



第一化成控股(開曼)股份有限公司  
IKKA HOLDINGS(CAYMAN) LIMITED

# **2024 ESG Report Sustainability Report**

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# 1

## Concerning this report.

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# 1、Concerning this report

## 1.01 The owner's words

### **Partners concerned with the sustainable development of First Chemical Holdings.**

The global average temperature for the first 10 months of 2024 was 0.71°C higher than the average temperature for the same period from 1991 to 2020, and also 0.16°C higher than the same period in 2023. Arctic sea ice continues to shrink, global ocean temperatures repeatedly reach new highs, and the Earth has entered a "boiling era," demanding urgent climate action. The changing global political landscape and escalating geopolitical tensions introduce new uncertainties for countries' climate commitments and sustainable development policies. Amidst the challenges posed by environmental issues to business operations, First Chemical and our supply chain partners have worked diligently and practically, delivering a record-breaking performance for the Group in 2024.

### **Establishing sound corporate governance as a cornerstone, and creating a people-centred work environment to put into practice the spirit of mutual prosperity.**

Within the three pillars of ESG, corporate governance remains the cornerstone we consider most important. Although IKKA-KY has only been listed on the stock exchange for over three years, we are committed to complying with regulatory requirements and continuously strengthening our corporate governance framework and operating mechanisms in response to environmental changes. This ensures our operations are underpinned by a sound governance structure, protecting the interests of shareholders and key stakeholders.

Furthermore, in the digital age, we are continuously reinforcing our digital security measures to mitigate operational risks. Our Taiwan branch was the first this year to obtain ISO/IEC 27001:2022 information security management system certification. In the data and AI era, prioritizing information security and sound governance principles is paramount to our operations.

Our employees are our most valuable asset. Within a culture of accountability, we strive to create value for the company and shareholders. Therefore, we not only place great emphasis on training and professional development for our personnel, establishing appropriate training programmes to accelerate employee learning, but also prioritize employee welfare and promote their physical and mental well-being. We are also mindful of the needs of vulnerable segments of the wider community.

### **Sustainable operation is an important corporate goal, moving from commitment to practice.**

Sustainable operations are our most crucial core work. With our colleagues' continued efforts, our company governance assessment in 2024 rose from the 81%–100% range in our first year as a listed company, to 66%–80% in the second year, and this year has climbed to the 51%–65% range among listed companies. Within the group of companies with a market value below NT\$5 billion, we achieved a score in the 21%–40% range. While there is still considerable room for improvement in our ranking among listed companies, these results represent our achievements in implementing corporate governance and pursuing sustainable development.

With the establishment of the Taiwan Carbon Exchange, Taiwan has officially entered the carbon trading era. The introduction of various climate-related laws and sustainable disclosure guidelines further signifies that, starting in 2024, corporate sustainability efforts will transition from voluntary adherence to mandatory regulations. First

Chemical, aiming for sustainable operations, preempted mandatory regulations. Our 100% owned subsidiaries, Sol-Plus Co., Ltd. in Japan and Hiraiseimitsu (Thailand) Co., Ltd. in Thailand, achieved SBTi (Science Based Target Initiative) scope 1 and 2 emission reduction certifications in 2022. We have committed to reducing greenhouse gas emissions by 50.4% by 2030, based on 2018 levels, and will continue to work towards annual milestones.

### **A sustainable future**

Looking to the future, we face challenges such as geopolitical shifts. In addition to prioritizing the continued management of our operations, we will continue our global expansion and investment strategies, leveraging and integrating the group's various resources to enhance operational resilience and strengthen long-term competitiveness. Guided by the company's core values of "maintaining goodwill, sincerity, and enthusiasm throughout our actions" to provide customers with satisfactory service, we will continue to collaborate with our clients, suppliers, employees, financial institutions, and investors, striving for mutual benefit.

IKKA Holdings (Cayman) Limited

Chairman:



## 1.02 About this company

### Regarding the First Formation

Since 1963, having been established for over 60 years, IKKA HOLDING (CAYMAN) LIMITED was established in the Cayman Islands in March 2016 to strengthen its global presence, and became a wholly-owned subsidiary of the company. The company's operations span Japan, China, Vietnam, Malaysia, and Thailand, and boasts decades of experience in the production, manufacturing, and research and development of plastic automotive parts and modules.

The Group, comprising its subsidiaries including DaiichiKasei Co.,Ltd. (referred to as Japan IKKA), Dongguan IKKA Precision Injection Moulding Co., Ltd. (referred to as Dongguan IKKA), IKKA Technology (Vietnam) Co., Ltd. (referred to as Vietnam IKKA), M.A.C Technology (Malaysia) San. Bhd. (referred to as Malaysia IKKA), and IKKA (Hong Kong) Co., Ltd. (referred to as Hong Kong IKKA). The Group's main products are categorized into automotive and electric vehicle precision plastic injection-moulded parts and modules, office machine parts, residential equipment parts, and others. The Group, with its extensive manufacturing experience and exceptional product development capabilities, adheres to the principle of providing customers with satisfactory service from design and development to mass production.

On 30 June 2022, the company's board of directors resolved to acquire 100% of the shares of Sol-Plus (HK) Co., Limited (hereinafter referred to as "Sol-Plus") from its group company, Nurei Innovative Co., Ltd., Nurei One Venture Investment Co., Ltd., and related company, Nurei Asia Capital Co., Ltd., using a combination of cash and shares (hereinafter referred to as the "acquisition"). This acquisition also indirectly encompasses the Japanese company, Sol-plus KK, and the Thai company, Hiraiseimitsu (Thailand) Co., Ltd., which are subsidiaries of Sol-Plus. The aim is to strengthen collaboration and accelerate entry into the electric vehicle supply chain.

### Company introduction

Date: December 31, 2024

Company Name	IKKA Holdings (Cayman) Limited
Company Type	Limited by Shares
Organization establishment time	March 31, 2016
Headquarters Location	The company is registered in the Cayman Islands, with its operational headquarters at a Japanese factory. The general management office is the "IKKA Holdings (Cayman) Ltd. Taiwan Branch" established in Taiwan.
Industry Category	Automobile sector stocks
Main products and services	Manufacturing and sales of automobile parts and smart home appliances.
Paid-in capital	332,036,000 yuan
Net sales	3,661,555,000 yuan
Number of employees	1,779 employees (including subsidiaries included in consolidated financial statements)

## 1.03 Report information

### 1.03.1 Basis for preparation

This report was prepared in accordance with the Global Reporting Initiative (GRI) Standards and the Taiwan Stock Exchange's "Regulations on the Preparation and Filing of Sustainability Reports by Listed Companies", with detailed cross-referencing provided in the appendix.

### 1.03.2 Report coverage period and frequency

This report is First Chemical's first sustainability report. The reporting period is from January 1, 2024, to December 31, 2024, and is consistent with the company's consolidated financial statements (some data is not limited to the 2024 fiscal year due to consolidation requirements). Subsequently, sustainability reports will be issued annually in both Chinese and English, and will be publicly disclosed on First Chemical's website, in the sustainability section.

### 1.03.3 Report Boundaries and Scope

This report covers the company and its consolidated subsidiary financial statements, aligning with the consolidated financial statement scope. Any discrepancies will be explained in a note.

This report refers to the company as First Chemical Holdings Cayman Islands parent company and its Taiwan subsidiary, excluding consolidated subsidiary companies.

Basis for calculating statistical data in the report

Financial Data	The economic income distribution table uses audited consolidated financial statements data. Unless otherwise noted, financial data is in New Taiwan Dollars.
Environmental data	Greenhouse gas emissions are data verified according to ISO 14064-1:2018 or other verification standards (please specify). Water resources and waste statistics are data collected by each operational location.
Other data	Summarize the statistical data of each operating base.

### 1.03.4 Information recompilation

No information restated in the 2024 Sustainability Report of IKKA Holdings (Cayman) Limited

### 1.03.5 External assurance/guarantee situations

This report has not been verified by an independent third-party auditing firm. °

### 1.03.6 Responsible Unit for Sustainability Reporting

#### Contact Window

If you have any comments or suggestions regarding this report or the first stage of the sustainability planning schedule, please contact:

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# 2

## Sustainable Operation

**2.01. Sustainable Development Strategy**

**2.02. Promoting sustainable development mechanisms**

**2.03. Board of Directors and Functional Committees**

## 2 、 Sustainable Operation

### 2.01 Sustainable Development Strategy

The first stage/phase/step in developing a sustainable development strategy blueprint.

#### Sustainability Vision - Actively Promoting a Better Future

Guided by the United Nations Sustainable Development Goals (SDGs), we integrate environmental, social and governance (ESG) concepts into our corporate culture and operational strategies, integrating internal and external resources. We are committed to providing appropriate feedback to all stakeholders, continuously improving and innovating, and actively promoting a better future.

#### Sustainability Commitment - Implementing Sustainability Goals and Progress

We squarely address the risks, opportunities, and challenges presented by climate and social change, using sustainable performance indicators as the standard for company development and client communications. We focus on long-term planning, systematic and effective actions, and invest in initiatives that have a positive impact on society and the environment. We implement sustainable goals and progress to demonstrate our commitment to sustainability.

#### Core Values

The core value of our company's corporate culture is to "provide customer-satisfying service" to enhance shareholder interests. While cultivating business development and generating profits, we also attach great importance to the positive development of corporate governance, customer rights, employee care, environmental sustainability, and social welfare.

#### Setting Sustainable Goals, Five Major Directions for Practicing Sustainable Development

Promote sustainable actions in five areas: corporate governance, customer rights, employee care, environmental sustainability, and social welfare participation.

### 2.02 Promoting sustainable development mechanisms

Please refer to 2.02.1 Sustainable Development Governance Structure and 2.02.2 Operational Status for details.

#### 2.02.1 Promoting sustainable development governance structure

On May 8, 2024, the board of directors resolved to establish the Sustainable Development Committee, which is the highest guiding organization for the company's sustainable governance operations. All members are directors, consisting of two directors and three independent directors. The development center is the Taiwan Liaison Office of the holding company, which gradually and effectively promotes the setting and implementation of the group's overall sustainable goals, integrating ESG concepts into business strategies. Regularly (at least once a year) report to the board of directors on the ESG implementation plan and driving results.

