



Dyaco International Inc.

2021 The Company's Implementation of Corporate Social Responsibility

Reported to the Board on December 28, 2021

Assessment Item	Implementation Status			Discrepancy with "Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies" and reasons								
	Yes	No	Summary									
1. Does the company conduct risk assessments on environmental, social and corporate governance issues related to the company's operations and establish relevant risk management policies or strategies based on the principle of materiality?	V		<p>In the course of business management, prevention and control of possible risks are carried out, and relevant early warning measures are developed. In accordance with the principle of materiality, the Company conducts risk assessments on environmental, social and corporate governance issues related to its operations, which serve as a reference for the Company's risk management and operational strategies.</p> <p>With regard to environmental issues, in view of the impact of climate change on the corporate operations, the Company has identified climate change and hazardous substances pollution as major risks, and has established procedures for the management of energy consumption and greenhouse gas emissions, procedures for the management of environmentally hazardous substances and procedures for the management of suppliers/subcontractors, and has reported to the Board of Directors and the Corporate Social Responsibility Committee regularly.</p> <p>The Company departments conduct business review and risk identification for climate change, including analysis of risks and opportunities arising from direct or indirect impacts of extreme weather events, and use a risk management strategic plan, a core of climate change actions, to estimate management costs and financial impacts.</p> <p>The information collected as described above is used to strengthen the Company's climate change governance and to systematically assess financial correlations in order to mitigate risks and seize business opportunities.</p> <table border="1"> <thead> <tr> <th>Risk Category</th> <th>Climate Change Risk Identification</th> <th>Climate Change Opportunity Identification</th> <th>Possible Business for Company</th> </tr> </thead> <tbody> <tr> <td>Energy sources</td> <td>Policy incentives</td> <td>Select equipment in line with government energy conservation subsidies.</td> <td>Review the policies of each regional government, purchase equipment that meets the requirements, compile relevant information and submit an application to the government for subsidies.</td> </tr> </tbody> </table>	Risk Category	Climate Change Risk Identification	Climate Change Opportunity Identification	Possible Business for Company	Energy sources	Policy incentives	Select equipment in line with government energy conservation subsidies.	Review the policies of each regional government, purchase equipment that meets the requirements, compile relevant information and submit an application to the government for subsidies.	Compliance with "Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies"
Risk Category	Climate Change Risk Identification	Climate Change Opportunity Identification	Possible Business for Company									
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			<p>In addition, reducing energy consumption and efficient and rational use of resources can also minimize the use of harmful substances and mitigate the impact of environmental pollution.</p> <p>In terms of social issues, a safe and healthy working environment for our employees is the Company's top priority. To ensure the physical and mental health of our employees and to enhance the safety of the workplace environment, we have a "Social Responsibility Management Manual" in place to regulate and promote workplace safety and the importance of physical and mental health of our employees through employee health checks, fire drills and education and training courses.</p> <p>With respect to corporate governance issues, the Company avoids violating the laws and regulations of the competent authorities to jeopardize the Company's reputation by setting up the Audit Committee, the Compensation Committee, and the Corporate Social Responsibility Committee, and establishing the position of Corporate Governance Officer to jointly supervise the Company's compliance with the relevant laws and regulations and implement corporate governance.</p> <p>The Company's senior management regularly assesses and reviews the environmental, social and corporate governance issues related to the above operations to the Audit Committee, the Compensation Committee and the Corporate Social Responsibility Committee, and reports the results of the assessment to the Board of Directors on a regular basis after the head of corporate governance has compiled the significant risk issues.</p>					



