

Teachers participating in the program will improve their professional knowledge and teaching skills in the fields of environmental education and energy sustainability, enabling them to conduct subsequent curriculum teaching and promotion more effectively.

Strengthening industry-academia collaboration:

Due to the promotion of the project plan, it has facilitated interactive cooperation among enterprises, civil organizations, and schools to jointly develop innovative environmental education programs, driving industry-academia exchanges.

Project Four

Auden Guardianship: Beach Cleanup and Ecological Tour at Gong'ai Stone Weir

Proposal Motivation	• To enhance environmental awareness among employees and their families, implement marine sustainability and plastic reduction actions, achieving dual learning through on-site beach cleanup and ecological education.
Proposal Description	• In response to environmental protection and the implementation of Corporate Social Responsibility (CSR), to actively support the Sustainable Development Goals (SDGs) and promote employee interaction and work-life balance,Auden Technology, together with its subsidiaries Yaorui and Yaozhi Technology, organized abeach cleanup event at Taoyuan Coast. Through hands-on participation, this event aims to raise environmental awareness among employees and their families, combined with ecological tours and games to deepen understanding of nature conservation, while also helping employees achieve a better balance between work and life.
Implementation Method	• To promote communication and teamwork among group employees,the subsidiaries jointly held the beach cleanup event with the Rotary Club, including a guided tour of the Caotuo Sand Dunes and an environmental challenge game. • Promote a plastic-free lifestyle, encourage bringing reusable cups and utensils, and collaborate with local communities to provide local meals.
Sustainability Impact	• Implementing SDG 12 (Responsible Consumption), SDG 14 (Life Below Water), SDG 15 (Life on Land).

Execution Results

A total of 150 people participated, cleaning up 145.7 kilograms of marine debris.

Employee participation rate reached 86%, balancing environmental education and family involvement.

No personal meal boxes or canned drinks are provided, encouraging colleagues to bring their own water bottles and utensils to reduce single-use plastic waste.

Project Five

Passionate Roll-Up Sleeves to Continue Love: Blood Donation Charity Campaign

Proposal Motivation	• In response to the winter blood shortage and to raise public awareness of blood donation,Auden collaborates with community organizations to promote blood donation activities, leveraging corporate social influence and encouraging employees to actively participate in charity.
Proposal Description	• This event marksAuden's first collaboration withRotary InternationalDistrict 3502 - the 4th and 6th divisions and Tzu Chi volunteers, sponsoring 20,000 NTD for the event, choosing to hold it in Taoyuan's busiest cultural and arts district, hoping to attract more public participation through the clubs' influence and jointly support the blood donation charity event. At the same time, we encourage company employees to participate, not only by donating blood themselves but also by volunteering to assist with event operations. Employees who donate blood and post photos with check-ins will receive 4 hours of compensatory leave as recognition of their good deed.
Implementation Method	• Auden Technology Employees and Consortium Law People Hetai Environmental Sustainability Foundation, Continental Electronic Communications Testing Co., Ltd., Hsinchu Blood Donation Center, Badeyang Debingnan Satellite Rotary Club, Bade District Dafali Office, Bade District Da'anli Office, Mingtai Industrial Co., Ltd. and other units jointly organized a passionate blood roll-up and love to continue donating blood.
Sustainability Impact	• Stabilizing blood supply resources and promoting social health and welfare, corresponding toSDG 3 (Good Health and Well-being),SDG 17 (Partnerships).

Execution Results

According to the organizer's statistics, a total of320 blood bags (80,000cc) were collected during this event, with 209 donors participating, including 15 first-time donors.

A total of 15 employees from our company participated, donating 18 bags of blood (4500cc).

Project Six

Shine Your Light: Waste Reduction Charity and Local Donation Integration

Proposal Motivation	• By reducing the use of disposable cups through employees using the company coffee machine, the accumulated cost savings will be converted into charitable donations, demonstrating the triple value of employee participation, environmental friendliness, and social care.
Proposal Description	• Employees use a dedicated coffee machine, and for each coffee consumed at the company machine, the company will make a corresponding donation. This model converts the cost savings from employees' waste reduction efforts into donation resources to support disadvantaged groups. • In 2024, the company officially named this project the "Shine Your Light Charity Grant," and further expanded the scope of aid recipients, extending from simply assisting disadvantaged students with subsidies to multiple schools, disadvantaged organizations, and community residents, focusing on solving hunger issues and improving the living conditions of vulnerable groups, ensuring resources reach the corners of society in need.
Implementation Method	• Establish donation standards, designing maximum donation amounts based on recipient categories. • The company selects donation units and centrally manages the application, review, and fund disbursement processes.
Sustainability Impact	• IntegratingSDG 1 (No Poverty),SDG 2 (Zero Hunger),SDG 12 (Responsible Consumption), andSDG 17 (Partnerships for the Goals), shaping a unique corporate culture of public welfare.

