

Techcential International Ltd	Corporate Practice on Sustainable Development	Document No.: TIL/PSD
		Effective Date: 22 Mar 2022
特昇國際股份有限公司	企業永續發展實務守則	Revision No: 3
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第一章 總則

第一條

本公司為善盡企業社會責任，並促進經濟、社會與環境生態之平衡及永續發展，訂定本守則，以資遵循。

第二條

本守則之範圍包括本公司企業之整體營運活動。本公司於從事企業經營之同時，需積極實踐企業永續發展，以符合平衡環境、社會及公司治理發展之國際趨勢，並透過企業公民擔當，提升國家經濟貢獻，改善員工、社區及社會之生活品質，促進以企業永續發展為本之競爭優勢。

第三條

本公司推動企業永續發展，應注意利害關係人之權益，在追求永續經營與獲利之同時，重視環境、社會與公司治理之因素，並將其納入公司之管理方針與營運活動。

本公司應依重大性原則，進行與公司營運相關之環境、社會及公司治理議題之風險評估，並訂定相關風險管理政策或策略。

第四條

本公司對企業永續發展之實踐，依下列原則為之：

- 一、落實推動公司治理。
- 二、發展永續環境。
- 三、維護社會公益。
- 四、加強企業永續發展資訊揭露。

第五條

本公司參考國內外企業永續議題之發展趨勢與企業核心業務之關聯性、公司本身整體營運活動對利害關係人之影響等，訂定企業永續發展政策、制度或相關管理方針及具體推動計畫，經董事會通過後，並提股東會報告。

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股東提出涉及企業永續發展之相關議案時，公司董事會宜審酌列為股東會議案。

第二章 落實推動公司治理

第六條

本公司遵循上市上櫃公司治理實務守則及上市上櫃公司訂定道德行為準則參考範例，建置有效之公司治理架構及相關道德標準及事項，以健全公司治理。

第七條

本公司之董事會應盡善良管理人之注意義務，以督促企業實踐永續發展，並定期檢討其實施成效及持續改進，確保企業永續發展政策之落實。

本公司之董事會於公司推動企業永續發展目標時，宜包括下列事項：

- 一、 提出企業永續發展使命或願景，制定企業永續發展政策、制度或相關管理方針。
- 二、 將企業永續發展納入公司之營運活動與發展方向，並核定企業永續發展之具體推動計畫。
- 三、 確保企業永續發展相關資訊揭露之即時性與正確性。

第八條

本公司定期舉辦推動企業永續發展之教育訓練。

第九條

本公司為健全企業永續發展之管理，宜建立推動永續發展之治理架構，且必要時設置推動企業永續發展之專(兼)職單位負責企業永續發展政策之執行，並定期每年向董事會報告。

本公司宜訂定合理之薪資報酬政策，以確保薪酬規劃能符合組織策略目標及利害關係人利益。除此之外，本公司之員工績效考核制度宜與企業永續發展政策結合，並設立明確有效之獎勵及懲戒制度。

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第十條

本公司尊重利害關係人權益，辨識公司之利害關係人並透過適當溝通方式及利害關係人之參與，瞭解其合理期望及需求，並妥善適時回應利害關係人所關切之重要企業永續發展議題。

第三章 發展永續環境

第十一條

本公司遵循環境相關法規及相關之國際準則規範，適切地保護自然環境，且於執行業務活動時，應致力於環境永續之目標。

第十二條

本公司綠色生產組致力於提升能源使用效率及使用對環境負荷衝擊低之再生物料，使地球資源能永續利用。

第十三條

本公司建立合適之環境管理制度。公司之環境管理制度應包括下列項目：

- 一、 收集與評估營運活動對自然環境所造成影響之充分且及時之資訊。
- 二、 建立可衡量之目標，並定期檢討該等目標之持續性及相關性。
- 三、 定期檢討環境永續宗旨或目標之進展。

第十四條

本公司設置環境管理專責單位或人員，以擬訂、推動及維護相關環境管理制度及具體行動方案，並定期舉辦對管理階層及員工之環境教育課程。

第十五條

本公司考慮對生態效益之影響，並依下列原則從事研發、採購、生產及服務等營運活動，以降低公司營運對自然環境之衝擊：

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- 一、 減少產品與服務之資源及能源消耗。
- 二、 減少污染物、有毒物及廢棄物之排放，並應妥善處理廢棄物。
- 三、 增進原料或產品之可回收性與再利用。
- 四、 使可再生資源達到最大限度之永續使用。
- 五、 延長產品之耐久性。
- 六、 增加產品與服務之效能。

