

岱宇國際股份有限公司
114 年度推動永續發展情形

Report to the Board of Directors on December 29, 2025

Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for the listed companies
	Yes	No	Summary	
(1) Does the company have a governance structure for promoting sustainable development and exclusively (or concurrently) dedicated units to propose and enforce sustainable development, and let the Board of Directors entrust the high-ranking management with the implementation and supervise the status?	V		<p>To ensure sustainable corporate management, Dyaco established the "Corporate Sustainability Development Committee" on August 11, 2021, following a resolution by the Board of Directors. The committee operates in accordance with the organizational regulations approved by the board.</p> <p>According to these regulations, the second-term "Corporate Sustainability Development Committee" consists of the Chairman and four independent directors, with the Chairman serving as the Chief Committee Member and Independent Director Wu Jin-Bo as the Deputy Chief Committee Member.</p> <p>The committee is responsible for reviewing the formulation and implementation of the company's sustainability policies, assessing the effectiveness, and reporting annual progress to the Board of Directors. Additionally, it closely monitors issues of concern to various stakeholders, including shareholders, customers, suppliers, employees, government agencies, non-profit organizations, local communities, and the media—while overseeing communication plans to uphold corporate sustainability.</p> <p>Dyaco's sustainability achievements were presented to the Board of Directors on December 29, 2025. For detailed execution results, please refer to Section 7: "Other Key Information on Corporate Sustainability Development."</p>	Compliance with "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies"

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<p>(2) Does the company assess ESG risks associated with its operations based on the principle of materiality, and establish related risk management policies or strategies?</p>	V	<p>This disclosure covers Dyaco's sustainability performance at the key locations from January to December 2025, with the scope of risk assessment primarily focused on Taiwan.</p> <p>Dyaco has established a Risk Management Practices Code as a guiding principle for risk management. Each year, the ESG Task Force under the Corporate Sustainability Development Committee collects and consolidates relevant information to set risk management objectives. In compliance with ISO 14001 and ISO 45001, we monitor potential risks across various departments, implement preventive measures, and formulate risk management strategies to strengthen overall risk control. This ensures effective identification, assessment, and management of risks, keeping business-related risks within an acceptable range.</p> <p>Environmental Topics</p> <p>To effectively manage the operational impacts of climate change, Dyaco began adopting the Task Force on Climate-related Financial Disclosures (TCFD) framework, published by the Financial Stability Board (FSB), in 2023. By aligning with the four core elements of the TCFD, we have established a robust climate information framework to identify climate-related risks and opportunities pertinent to our operations, subsequently formulating responsive strategies based on these findings. In alignment with the global commitment to "2050 Net-Zero Emissions," Dyaco is dedicated to enhancing climate awareness among management and employees. In addition to organizing periodic training sessions, we published a Sustainability Bi-weekly Report to disseminate the latest industry knowledge. These initiatives are designed to strengthen our organizational resilience and problem-solving capabilities in the face of climate change, thereby mitigating environmental impacts on our business operations.</p> <p>Furthermore, we have successfully obtained the ISO 14064-1 Greenhouse Gas (GHG) Verification Statement for all subsidiaries included in the 2025 consolidated financial statements, ensuring precise oversight of the Group's total emissions data. We have integrated energy consumption and GHG emission management into our short-term (3-year) goals. Our medium-term (5-year) and long-term (10-year) objectives focus on optimizing resource efficiency based on carbon inventory results, with a commitment to reducing greenhouse gas emissions year over year.</p> <table border="1" data-bbox="526 1220 1348 2087"> <thead> <tr> <th data-bbox="526 1220 598 1467">Risk Level</th> <th data-bbox="598 1220 726 1467">Risk Type</th> <th data-bbox="726 1220 845 1467">Risk Factors</th> <th data-bbox="845 1220 1053 1467">Risk Description</th> <th data-bbox="1053 1220 1141 1467">Financial Impact</th> <th data-bbox="1141 1220 1212 1467">Impact Duration</th> <th data-bbox="1212 1220 1348 1467">Response Strategies and Objectives for Dyaco</th> </tr> </thead> <tbody> <tr> <td data-bbox="526 1467 598 2087" style="text-align: center;">Significant</td> <td data-bbox="598 1467 726 2087" style="text-align: center;">Transition Risks</td> <td data-bbox="726 1467 845 2087" style="text-align: center;">Policy and Legal Risks</td> <td data-bbox="845 1467 1053 2087"> <p>In line with domestic regulatory authorities' goals to reduce carbon emissions and address climate change, Dyaco must conduct carbon inventories and implement carbon-reduction</p> </td> <td data-bbox="1053 1467 1141 2087" style="text-align: center;">Increase in operating costs</td> <td data-bbox="1141 1467 1212 2087" style="text-align: center;">Short-term (3 years)</td> <td data-bbox="1212 1467 1348 2087"> <p>To respond to the global carbon-pricing mechanism, Dyaco has initiated the ISO 14064-1 greenhouse gas inventory.</p> </td> </tr> </tbody> </table>	Risk Level	Risk Type	Risk Factors	Risk Description	Financial Impact	Impact Duration	Response Strategies and Objectives for Dyaco	Significant	Transition Risks	Policy and Legal Risks	<p>In line with domestic regulatory authorities' goals to reduce carbon emissions and address climate change, Dyaco must conduct carbon inventories and implement carbon-reduction</p>	Increase in operating costs	Short-term (3 years)	<p>To respond to the global carbon-pricing mechanism, Dyaco has initiated the ISO 14064-1 greenhouse gas inventory.</p>	<p>Compliance with "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies"</p>
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					plans. Additionally, with the government promoting carbon pricing mechanisms, exceeding carbon emission limits may result in fines, thereby increasing operational costs.			Subsequently, Dyaco will identify emission hotspots and develop carbon-reduction plans.
				Market Risk	Change in customer preferences In response to the global or regional rise in sustainability awareness, customers are increasingly preferring low-carbon or environmentally friendly products. Products that do not meet consumer demand may be eliminated from the market.	Decrease in income Increase in research and development expenses.	Short-term (3 years)	Dyaco follows the global trend of energy conservation and carbon reduction by developing and manufacturing green energy products that meet consumer demands, such as electric-assist bicycles. The company evaluates the use of