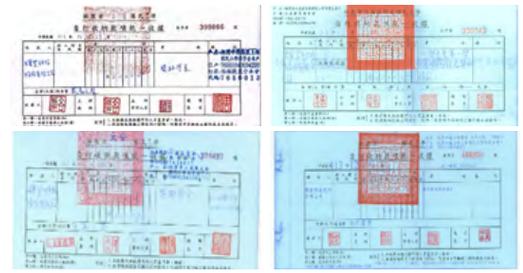
Execution Results

- Establish donation standards, designing maximum donation amounts based on recipient categories.
- The company selects donation units and centrally manages the application, review, and fund disbursement processes.
- Coffee donation amount in 2024: NT$105,000, supporting 25 students from 4 schools, 1 empowerment center, and 5 community families.
- Employees consume an average of 576 cups of coffee per month, participating in waste reduction activities with accumulated donations exceeding NT$910,000, with a total of NT$278,760 already donated, continuously providing resources for disadvantaged groups.

2024 Scholarship Recipients:

1. School Units: Yangmei Shanghu Elementary School, Daxi Qiaoai Elementary School, Bade Da'an Elementary School, Guishan Wenhua Elementary School, and other4 schools with a total of 25 students, receiving NT$65,000 in scholarships and grants to help improve family nutrition and learning conditions.
2. Disadvantaged Organizations: Continuing the third year of donations to the Private True Good Beautiful Development Center FoundationNT$20,000 to support the care for children with intellectual disabilities.
3. Community Residents: The community residents have added new recipients for the "Shine Your Light Charity Grant" donations,and for the first time in 2024, during the cold winter season, specifically targeted 4economically disadvantaged households in Dafa Village, Bade District, Taoyuan City,providing a grant of 20,000 NTD. The warmth was delivered on New Year's Eve, hoping to ease their living burdens and let these vulnerable families feel the care and support from society. Among them, oneelderly person living alonewas hospitalized temporarily, and the grant was handed over through the village chief.

Providing high-quality paid coffee to employees, with cumulative donations reaching NT$915,470 by 2024. In addition to supporting local schools to improve children's nutrition and learning conditions, donations have also been made for three consecutive years to the Zhen Shan Mei Development Center, and scholarships have been provided to four families in Bade Dafa Village to alleviate financial pressure.



Appendix

Appendix I: GRI Sustainability Reporting Standards (GRI Standards) Index
Appendix II: Sustainability Accounting Standards Board (SASB) Index
Appendix 3: Climate-related Information
Appendix 4: Taiwan Stock Exchange Sustainability Disclosure Indicators – Communications Network Industry

Appendix I: GRI Sustainability Reporting Standards (GRI Standards) Index

Auden has reported in accordance with the GRI Standards for the period January 1, 2024 to December 31, 2024.

GRI standard	NO.	Disclosure	Chapter	Page	Omission/Note
1. General disclosures					
GRI 2: General Disclosures 2021	2-1	Organizational details	Company introduction 2.1 Business Overview	5 19 22	
	2-2	Entities included in the organization's sustainability reporting	About This Report	4	
	2-3	Reporting period, frequency and contact point	About This Report	4	
	2-4	Restatements of information	About This Report	4	
	2-5	External assurance	Appendix – External Assurance/Confidence	131	
2. Activities and Workers					
GRI 2: General Disclosures 2021	2-6	Activities, value chain and other business relationships	2.1 Business Overview	19 22	
	2-7	Employees	4 Social Inclusion/Workforce Structure	81	
	2-8	Workers who are not employees	4 Social Inclusion/Workforce Structure	81	