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2. Does the company have a dedicated (or ad-hoc) CSR unit with Board of Directors authorization for senior management, which reports to the Board of Directors?	V		<ol style="list-style-type: none"> 1. The Company's CSR dedicated staff is the project secretary of the Corporate Social Responsibility Committee, responsible for promoting various programs and establishing CSR policies to be approved by the Board of Directors. 2. The results of CSR promotion in 2021 were reported to the Board of Directors on December 28, 2021. Please refer to the following "Other important information to help understand the operation of CSR" for the implementation results. 3. The Company's CSR Committee project secretary participates in external CSR-related workshops to understand how to implement the United Nations' Global Sustainable Development Goals (SDGs) into CSR, and actively engages in external CSR evaluations to improve itself and enhance its social responsibility. 4. The social responsibility education and training courses in 2021 were as follows: <ol style="list-style-type: none"> A. Corporate Sustainability Manager course by Taiwan Institute for Sustainable Energy (TAISE). B. 2021 Corporate Sustainability Manager course - Carbon Emissions, Corporate Governance. C. Enhance Corporate Strategy and Respond to Sustainable Financial Trends by Implementation of ESG. D. Social Responsibility, Anti-terrorism, Anti-bribery, Information. E. Corporate Sustainability Manager. F. ISO 14067:2018 – Management and Calculation of Carbon Footprint. 	Compliance with "Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies"



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3. Environmental Issue A. Does the company set an environmental management system designed to industry characteristics?	V		<p>The Company has established procedures to respond to environmental management issues related to the Company's business, with the primary objective of reducing and preventing environmental impacts. The Company has established the following environmental management measures:</p> <table border="1"> <thead> <tr> <th>Environmental Issue</th> <th>Coping Measure</th> </tr> </thead> <tbody> <tr> <td>Recycling and waste management</td> <td>Waste and recyclable materials management procedure</td> </tr> <tr> <td>Pollution prevention and resource conservation</td> <td>Environmental operation management procedure</td> </tr> <tr> <td>Hazardous substance management</td> <td>Environmentally hazardous substances management procedure</td> </tr> <tr> <td>Water resource management</td> <td>Wastewater and site boundary noise management procedure</td> </tr> <tr> <td>Energy consumption and greenhouse gas emissions</td> <td>Energy consumption and greenhouse gas emission management procedure</td> </tr> <tr> <td>Environmental management</td> <td>ISO14001 Environmental management</td> </tr> </tbody> </table>	Environmental Issue	Coping Measure	Recycling and waste management	Waste and recyclable materials management procedure	Pollution prevention and resource conservation	Environmental operation management procedure	Hazardous substance management	Environmentally hazardous substances management procedure	Water resource management	Wastewater and site boundary noise management procedure	Energy consumption and greenhouse gas emissions	Energy consumption and greenhouse gas emission management procedure	Environmental management	ISO14001 Environmental management	Compliance with "Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies"
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B. Is the company committed to improving resource efficiency and using renewable materials with low environmental impact?	V		The Company is committed to environmental and corporate sustainable development, and actively promotes energy saving and carbon reduction, including constantly saving energy and water, upgrading paperless operations, and using environmentally friendly materials for public affairs products to reduce the environmental burden and cut down unnecessary waste of resources.	Compliance with "Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies"														
C. Does the company evaluate current and future potential risks and opportunities from climate change and take measures related to climate related issues?	V		To effectively manage and control greenhouse gas emissions, to reduce energy consumption and to use resources efficiently and rationally, the Company has established the "Energy Consumption and Greenhouse Gas Emission Management Procedures."	Compliance with "Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies"														