The Committee consists of four functional groups: Corporate Governance, Environmental Sustainability, Social Welfare, and Sustainability Disclosure. Heads of relevant functional units are responsible for promoting various projects or measures to

address major issues, effectively integrate resources, and implement them in daily operations.

The Board of Directors regularly reviews ESG-related reports. The convener of the Sustainability Committee reports to the Board on ESG implementation results and annual work goals. The Board of Directors then evaluates and reviews progress and makes recommendations for adjustments.

### 2.02.2 Operation Status

On December 25, 2024, the convener of the Sustainability Committee will report to the Board of Directors on the Company's ESG implementation and annual work plan. The Board will then evaluate the plan, review progress, and make recommendations for adjustments.

In 2024, the Sustainability Committee held two meetings, with an average attendance rate of 100% among members.

#### Matters discussed at each meeting of the board of directors

Meeting Date	Communication matters	Resolution results
May 8, 2024	1. Elect the convener of the Sustainable Development Committee 2. 2024 work plan	1. Member Hu Xiangqi will serve as the convener and chairperson of this committee meeting. 2. Approved without objection.
December 25, 2024	2025 Work Plan	The revised schedule for submitting the sustainability report and disclosing information according to the GRI Standards has been approved.

## 2.03 Board of Directors and Functional Committees

For further details, please refer to sections 2.03.1 "The Board's Role and Achievements in Sustainable Governance" and 2.03.2 "Board Structure and Operation".

### 2.03.1 The role and achievements of the board of directors in sustainable governance

For further details, please refer to sections 2.03.1.1 "Role and Supervision of Sustainable Governance" and 2.03.1.2 "Performance Evaluation of Sustainable Management Supervision".

#### 2.03.1.1 Roles and supervision of sustainable governance

This company established a Sustainability Committee on May 8, 2024, by resolution of the board of directors. This committee serves as the highest guiding body for the company's sustainable governance operations. All members are directors, comprising two directors and three independent directors. Mr. Hu Xiangqi, the chairman, serves as the convener. The committee will initially focus on the parent company's Taiwan liaison office as a development centre, gradually and effectively driving the establishment and execution of the group's overall sustainability goals, incorporating ESG concepts into its operating strategies. It will report to the board of directors on a regular basis (at least once a year), submitting ESG execution plans and progress reports. The Sustainability Committee held two meetings in 2024. On January 14, 2025, the convener of the Sustainability Committee will report the ESG execution results for 2024 and the work objectives for 2025 to the board of directors. Board members will then assess and review the progress, and suggest adjustments as needed.

### 2.03.1.2 Performance evaluation of sustainable management supervision

#### Board of Directors Performance Evaluation

To implement corporate governance improvements and enhance the board's functions, the company has established a Board of Directors Performance Evaluation Policy. A regular annual process evaluates the board, functional committees (including the audit committee and remuneration committee), and individual directors' performance. Evaluation criteria include attitudes towards sustainable operations, professional competence, understanding of responsibilities, participation in company operations, internal controls, and continuous professional development. The overall board of directors and functional committees' self-assessments for the 2024 year were rated "Excellent" and will be submitted to the board of directors on January 14, 2025. Furthermore, the company hires an external evaluation agency at least every three years to assess the board's performance. The most recent evaluation was conducted in 2023, and the recommendations and the company's planned measures are listed in the table below. The aim is to continuously improve the board's operational performance and create higher overall corporate governance value.

Recommendations from the Assessment Report The Company plans to take the following measures:

project	Recommendations from the Assessment Report	The Company plans to take measures
1	To actively respond to the issue of sustainable development, your company has established a code of practice for sustainable development and has commissioned an external consulting firm to assist the company in preparing a sustainable report and conducting greenhouse gas inventory operations starting from March 2024. We suggest that your company develop a phased sustainable development strategy based on the "Action Plan for Sustainable Development of Listed and OTC Companies" released by the Financial Supervisory Commission. Depending on actual needs, independent directors should be invited to participate in relevant meetings to provide guidance, so that ESG issues can be combined with the company's medium - and long-term development strategies. The board of directors can also simultaneously grasp the company's risk situation, further demonstrating the company's determination to pursue sustainable governance.	Based on the "Sustainability Action Plan for Listed Companies (2023)" issued by the Financial Supervisory Commission, the Company has formulated its short-, medium-, and long-term sustainability strategies. Independent directors have been invited to provide professional advice through meetings and emails, ensuring that future sustainability reports will be integrated with ESG issues and corporate development strategies. This will allow the Board of Directors and investors to understand the Company's practical operations and actively implement its corporate sustainability responsibilities.

2	<p>The annual performance review of your company's Chief Auditor is conducted by the Chairman. We recommend that your company consider having the Audit Committee provide its opinion on the Chief Auditor's performance before submitting it to the Chairman for approval. Furthermore, to further strengthen the independence and cross-checking between internal and external audits, we recommend that your company arrange separate meetings for internal auditors and external certified public accountants to communicate with the Audit Committee. These meetings should be documented to enhance the effectiveness of the Audit Committee's independent oversight.</p>	<p>Our company will work with independent directors to develop their opinions and procedures on the performance evaluation of internal auditors based on the proposed matters. Our company has arranged separate meetings for internal auditors and external certified public accountants to communicate with members of the audit committee on December 21, 2023, and kept written records to enhance the effectiveness of the independent supervision of the audit committee.</p>
3	<p>Your company has not yet established a reporting procedure for significant incidents. We recommend that you establish a clear reporting system for incidental material information, including the types of information to be reported, the reporting deadlines, the method of reporting, and the level of reporting required. This will ensure that all board members are fully aware of important company developments in a timely manner, enabling directors to better fulfill their responsibilities.</p>	<p>The Company will develop a "Notification Procedure for Occasional Major Events" based on the recommendations, clearly define standard operating procedures for handling related matters, and report to the Board of Directors so that all Board members can be informed of important information in a timely manner.</p>
4	<p>Your company participated in the corporate governance review for the first time in 2022. While your performance still has room for improvement, we recommend that you regularly review any areas where your company's corporate governance review did not score, and submit the review results and improvement plans to the Board of Directors for their oversight and guidance.</p>	<p>Our company will plan to regularly review the items that did not score in the current year's corporate governance evaluation based on the proposed measures, and submit improvement plans to the board of directors for supervision and guidance. We are committed to improving the performance of the corporate governance evaluation.</p>

Performance evaluation includes the following three aspects:

1. Professional Competence and Decision-Making Effectiveness: There are three independent directors, with backgrounds spanning diverse professional fields such as accounting and industry.
2. Supervision of internal control in enterprises: Establish an audit committee to regularly discuss development strategies, operational status, and major issues, so that the board of directors can more effectively grasp and evaluate the implementation of business objectives, strengthen risk management and supervision.

3、Attitude towards sustainable management: Establish a Sustainable Development Committee consisting of two directors and three independent directors to promote sustainable development actions, and regularly report on the implementation status to the board of directors for the implementation of strategies and continuous supervision. In addition, incorporating ESG audit indicators into manager performance evaluation strengthens the promotion of ESG goals.

### 2.03.1.3 Continuous learning for sustainable development

#### Board of Directors Training

The Company arranges annual training courses for Directors to enhance their knowledge of corporate governance, economics, the environment, and society, strengthening the Board's risk management capabilities. In 2024, the Board of Directors devoted 69 hours to training, with an average of over 7.5 hours per Director, exceeding the legal recommendation of 6 hours. Details of the Board's training can be found on page 14 of the Company's 2024 Annual Shareholders' Meeting Report.

Participate in courses or seminars related to sustainable development as follows:

#### **Directors' participation in sustainable development related training**

date	Course/Seminar Name	Hour
2024/06/21	Discussing the three practical codes and cases of integrity management, corporate governance and sustainable development	3
2024/6/27	Greenhouse Gas Carbon Management/Carbon Tariffs & Carbon Rights	6
2024/7/10	Corporate Risk Management under ESG	9
2024/7/22	Functions and Prospects of Carbon Exchange&How the Board of Directors Supervises the Establishment and Improvement of Risk Management Mechanisms in Companies	3
2024/8/30	International Corporate Sustainability Trends - ESG Performance Management and Corporate Value Layout	3
2024/9/26	Net-Zero Strategy and Low-Carbon Governance in the Climate Emergency	3
2024/11/1	ESG Trends and Practical Analysis	3

### 2.03.2 Board structure and operations

Please refer to sections 2.03.2.1 "Membership and Diversity" and 2.03.2.2 "Operation Situation" for detailed information.

#### 2.03.2.1 Membership and Diversity

The second term of the Company's Board of Directors is from June 30, 2023 to June 29, 2026. It consists of 9 directors, including 6 non-independent directors (67%) and 3 independent directors (33%). They are generally equipped with business judgment, leadership decision-making, business management, international market perspective, crisis management capabilities, industry experience and sustainable development expertise. Among them, Director Dong Junren holds a corporate sustainability management certificate from the Taiwan Sustainable Energy Research Foundation, Independent Director Chen Weiyu holds a public accountant license and has practical practice and management experience, and Independent Director Lin Tian Mr. Song, formerly the CEO of Chunghwa Philippine Bank, has multinational management experience and expertise in international transportation and logistics. Independent Director Mr. Chen Zhesheng holds a Ph.D. and a Master's degree in Materials Science from the University of Tokyo, Japan, and a Master's degree in Industrial Administration from Stanford University, USA, and possesses professional experience in practical management in the industry. The three independent directors are currently serving their

second terms and are all citizens of the Republic of China. With the exception of Mr. Dong Junren and Mr. Dong Junyi, who are brothers, the remaining directors are not related by spouse or within the second degree of kinship. Therefore, none of the circumstances specified in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act apply.

For detailed information about individual members (such as gender, age, concurrent positions with the company or other companies, etc.), please refer to page 5 of the 2024 annual report of the shareholders' meeting of the company.