第十六條

為提升水資源之使用效率，本公司應妥善與永續利用水資源，並訂定相關管理措施。本公司應興建與強化相關環境保護處理設施，以避免污染水、空氣與土地；並盡最大努力減少對人類健康與環境之不利影響，採行最佳可行的污染防治和控制技術之措施。

第十七條

本公司宜評估氣候變遷對企業現在及未來的潛在風險與機會，並採取相關之因應措施。

公司宜採用國內外通用之標準或指引，執行企業溫室氣體盤查並予以揭露，其範疇宜包括：

- 一、 直接溫室氣體排放：溫室氣體排放源為公司所擁有或控制。
- 二、 間接溫室氣體排放：輸入電力、熱或蒸汽等能源利用所產生者。
- 三、 其他間接排放：公司活動產生之排放，非屬能源間接排放，而係來自於其他公司所擁有或控制之排放源。

本公司宜統計溫室氣體排放量、用水量及廢棄物總重量，制定節能減碳、溫室氣體減量、減少用水或其他廢棄物管理之政策，以降低公司營運對自然環境之衝擊。

第四章 維護社會公益

第十八條

本公司應遵守相關法規，及遵循國際人權公約，如性別平等、工作權及禁止歧視等權利。

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本公司為履行其保障人權之責任，應制定相關之管理政策與程序，其包括：

- 一、 提出企業之人權政策或聲明。
- 二、 評估公司營運活動及內部管理對人權之影響，並訂定相應之處理程序。
- 三、 定期檢討企業人權政策或聲明之實效。
- 四、 涉及人權侵害時，應揭露對所涉利害關係人之處理程序。

本公司應遵循國際公認之勞動人權，如結社自由、集體協商權、關懷弱勢族群、禁用童工、消除各種形式之強迫勞動、消除僱傭與就業歧視等，並確認其人力資源運用政策無性別、種族、社經階級、年齡、婚姻與家庭狀況等差別待遇，以落實就業、雇用條件、薪酬、福利、訓練、考評與升遷機會之平等及公允。

對於危害勞工權益之情事，本公司應提供有效及適當之申訴機制，確保申訴過程之平等、透明。申訴管道應簡明、便捷與暢通，且對員工之申訴應予以妥適之回應。

第十九條

本公司應提供員工資訊，使其了解依營運所在地國家之勞動法律其所享有之權利。

第二十條

本公司宜提供員工安全與健康之工作環境，包括提供必要之健康與急救設施，並致力於降低對員工安全與健康之危害因子，以預防職業上災害。宜對員工定期實施公司內部安全與健康教育訓練。

第二十一條

本公司宜為員工職涯發展創造良好環境，並建立有效之職涯發展培訓計畫。

本公司應訂定及實施合理員工福利措施（包括薪酬、休假及其他福利等），並將經營績效或成果適當反應於員工薪酬，以確保人力資源之招募、留任和鼓勵，達成永續經營之目標。

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第二十二條

本公司應建立員工各項溝通對話管道，讓員工對於公司之經營管理活動和決策，有獲得資訊及表達意見之權利。尊重員工代表針對工作條件行使協商之權力，並提供員工必要之資訊與硬體設施，以促進雇主與員工及員工代表間之協商與合作。以合理方式通知對員工可能造成重大影響之營運變動。

第二十三條

本公司應對產品與服務負責並重視行銷倫理。其研發、採購、生產、作業及服務流程，應確保產品及服務資訊之透明性及安全性，制定且公開其消費者權益政策，並落實於營運活動，以防止產品或服務損害消費者權益、健康與安全。

第二十四條

本公司應依政府法規與產業之相關規範，確保產品與服務品質。此外，對產品與服務之顧客健康與安全、隱私、行銷及標示，應遵循相關法規與國際準則，不得有欺騙、誤導、詐欺或任何其他破壞消費者信任、損害消費者權益之行為。

第二十五條

本公司宜評估並管理可能造成營運中斷之各種風險，降低其對於客戶與社會造成之衝擊。

本公司宜對其產品與服務提供透明且有效之客戶申訴程序，公平、即時處理客戶之申訴，並應遵守個人資料保護法等相關法規，確實尊重客戶之隱私權，保護客戶提供之個人資料。

第二十六條

本公司宜評估採購行為對供應來源對環境與社會之影響，並與其供應商合作，共同致力提升企業社會責任。

本公司宜訂定供應商管理政策，要求供應商在環保、職業安全衛生或勞動人權等議題遵循相關規範，於商業往來之前，宜評估其供應商是否有影響環境與社會之紀錄，避免與企業之社會責任政策牴觸者進行交易。