GRI standard	NO.	Disclosure	Chapter	Page	Omission/Note
3. Governance					
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	2.2 Integrity and Risk Management/Diversity board	28	
	2-10	Nomination and selection of the highest governance body	2.2 Integrity and Risk Management/Diversity board	28	
	2-11	Chair of the highest governance body	2.2 Integrity and Risk Management/Diversity board	23 28	
	2-12	Role of the highest governance body in overseeing the management of impacts	2.2 Integrity and Risk Management	27	
	2-13	Delegation of responsibility for managing impacts	2.2 Integrity and Risk Management	27	
	2-14	Role of the highest governance body in sustainability reporting	2.1 Business Overview/Sustainable Development Committee	23	
	2-15	Conflicts of interest	2.2 Integrity and Risk Management/Avoidance of benefits	30	
	2-16	Communication of critical concerns	2.2 Integrity and Risk Management/Audit system	32	
	2-17	Collective knowledge of the highest governance body	2.2 Integrity and Risk Management/Education	30	
	2-18	Evaluation of the performance of the highest governance body	2.2 Integrity and Risk Management/Board performance evaluation	31	
	2-19	Remuneration policies	2.2 Integrity and Risk Management/Salary and Compensation Committee	31	
	2-20	Process to determine remuneration	2.2 Integrity and Risk Management/Salary and Compensation Committee	31	
	2-21	Annual total compensation ratio	4.4 Salary And Benefits	110	
4. Strategy, Policy and Practice					
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	Message From The Chairman	3	
	2-23	Policy commitments	2.1 Business Overview/Economic Performance 2.2 Integrity and Risk Management/Economic Performance	24 27 88	

GRI standard	NO.	Disclosure	Chapter	Page	Omission/Note
GRI 2: General Disclosures 2021	2-23	Policy commitments	2.3 Innovation and Research 2.4 Information Security 2.5 Customer Service 2.6Sustainable Supply Chain 3.2 Green Measures/Carbon Reduction 3.3 Green performance 4.1Human Rights 4.2collective bargaining 4.3 Talent Development 4.4 Salary And Benefits	36 46 50 53 63 73 87 100 105 110	
	2-24	Embedding policy commitments	2.1 Business Overview/Economic Performance 2.2 Integrity and Risk Management/Economic Performance 2.3 Innovation and Research 2.4 Information Security 2.5 Customer Service 2.6Sustainable Supply Chain 3.2 Green Measures/Carbon Reduction 3.3 Green performance 4.1Human Rights 4.2collective bargaining 4.3 Talent Development 4.4 Salary And Benefits	24 27 36 46 50 53 64 73 87 100 105 110	
	2-25	Processes to remediate negative impacts	2.2 Integrity and Risk Management/Risk management	33 34	For the appeal mechanism, please refer to the table of the sustainable management policy for major issues.
	2-26	Mechanisms for seeking advice and raising concerns	2.1 Business Overview/Economic Performance 2.2 Integrity and Risk Management/Economic Performance 2.3 Innovation and Research 2.4 Information Security 2.5 Customer Service 2.6Sustainable Supply Chain 3.2 Green Measures/Carbon Reduction	24 27 36 46 50 53 63	

GRI standard	NO.	Disclosure	Chapter	Page	Omission/Note
GRI 2: General Disclosures 2021	2-26	Mechanisms for seeking advice and raising concerns	3.3 Green performance 4.1Human Rights 4.2collective bargaining 4.3 Talent Development 4.4 Salary And Benefits	73 87 100 105 110	
	2-27	Compliance with laws and regulations	2.2 Integrity and Risk Management/Comply with regulations	33	No violation of environmental protection, social and economic related laws and regulations occurred.
	2-28	Membership associations	2.1 Business Overview/Participation of the association	26	
5. Stakeholder engagement					
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	1.3 Stakeholder engagement	13	
	2-30	Collective bargaining agreements	-		There is no trade union established in Taiwan
GRI 3 :Material Issues2021					
Material Issues	3–1	Process to determine material topics	1.1Identify material topics	11	
	3–2	List of material topics	1.2Material Issues and Value Chain	12	
	3–3	Material Topic Management	1.2 Material Issues and Value Chain	12	
Economic performance					
Economic Performance					
GRI 3: Material Topics 2021	3-3	Management of material topics	2.1 Business Overview/Economic Performance	24	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	2.1 Business Overview/Economic Performance	25	
	201-2	Financial implications and other risks and opportunities due to climate change	3.1 TCFD	57	
	201-3	Defined benefit plan obligations and other retirement plans	4.4 Salary And Benefits	111	
	201-4	Financial assistance received from government	2.1 Business Overview	26	
Market presence					
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	4.4 Salary And Benefits	110	
	202-2	Proportion of senior management hired from the local community	4 Social Inclusion/staff	82	