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									recyclable materials in manufacturing and aims to increase the revenue share of green energy products in the future.
					Rise in raw material costs	Climate change increases the cost of raw materials. This results in suppliers raising their costs to us, thereby increasing manufacturing costs.	Increase in operating costs.	Medium-term (5 years)	Conducting supplier audits and surveys to understand the greenhouse gas emissions of each supplier, and reducing collaboration frequency with suppliers that have high greenhouse gas emissions or have not set emission reduction

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								targets. This strategy aims to effectively mitigate the risks associated with rising raw-material costs.
				Technology Risk	Low-carbon technology transformation	Due to the factors associated with climate change, adopting innovative processes or procedures under existing conditions, or altering the way services are provided, becomes necessary to meet the low-carbon demands of both the government and customers.	Increase in operating costs. Increase in operating expenses.	Short-term (3 years)) greenhouse gas emissions at various stages of the production process. Identifying high-emission hotspots will enable the formulation of a carbon

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	Yes	No	Summary						
							reduction plan.		
			Minor	Physical Risks	Acute Risk	Typhoons, Heavy rainfall	<p>The increased frequency of severe typhoon impacts and extreme rainfall may disrupt the company's operations. This could lead to flooding or water accumulation in the factory, resulting in asset losses and impacting equipment production schedules.</p>	<p>Decrease in operating income . Increase in operating costs.</p>	<p>Short-term (3 years)</p> <p>Dyaco will enhance disaster preparedness drills and awareness across various locations, ensuring personnel safety. Additionally, we will implement supply chain management measures to reduce the risk of disruptions caused by shortages or supply chain disruptions.</p>