### **Board of Directors**

project	Classification	Proportion
gender	Boys	100%
	girl	0%
age	29 years old or below	0%
	30-50 years old	11%
	51 years old (inclusive) and above	89%

#### **2.03.2.2 Operation Status**

The highest governing body of the company is the board of directors, led by the chairman, which supervises the implementation of various corporate governance affairs. In addition to establishing independent directors, various committees are also established to be responsible for major operational issues of the company; The board of directors is responsible for supervising the overall operation and affairs of the company, and making decisions on major investments, mergers and acquisitions, and other matters. The board of directors also supervises the management team and keeps abreast of changes in domestic and international laws and regulations. The responsibilities of the chairman and general manager are clearly defined, with the general manager being held by the president of the main operating location in Japan, who executes the decisions of the board of directors and is responsible for operating results within the authorized scope.

In principle, our company holds a board of directors meeting once every quarter. In 2024, we held a total of 7 board meetings with an average attendance rate of 98% (excluding proxy attendance). We also comply with regulatory requirements to avoid director interests. For more information on the board of directors, please refer to page 26 of our company's annual report on shareholder meetings.

#### **2.03.2.3 Nomination and Selection**

The selection and nomination of our Board of Directors is conducted in accordance with the Company's Articles of Association, Director Election Procedures, and Corporate Governance Code, using a candidate nomination system. Directors are selected through a fair, impartial, and open process. The Company has established a "Director Selection Procedure" and a policy on diversity in the Board of Directors' composition in its "Corporate Governance Code of Practice." Based on the Company's operations and development needs, and taking into account stakeholder perspectives, we formulate the professional background, skills, industry experience, gender, age, and nationality required of directors, and plan the appropriate composition of the Board and the succession plan.

#### **2.03.2.4 conflict of interest**

The Company's Board of Directors' daily duties primarily involve attending Board meetings. To prevent conflicts of interest that could impact the Company's interests, Article 16 of the Company's Rules of Procedure for Board Meetings specifies provisions regarding conflict of interest avoidance. For details on the implementation of conflict of interest avoidance in 2024 Board meetings, please refer to the Annual Report on Shareholders' Meetings - Corporate Governance Operations. To ensure fairness in dealing with stakeholders, enhance the safety and stability of the company's operations, the Board of Directors resolved to establish the "Code of Conduct for Integrity" and "Code of Ethical Conduct." These regulations require that transactions be conducted in accordance with the principles of integrity, prioritizing the interests of the Company, confidentiality, and fair dealing, and that conflicts of interest and opportunities for profit be avoided. A dedicated mailbox for independent directors has been established in the stakeholder area of the company's official website. The Audit Committee, composed of independent directors, will oversee the handling of stakeholder suggestions and complaints, establishing a communication channel with stakeholders. No related incidents were reported in fiscal 2024.

### 2.03.2.5 Remuneration Policy

The formulation of our company's salary policy is based on the overall salary structure planning of "guaranteed salary" and "variable reward"; The 'variable reward' is distributed based on operational performance and special contributions, as an incentive measure to promote employees' pursuit of good performance, and can also reflect the company's annual operational performance results.

#### I. Directors' remuneration:

The Company's current remuneration package for directors consists of independent director salaries, general director remuneration, and travel expenses, all administered in accordance with the Company's Articles of Association. Pursuant to Article 34.1 of the Company's Articles of Association, the Company shall allocate up to 5% of any annual profit as director remuneration. The Company also has established "Regulations Governing the Remuneration of Directors and Functional Committees," which provide for reasonable remuneration based on the Company's operating results, as well as the level of participation and contribution to the Company's operations. The reasonableness of these remuneration packages is reviewed by the Remuneration Committee and the Board of Directors.

Please refer to page 19 of the Company's 2024 Annual Report for the 2024 Directors' remuneration, Directors' remuneration brackets and payment standards.

#### II. Manager remuneration

Pursuant to Article 34.1 of the Company's Articles of Association, employee compensation shall be distributed at a rate of not less than 8% and not more than 15% of the Company's pre-tax net profit for the year, before deducting employee compensation and directors' remuneration. The Company also has established "Salary Management Regulations" and "Performance Management Regulations." Under these regulations, the remuneration of managers at the Company consists of salary and bonuses, with salary determined based on years of service and seniority. Bonuses, which include employee compensation and year-end bonuses, are determined based on performance in the following manner:

A. Employee Compensation: Employee compensation is allocated based on the company's annual profit, taking into account their duties, responsibilities, seniority, and special contributions to the company, and is allocated based on the company's long-term development.

#### B. Year-end bonus :

1. Departmental or financial performance: revenue and profit, budget achievement, growth and new markets; effective financial operations and risk management.
2. Talent cultivation: elite talent cultivation and employee retention rate.

### 3. Quality and Risk: Compliance with laws and regulations.

In addition to the above three aspects, it will actually be divided into personality traits and work attitude (qualitative) and routine and project work implementation results (quantitative) according to personal performance evaluation, and the final results will be calculated comprehensively at the ratio of 30% and 70% respectively. According to the usual level of payment of peers, consider the rational distribution of the relationship between personal performance, company operating performance and future risks, and review the remuneration system at any time according to the actual operating conditions and relevant laws and regulations, so as to balance the company's sustainable operation and risk management.

Please refer to page 21 of the Company's 2024 Annual Report for the 2024 salary and grade table for senior management.

#### 2.03.3 Functional Committee Structure and Operation

The term of office of this functional committee is from June 30, 2023 to June 29, 2026. Please refer to page 29 of the annual report of the shareholders' meeting for the operation of the audit committee, page 38 of the annual report of the shareholders' meeting for the operation of the salary and compensation committee, and page 40 of the annual report of the shareholders' meeting for the summary of the implementation of sustainable development for the sustainable development committee.

##### 1. Remuneration Committee

On March 20, 2020, the Company's Board of Directors resolved to establish a Compensation Committee and established the "Compensation Committee Charter." The Compensation Committee is composed of all independent directors. The Committee's responsibility is to strengthen the Company's compensation system for directors and officers. In 2024, the Compensation Committee held four meetings, with a 100% attendance rate.

##### 2. Audit Committee

Composed of three independent directors, the audit committee aims to assist the board in fulfilling its oversight of the quality and integrity of the company's accounting, auditing, financial reporting processes, and financial controls. In 2024, the audit committee held a total of 6 meetings with a 100% attendance rate.

##### 3. Sustainable Development Committee

On May 8, 2024, the Board of Directors approved the establishment of a Sustainability Committee, serving as the highest-level steering body for the company's sustainability governance efforts. Comprising two directors and three independent directors, the committee is chaired by Chairman Hu Xiangqi. Initially based at the holding company's Taiwan Liaison Office, the committee aims to gradually and effectively promote the setting and implementation of the Group's overall sustainability goals, integrating ESG concepts into its business strategies. Reports on ESG implementation plans and progress are submitted to the Board of Directors on a regular basis (at least once a year). In 2024, the Sustainability Committee held two meetings, with a 100% attendance rate.



# 3

## Stakeholders and Major Topics

**3.01. Stakeholder consultation and major topic identification process**

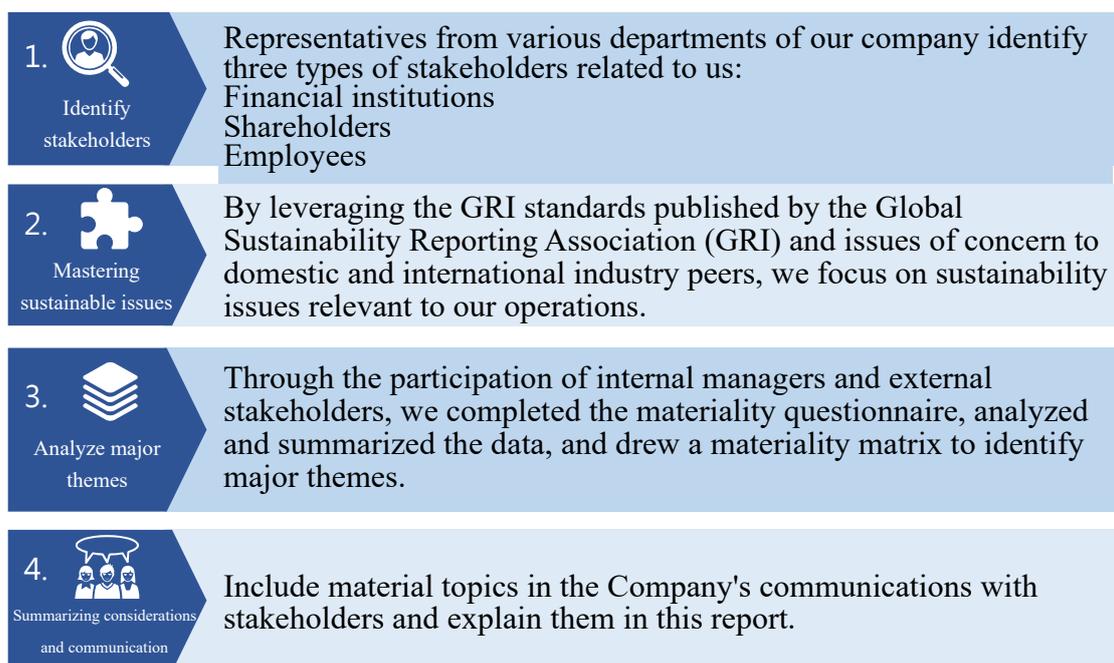
**3.02. Analysis and ranking of major themes**

**3.03. Major Theme Management Guidelines**

## 3 、 Stakeholders and Major Topics

### 3.01 Stakeholder consultation and major topic identification process

Our company values the rights and opinions of its stakeholders, maintains multi-directional communication channels with all stakeholders, and listens attentively to their voices. We believe that stakeholders are the driving force behind our company's growth and the foundation for sustainable corporate development. We strive to understand the issues that concern our stakeholders and incorporate their needs and expectations into our decision-making. We aspire to create and share the greatest benefits with our stakeholders across the diverse aspects of our business operations.