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D. Does the company collect data for greenhouse gas emissions, water usage and total weight of waste in the past two years, and set policies for energy saving and carbon reduction, water usage reduction or other waste management?	V		<p>1. The Company is devoted to promoting energy conservation and carbon reduction in the long term by generating electricity through solar power systems to reduce carbon dioxide (CO₂) emissions, with the following emission reduction targets:</p> <table border="1"> <thead> <tr> <th>Range</th> <th>Period</th> <th>Reduction of CO₂ emissions</th> </tr> </thead> <tbody> <tr> <td>Short range</td> <td>2020-2026</td> <td>Average annual decrease of 800,000kg</td> </tr> <tr> <td>Medium range</td> <td>2027-2031</td> <td>Average annual decrease of 900,000kg</td> </tr> <tr> <td>Long range</td> <td>2031-</td> <td>Average annual decrease of 950,000kg</td> </tr> </tbody> </table> <p>2. The Company reduced its carbon dioxide emissions due to solar power generation by a total of 5,932,825kg from 2015 to 2021, with an average annual decrease of 988,804kg, reaching its long-range target.</p> <p>3. Carbon dioxide emissions for the past two years were as follows.</p> <table border="1"> <thead> <tr> <th>Item</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>Emission</td> <td>2,824,925 KG</td> <td>1,833,537 KG</td> </tr> <tr> <td>Decrease (Solar Power)</td> <td>973,534 KG</td> <td>988,804 KG</td> </tr> <tr> <td>Total Emissions</td> <td>1,851,391 KG</td> <td>947,950 KG</td> </tr> </tbody> </table> <p>The decrease in total emissions was due to lower capacity utilization in 2021 compared to 2020.</p>	Range	Period	Reduction of CO ₂ emissions	Short range	2020-2026	Average annual decrease of 800,000kg	Medium range	2027-2031	Average annual decrease of 900,000kg	Long range	2031-	Average annual decrease of 950,000kg	Item	2020	2021	Emission	2,824,925 KG	1,833,537 KG	Decrease (Solar Power)	973,534 KG	988,804 KG	Total Emissions	1,851,391 KG	947,950 KG	Compliance with "Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies"
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4. Social Issue A. Does the company set management policies and procedures in compliance with regulations and International Bill of Human Rights?	V	The Company has been paying attention to human rights issues and enhancing workplace safety over the years, and has made the following specific management plans with reference to International Bill of Human		Compliance with "Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies"	
		Matter of Concern	The Company' s Specific Management Plan		2021 Number of Case
		Humane treatment	Humane treatment management procedures are in place to ensure that staff are not subjected to cruel and inhumane treatment.		0
		Eliminating unlawful discrimination to ensure equal opportunities in employment	Discrimination prohibition management procedures are in place to provide 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 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
Rights and workplace safety-related laws and regulations:					



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B. Has the company established and implemented reasonable employee welfare measures (including salary and compensation, leave and other benefits), and linked operational performance or achievements with employee salary and compensation?	V		The Company states its employees' obligations through internal meetings and advocacy letters on a regular or occasional basis that they shall comply with the Company's rules and regulations, and keeps records of such advocacy activities. In addition, the Company has established the "Personnel Regulations" and "Annual Mid-term and End-of-Term Employee Performance Appraisal Procedures," which shall be followed to handle all reward and punishment cases in a fair and equitable manner, and are included in the annual performance appraisal indicators, so that employees would understand the Company's determination to follow through on each reward and punishment case.	Compliance with "Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies"
5. Does the company provide employees with safe and healthy working environment and hold regular safety and health training?	V		<ol style="list-style-type: none"> 1. The Company complies with the regulations related to occupational safety and has a "Social Responsibility Management Manual" to regulate the safety and health of its employees in the workplace. 2. The Company provides employees with annual health checks and follow-up of abnormal test results, with a coverage rate of over 95% per year and annual health checks were already conducted in November 2021. 3. 8-10 health programs and lectures in 2021 and weekly promotional e-mails on health and safety. 4. Half-yearly fire training in 2021 was held in compliance with Article 13 of the "Fire Services Act" and Article 15 of the "Enforcement Rules of Fire Services Act" to raise the awareness of personnel and to prevent disasters. 5. 662 hours of external training and 1,893.5 hours of internal training on workplace safety-related education in 2021. 	Compliance with "Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies"
6. Whether the company has established effective career development plans for employees?	V		<ol style="list-style-type: none"> 1. The Company values the long-term career development of its employees, and every year, in addition to the education and training courses required by law, encourages employees to participate in internal and external training to enhance their practical skills. 2. Total training hours in 2021 were 5,280.5 hours for internal training courses and 1,005 hours for external training courses. 3. In addition, employees are encouraged to enroll in professional courses in colleges and universities after work to improve themselves and provide them with different perspectives on decision-making in the workplace. Thus, there is an in-service training grant program, but no employee applied for it in 2021. 	Compliance with "Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies"