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			<p>Metrics and Targets Dyaco has devised specific measures to meet the '2050 Net Zero Emissions' goal. These measures include: (1) building design and equipment should meet energy-saving standards when establishing new factories. (2) Optimizing processes to reduce air pollution. (3) Identifying high-carbon-emission hotspots and formulating carbon reduction plans.</p> <p>Dyaco will formulate key climate performance indicators for green energy adoption, reductions in water and electricity consumption, and product design. Dyaco has already obtained the ISO 14064-1 Greenhouse Gas Inventory Statement for the Taiwan region. Regarding greenhouse gas reduction, we will regularly review emissions to achieve the targets and establish a Net Zero Emissions plan by 2050.</p> <p><u>Social Responsibility Topics</u> Regarding social initiatives, Dyaco prioritizes establishing a safe and healthy working environment. To ensure the physical and mental well-being of our workforce and bolster workplace safety, we operate in accordance with the ISO 14001 (Environmental Management) and ISO 45001 (Occupational Health and Safety Management) standards. Furthermore, we have instituted a "Social Responsibility Management Manual" to provide standardized guidelines. Our commitment to a people-oriented culture is demonstrated through regular employee health screenings, fire safety drills, and specialized training programs designed to promote occupational safety and holistic employee wellness.</p> <p><u>Corporate Governance Topics</u> In the realm of corporate governance, Dyaco is committed to upholding the highest standards of integrity to safeguard our corporate reputation against legal or regulatory risks. To this end, we have established a robust governance structure comprising the Audit Committee, Remuneration Committee, Corporate Sustainability Committee, Nomination Committee, and Information Security Committee. Additionally, we have appointed a Corporate Governance Officer to oversee compliance with all relevant laws and regulations and to ensure the rigorous implementation of best corporate governance practices.</p>	
<p>(3) Environmental Issues</p> <p>1. Does the company endeavor to utilize all resources more efficiently and use renewable materials that have a low impact on the environment?</p>	V		<p>Dyaco complies with environmental regulations set by the Ministry of Environment, including the Air Pollution Control Act, Water Pollution Control Act, Waste Disposal Act, and the Toxic and Concerned Chemical Substances Control Act. Based on these regulations, we have established the Environmental, Safety, and Health Management Manual, Environmental Operation Management Measures, and Energy Consumption and Greenhouse Gas Emission Management Procedures.</p> <p>In August 2024, we successfully obtained ISO 14001:2015 certification after passing an SGS external audit. The certification is valid from August 14, 2024, to August 14, 2027.</p>	Compliance with "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies"

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2. Does the Company endeavor to improve energy usage efficiency and use renewable materials that have a low impact on the environment?	V		<p>1. As our primary export markets for our products include member states of the European Union (EU), we strictly adhere to hazardous substance operation standards to ensure that all materials comply with EU substance restrictions. Suppliers must provide materials that meet RoHS, REACH, and PAHs regulatory standards, along with certified test reports or self-declaration statements. This ensures that materials are harmless to human health and reduce environmental risks.</p> <p>As of 2025, 308 suppliers have signed the Hazardous Substance Restriction Guarantee, achieving a 62.73% compliance rate among raw material suppliers (Category F). No supplier partnerships were terminated due to non-compliance.</p> <p>2. Guided by the "Safety and Health Management Manual and Environmental Operation Management Procedures," our General Manager and the Administration Department lead Dyaco's energy-saving initiatives. To expand green energy adoption, we lease factory rooftops to solar operators under our Solar Power System Policy.</p> <p>Currently, our six operational systems have achieved a CO₂ reduction of 1,204,521 kg in 2025. Beyond power generation, these solar installations provide thermal insulation, lowering indoor temperatures and reducing air conditioning energy consumption.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Location</th> <th>Effective Date</th> <th>Capacity</th> <th>2025 Power Generation (kWh)</th> <th>2025 CO₂ Reduction (kg)</th> </tr> </thead> <tbody> <tr> <td>36, Xinggong Road</td> <td>2015/10</td> <td>499.5kW</td> <td>613,349</td> <td>302,994</td> </tr> <tr> <td rowspan="3">1, Gongyi Road</td> <td>2016/01</td> <td>499.5kW</td> <td>594,291</td> <td>293,580</td> </tr> <tr> <td>2024/06</td> <td>369.5kW</td> <td>261,725</td> <td>129,292</td> </tr> <tr> <td>2024/12</td> <td>499.6kW</td> <td>0</td> <td>0</td> </tr> <tr> <td>4, Gongdong 3rd Road</td> <td>2018/10</td> <td>477.3kW</td> <td>535,401</td> <td>264,488</td> </tr> <tr> <td>1200, Zhongshan Road, Sec. 1</td> <td>2024/05</td> <td>499.7KW</td> <td>443,538</td> <td>214,167</td> </tr> </tbody> </table> <p>3. Dyaco adheres to regulations and the Environmental Safety and Health Management Manual, including the Environmental Safety and Health Policy, Environmental Operation Management Procedures, and Wastewater and Facility Boundary Noise Management Procedures. These procedures ensure compliance with legal standards for air, water, and waste emissions. The Management Department is responsible for overseeing inspections and management of these emissions. Additionally, we encourage employees to participate in water conservation efforts and integrate green management into our corporate sustainability strategy.</p>	Location	Effective Date	Capacity	2025 Power Generation (kWh)	2025 CO ₂ Reduction (kg)	36, Xinggong Road	2015/10	499.5kW	613,349	302,994	1, Gongyi Road	2016/01	499.5kW	594,291	293,580	2024/06	369.5kW	261,725	129,292	2024/12	499.6kW	0	0	4, Gongdong 3rd Road	2018/10	477.3kW	535,401	264,488	1200, Zhongshan Road, Sec. 1	2024/05	499.7KW	443,538	214,167	Compliance with "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies"
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3. Does the company evaluate potential risks and opportunities brought by climate change, and take response measures to climate-related issues	V		Our assessment of climate change-related risks and opportunities, along with corresponding response measures, is detailed in Appendix 2-2-3 of this year's annual report.	Compliance with "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies"