### 3.01.1 Stakeholder communication channels

Stakeholders	Priority issues	The significance of important stakeholders to the company	Channels/frequency of communication of opinions	Stakeholder Communication Performance in 2024
<b>Financial institutions</b>	<ul style="list-style-type: none"> <li>● operational performance</li> <li>● Risk Management</li> <li>● Customer Service</li> <li>● Product quality and innovative R&amp;D</li> </ul>	<p>Only by establishing close communication channels with financial institutions can we ensure that they are informed of our company's operating status clearly and promptly, thereby achieving our corporate goals.</p>	<ul style="list-style-type: none"> <li>● Convene a briefing for legal persons: At least once a year</li> <li>● Disclosure of information on official websites or public information observatories: Normality</li> </ul>	<ul style="list-style-type: none"> <li>● A corporate briefing session was held on September 18.</li> <li>● When applying for new credit lines or renewals, the Company provides operational and company-related information to help financial institutions understand the Company's development, operating status, and potential risks. We also provide timely external explanations of operational results through corporate briefings.</li> </ul>
<b>shareholder</b>	<ul style="list-style-type: none"> <li>● operational performance</li> <li>● Risk Management</li> <li>● Workplace safety and health</li> <li>● Customer Privacy and Information Security</li> </ul>	<p>Shareholders are the source of capital for the company and play an important role in its operations, so we must be responsible to them.</p>	<ul style="list-style-type: none"> <li>● Convening a shareholders' meeting: each year</li> <li>● Convene a corporate briefing: At least once a year</li> <li>● Annual report issued: each year</li> <li>● Disclosure of information on official websites or public information observatories: Normality</li> <li>● Set up a contact window to respond to questions from investors and analysts: immediate</li> <li>● Set up a reporting area on the official website: Normality</li> </ul>	<ul style="list-style-type: none"> <li>● The shareholders' meeting and legal representative briefing were held on June 25 and September 18, respectively, and the annual report was uploaded to the Public Information Observation Station on June 6.</li> <li>● Through the annual shareholders' meeting and legal briefing, we help shareholders and investors understand the company's development strategy and operating status, and also conduct two-way communication through the suggestions put forward by shareholders and investors, which will serve as a reference for the company's future decision-making direction.</li> </ul>

Stakeholders	Priority issues	The significance of important stakeholders to the company	Channels/frequency of communication of opinions	Stakeholder Communication Performance in 2024
staff	<ul style="list-style-type: none"> <li>● Customer Service</li> <li>● Workplace safety and health</li> <li>● Customer Privacy and Information Security</li> <li>● Diversity and inclusion in the workplace</li> </ul>	<p>Employees are the cornerstone of our company's stable development and the key to sustainable operations, so we value every one of our colleagues.</p>	<ul style="list-style-type: none"> <li>● Company Email: Normality</li> <li>● Hold an internal meeting: Implementation from time to time</li> <li>● Employee Satisfaction Survey: each year</li> </ul>	<ul style="list-style-type: none"> <li>● Conduct employee satisfaction survey on 12/16</li> <li>● In addition to holding internal meetings from time to time, we also regularly use internal email platforms and employee satisfaction surveys to understand employee needs. We also value and listen to employees' suggestions and job difficulties, treating employees as important assets of the company and building cohesion.</li> </ul>

### 3.01.2 Identification of important topics

By regularly and irregularly communicating with stakeholders to understand their concerns, sustainable issues were divided into three major aspects: governance, environment, and society. A total of 20 sustainable issues were compiled and distributed as questionnaires to external stakeholders contacted by various departments for business needs. The possible level of concern of stakeholders on these issues was analyzed and counted. In 2024, a total of 10 valid questionnaires were collected from stakeholders, and 6 questionnaires were collected from internal supervisors.

**Sustainability Issues List**

Governance	Environmental aspects	Social aspects
operational performance	Climate policy and carbon reduction measures	Customer Service
Regulatory Compliance	Energy Resource Management	Talent Recruitment and Development
Risk Management	Water Resource Management	Labor-employment relations
Supplier Management	Waste and Hazardous Materials Management	Diversity and inclusion in the workplace
Product quality and innovative R&D	Green/Local Procurement	Workplace safety and health
Customer Privacy and Information Security	Ecology and Environmental Conservation	Employee compensation and benefits
Integrity management		Employee human rights protection

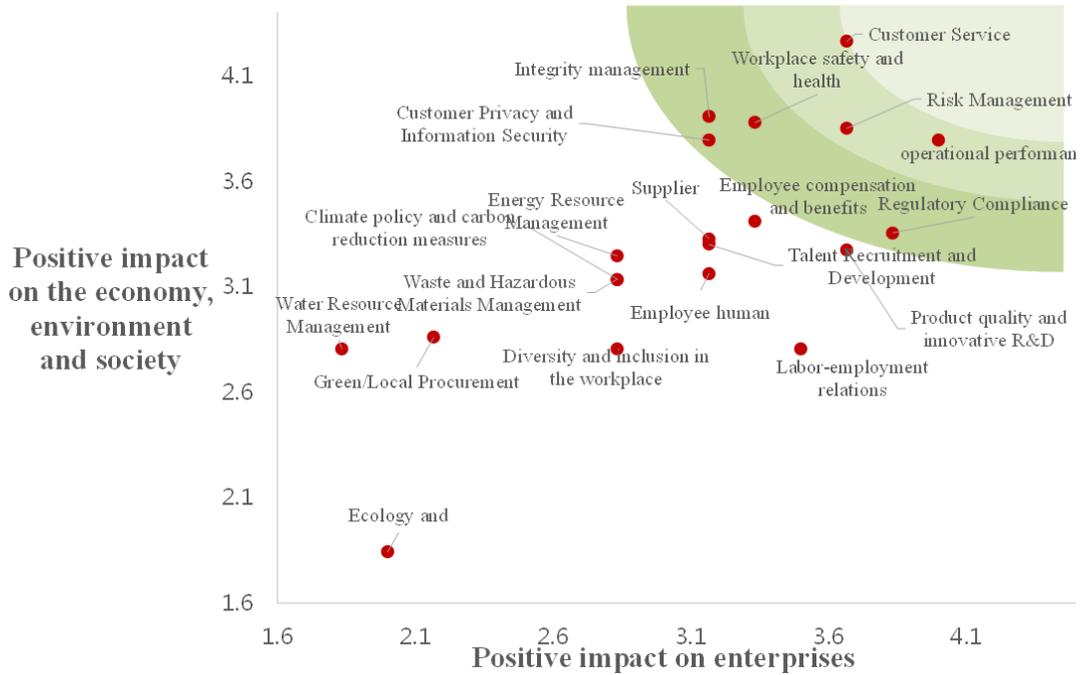
### 3.02 Analysis and ranking of major themes

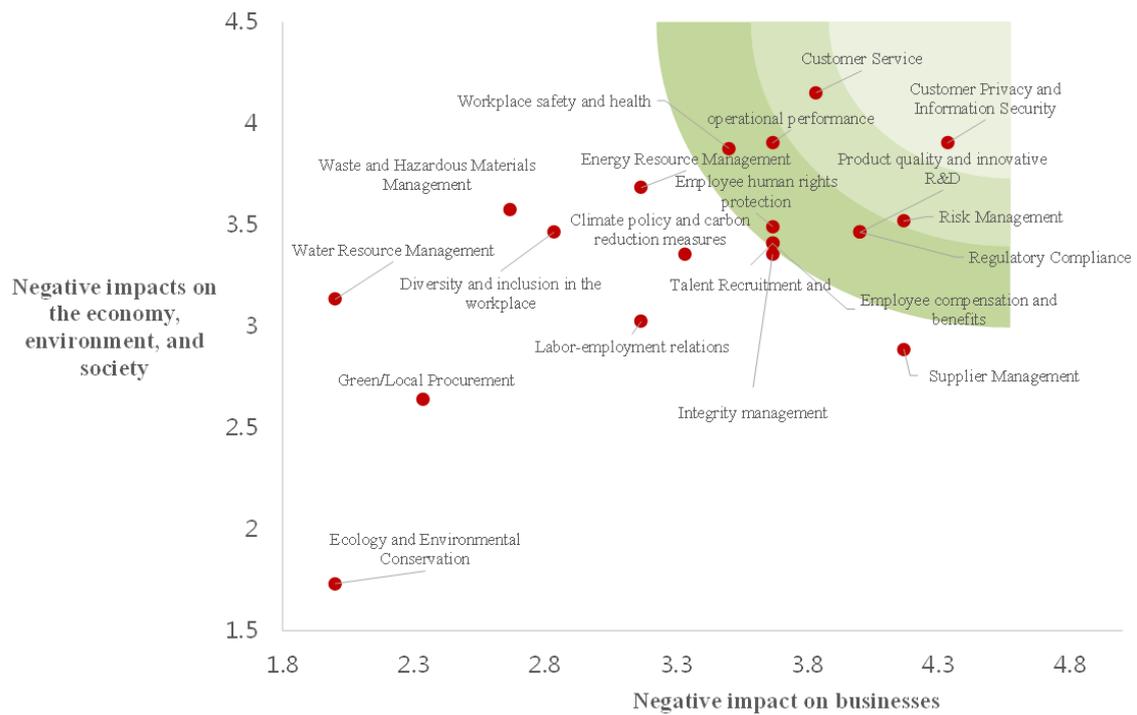
We combined the results of the internal management questionnaire and stakeholder survey to create a materiality matrix, which identified the key issues for 2024. We then assessed the importance of each issue based on its score, categorizing it as high, medium, or general. The X-axis of the matrix represents "impact on the company" (internal management questionnaire), and the Y-axis represents "impact on the economy, environment, and society" (external stakeholder questionnaire). We referenced the union of the top five positive and negative influencers, respectively. After feedback from management, we analyzed and consolidated the results to identify six key themes: customer service, operational performance, risk management, workplace safety and health, regulatory compliance, and customer privacy and information security.