GRI standard	NO.	Disclosure	Chapter	Page	Omission/Note
Indirect economic impacts					
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	4.5 Social Responsibility	113	
	203-2	Significant indirect economic impacts	4.5 Social Responsibility	113	
Procurement practices					
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	2.6Sustainable Supply Chain	53	
Anti-corruption					
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	2.2 Integrity and Risk Management/anti-corruption system	32	
	205-2	Communication and training about anti-corruption policies and procedures	2.2 Integrity and Risk Management/anti-corruption system	32	
	205-3	Confirmed incidents of corruption and actions taken	2.2 Integrity and Risk Management/anti-corruption system	32	
Anti-competitive behavior					
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.2 Integrity and Risk Management/Audit system	32	
Environment					
Energy					
GRI 302: Energy 2016	302-1	Energy consumption within the organization	3.2 Green measures/Energy management	71	
	302-2	Energy consumption outside of the organization	3.2 Green measures/Energy management	71	No external energy consumption (used by official vehicles)
	302-3	Energy intensity	3.2 Green measures/Energy management	71	
	302-4	Reduction of energy consumption	3.2 Green measures/Energy management	71	
	302-5	Reductions in energy requirements of products and services	-	–	Not applicable

GRI standard	NO.	Disclosure	Chapter	Page	Omission/Note
Water and effluents					
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	3.2Green measures/Resources	67	
	303-3	Water withdrawal	3.2Green measures/Resources	67	
	303-4	Water discharge	3.2Green measures/Resources	67	
	303-5	Water consumption	3.2Green measures/Resources	67	
Emissions					
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	3.3 Green performance	73	
	305-2	Energy indirect (Scope 2) GHG emissions	3.3 Green performance	73	
	305-3	Other indirect (Scope 3) GHG emissions	3.3 Green performance	73	
	305-4	GHG emissions intensity	3.3 Green performance	73	
	305-5	Reduction of GHG emissions	3.3 Green performance	66	
	305-6	Emissions of ozone-depleting substances (ODS)	-	–	Not applicable
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	–	Not applicable
Waste					
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	3.2Green measures/Waste management	67	
	306-2	Management of significant waste-related impacts	3.2Green measures/Waste management	67	
	306-3	Waste generated	3.2Green measures/Waste management	67	

GRI standard	NO.	Disclosure	Chapter	Page	Omission/Note
GRI 306: Waste 2020	306-4	Waste diverted from disposal	3.2Green measures/Waste management	67	
	306-5	Waste directed to disposal	3.2Green measures/Waste management	67	
Supplier environmental assessment					
GRI 3：Material Issues2021	3-3	Management of material topics	2.6Sustainable Supply Chain	53	
Social					
Employment					
GRI 3：Material Issues2021	3-3	Management of material topics	Labor-management communication/collective bargaining&Talent Development&Salary And Benefits	100	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	4 Social Inclusion/New and retired staff	82	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.4 Salary And Benefits	110	
	401-3	Parental leave	4.2 collective bargaining/Parental leave	104	
Labor/management relations					
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	4.2collective bargaining	100	
Occupational health and safety					
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	4.1 Human Rights	98	
	403-2	Hazard identification, risk assessment, and incident investigation	4.1 Human Rights	99	
	403-3	Occupational health services	4.1 Human Rights/staff health	97	
	403-4	Worker participation, consultation, and communication on occupational health and safety	4.1 Human Rights/human rights training	98	

GRI standard	NO.	Disclosure	Chapter	Page	Omission/Note
GRI 403: Occupational Health and Safety 2018	403-5	Worker training on occupational health and safety	4.1 Human Rights	98	
	403-6	Promotion of worker health	4.1 Human Rights	94	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.1 Human Rights	98	
	403-8	Workers covered by an occupational health and safety management system	4.1 Human Rights	98	Taiwan factory has no production line and is expected to be introduced in 2026
	403-9	Work-related injuries	4.1 Human Rights	99	
	403-10	Work-related ill health	4.1 Human Rights	99	
Training and education					
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	4.3 Talent Development	107	
	404-2	Programs for upgrading employee skills and transition assistance programs	4.2 collective bargaining 4.3 Talent Development	103 107	
	404-3	Percentage of employees receiving regular performance and career development reviews	4.2 collective bargaining	100	
Diversity and equal opportunity					
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	2.2 Integrity and Risk Management/anti-corruption system 4.2 collective bargaining	28 103	
	405-2	Ratio of basic salary and remuneration of women to men	4.4 Salary And Benefits	110	
Non-discrimination					
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	2.2 Integrity and Risk Management 4.1 Human Rights	32 87	
Child labor					
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	4.1 Human Rights	87	
Forced or compulsory labor					
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.1 Human Rights	87	