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<p>4. Does the company compile statistics of greenhouse gas emissions, water use, and total weight of waste in the past two years, and does it establish policies for energy conservation & carbon reduction, greenhouse gas emission reduction, water use reduction, and other waste management?</p>	V	<p>1. Greenhouse gas emission Our greenhouse gas inventory results, assurance status, and reduction policies are detailed in Appendix 2-2-3 of this year's annual report.</p> <p>2. Water usage Dyaco has long been committed to water resource conservation and environmental protection. As part of our water-saving initiatives, we not only enforce daily water conservation practices but also have implemented a wastewater treatment system. This system recycles and reuses water from the painting process, with an approximate daily reuse volume of 12 tons.</p> <p>Water Usage in the Last Two Years:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;"></th> <th style="width: 30%;">2024</th> <th style="width: 30%;">2025</th> </tr> </thead> <tbody> <tr> <td>Water Consumption (tons)</td> <td style="text-align: center;">22.603</td> <td></td> </tr> <tr> <td>Wastewater Discharge (tons)</td> <td style="text-align: center;">20.821</td> <td></td> </tr> <tr> <td>Water Usage (tons)</td> <td style="text-align: center;">1.782</td> <td></td> </tr> </tbody> </table> <p>Additionally, we have installed a pre-treatment wastewater system. Before discharging wastewater from factory operations into the sewer system, it first undergoes treatment to reduce COD (Chemical Oxygen Demand) and SS (Suspended Solids). This ensures the treated wastewater meets the discharge standards for the sewer system, thereby reducing the burden on the industrial area's wastewater treatment system. In 2025, no fines were issued for violations of wastewater discharge standards.</p> <p>3. Waste Management Dyaco manages waste in accordance with the Environmental Operations Management Program and implements the ISO 14001:2015 Environmental Management System to control waste processes. The goal is to minimize environmental impact across storage, transportation, recycling, incineration, and landfills. The waste generated during the manufacturing process includes inorganic sludge, waste dust ash, and general household waste, all of which are handled by qualified disposal contractors in accordance with the Ministry of Environmental regulations. To ensure proper disposal of each batch of waste, we conduct periodic visits to our service providers, document and track the final disposal certificates issued by the contractors.</p> <p>Waste Generation in the Last Two Years:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 15%;">2024</th> <th style="width: 15%;">2025</th> <th style="width: 40%;">Disposal Method</th> </tr> </thead> <tbody> <tr> <td>Inorganic Sludge(D-0902)</td> <td style="text-align: center;">23.1</td> <td></td> <td style="text-align: center;">Recycled and Reused</td> </tr> <tr> <td>Waste Dust(D-1099)</td> <td style="text-align: center;">3.01</td> <td></td> <td style="text-align: center;">Recycled and Reused</td> </tr> <tr> <td>Waste Plastics (R-0201)</td> <td style="text-align: center;">2.58</td> <td></td> <td style="text-align: center;">Recycled and Reused</td> </tr> <tr> <td>Household Waste (D-1801)</td> <td style="text-align: center;">39</td> <td></td> <td style="text-align: center;">Incineration</td> </tr> </tbody> </table>		2024	2025	Water Consumption (tons)	22.603		Wastewater Discharge (tons)	20.821		Water Usage (tons)	1.782			2024	2025	Disposal Method	Inorganic Sludge(D-0902)	23.1		Recycled and Reused	Waste Dust(D-1099)	3.01		Recycled and Reused	Waste Plastics (R-0201)	2.58		Recycled and Reused	Household Waste (D-1801)	39		Incineration	<p>Compliance with "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies"</p>
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			Total Waste	67.69			