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本公司與其主要供應商簽訂契約時，其內容宜包含遵守雙方之企業社會責任政策，及供應商如涉及違反政策，且對供應來源社區之環境與社會造成顯著影響時，得隨時終止或解除契約之條款。

第二十七條

本公司應評估與管理公司經營對社區之影響，聘用適當人力，以提升社區認同。本公司可藉由商業活動、實物捐贈、企業志工服務或其他免費專業服務，參與關於社區發展及社區教育之公民組織、慈善公益團體及地方政府機構之相關活動，以促進社區發展。

第五章 加強企業永續發展資訊揭露

第二十八條

本公司依相關法規及上市上櫃公司治理實務守則辦理資訊公開，並應充分揭露具攸關性及可靠性之企業永續發展相關資訊，以提升資訊透明度。

本公司揭露企業永續發展之相關資訊如下：

- 一、 經董事會決議通過之企業永續發展之政策、制度或相關管理方針及具體推動計畫。
- 二、 落實公司治理、發展永續環境及維護社會公益等因素對公司營運與財務狀況所產生之風險與影響。
- 三、 公司為企業永續發展所擬定之推動目標、措施及實施績效。
- 四、 主要利害關係人及其關注之議題。
- 五、 主要供應商對環境與社會重大議題之管理與績效資訊之揭露。
- 六、 其他企業永續發展相關資訊。

第二十九條

本公司編製企業社會永續報告書應遵循主管機關現行法令、並採用國際上廣泛認可之準則或指引，以揭露推動企業永續發展情形，並宜取得第三方確信或保證，以提高資訊可靠性。其內容宜包括：

- 一、 實施企業永續發展之政策。

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- 二、 主要利害關係人及其關注之議題。
- 三、 公司於落實推動公司治理、發展永續環境及維護社會公益之執行績效與檢討。
- 四、 未來之改進方向與目標。

第六章 附則

第三十條

本公司應隨時注意國內與國際企業永續發展制度之發展及企業環境之變遷，據以檢討改進公司所建置之企業永續發展制度，以提升推動企業永續發展成效。

第三十一條

本守則經董事會通過後實施，修正時亦同。

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Chapter 1 - General Principles

Article 1

In order to fulfill corporate social responsibility initiatives and to promote economic, environmental, and social advancement for purposes of sustainable development, the company establish this Code for compliance.

Article 2

The principles applies to the entire operations of the company and its business group.

The company needs to actively fulfill the corporate sustainable development in the course of the business operations so as to follow international development trends of balancing environmental, social and corporate governance development, and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on corporate sustainable development.

Article 3

The company support corporate sustainable development, the company shall, in its corporate management guidelines and business operations, and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance.

The company should conduct risk assessments of environmental and social corporate governance issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies.

Article 4

To implement corporate sustainable development initiatives, the Company shall follow the principles below:

1. Exercise corporate governance.
2. Foster a sustainable environment.
3. Preserve public welfare.
4. Enhance disclosure of corporate sustainable development information.

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Article 5

The Company shall take into consideration the correlation between the development of domestic and international corporate sustainable development principles and corporate core business operations, and the effect of the operation of individual companies and of their respective business groups as a whole on stakeholders, in establishing their policies, systems or relevant management guidelines, and concrete promotion plans for corporate sustainable development programs, which shall be approved by the board of directors and then reported to the shareholders meeting.

When a shareholder proposes a motion involving corporate sustainable development, the company's board of directors is advised to review and consider including it in the shareholders meeting agenda.

Chapter 2 - Exercising Corporate Governance

Article 6

The Company follows the Corporate Governance Best Practice Principles, the Ethical Corporate Management Best Practice Principle, and the Code of Ethical Conduct for TWSE/GTSM Listed Companies to establish effective corporate governance frameworks and relevant ethical standards so as to enhance corporate governance.

Article 7

The directors of the company shall exercise the due care of good administrators to urge the company to perform its corporate sustainable development initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its corporate sustainable development policies.