Considering the indispensability of governance, environment, and society, the highest-ranking environmental aspect, climate policy and carbon reduction measures, were included in the simultaneous assessment, resulting in a total of seven major themes. °

Ranking	Positive impact		Negative impact	
1	society	Customer Service	economy	Customer Privacy and Information Security
2	economy	operational performance	society	Customer Service
3	economy	Risk Management	economy	Risk Management
4	society	Workplace safety and health	economy	operational performance
5	economy	Regulatory Compliance	economy	Regulatory Compliance
Also included	environment	Climate policy and carbon reduction measures	environment	Climate policy and carbon reduction measures

### Positive impact matrix analysis diagram





### 3.03 Major Theme Management Guidelines

Important topics - Customer Service	
Positive impact description	Improve customer loyalty and repurchase rate, enhance the company's brand image and long-term revenue stability
Negative Impact	Failure to respond to customer questions or resolve customer complaints in a timely manner may damage the company's reputation and cause loss of customers, thereby affecting revenue and competitiveness.
Policy/Commitment	Provide customer satisfaction service
Management actions and tracking mechanisms	Maintain a good interactive relationship with customers through daily contact and irregular visits by dedicated units.
Target	short term Provide customers with high-quality, lightweight products and services. Maintain good interaction with customers and cooperate with customers to develop required products at any time.
	medium and long term Utilize the existing automotive customer layout in the robotics industry, participate in the research and development of future products, and move towards diversified product development
Communication channels with stakeholders	<ul style="list-style-type: none"> <li>IKKA and its subsidiaries gather group team resources, knowledge, and product lines to provide satisfactory service</li> </ul>

	<p>content to customers, value customer opinions, and continuously create value with customers</p> <ul style="list-style-type: none"> <li>● contact person: Japan Business Planning Department: Minister Lin</li> </ul> <p>Contact email : <a href="mailto:bryan.lin@ikka.co.jp">bryan.lin@ikka.co.jp</a></p>
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Important topics -operational performance		
Positive impact description	Stable profits lead to stable market growth, increased employment opportunities and other positive impacts.	
Negative Impact	Improper operations leading to negative impacts such as market recession, market instability, or mass unemployment.	
Policy/Commitment	Adjust operational strategies promptly in response to legal and market changes, and monitor risks such as interest rate and exchange rate changes.	
Management actions and tracking mechanisms	The responsible unit maintains good interaction with stakeholders and keeps a close eye on relevant changes such as laws and regulations and market changes.	
Target	short term	Continue to strengthen cost control and increase gross profit margin.
	medium and long term	Stable performance growth and profit increase. Leverage existing customers and combine group resources to enter the robotics field and increase sales.
Communication channels with stakeholders	<p>Hold a corporate briefing at least once a year.</p> <p>Hold shareholder meetings annually.</p> <p>Disclosure of information on official websites or public information observation stations.</p> <p>Set up a contact window to respond to questions from investors and analysts.</p>	

Important topics - Risk Management	
Positive impact description	Improved risk management can quickly stabilize in the event of a crisis, ensure asset safety, and maintain financial market stability, among other positive impacts
Negative Impact	Failure to properly manage risks in advance can lead to operational crises, resulting in massive job losses, or inability to report and handle emergencies, and other negative impacts.
Policy/Commitment	Commitment to stable development and continuous operation.

<b>Management actions and tracking mechanisms</b>		Achieve results through risk management organization chart
<b>Target</b>	<b>short term</b>	Not subject to production interruptions caused by climate, disasters, or labor shortages.
	<b>medium and long term</b>	Not subject to production interruptions caused by climate, disasters, or labor shortages.
<b>Communication channels with stakeholders</b>		Hold a corporate briefing at least once a year. Hold shareholder meetings annually. Set up a reporting area on the official website.

<b>Important topics - Workplace Safety and Health</b>		
<b>Positive impact description</b>		Providing employees with a healthy and safe working environment, protecting their health and safety rights at work, and other positive impacts
<b>Negative Impact</b>		Failure to handle occupational safety accidents properly has resulted in negative impacts such as employee turnover and a decline in media coverage of the company's reputation
<b>Policy/Commitment</b>		No occupational hazards caused by the working environment.
<b>Management actions and tracking mechanisms</b>		There are safety, health, and occupational safety personnel responsible for conducting hazard assessments and continuous risk improvement in the company's work areas. Through various related occupational safety training, we aim to reduce occupational safety accidents and fulfill our responsibility to protect employees.
<b>Target</b>	<b>short term</b>	No occupational hazards caused by the working environment.
	<b>medium and long term</b>	No occupational injuries or diseases caused by the working environment.
<b>Communication channels with stakeholders</b>		All new employees must first participate in employee education and training to understand the work environment and promote employee work safety.  Conduct regular employee health checks every year.  Outpatient surgery insurance is added to ensure a safe working environment for every employee when entering and leaving the office.  Regularly cooperate with the Hsinchu County Fire Department to conduct fire drills and training activities.  Implement the Gender Equality in Employment Act and related measures for the prevention and treatment of sexual harassment in accordance with the law.

Important topics - Regulatory Compliance		
Positive impact description	Compliance with laws and regulations can have positive impacts such as stabilizing market order, protecting the natural environment and the rights of stakeholders.	
Negative Impact	Violations of laws that infringe upon the human rights of stakeholders, or environmental violations that cause environmental pollution and other negative impacts.	
Policy/Commitment	We are committed to continuously strengthening our corporate governance structure and operating mechanisms in accordance with regulatory requirements and as the environment changes, ensuring that our operations are governed by an effective governance structure to protect the rights and interests of shareholders and key stakeholders.	
Management actions and tracking mechanisms	<p>Include integrity management in the performance evaluation of the board of directors. Regularly hold education and training on integrity management standards every year.</p> <p>The company's official website has established a reporting channel for independent directors and implemented whistleblower protection measures.</p>	
Target	short term	Implement integrity commitments with customers and strengthen compliance with laws and regulations.
	medium and long term	Continue to open up channels for internal and external personnel to report violations and implement a whistleblower protection system. Every three years, an external organization will be commissioned to conduct performance evaluation of the board of directors.
Communication channels with stakeholders	<p>We have established the "Code of Conduct for Integrity in Business Operations", "Guidelines for Integrity in Business Operations and Conduct", and the "Code of Ethics for Directors and Managers", and disclosed the "Implementation of Integrity in Business Operations" on the company's official website.</p> <p>Set up a reporting area on the official website.</p>	

Important topics - Customer Privacy and Information Security	
Positive impact description	Enhance the information security protection network, strengthen employees' awareness of information security, avoid hacker intrusion, customer privacy leakage, and protect the rights and interests of stakeholders

<b>Negative Impact</b>		Information leakage, theft, or loss of customer data, which damages the privacy rights of stakeholders or exposes them to extortion risks, may violate laws and regulations, and pose negative impacts such as litigation risks to the company
<b>Policy/Commitment</b>		Maintaining an ISO 27001 information security management system to ensure that information security controls are implemented in daily operations to achieve the goal of sustainable operations
<b>Management actions and tracking mechanisms</b>		Plan to strengthen employees' awareness of security, improve compliance and align with stakeholders' expectations for security architecture
<b>Target</b>	<b>short term</b>	Continued to pass ISO27001 certification review
	<b>medium and long term</b>	Implement and promote information security protection systems within the Group's subsidiaries.
<b>Communication channels with stakeholders</b>		The company's official website discloses its "Information Security Policy".  Complete ISO 27001 Information Security Management System annually and obtain external verification, and disclose it on the company's official website.

<b>Important topics - Climate Policy and Carbon Reduction Measures</b>		
<b>Positive impact description</b>		Companies assessing the financial impact of climate change will invest resources early to develop sustainable products and processes, implement carbon reduction measures, reduce product carbon footprint, and lower carbon costs, among other positive impacts
<b>Negative Impact</b>		Extreme climate events have caused the project to shut down, leading to the end of operations; excessive greenhouse gas emissions have led to negative impacts such as carbon fees and regulatory risks.
<b>Policy/Commitment</b>		We promise to support international actions to reduce greenhouse gas emissions and support government reduction targets, fulfill our corporate responsibility to society and meet customer and government environmental regulations, and educate our colleagues to understand and take proactive and effective support actions
<b>Management actions and tracking mechanisms</b>		Maintenance and operation of ISO14064-1 greenhouse gas inventory management system.
<b>Target</b>	<b>short term</b>	Obtained ISO14064-1 greenhouse gas inventory management certification.

	medium and long term	Implement and promote the greenhouse gas inventory management system within the group's subsidiaries.
Communication channels with stakeholders		<p>The company's official website discloses the "Greenhouse Gas Management Policy Statement".</p> <p>Complete ISO 14064 greenhouse gas inventory annually and obtain external verification, and disclose it on the company's official website.</p>



# 4

## Governance

**4.01. Integrity management**

**4.02. Risk Management**

**4.03. Participate in various community organizations**

**4.04. Supplier Management**

## 4 、 Governance

### 4.01 Integrity management

For more information, please refer to Section 4.01.1 "Integrity Management Philosophy, Policies, and Code of Conduct"

#### 4.01.1 Integrity management philosophy, policies, and codes of conduct

The Company has established the "Integrity Management Code," the "Integrity Management Operating Procedures and Behavioral Guidelines," and the "Code of Ethical Conduct" for Directors and Managers. These are implemented after approval by the Board of Directors and submitted to the Shareholders' Meeting, and the same applies to amendments.

On May 3, 2024, the Company designated the Administration Department as the dedicated unit responsible for promoting integrity management. This department will be responsible for formulating and supervising the implementation of integrity management policies and prevention plans, and will report regularly to the Board of Directors.

2024 Integrity Management Implementation Status:

- I. Internal education and training  
The company promotes the concept of integrity management to all employees through internal training and education, reminding them to be vigilant against dishonest behavior when conducting business. This year, 1,224 people attended the integrity management training sessions, totaling 3,672 hours.
- II. Participate in external training  
Arrange directors and managers to participate in relevant external training courses, including insider trading laws and regulations, corporate governance, trade secrets, internal control regulations, internal control design and audit skills to prevent false financial reports and corruption.
- III. Regular inspection  
Conduct a risk assessment of integrity related business activities for all units of the group's subsidiaries, and have the audit unit, in conjunction with the certified public accounting firm, conduct internal control audits to ensure the overall operation of the mechanism and prevent the occurrence of dishonest behavior. No violations of integrity in business operations were found this year.
- IV. Reporting system  
Our company has set up a stakeholder zone (ikka.com.tw) on our company website. In addition to a reporting/appeal channel, there is also a web-based independent director mailbox where independent directors can receive emails to learn about relevant issues and processing procedures. Our company's website, in addition to the Chinese/English language system, has a Japanese language system based on the Japanese supply chain, which is helpful for stakeholders to use.
- V. Continuous communication with stakeholders  
IKKA strives for sustainable management and is dedicated to establishing effective and diverse communication channels with its stakeholders. This helps us understand their needs and expectations, serving as a reference for developing our sustainability policies and management guidelines. Stakeholders are welcome to provide valuable feedback and suggestions through dedicated email channels. Each stakeholder group has a dedicated internal unit to collect and provide feedback.