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<p>(4) Social Issues</p> <p>1. Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?</p>	V	<p>Dyaco has long focused on human rights issues, particularly workplace safety. Drawing on international human rights conventions and workplace safety-related regulations, we have developed a Social Responsibility Management Manual to protect employees' human rights and comply with relevant standards. This commitment aims to enhance employee loyalty and cohesion, as well as our group's overall competitiveness.</p> <p>Dyaco prohibits any forms of threats, abuse, exploitation, and coercive sexual harassment in the workplace. We also strictly adhere to social responsibility regulations and local labor laws, including a ban on child labor. If child labor is discovered, we will implement appropriate corrective measures. Additionally, we have established policies and procedures to review labor safety, health regulations, and ethical standards every year. Any form of forced labor is strictly prohibited, ensuring that employees work voluntarily. If forced labor is identified, the labor representatives will immediately collaborate with management representatives to complete an initial investigation and corrective actions within one week. In 2025, no such incidents occurred.</p> <p>Moreover, Dyaco has set up a Human Resources Hotline for employees and job seekers to file complaints when necessary.</p> <p>In 2025, we conducted 102 hours of educational training sessions promoting international human rights conventions.</p> <p>Specific management initiatives are as follows:</p> <table border="1" data-bbox="529 891 1236 1883" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Matter of Concern</th> <th style="width: 33%;">Dyaco's Specific Management Plan</th> <th style="width: 34%;">2025 Number of Cases</th> </tr> </thead> <tbody> <tr> <td>Humane treatment</td> <td>Humane treatment management procedures are in place to ensure that staff are not subjected to inhumane treatment.</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Eliminating unlawful discrimination to ensure equal opportunities in employment</td> <td>Discrimination prevention management procedures are in place to ensure fair and reasonable work opportunities and humane treatment, so that the Company does not discriminate in hiring, compensation, training, promotion, or termination.</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Prohibition of child labor</td> <td>Strictly enforce the requirements of social responsibility management regulations and the Labor Standards Act, prohibit the use of child labor, and establish procedures for child and youth labor management.</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Freedom of association, collective bargaining, trade union membership, and religion</td> <td>The Company protects and respects employees' freedom of association, union membership, religion, and participation in collective bargaining, and has management procedures therefor.</td> <td style="text-align: center;">0</td> </tr> </tbody> </table>	Matter of Concern	Dyaco's Specific Management Plan	2025 Number of Cases	Humane treatment	Humane treatment management procedures are in place to ensure that staff are not subjected to inhumane treatment.	0	Eliminating unlawful discrimination to ensure equal opportunities in employment	Discrimination prevention management procedures are in place to ensure fair and reasonable work opportunities and humane treatment, so that the Company does not discriminate in hiring, compensation, training, promotion, or termination.	0	Prohibition of child labor	Strictly enforce the requirements of social responsibility management regulations and the Labor Standards Act, prohibit the use of child labor, and establish procedures for child and youth labor management.	0	Freedom of association, collective bargaining, trade union membership, and religion	The Company protects and respects employees' freedom of association, union membership, religion, and participation in collective bargaining, and has management procedures therefor.	0	<p>Compliance with "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies"</p>
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2. Does the company have reasonable employee benefit measures (including salaries, leave, and other benefits), and do business performance or results reflect on employee salaries?	V		<ol style="list-style-type: none"> 1. According to Dyaco's current Articles of Association, employee compensation shall be distributed at no less than 1% of the company's annual profit. In comparison, director compensation shall be distributed at no more than 5% of the yearly profit. However, if the company has accumulated losses, those losses must first be offset before compensation is distributed. 2. Dyaco regularly or irregularly holds internal meetings and sends promotional emails to clarify the various company regulations that employees must follow. Relevant records of these communications are kept. Additionally, the company has established personnel regulations and an annual mid-year and year-end employee performance review process. Employee rewards and penalties will be handled fairly and justly in accordance with these procedures and incorporated into the annual performance evaluation indicators, thereby ensuring the company's commitment to implementing these policies. 3. Dyaco's year-end bonus system is based on 2% of the after-tax operating profit for the year. The bonus is distributed to all employees based on their years of service and annual performance evaluations to encourage collective effort toward the company's goals. Additionally, the company repurchases treasury stock to transfer shares to employees based on their yearly performance evaluations. <p>Based on the results of the performance assessments mentioned above, Dyaco utilizes employee compensation, year-end bonuses, repurchased shares, and employee stock option plans to incentivize employees, ensuring the implementation of the performance evaluation system and linking it with salary and benefits.</p>	符合上市上櫃公司永續發展實務守則