GRI standard	NO.	Disclosure	Chapter	Page	Omission/Note
Security practices					
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	4.1 Human Rights/security training	98	
Rights of Indigenous Peoples					
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	4.1 Human Rights	88	
Customer health and safety					
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	3.2Green measures/Sustainable quality, WEEE & ROHS 2.0	68	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3.2Green measures/Sustainable quality	68	Nothing related happened
Custom theme					
Information Security					
GRI 3：Material Issues2021	3-3	Management of material topics	2.4 Information Security	46	
Customer Service					
GRI 3：Material Issues2021	3-3	Management of material topics	2.2 Integrity and Risk Management/Economic Performance	27	
Customer Service					
GRI 3：Material Issues2021	3-3	Management of material topics	2.5Customer Service	50	
Innovation and Research and Producs					
GRI 3：Material Issues2021	3-3	Management of material topics	2.3 Innovation and Research/Innovation	37	

Appendix II: Sustainability Accounting Standards Board (SASB) Index

Disclosure Topics	Code	Accounting Metric	Kind	Chapter
Product Security	TC-HW-230A.1	Description of approach to identifying and addressing data security risks in products	Qualitative	The scope of this report does not include overseas manufacturing sites, so this indicator is not applicable.
Employee Diversity & Inclusion	TC-HW-330A.1	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employee	Quantify	4 Social Inclusion / Workforce Structure
Product Lifecycle Management	TC-HW-410A.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantify	The scope of this report does not include overseas manufacturing sites, so this indicator is not applicable.
	TC-HW-410A.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	Quantify	The scope of this report does not include overseas manufacturing sites, so this indicator is not applicable.
	TC-HW-410A.3	Percentage of eligible products, by revenue, meeting ENERGY STAR® criteria	Quantify	The scope of this report does not include overseas manufacturing sites, so this indicator is not applicable.
	TC-HW-410A.4	Weight of end-of-life products and e-waste recovered, percentage recycled	Quantify	Auden adopts a B2B business model, and the end–product recycling information involved in this indicator is not applicable to this business type.
Supply Chain Management	TC-HW-430A.1	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	Quantify	Regarding the status of obtaining RBA audit certification, please refer to 4.1 people rights protection
	TC-HW-430A.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances	Quantify	Regarding the status of obtaining RBA audit certification, please refer to 4.1 people rights protection
Material Sourcing	TC-HW-440A.1	Description of the management of risks associated with the use of critical materials	Qualitative	3.2 Green Measures/Sustainable Quality, WEEE & ROHS 2.0

Appendix 3: Climate-related Information

Disclosure Orientation	Project	Report Sections	Page
Implementation Status of Climate-Related Information	1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	2.1 Business Overview / Sustainability Committee	23
	2. Explanation of how identified climate risks and opportunities affect the company's operations, strategy, and finances (short-term, medium-term, long-term).	3.1 TCFD	57
	3. Explanation of the financial impacts of extreme climate events and transition actions.	3.1 TCFD	57
	4. Explain how the identification, assessment, and management processes of climate risks are integrated into the overall risk management system.	3.1 TCFD	57
	5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analytical factors, and key financial impacts used should be explained.	3.1 TCFD	57
	6. If there is a transition plan to manage climate-related risks, describe the content of the plan and the indicators and targets used to identify and manage physical risks and transition risks.	3.1 TCFD	57
	7. If internal carbon pricing is used as a planning tool, the basis for price setting should be explained.	Still in the planning stage	
	8. If climate-related targets are set, the activities covered, greenhouse gas emission scopes, planning timeline, and annual progress should be explained; if carbon offsets or renewable energy certificates are used, their sources and quantities should be specified.	3.3 Green Performance	73
	9. The status of greenhouse gas inventory and verification, along with reduction targets, strategies, and concrete action plans.	3.3 Green Performance	73
Greenhouse Gas Inventory and Assurance Status for the Past Two Years	Greenhouse Gas Inventory Information	3.3 Green Performance	73
Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans	Clarify the baseline year and data for greenhouse gas reduction, reduction targets, strategies, specific action plans, and the achievement status of the reduction targets.	3.3 Green Performance	73

Appendix 4: Taiwan Stock Exchange Sustainability Disclosure Indicators – Communications Network Industry