Stakeholder Integrity Management Standards

To foster a corporate culture of integrity and promote healthy development, and to provide a framework for sound business operations, the Company has established these Codes of Conduct, drawing upon the relevant provisions of the "Code of Conduct for Listed Companies." These Codes clearly stipulate that the Company's directors, managers, employees, assignees, or persons with substantial control over the Company shall not, directly or indirectly, offer, promise, request, or accept any improper benefits, or engage in other dishonest conduct that is in breach of integrity, illegal, or in breach of fiduciary duties, in the course of their business activities, in order to obtain or maintain benefits.

#### Integrity Management Policy Commitment

By formulating and improving rules and regulations to prevent dishonest behavior, organizing publicity activities to promote and educate all employees on the concept of integrity. Establishing common values from top to bottom, shaping corporate culture, becoming an honest company, implementing the business philosophy of preventing dishonest behavior, and moving towards sustainable operation.

## 4.02 Risk Management

For related content, please refer to Section 4.02.1 Risk Management Mechanism and other sections.

### 4.02.1 Risk management mechanism

Our company's risk management policy and measurement standards are implemented through the following risk management organizational chart to achieve their effectiveness.

Important risk assessment matters	Direct Risk Control Unit (Business Sponsor)	Risk review and control	Board of Directors and Audit Office
	First Mechanism	Second mechanism	The third mechanism
1. Interest rates, exchange rates and financial risks	Finance Department	Finance Department President Chief Strategy Officer	Audit Office: Responsible for risk inspection, assessment, supervision, improvement, tracking, and reporting.  Board of Directors: The decision-making and ultimate controlling unit for risk assessment and control.
2. High-risk, highly leveraged investments, lending funds to others, derivatives trading, and financial investment			
3. Investment, reinvestment and merger and acquisition benefits			
4. Policy and Legal Changes	Administration Department	Administration Department President Chief Strategy Officer	
5. Litigation and non-litigation matters			
6. Changes in corporate image	Administration Department and Stock Agent		
7. Equity transfers by directors, supervisors and major shareholders			
8. Changes in operating rights			
9. Environmental safety and hygiene	Administration Department		
10 Industry Changes	Business Unit	Business Unit President Chief Strategy Officer	

#### 4.02.2 Compliance with regulations

The Company has no major regulatory violations in 2024 (materiality is determined by events that involve the core of the Company's operations and have a significant impact on the Company's reputation or financial condition).

### 4.03 Participate in various community organizations

The Company maintains political neutrality and does not participate in political election public relations or make any political donations in its name. However, it encourages its employees to fulfill their civic obligations. The Company did not make any political donation-related expenditures in 2024. The Company's external organizations in 2024 are listed below:

Participation of business related public association organizations

organize	Membership	Purpose
Taiwan TWSE/TPEX Listed Companies Association	member	A platform for listed and OTC companies to exchange ideas, brainstorm, and learn together, in order to broaden participants' horizons and enhance their competitiveness.
Taiwan Public Company Stock Affairs Association	member	With the aim of studying relevant business regulations in the securities issuance market and promoting the development of the capital market, we provide member stock consultation through legal means.
Taiwan Corporate Governance Association	member	The goal is to strengthen the internal and external mechanisms of corporate governance and achieve the vision of "international integration".

### 4.04 Supplier Management

Our company operates as a holding company in Taiwan, and our suppliers are general procurement suppliers. We value long-term partnerships and collaborate to achieve sustainable, mutually beneficial growth.



# 5

## Social aspects

**5.01. Human Resources Development**

**5.02. Occupational Safety and Health**

## 5 、 Social aspects

### 5.01 Human Resources Development

For more information, please refer to the "Human Rights Commitment" and "Human Resources Structure" sections.

#### 5.01.1 Human Rights Policy and Commitment

Our company and its consolidated subsidiaries, in order to uphold and protect basic human rights, recognize and support the spirit and fundamental principles of human rights protection enshrined in international human rights conventions such as the Universal Declaration of Human Rights, the United Nations Global Compact, and the United Nations Guiding Principles on Business and Human Rights, and to reflect the responsibility to respect and protect human rights and comply with labor related regulations in the location where the company is located, have formulated a "Human Rights Policy".

To provide a diverse, equal, and inclusive workplace environment for all employees, we regularly conduct internal education and training on human rights policies each year. In 2024, a total of 1,508 people participated in human rights education and training courses, totaling 2,262 hours.

##### Human Rights Policy Statement

Our company's talent recruitment follows the company's human rights policy and relevant laws and regulations to ensure equal employment opportunities. Employers shall not discriminate against job seekers or employees based on race, class, language, ideology, religion, party affiliation, place of origin, gender, sexual orientation, age, marriage, appearance, facial features, physical and mental disabilities, or previous union membership.

#### 5.01.2 Manpower composition

For more information, please refer to the "Employee Structure" and "Non-employee Structure" sections.

##### 5.01.2.1 Staff structure

###### 1. Staff composition

As of the end of 2024, the Company, including its consolidated subsidiaries, had a total of 1,779 employees, with males and females comprising 39% and 61%, respectively. Female supervisors accounted for 33% of all management staff. The Company, including its consolidated subsidiaries, has not seen significant changes in its workforce over the past two years.

Employee structure at the end of 2024 (Unit: person)

##### Staff composition

age	girl	Boys	total
Under 29 years old	323	108	431
30-39 years old	320	103	423
40-49 years old	337	274	611
50-59 years old	82	135	217
Over 60 years old	25	72	97

total	1,087	692	1,779
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#### Number of workers by region

2024	Employees in consolidated financial statements
Taiwan Holding Company	13
Japan	391
Malaysia	146
Dongguan	344
Vietnam	338
Thailand	547
total	1,779

#### 5.01.2.2 Non-employee structure

Our company does not employ non employees.

#### 5.01.3 collective agreement

The Company does not have a collective bargaining agreement, but is committed to promoting labor-management communication meetings.

## 5.02 Occupational Safety and Health

For related details, please refer to the "Occupational Safety and Health Policy" and "Occupational Injuries" sections.

#### 5.02.1 Occupational Safety and Health Policy

Our company, including its consolidated subsidiaries, has established dedicated safety and health management personnel or units to continuously improve various safety and health measures and create a high-quality working environment; Strengthen the promotion of safety awareness and health promotion activities, effectively enhance employees' safety defense capabilities, to ensure their work safety and take good care of their physical and mental health.

To fulfill the social responsibility of the enterprise and protect the safety of colleagues, the primary goal is to provide a safe, healthy, and comfortable working environment, promote health and safety management, and cultivate correct health concepts and physical and mental health among colleagues. Our company is committed to the following:

- (1.) The office's central air conditioning system is regularly maintained and cleaned twice a year to maintain fresh . Occasional environmental disinfection is also performed to maintain office cleanliness.
- (2.) Regularly conduct office environment testing, such as water quality testing, etc.
- (3.) Public meeting room entrances and exits are disinfected daily with antibacterial liquid, and hand sanitizer is available at handwashing stations to prevent epidemics and maintain employee health.
- (4.) All new employees must first participate in employee education and training to familiarize themselves with the work environment and promote work safety .
- (5.) Conduct health education campaigns regularly to reduce the chances of accidents.

- (6.) We conduct regular health education and promotional activities to reduce the risk of accidents. We conduct annual employee health checkups, covering three indicators: high blood pressure, high blood sugar, and high blood lipids. Labor safety and health management personnel will oversee the health management and tracking of any health checkup results that require tracking. The 2024 annual health checkup will be conducted on June 19, 2024.
- (7.) Organize health promotion activities to encourage colleagues to develop good exercise habits.
- (8.) Smoking is prohibited in the office to ensure a smoke-free working environment for employees.
- (9.) Promote energy conservation, reduce resource waste, and promote office environmental protection activities.
- (10.) We provide outpatient surgery insurance for employees entering and leaving the office to ensure a safe working environment for every employee.
- (11.) Establish and regularly maintain relevant fire-fighting facilities and equipment that comply with fire-fighting regulations.
- (12.) The company regularly cooperates with the Hsinchu County Fire Department in conducting fire drills and training activities. On June 26, 2024, the company invited personnel from the Guanxi Detachment of the Third Battalion of the Hsinchu County Fire Department to conduct a building self-defense fire drill.
- (13.) The public office shall implement the Gender Equality Law and relevant measures for the prevention and control of sexual harassment in accordance with the law.
- (14.) Creating a childcare-friendly workplace and enhancing corporate competitiveness: The company currently provides a maternity allowance of NT\$3,000 per birth. We also foster a maternity-friendly environment, offer prenatal checkup taxi subsidies, and apply for child education bonuses. This aims to increase the proportion of female employees returning to work after childbirth, ensuring that good benefits serve as an incentive to encourage productivity and retain employees.
- (15.) To create a green and sustainable office environment, in addition to beautifying the office environment, we aim to purify the air and relieve colleagues' work pressure by creating comfortable decorations, and specifically implement workplace care.

#### 5.02.2 occupational injuries

The Company did not experience any occupational injury incidents in fiscal 2024.



# 6

## Environmental aspects

6.01. Climate Issue Management

6.02. Greenhouse gas management

6.03. Water Resource Management

6.04. Waste Management

## 6、Environmental aspects

### 6.01 Climate Issue Management

#### 6.01.1 Climate policy and reduction commitments

One of the major themes identified by our company for greenhouse gas management and reduction targets is "Climate Policy and Carbon Reduction Measures". Our company's official website reveals the "Greenhouse Gas Management Policy Statement" to express our emphasis on climate issues.