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7. Does the company comply with related regulations and international standards with regard to customer health and safety, privacy, marketing, labelling of service and product and set consumer rights protection policies and consumer appeal procedures?	V		<ol style="list-style-type: none"> 1. Customer health and safety The Company values quality, introduces the ISO operation process, and complies with the relevant governmental regulations on R&D, procurement, production, operation and service process in internal control to ensure the transparency and security of product labeling and service information. 2. Customer privacy According to privacy statements as set out in customer service (personal information guarantee policy), customer's personal information shall only be collected for the purpose of providing transaction-related operations, providing other information or services to users, compiling member statistics, conducting surveys or research on Internet activity, or for other lawful use of information, and only internal business personnel shall have the authority to inquire about and access customer personal information. 3. Marketing and Labelling The Company actively manages products and processes systematically to ensure compliance with international standards and has passed the latest version of ISO9001 Quality Management System and ISO13485 Medical Device Quality Management System. Furthermore, many of our products conform to international safety certifications, including UL/CSA, CE, GS, ROHS, WEEE, and our products and processes are continually endeavoring to be internationally compliant. The Company has a complaint line and e-mail address for handling complaints or disputes to protect consumer rights. 4. Consumer protection policy and complaint procedures <ol style="list-style-type: none"> A. The complaints are received daily and responded to within 36 hours to maintain customer relationships. B. The Company provides a customer service section on the Company website to give customers a better understanding of the services provided by the Company (www.dyaco.com.tw). C. The Company sets up a complaint e-mail on Company website for consumer rights (www.dyaco.com.tw). 	Compliance with "Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies"
8. Does the company set supplier management policy and request suppliers to comply with related standards on environmental protection, occupational safety and health or labor right, and their implementation?	V		<ol style="list-style-type: none"> 1. A "Supplier/Subcontractor Management Procedure" is in place for all suppliers to sign a Supplier Responsibility Commitment prior to collaboration, pledging to comply with relevant national and local labor regulations and social standards. 	Compliance with "Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies"



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			<p>2. Evaluation is conducted by the Purchasing Department at least once a year according to "Supplier Social Responsibility Examination Form" on 5 topics of labor, health and safety, environment, ethics, and management, and a total of 60 assessment items, requesting suppliers to collaborate, improve and pledge to comply with labor regulations and social standards. Suppliers that do not meet the Company's environmental, occupational safety and social responsibility management requirements will have their contracts terminated or be removed from the supplier list.</p> <p>3. The Company's main export markets include the European Union (EU) countries, so, in accordance with the Hazardous Substances Standard, we ensure the materials comply with the EU restriction of the use of substance directive, which requests suppliers to provide materials in compliance with RoHS, REACH, and PAHs, as well as certified test reports or self-declaration to make sure no harm to humans and reduced risk to the environment.</p> <p>4. The Company launched an investigation into conflict minerals of electronic materials, ensured materials did not contain metals such as tantalum, tin, tungsten and gold mined from the eastern Congo and its neighboring countries, and continuously monitored supply chain commitment to social and environment. Purchase Department actively reviewed the website for updates and investigated suppliers every quarter.</p> <p>5. Implementation in 2021 was as follows:</p> <p>A. As of 2021, 210 suppliers, 59.7% of raw materials suppliers (Class F), signed a restriction of hazardous substances agreement with the Company. None was suspended for cooperation due to non-compliance with standards.</p> <p>B. 6 suppliers had been investigated in 2021 for electronic materials that did not contain conflict minerals such as tantalum, tin, tungsten and gold mined from the eastern Congo and its neighboring countries.</p> <p>C. 251 suppliers had been investigated in 2021 for supplier environment, occupational safety and social responsibility management.</p>	



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9. Does the company refer to the international reporting standards or guidelines to prepare corporate social responsibility reports and other reports to disclose non-financial information? Does the said report obtain the third-party verification or statement of assurance?	V		The Company voluntarily prepared 2020 CSR reports in accordance with the GRI Guidelines (Core Compliance) and acquired SGS AA1000 Type 1 Moderate level assurance. The mentioned reports were uploaded to the Market Observation Post System on August 31, 2021.	Compliance with "Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies"
10. If the company has established its corporate social responsibility best practice principles according to "Corporate Social Responsibility Best Practice Principles for TWSE/GTSM-Listed Companies," please describe the operational status and differences: The Company has formulated the Corporate Social Responsibility Best Practice Principles to fulfill its corporate social responsibility.				