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<p>3. Does the company provide a safe and healthy working environment and provide employees with regular safety and health training?</p>	V	<p><u>Occupational Safety and Health</u> In line with the philosophy of caring for employees and emphasizing workplace health and safety, Dyaco implemented the ISO 45001 Occupational Health and Safety Management System. In line with the "Risk and Opportunity Management Measures", we have established an Occupational Safety and Health Committee, led by the General Manager as chairperson. The committee consists of 13 members, including 5 labor representatives (38%), occupational safety and health personnel, department heads, and medical staff. The committee holds quarterly meetings to regularly review and discuss policies, track effectiveness, and ensure that we are working towards our goal of zero accidents, zero occupational diseases, and zero incidents. This effort aims to create the safest possible working environment and minimize operational risks arising from employee injuries.</p> <p>In 2025, Dyaco did not experience any major workplace accidents in Taiwan. The primary type of occupational injuries was pinch injuries, which were caused by unsafe employee behavior (rather than mechanical accidents). As the workforce has increased, supervisors in each unit have strengthened on-site patrols, and the factories have gradually adopted automated machinery such as automatic sealing machines, automated lifting platforms, and robotic arms to reduce the risk of injury and physical strain from manual handling. The following information pertains to the company's three factories in Changhua, Taiwan: Factory 1 (342 employees, including 9 subcontractors), Factory 2 (75 employees, including 2 subcontractors), and Factory 5 (32 employees, including 2 subcontractors).</p> <p>In accordance with the "Risk and Opportunity Management Measures" and the "Occupational Safety and Health Training Regulations", new employees must complete 6 hours of occupational safety and health training before starting work. The training is conducted with the assistance of colleagues from labor safety. It covers topics such as regulations, workplace inspections, standard operating procedures, emergency response handling, fire safety and first aid, and the right to withdraw. This training effectively helps prevent accidents and reminds employees to stay alert to safety practices. Additionally, employees working with overhead cranes or forklifts on the production line are required to undergo external training and obtain relevant certification before operating these machines, ensuring safe use.</p> <p><u>Occupational Safety Management System & Policy</u></p> <p>1. Working Environment Monitoring Report To ensure the employees' health and safety, grasp the working environment's actual conditions, and assess the risk exposure to employees, three factories in Changhua entrust a qualified monitoring company to implement the risk assessment every six months</p> <p>2. Strengthen On-Site Inspections At Dyaco, we believe prevention is always better than treatment. This makes on-site safety observation and auditing a critical task: identifying unsafe behaviors, environments, and equipment in advance and taking steps to improve, ensuring that every employee is working under safety protection. Therefore, the supervisor must conduct frequent on-site patrols. Any unsafe behavior will be communicated and corrected immediately; if there is danger (such as fire, explosion, etc.) during work, employees should retreat to a safe place without endangering their safety and immediately report to the supervisor.</p> <p>3. Chemical Classification Management According to the Chemical Control Banding (CCB) of the Occupational Safety and Health Administration of the Ministry of Labor's safety data sheet, chemical factory operations can be divided into different hazard groups. Employees are educated to identify hazards accordingly to avoid them from happening.</p> <p>4. Safety and Health Management of Contractors Contractors must complete a hazard notice, which specifies the construction period, location, and potential hazards, and provides instructions for safety precautions when entering the factory for construction.</p> <p><u>Training Situation</u> In 2025, Dyaco conducted a total of 193 hours of external training and 2,054 hours of internal training related to workplace safety.</p>	<p>Compliance with "Sustainable Development" Best Practice Principles for TWSE/TPEX Listed Companies"</p>
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Evaluation Item	Implementation status			Discrepancy with industry standards in sustainable development practices and reasons for the listed companies
	Yes	No	Summary	
			<p>Certification Status Dyaco has obtained ISO 45001 certification for Occupational Health and Safety Management.</p>	
4. Does the company set up effective career development and training programs for its employees?	V		<ol style="list-style-type: none"> 1. Dyaco values the long-term career development of our employees, and every year, in addition to the education and training courses required by law, we encourage employees to participate in internal and external training to enhance their practical skills. 2. In 2025, Dyaco offered 104 internal and external training courses, totaling 7,976.5 hours of training. A total of 3,218 employees participated in these courses. We place great emphasis on production processes and employee occupational safety. Specifically, for skilled workers, we arrange quarterly training sessions covering process specialization, labor safety, and occupational health to ensure compliance with safety standards and certifications. To maintain the quality of education and training, feedback forms are provided after each session. 3. Dyaco encourages employees to conduct self-assessments after training, which not only benefits their personal development but also serves as a reference for future training course arrangements. Additionally, employees are encouraged to pursue continuing education at universities to enhance their skills and broaden their perspectives for decision-making in the workplace. Dyaco offers a professional development subsidy, and in 2025, 4 employees applied for it to support further education. 	Compliance with “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”