The Board is advised to give full consideration to the interests of stakeholders, including the following matters, in the company's performance of its corporate sustainable development initiatives:

1. Identifying the company's corporate sustainable development mission or vision, and declaring its sustainable development policy, systems or relevant management guidelines;
2. Making corporate sustainable development the guiding principle of the company's operations and development, and ratifying concrete promotional plans for corporate sustainable development initiatives; and

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3. Enhancing the timeliness and accuracy of the disclosure of corporate sustainable development information.

Article 8

The company shall organize education and training, on a regular basis, to support of corporate sustainable development initiatives.

Article 9

For the purpose of managing corporate sustainable development initiatives, the company shall establish a governance structure to promote sustainable development, and if necessary, set up an exclusively (or concurrently) unit to support sustainable development to be responsibility for the implementation of corporate sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.

The company shall adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders.

It is advised that the employee performance evaluation system be combined with corporate sustainable development policies, and that a clear and effective incentive and discipline system be established.

Article 10

The Company shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the company, and establish a designated section for stakeholders on the company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important corporate social responsibility issues which they are concerned about.

Chapter 3 - Fostering a Sustainable Environment

Article 11

The Company shall follow relevant environmental laws, regulations and international standards to properly protect the environment and shall endeavor to promote a

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sustainable environment when engaging in business operations and internal management.

Article 12

The Company shall endeavor to energy efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.

Article 13

The Company shall establish proper environment management systems based on the characteristics of their industries. Such systems shall include the following tasks:

1. Collecting sufficient and up-to-date information to evaluate the impact of the company's business operations on the natural environment.
2. Establishing measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis.
3. Adopting enforcement measures such as concrete plans or action plans, and examining the results of their operation on a regular basis.

Article 14

The Company shall establish a dedicated unit or assign dedicated personnel for drafting, promoting, and maintaining relevant environment management systems and concrete action plans, and should hold environment education courses for their managerial officers and other employees on a periodic basis.

Article 15

The Company shall take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from their business operations:

1. Reduce resource and energy consumption of their products and services.
2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
3. Improve recyclability and reusability of raw materials or products.
4. Maximize the sustainability of renewable resources.
5. Enhance the durability of products.
6. Improve efficiency of products and services.

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Article 16

To improve water use efficiency, the Company shall properly and sustainably use water resources and establish relevant management measures.

The Company shall construct and improve environmental protection treatment facilities to avoid polluting water, air and land, and use their best efforts to reduce adverse impact on human health and the environment by adopting the best practical pollution prevention and control measures.

Article 17

The company should assess the potential risk and opportunities of climate change for their businesses now and in the future, and take action on issues. The Company shall adopt standards or guidelines generally used in Malaysia and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:

1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.
2. Indirect greenhouse gas emissions: emissions resulting from the generation of input or acquired electricity, heating, or steam.
3. Other indirect emissions: the emissions generated by the company's activities are not indirect energy emissions, but are from emission sources owned or controlled by other companies.

The Company shall monitor the greenhouse gas emissions, water consumption and total weight of waste and formulate policies for energy conservation, carbon, reduction, water consumption or other waste management to reduce the impact of the company's operations on the natural environment.

Chapter 4 - Preserving Public Welfare

Article 18

The Company shall comply with relevant laws and regulations, and the International Bill of Human Rights, with respect to rights such as gender equality, the right to work, and prohibition of discrimination.

The Company, to fulfill its responsibility to protect human rights, shall adopt relevant management policies and processes, including:

1. Presenting a corporate policy or statement on human rights.

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2. Evaluating the impact of the company's business operations and internal management on human rights, and adopting corresponding handling processes.
3. Reviewing on a regular basis the effectiveness of the corporate policy or statement on human rights.
4. In the event of any infringement of human rights, the company shall disclose the processes for handling of the matter with respect to the stakeholders involved.

The Company shall comply with the internationally recognized human rights of labor, including the freedom of association, the right of collective bargaining, caring for vulnerable groups, prohibiting the use of child labor, eliminating all forms of forced labor, eliminating recruitment and employment discrimination, and shall ensure that their human resource policies do not contain differential treatments based on gender, race, socioeconomic status, age, or marital and family status, so as to achieve equality and fairness in employment, hiring conditions, remuneration, benefits, training, evaluation, and promotion opportunities.

The Company shall provide an effective and appropriate grievance mechanism with respect to matters adversely impacting the rights and interests of the labor force, in order to ensure equality and transparency of the grievance process. Channels through which a grievance may be raised shall be clear, convenient, and unobstructed. A company shall respond to any employee's grievance in an appropriate manner.