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11. Other important information to facilitate better understanding of the implementation of CSR: 2021 CSR concrete results:				
Community involvement, social contribution, social services and social benefits			<ul style="list-style-type: none"> ➤ Donated NT\$100,000 to Andrew Charity Association for food packages. ➤ Donated NT\$145,160 to Taida Handball Team. ➤ Donated NT\$100,000 to Taiwan External Trade Development Council for Sharing is Caring project. ➤ Donated NT\$3,000,000 to Chinese Taipei Football Association. ➤ Donated NT\$1,000,000 to National Taiwan University Hospital for Covid-19 prevention project. ➤ Donated NT\$1,000,000 to NCCU Griffins. ➤ Donated NT\$200,108 to National Taitung Senior High School for basketball training. ➤ Donated NT\$117,800 to Dyaco Schoolhouse for reading program and volunteer training. ➤ Donated 6,000 masks to Changhua County Social Welfare Organization. ➤ Sponsored An-con Mental Retardation Training Services R.O.C a treadmill, worth NT\$18,999. ➤ Sponsored Suanglien Foundation for the Visually Impaired exercise courses and equipment, worth NT\$70,000. ➤ Donated a total of NT\$60,000 to Taoshan Primary School, Hsinchu County, Shihlei Primary School, Hsinchu County, and Xingxing Primary School, Taitung County for Dream project. ➤ Sponsored Huashan Social Welfare Foundation equipment, worth NT\$100,000. ➤ Sponsored Chinese Taipei Orienteering Association equipment, worth NT\$260,000. ➤ Donated NT\$140,000 to Taiwan Rett Syndrome Association for individual subsidy project. ➤ Donated NT\$700,000 to College of Public Health, National Taiwan University for scholarship. ➤ Donated NT\$120,000 to Chinese Culture University for underprivileged scholarship. ➤ Donated NT\$200,000 to Eden Social Welfare Foundation for underprivileged children service project. ➤ Sponsored National Yuanli Senior High School equipment, worth NT\$490,000. ➤ Sponsored Changhua County Changhua Arts Senior High School equipment, worth NT\$390,000. 	



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Community involvement, social contribution, social services and social benefits			<ul style="list-style-type: none"> ➤ Donated NT\$200,000 to Puli Christian Hospital for healthcare assistance and emergency relief program. ➤ Sponsored Changhua County Private Christian Joy Nursery exercise equipment, worth NT\$130,000. ➤ Sponsored Corporation Changhua Country Joyce-Polio Care Association exercise equipment, worth NT\$140,000. ➤ Sponsored Zhongshan Senior Citizens Housing under the Department of Social Welfare and Taipei Municipal Haoran Senior Citizen Home rehabilitation and physical therapy equipment, worth NT\$100,000. ➤ Donated NT\$300,000 to Taiwan Fund for Children and Families for the Covid-19 assistance project. ➤ Donated NT\$100,000 to Do You A Flavor for the homeless project. ➤ Donated NT\$300,000 to Zenan Homeless Social Welfare Foundation for a total of 500 presents. ➤ Donated NT\$300,000 to Zenan Homeless Social Welfare Foundation for a total of 6,000 meals. ➤ Donated NT\$100,000 to Hondao Senior Citizen's Welfare Foundation for the feeding the poor project. ➤ Donated NT\$200,000 to Huashan Social Welfare Foundation for the feeding the poor project. ➤ Donated NT\$150,000 to Maria Social Welfare Foundation for the early care center project. ➤ Donated NT\$200,000 to Suanglien Foundation for the Visually Impaired for the annual service project. 	
Other social activities			<ul style="list-style-type: none"> ➤ Awarded the 6th Taiwan Mittelstand Award by Ministry of Economic Affairs in November 2021. 	