Number	Indicator	Type of Indicator	Annual Disclosure Status	Unit	Note
1	Total Energy Consumption, Percentage of Purchased Electricity, and Renewable Energy Usage Rate	Quantification	3.2 Green Measures 3.3 Green Performance	Gigajoule (GJ), Percentage (%)	
2	Total water intake and total water consumption	Quantification		Thousand cubic meters (1,000 m^3)	
3	Weight and recycling percentage of hazardous waste generated	Quantification		Metric tons (t), percentage (%)	
4	Description of occupational injury categories, number of people, and rates	Quantification	4.1 Labor Relations and Human Rights Protection	Quantity, Ratio (%)	
5	Disclosure of Product Life Cycle Management: Including the weight of scrapped products and electronic waste, and the percentage of recycling	Quantification	Auden's business model is B2B, so this indicator information collection is not applicable	Metric ton (t), percentage (%)	
6	Description of risk management related to the use of key materials	Qualitative Description	2.4 Innovation and Research & Development 3.2 Green Measures	Not Applicable	
7	Total monetary loss caused by legal litigation related to anti-competitive behavior regulations	Quantification	0	Reporting currency	
8	Main product output by product category	Quantification	RF antenna output: 12,203 thousand units	(pcs)	

Appendix – External Assurance/Confidence

亞瑞仕國際驗證股份有限公司
ARES International Certification Co., Ltd.

Independent Assurance Statement

Statement No. 000-697/V3-H2NFX

This Independent Assurance Statement by ARES Certification Co., Ltd. on Auden Techno Corp. ESG Sustainability Report of 2024.

ARES International Certification Co., Ltd. and Auden Techno Corp. are mutually independent organizations. In addition to the assessment and verification of 2024 ESG Sustainability report, ARES International has no financial relationship with Auden Techno Corp.

The purpose of this Independence Assurance Statement (hereinafter referred to as Statement) is only to conclude that the relevant issues within the scope of the Auden Techno Corp.'s ESG Sustainability Report are guaranteed, but not for other purposes. Except for this Statement on the verified facts, for any use of other purposes, or any person who read this Statement, ARES International is not responsible or liable for any legal or other responsibility.

This Statement is based on the conclusions made from the verification of the relevant information provided ARES International by Auden Techno Corp. Therefore, the scope of the verification is based on and confined to the content of these provided information, and ARES International shall consider that the contents of the information are complete and accurate.

All concerning and questions about the contents or the relevant issues contained in this statement shall be answered by the Auden Techno Corp.

The Scope of Assurance

The agreed scope of assurance by Auden Techno Corp. and ARES International includes the following:

- The contents of the entire ESG Sustainability Report and all operating performance of Auden Techno Corp. from January 1st, 2024 to December 31st, 2024.
- According to the type 1 of application of the AA1000 Assurance Standard (v3), the assessed nature and degree of the Auden Techno Corp.'s compliance with the AA1000 Accountability Principles (2018) but excluding the verification of the reliability of the information or data disclosed in the ESG Sustainability Report.

This statement is prepared in Chinese and has an English version for reference. In the event of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.

亞瑞仕國際驗證股份有限公司
ARES International Certification Co., Ltd.

SASB and TCFD standards

Auden Techno Corp. provides declaration of compliance with the SASB and TCFD standards. Based on the results of the review, we confirmed that the relevant ESG Sustainability indicators referred to SASB and TCFD standards in the report have been completely disclosed, partially disclosed or omitted. In our professional opinions, this declaration covers the Sustainability topics of Auden Techno Corp.

Assurance Level

According to the AA1000 Assurance Standard (v3), we verify this statement as a medium level of assurance, as in the scope and method described in this statement.

Responsibility

The responsibility of this ESG Sustainability report, as stated in this statement, is owned by the person in charge of Auden Techno Corp. The responsibility of ARES International is to provide professional opinions based on the described scope and method, and to provide an independent assurance statement for the stakeholders.

Ability and Independence

ARES International is composed of experts in a various field of management systems. The verification team is composed of members in the professional backgrounds with the qualifications of lead auditor trained in sustainable development, environmental and social management standards such as AA1000AS, AA1000AP, ISO 14001, ISO 14064-1, ISO 14067, ISO 45001 and ISO 9001. This independent assurance statement is based on the ARES International's fair trading guidelines.

On behalf of the assurance team
July 03, 2025
ARES International Certification Co., Ltd. (ARES Certification Group)
Taiwan, Republic of China

Signed by

戴啟舜 Calvin Chen

AA1000 Licensed Report 000-697/V3-H2NFX

Lead Verifier

C.E.O
Calvin Chen