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	Yes	No	Summary	
5. Does the Company comply with relevant laws and international standards regarding customer health and safety, customer privacy, marketing, and labeling of products and services, and has it established relevant consumer or customer protection policies and grievance procedures?	V		<p>1. Customer health and safety Dyaco values quality, implements ISO operational processes, and complies with relevant governmental regulations on R&D, procurement, production, operations, and services to ensure transparency and security in product labeling and service information through internal control.</p> <p>2. Customer Privacy According to the privacy statements set out in customer service (personal information guarantee policy), customers' personal information shall only be collected to provide transaction-related services, provide other information or services to users, compile member statistics, conduct surveys or research on Internet activity, or for other lawful uses of information. Only internal business personnel shall have the authority to inquire about and access customer personal information.</p> <p>3. Marketing and labelling Dyaco actively manages products and processes systematically to ensure compliance with international standards and has passed the latest version of ISO 9001 Quality Management System and ISO 13485 Medical Device Quality Management System. Furthermore, many of our products conform to international safety certifications, including UL/CSA, CE, GS, RoHS, and WEEE, and our products and processes are continually being made internationally compliant. We have a complaint line and e-mail address for handling complaints or disputes to protect consumer rights.</p> <p>4. Consumer Rights Protection Policy and Grievance Procedures</p> <p>(1) To maintain customer trust, Dyaco has established a robust support system capable of processing inquiries daily, with a commitment to providing initial responses within 36 hours.</p> <p>(2) Dyaco provides detailed customer service information on the official website to ensure clients have a comprehensive understanding of our service offerings (www.dyaco.com.tw).</p> <p>(3) To safeguard consumer rights, a dedicated grievance email address (info@dyaco.com) is prominently featured on our website to provide a direct and accessible channel for feedback and complaints.</p>	符合上市上櫃公司永續發展實務守則

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6. Has the company formulated supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?			<p>1. Supplier Commitment: All suppliers must sign a Supplier Responsibility Commitment before cooperation, pledging to comply with national and local labor laws and social standards.</p> <p>2. Annual Supplier Audits: The procurement department conducts evaluations at least once a year using the Supplier Social Responsibility Audit Checklist, covering 60 criteria across five categories: labor, health & safety, environment, ethics, and management. Suppliers must comply with required improvements; failure to meet environmental, occupational safety, or social responsibility standards may result in contract termination or disqualification.</p> <p>3. Compliance with EU Regulations: As the company's main export markets include EU countries, all materials must comply with RoHS, REACH, and PAH regulations. Suppliers must provide certified test reports or self-declarations that ensure the materials are harmless to human health and environmentally safe.</p> <p>4. Conflict Minerals Investigation: The company conducts regular due diligence on electronic material suppliers to ensure the absence of conflict minerals (tantalum, tin, tungsten, and gold) sourced from the Democratic Republic of the Congo and neighboring regions. The procurement department reviews updates quarterly, requiring suppliers to reaffirm their compliance as regulations evolve.</p> <p>5. 2025 Supplier Compliance & Implementation Summary:</p> <p>(1) Hazardous Substance Restrictions Compliance: 308 suppliers signed the Hazardous Substance Restriction Guarantee, covering 62.73% of raw material suppliers (Category F). No suppliers were terminated due to non-compliance.</p> <p>(2) Conflict Minerals Investigation: 7 electronic material suppliers were verified free of conflict minerals (tantalum, tin, tungsten, gold) from the Democratic Republic of the Congo and neighboring regions.</p> <p>(3) Supplier Audits on ESG Compliance: Conducted environmental, occupational safety, and social responsibility audits on 265 suppliers.</p> <p>(4) Supplier Occupational Safety Commitment: 243 suppliers signed the Supplier Safety & Health Commitment, aligning with the ISO 45001 Occupational Health & Safety Management System.</p>	Compliance with "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies"
(5) Does the Company adopt internationally widely recognized standards or guidelines when producing sustainability reports and reports disclosing the Company's nonfinancial information? Do the reports above obtain assurance from a third-party verification unit?	V		<p>Dyaco has prepared the 2025 Sustainability Report in accordance with the Global Reporting Initiative (GRI) standards, including general, sector, and material topic-specific guidelines. The report discloses the company's economic, environmental, and social (including human rights) impacts, along with reporting requirements. Additionally, the report aligns with the Sustainability Accounting Standards Board (SASB) framework, providing sector-specific disclosures and the SASB content index for reference.</p> <p>The 2025 Sustainability Report includes a GRI content index, verified by the AFNOR Group and certified with SGS AA1000 Type 1 Moderate Assurance.</p> <p>Past Sustainability Reports are publicly available on the company website: https://dyaco.esg.com/zh_tw/download/.</p>	"Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies"
(6) If the Company has established sustainable development principles based on Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the principles and their implementation: Dyaco has formulated the "Sustainable Development Best Practice Principles" to fulfill the corporate social responsibility.				