Article 19

The Company shall provide information for their employees so that the employees have knowledge of the labor laws and the rights they enjoy in the countries where the companies have business operations.

Article 20

The Company shall provide safe and healthful work environments for their employees, including necessary health and first-aid facilities and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents.

The Company shall organize training on safety and health for their employees on a regular basis.

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Article 21

The Company shall create an environment conducive to the development of their employees' careers and establish effective training programs to foster career skills.

The company shall appropriately reflect the corporate business performance or achievements in the employee remuneration policy, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.

Article 22

The Company shall establish a platform to facilitate regular two-way communication between the management and the employees for the employees to obtain relevant information on and express their opinions on the company's operations, management and decisions.

The Company shall respect the employee representatives' rights to bargain for the working conditions, and shall provide the employees with necessary information and hardware equipment, in order to improve the negotiation and cooperation among employees, employees and employee representatives.

The Company shall, by reasonable means, inform employees of operation changes that might have material impacts.

Article 23

The Company shall take responsibility for their products and services, and take marketing ethics seriously. In the process of research and development, procurement, production, operations, and services, the company shall ensure the transparency and safety of their products and services. They further shall establish and disclose policies on consumer rights and interests, and enforce them in the course of business operations, in order to prevent the products or services from adversely impacting the rights, interests, health, or safety of consumers.

Article 24

The Company shall ensure the quality of their products and services by following the laws and regulations of the government and relevant standards of their industries.

The Company shall consider customer's health and safety, privacy, and follow relevant laws, regulations and international guidelines when marketing or labeling their products

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and services and shall not deceive, mislead, commit fraud or engage in any other acts which would betray consumers' trust or damage consumers' rights or interests.

Article 25

The Company shall evaluate and manage all types of risks that could cause interruptions in operations, so as to reduce the impact on consumers and society.

The Company shall provide a clear and effective procedure for accepting consumer complaints to fairly and timely handle consumer complaints, shall comply with laws and regulations related to the Personal Information Protection Act for respecting consumers' rights of privacy and shall protect personal data provided by consumers.

Article 26

The Company shall assess the impact their procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with their suppliers to jointly implement the corporate social responsibility initiative.

The company should formulate a supplier management policy, requiring suppliers to follow relevant regulations on issues such as environment protection, or labor rights. Before conducting business, it is advisable to evaluate whether their suppliers have records that affect the environment and society, and avoid dealings with those who violate corporate social responsibility policies.

When the company signs a contract with its main supplier, its content should include compliance with the corporate social responsibility policies of both parties, and if the supplier is involved in a violation of the policy and has a significant impact on the environment and society of the source community, the terms of the contract may be terminated or terminated at any time.

Article 27

The Company shall evaluate the impact of their business operations on the community, and adequately employ personnel from the location of the business operations, to enhance community acceptance.

The Company shall, through equity investment, commercial activities, endowments, volunteering service or other charitable professional services etc., dedicate resources to organizations that commercially resolve social or environmental issues, participate in events held by citizen organizations, charities and local government agencies relating to community development and community education to promote community development.

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Chapter 5 - Enhancing Disclosure of Corporate Sustainable Development Information

Article 28

The Company shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles and shall fully disclose relevant and reliable information relating to their corporate sustainable development initiatives to improve information transparency.

Relevant information relating to corporate sustainable development which The Company shall disclose includes:

1. The policy, systems or relevant management guidelines, and concrete promotion plans for corporate sustainable development initiatives, as resolved by the board of directors.
2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.
3. Goals and measures for realizing the corporate sustainable development initiatives established by the companies, and performance in implementation.
4. Major stakeholders and their concerns.
5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.
6. Other information relating to corporate sustainable development initiatives.

Article 29

The Company shall adopt internationally widely recognized standards or guidelines when producing corporate sustainable development reports, to disclose the status of their implementation of the corporate sustainable development policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The reports are advised to include:

1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing corporate sustainable development initiatives.
2. Major stakeholders and their concerns.
3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.
4. Future improvements and goals.

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Chapter 6 - Supplementary Provisions

Article 30

The Company shall at all times monitor the development of domestic and foreign corporate sustainable development standards and the change of business environment so as to examine and improve their established corporate sustainable development framework and to obtain better results from the implementation of the corporate sustainable development policy.

Article 31

The above policy shall execute after pass through in BOD meeting. Any amendment shall update accordingly.