We promise to support international greenhouse gas reduction actions and Taiwan's 2050 reduction targets, actively completing greenhouse gas inventory as the first step in promoting reduction actions. Through inventory, we will grasp the current situation and further serve as the basis for formulating specific carbon reduction strategies. I hope our company can work together with the world to mitigate the threat and impact of climate change, as well as reduce the financial impact of climate change on the company.

#### **Greenhouse Gas Management Policy Statement**

In order to comply with the global demand for "green and low-carbon" environmental protection, our company, as a member of the Earth's citizens, is responsible for fulfilling our corporate social responsibility. Therefore, we actively carry out organized greenhouse gas inventory operations, truly control and manage the current status of greenhouse gas emissions, and based on the inventory results, further promote greenhouse gas verification plans to demonstrate our company's emphasis on the impact of greenhouse gas emissions on the environment and climate caused by global warming.

Our company is committed to supporting international efforts to reduce greenhouse gas emissions and supporting government reduction targets, fulfilling our corporate responsibility to society and meeting customer and government environmental regulations, and educating our colleagues to understand and proactively take effective supportive actions.

#### 6.01.2 Examining climate risks and opportunities

In order to understand the risks and opportunities related to climate, our company holds regular meetings every year to formulate relevant decisions, and senior management leads various units of the company to implement relevant matters. In accordance with the principles of Task Force on Climate related Financial Disclosures Recommendation (TCFD), we list the impacts of climate related risks and opportunities on our business, strategy, and financial planning, and actively develop solutions to reduce the operational and financial impacts of climate change and enhance organizational climate resilience.

<b>type</b>	<b>Short-term (1 to 3 years)</b>	<b>Mid-term (3 to 5 years)</b>	<b>Long-term (more than 5 years)</b>
<b>Physical Risk</b>	Natural disasters cause supply chain disruptions	Extreme heavy rainfall events	Average temperature rise
<b>Transformation risks</b>	Imposing carbon fees and taxes	Require the use of renewable energy	Net zero emissions required
<b>Chance</b>	Developing sustainable products and processes	Improve energy efficiency	Enhance the company's reputation

### 6.01.3 Evaluate

#### Financial impact of climate risks and opportunities

To cope with the risks and impacts of extreme weather on our company, we identify significant climate risk issues related to our company based on significant principles and the Financial Disclosure Framework (TCFD) related to climate change. We analyze their impact and opportunities, identify physical risks and transition risks, and develop climate strategies for significant risks as risk response measures. This strengthens our company's adaptation and risk reduction to extreme weather, and through regular reviews of the effectiveness of mitigation measures, we establish standardized processes to reduce the response time for future risk management.

type	content	Financial impact	Response strategies
Physical Risk	Natural disasters cause supply chain disruptions	The decrease in subsidiary production has led to a decline in revenue.	<ul style="list-style-type: none"> <li>● Develop alternative raw materials.</li> <li>● Look for suppliers in other regions.</li> </ul>
	Extreme heavy rain event leads to flooding	The shutdown of subsidiary operating bases has resulted in a decrease in revenue.	<ul style="list-style-type: none"> <li>● Regularly inspect the contingency facilities of subsidiary operating sites.</li> </ul>
	Average temperature rise	The increase in electricity consumption leads to an increase in operating costs.	<ul style="list-style-type: none"> <li>● Check the efficiency of external wall insulation and air conditioning system</li> </ul>
Transformation risks	Collect carbon fees and taxes	Paying carbon fees and taxes increases operating costs.	<ul style="list-style-type: none"> <li>● Continuously implement greenhouse gas reduction actions.</li> </ul>
	Require the use of renewable energy sources	The procurement of renewable energy power certificates increases operating costs.	<ul style="list-style-type: none"> <li>● Improve energy efficiency and evaluate renewable energy.</li> </ul>
	Require net zero emissions	Replacing equipment, purchasing renewable energy power certificates and carbon rights, and increasing operating costs.	<ul style="list-style-type: none"> <li>● Strengthen green research and innovation, reduce carbon emissions during the research and development process and usage.</li> </ul>
Chance	Developing sustainable products and processes	Improve the sales ratio of low-carbon smart products, thereby increasing revenue.	<ul style="list-style-type: none"> <li>● Continue to invest in the research and development of low-carbon smart products.</li> </ul>
	Improve energy efficiency	The cost of electricity has decreased.	<ul style="list-style-type: none"> <li>● Purchase energy-saving equipment.</li> <li>● Track energy usage regularly.</li> </ul>
	Enhance the reputation of our company	Improve fundraising accessibility and reduce funding costs.	<ul style="list-style-type: none"> <li>● Strengthen corporate climate governance.</li> <li>● Improve sustainability evaluation results and establish a good image.</li> </ul>

## 6.02 Greenhouse gas management

Please refer to chapters such as "Strategies, Methods, and Objectives for Greenhouse Gas Management" and "Greenhouse Gas Emissions" for related content

### 6.02.1 Greenhouse gas management strategies, methods, and objectives

#### 1. Greenhouse gas management and reduction targets

Our company's inventory base year is 2024, which is our first year of conducting inventory and third-party verification in accordance with the Greenhouse Gas Inventory Protocol. The accuracy of quantitative data is high, so our company uses this year as the base year for greenhouse gas inventory. The total greenhouse gas emissions are 52.515 metric tons CO<sub>2</sub>e, and detailed data is shown in 6.02.2 Greenhouse Gas Emissions.

#### 2. Greenhouse gas strategy and specific action plan

In order to comply with the global demand for "green and low-carbon" environmental protection, our company, as a member of the Earth's citizens, is responsible for fulfilling our corporate social responsibility. Therefore, we actively carry out organized greenhouse gas inventory operations, truly control and manage the current status of greenhouse gas emissions, and based on the inventory results, further promote greenhouse gas verification plans to demonstrate our company's emphasis on the impact of greenhouse gas emissions on the environment and climate caused by global warming. Our company is committed to supporting international efforts to reduce greenhouse gas emissions and supporting government reduction targets, fulfilling our corporate responsibility to society and meeting customer and government environmental regulations, and educating our colleagues to understand and proactively take effective supportive actions.

### 6.02.2 Greenhouse gas emissions

Our company calculates greenhouse gas emissions in accordance with the ISO 14064-1:2018 greenhouse gas inventory standard. The 2024 inventory results are 14.0476 tCO<sub>2</sub>e for category one, 12.3633 tCO<sub>2</sub>e for category two, and 26.1044 tCO<sub>2</sub>e for category three.

**Greenhouse gas emissions analysis table**

Greenhouse gas emissions	2024
Category 1 (tCO <sub>2</sub> e)	14.0476
Category 2 (tCO <sub>2</sub> e)	12.3633
Category 3 (tCO <sub>2</sub> e)	26.1044
Total emissions (tCO <sub>2</sub> e)	52.515

Note 1: Scope of data for Category 1: Direct greenhouse gas emissions and removal, Scope of data for Category 2: Indirect greenhouse gas emissions from input energy (purchased electricity). Scope of Information for Category Three: Employee Business Transportation.

Note 2: The types of greenhouse gases calculated include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride, and nitrogen trifluoride.

Note 3: The emission factors are sourced from the latest "Greenhouse Gas Emission Factors" published by the Ministry of Environment, Executive Yuan. The GWP is based on the IPCC published GWP values (IPCC Fifth Assessment Report) or (IPCC Sixth Assessment Report).

## 6.03 Water Resource Management

Please refer to chapters such as "Water Resource Management or Reduction Targets"

and "Water Use Situation" for related content

### 6.03.1 Water resource management or reduction targets

#### Water Resource Management

Cherishing water and caring for water resources are among the top priorities of our company. Our Taiwan branch is a holding company and only provides general domestic sewage. The amount of water used is not a major issue for our company.

- Promote the concept of water conservation among employees and the practical actions of closing the water pipes whenever possible.
- Instant notification mechanism, repair water supply equipment immediately upon discovery of damage or leakage, to avoid wasting water flow.
- Adjust the water output or water-saving valve of the water supply device, and use sanitary equipment with a water saving certification stamp.

### 6.03.2 Water use

Water consumption inventory

Year/Project	Water consumption (tons)
2024	98,429.70

Source: The Company's consolidated subsidiaries

Water resource management or reduction targets:

The control goal is to reduce the average annual unit turnover water consumption by 1% based on 2024.

## 6.04 Waste Management

Please refer to chapters such as "Waste Management or Reduction Targets" and "Waste Generation Situation" for relevant content

### 6.04.1 Waste management or reduction targets

Our Taiwan branch is a holding company mainly engaged in maintaining stakeholder business. The waste mainly consists of general household waste, which is entrusted to a professional and qualified cleaning company for disposal in a garbage incinerator; Recyclable resource waste is handed over to recycling manufacturers for resource recycling and reuse, reducing pollution and harm to the environment.