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(7) Other important information to facilitate a better understanding of the implementation of Sustainable Development:				
Achievements in Sustainable Development for 2025:				
Community involvement, social contribution, social services, and social benefits			<p>1. Developing a Sustainable Environment and Strengthening Climate Change Resilience Since 2024, we have been conducting ISO 14064-1 greenhouse gas (GHG) inventory operations for our worldwide subsidiaries. We aim to obtain ISO 14064-3 certification in 2025. Once the group's overall GHG emissions are confirmed, a comprehensive carbon reduction plan will be formulated.</p> <p>2. Promoting Social Welfare and Supporting Education in Remote Areas Dyaco established the Dyaco International Charity Foundation, which collaborates with social welfare organizations to run the "Dyaco Learning Program." This program includes the "One-on-One Remote Reading Companion Project", providing after-school reading support for children in rural areas. Beyond reading, the initiative ensures that children grow up in a nurturing environment. In 2025, the program supported 15 children.</p> <p>3. Enhancing Corporate Sustainability Information Disclosure To improve the accessibility and searchability of Dyaco's sustainability information, we have completed a comprehensive update and restructuring of the Group's official website. The sustainability section has been transitioned from a sub-page into a dedicated, standalone platform. This enhancement optimizes our information disclosure channels and strengthens our external communication with stakeholders.</p> <p>4. Planning for Green Building Initiatives in New Factories The new Taichung Dajia plant was designed with sustainability in mind. It features a rooftop solar power system, a rainwater recycling irrigation system, an aerial storage system, and an automated warehouse system. The plant has already received a Silver-Level Green Building Candidate Certificate.</p>	
Investment and Development in Cultural and Creative Industries			<p>Dyaco actively participates in the investment and development of the cultural and creative industries, aiming to drive industry-wide progress through concrete actions while fulfilling our Corporate Social Responsibility (CSR). To this end, we have invested NT\$4 million to acquire a 40% equity stake in Hong Da Xin Projection Co., Ltd., and NT\$7.5 million to acquire a 7.5% equity stake in Florence Creative Co., Ltd.</p> <p>Hong Da Xin Projection Co., Ltd., in collaboration with FarEasTone Telecommunications, Star Ritz, and Pili International Multimedia, established the joint venture "IDEAWORKS Entertainment Co., Ltd." in 2022. This venture is dedicated to the production and investment of high-quality Taiwanese film and television content. In addition to enriching the friDay Video streaming platform's content library, the partnership aims to promote Taiwanese audiovisual and literary works through expanded collaborations, with the ultimate goal of international distribution.</p> <p>In 2025, Florence Creative Co., Ltd. utilized Augmented Reality (AR) interactive technology to bridge art and innovation. Key curated exhibitions held during the year included the Bologna Illustrators Exhibition, the Impressionist 150th Anniversary Light and Shadow Art Exhibition, and Ukiyo-e in Motion: The Masterpieces of Japanese Art.</p> <p>Dyaco remains committed to fostering the development of Taiwanese film, television, and literary content, with strategic plans to introduce these works to international markets, including Japan and South Korea. By facilitating the entry of Taiwanese content onto the global stage, we will continue to forge partnerships and deepen cross-border collaborations, ensuring that Taiwan's cultural and creative industries shine globally.</p>	