### 6.04.2 Waste generation

Year/Project	Total weight of industrial waste (tons)	
	harmful	General industrial waste (non-hazardous)
2024 年	32.73	442.0923

Source: The Company's consolidated subsidiaries



# 7

## appendix

7.01. Appendix 1:

GRI Content Index Table

7.02. Appendix 2:

Climate-related Information

## 7 、 appendix

### 7.01 Appendix 1: GRI Content Index Table

#### GRI Content Index

serial number	Disclosure Project	Corresponding chapter	page number	Notes/Omitted
General Disclosure				
GRI 2: General Disclosures 2021				
2-1	Organization details	Report Information	4	
2-2	Entities included in organizational sustainability reporting	Report Boundaries and Scope	4	
2-3	Reporting period, frequency and contact person	Report coverage period and frequency	4	
2-4	Information recompilation	Information recompilation	5	
2-5	External assurance/assurance	External assurance/guarantee situations	5	
2-6	Activities, value chains and other business relationships	Supplier Management	26	
2-7	staff	Human resources structure	28	
2-8	Non-employee workers	Human resources structure	28	
2-9	Governance structure and composition	Membership and Diversity	10	
2-10	Nomination and selection of the highest governance unit	Nomination and Selection	11	
2-11	Chairman of the highest governance body	conflict of interest	12	

2-12	The highest governance body's role in overseeing shock management	Role and supervision of sustainable management	11	
2-13	Head of Shock Management	Promoting sustainable development governance structure	11	
2-14	The role of the highest governance body in sustainability reporting	The role of sustainable reporting	8	
2-15	Conflict of Interest	conflict of interest	12	
2-16	Communicate key milestones	Operation and execution status	10	
2-17	Collective intelligence of the highest governance unit	Continuing Education for Sustainable Development	10	
2-18	Performance evaluation of the highest governance unit	Supervise performance evaluation of sustainable management	9	
2-19	Remuneration Policy	Remuneration Policy	12	
2-20	Salary determination process	Remuneration Policy	12	
2-21	Annual total compensation ratio	Remuneration Policy	NA	
2-22	Sustainable Development Strategy Statement	Business Philosophy and Sustainable Development Strategy/Words from the Manager	1	
2-23	Policy commitments	Policies and commitments, actions taken, performance targets and indicators implemented	7	
2-24	Incorporate policy commitments	Policies and commitments, actions taken, performance targets and indicators implemented	7	
2-25	Procedures for remediating negative shocks	Measures to remedy negative impacts and effectiveness of implementation	19	
2-26	Mechanisms for seeking advice and raising concerns	Integrity management philosophy, policies, and codes of conduct	19	
2-27	Regulatory Compliance	Regulatory Compliance	26	

2-28	Membership of a public association	Participate in various community organizations	26	
2-29	Stakeholder Consultation Policy	Stakeholders' consultation	15	
2-30	collective agreement	collective agreement	29	
Major Themes				
GRI 3: Major Themes 2021				
3-1	Determine the flow of major themes	Process for determining major topics	18	
3-2	List of major topics	List of major topics	18	
3-3	Major topic management	Policies and commitments, actions taken, performance targets and indicators implemented		
Economic aspects				
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed by the organization	Economic performance	32	
201-2	Financial impacts and other risks and opportunities arising from climate change	The risks and opportunities posed by climate change to the company and the company's response measures	32	
201-3	Defined benefit obligations and other retirement plans	Economic performance	NA	
201-4	Financial assistance from the government	Economic performance	NA	
GRI 203: Indirect Economic Impacts 2016				
203-1	Infrastructure investment and support services development and impact	Infrastructure investment and support services	NA	
203-2	Significant indirect economic impact	Infrastructure investment and support services	NA	

GRI 204: Procurement Practices 2016				
204-1	From local suppliers	Supplier Management	26	
GRI 205: Anti-Corruption 2016				
205-1	Operational locations that have undergone corruption risk assessments	Integrity Governance	24	
205-2	Communication and training on anti-corruption policies and procedures	Integrity Governance	24	
205-3	Confirmed incidents of corruption and actions taken	Integrity Governance	24	
GRI 206: Anti-competitive Behavior 2016				
206-1	Anti-competitive behavior, antitrust, and monopoly actions	Anti-competitive behavior	NA	
GRI 207: Tax 2019				
207-1	Tax Policy	Taxation	NA	
207-2	Tax governance, control and risk management	Taxation	NA	
207-3	Stakeholder consultation and management on tax-related issues	Taxation	NA	
207-4	Country Report	Taxation	NA	
Environmental aspects				
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	Energy usage	NA	
302-2	Energy intensity	Energy usage	NA	
302-3	Reduce energy consumption	Energy usage	NA	

GRI 303: Water and Discharged Water 2018				
303-1	Mutual impacts of shared water resources	Water resource management or reduction targets	35	
303-2	Management of drainage-related shocks	Water resource management or reduction targets	35	
303-3	Water intake	Water use	NA	
303-4	Displacement	Water use	NA	
303-5	Water consumption	Water use	35	
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) greenhouse gas emissions	Greenhouse gas emissions	34	
305-2	Energy indirect (Scope 2) greenhouse gas emissions	Greenhouse gas emissions	34	
305-3	Other indirect (Scope 3) greenhouse gas emissions	Greenhouse gas emissions	34	
305-4	Greenhouse gas emission intensity	Greenhouse gas emissions	34	
305-5	Reduction of greenhouse gas emissions	Greenhouse gas management strategies, methods, and objectives	36	
305-6	Emissions of ozone-depleting substances	Greenhouse gas emissions	34	
GRI 306: Waste 2020				
306-1	Waste generation and waste-related significant impacts	Waste management or reduction targets	36	
306-2	Managing significant waste-related impacts	Waste management or reduction targets	36	
306-3	Waste generation	Waste generation	36	
306-4	Waste disposal and transfer	Waste generation	36	
306-5	Direct disposal of waste	Waste generation	36	
GRI 308: Supplier Environmental Assessment 2016				

308-1	Using environmental criteria to screen new suppliers	Supplier Management	NA	
308-2	Negative environmental impacts in the supply chain and actions taken	Supplier Management	NA	
Social aspects				
GRI 401: Employment Relations 2016				
401-1	New employees and former employees	Human resources structure	28	
401-2	Benefits provided to full-time employees (excluding temporary or part-time employees)	Employee Rights and Benefits	28	
401-3	Parental leave	Employee Rights and Benefits	28	
GRI 403: Occupational Safety and Health 2018				
403-1	Occupational Safety and Health Management System	Occupational Safety and Health Policy	29	
403-2	Hazard identification, risk assessment and accident investigation	Occupational Safety and Health Policy	29	
403-3	Occupational Health Services	Occupational Safety and Health Policy	29	
403-4	Participation, consultation and communication with workers related to occupational safety and health	Occupational Safety and Health Policy	29	
403-5	Training for workers on occupational safety and health	Occupational Safety and Health Policy	29	
403-6	Worker health promotion	Occupational Safety and Health Policy	29	
403-7	Prevent and mitigate occupational health and safety impacts directly related to business relationships	Occupational Safety and Health Policy	29	

403-8	Workers covered by the occupational safety and health management system	Occupational Safety and Health Policy	29	
403-9	occupational injuries	occupational injuries	29	
403-10	occupational diseases	occupational injuries	29	
GRI 404: Training and Education 2016				
404-1	Average training hours per employee per year	Employee education and training	29	
404-2	Staff enhancement and transition assistance programs	Employee education and training	29	
404-3	Percentage of employees receiving regular performance and career development reviews	Employee education and training	29	
GRI 405: Employee Diversity and Equal Opportunity 2016				
405-1	Diversity of governance units and employees	Membership and Diversity	28	
405-2	Ratio of female to male base salary and compensation	Employee Rights and Benefits	NA	
GRI 406 Non-Discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken by the organization		28	
GRI 407 Freedom of Association and Group Bargaining 2016				

407-1	Operations or suppliers that may face risks to freedom of association and collective bargaining		NA	
GRI 408 Child Labor 2016				
408-1	Significant risk of child labor in our operations and among our suppliers		NA	
GRI 409 Forced or Compulsory Labor 2016				
409-1	Operational locations and suppliers with significant risks of forced and compulsory labor		NA	
GRI 413: Local Communities 2016				
413-1	Operational activities based on local community consultation, impact assessment and development planning	local community	NA	
413-2	Operations that have significant actual or potential negative impacts on local communities	local community	NA	
GRI 414: Supplier Social Assessment 2016				
414-1	Using social criteria to screen new suppliers	Supplier Management	NA	
414-2	Negative social impacts in the supply chain and actions taken	Supplier Management	NA	
GRI 416: Customer Health and Safety 2016				
416-1	Assess the health and safety impact of product and service categories	Customer Health and Safety	NA	

416-2	Violations of health and safety regulations related to products and services	Customer Health and Safety	NA	
GRI 417: Marketing and Labeling 2016				
417-1	Product and service information and labeling requirements	Marketing and Labeling	NA	
417-2	Incidents of non-compliance with regulations regarding product and service information and labeling	Marketing and Labeling	NA	
417-3	Incidents of non-compliance with marketing communications regulations	Marketing and Labeling	A	
417-3	Incidents of non-compliance with marketing communications regulations	Marketing and Labeling	NA	
GRI 418: Customer Privacy 2016				
418-1	Complaints of proven violation of customer privacy or loss of customer data	Customer Privacy Protection	NA	

#### GRI Content Index Table Description

Usage Statement	IKKA-KY has reported content from January 1st to December 31st, 2024 in accordance with GRI guidelines
GRI 1 used	GRI 1: Basics 2021
Applicable GRI Industry Standards	If there are applicable GRI industry guidelines, please fill in the industry name

## 7.02 Appendix II: Climate-related Information

This form is for browsing only. Please edit it after exporting the perpetual report  
Appendix 2: Climate related Information

project	content	Corresponding chapter	page number
1	Explain the supervision and governance of climate related risks and opportunities by the board of directors and management.	6.01 Climate Change	32
2	Explain how the identified climate risks and opportunities affect the business, strategy, and finances (short-term, medium-term, long-term) of the enterprise.	6.01 Climate Change	32
3	Explain the impact of extreme climate events and transitional actions on finances.	6.01 Climate Change	32
4	How to integrate the identification, assessment, and management processes of climate risks into the overall risk management system.	6.01 Climate Change	32
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and major financial impacts used should be explained.	6.01 Climate Change	32
6	If there is a transition plan for managing climate related risks, explain the content of the plan and the indicators and objectives used to identify and manage physical and transition risks.	6.01 Climate Change	32
7	If internal carbon pricing is used as a planning tool, the basis for pricing should be explained.	6.01 Climate Change	32
8	If climate related goals are set, information should be provided on the activities covered, greenhouse gas emission categories, planning schedule, and annual progress achieved; If carbon credits or renewable energy credits (RECs) are used to achieve relevant goals, the source and quantity of the carbon reduction credits or RECs exchanged should be explained.	6.01 Climate Change	32
9-1-1	Greenhouse gas inventory information for the past two years.	6.02.2 Greenhouse gas emissions	34
9-1-2	Greenhouse gas confidence information for the past two years.	6.02.2 Greenhouse gas emissions	34
9-2	Greenhouse gas reduction targets, strategies, and specific action plans.	6.02.1 Strategies, Methods, and Objectives for Greenhouse Gas Management	34

