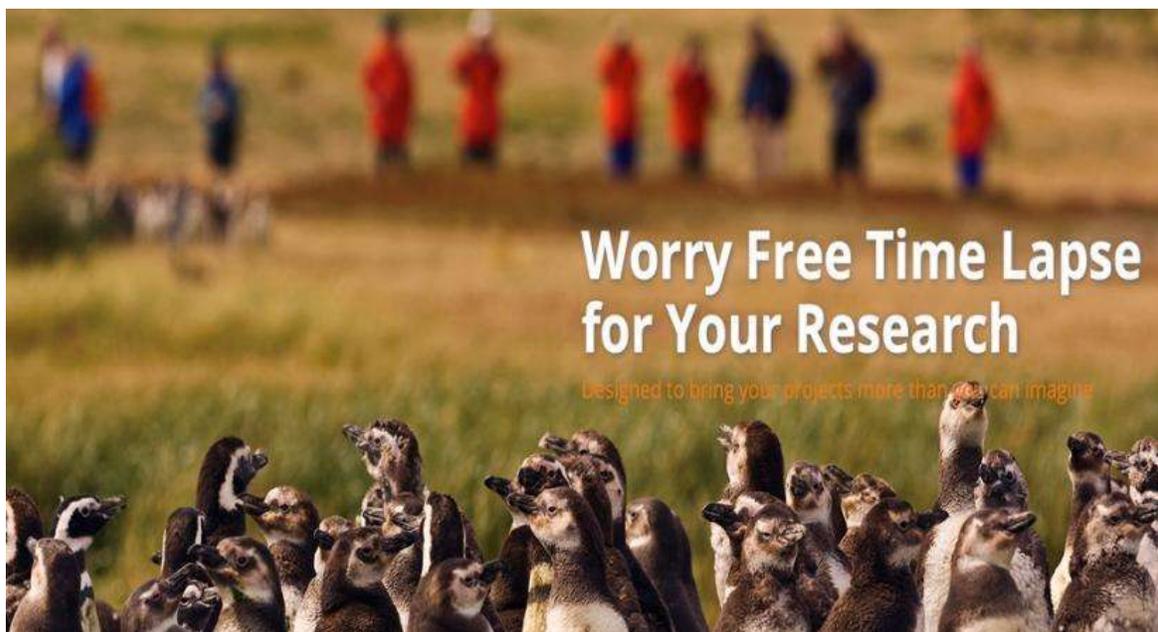


Brinno Incorporated

2023 Corporate Sustainability Report



The website for querying the company's sustainable development report :
Public information observatory :

<https://mops.twse.com.tw/mops/web/t100sb11>

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1. About this Report

Brinno Incorporated has long been committed to promoting sustainable development. It is compiled in accordance with the core options of the international GRI standards. The company will issue it every year in the future and set up a "Sustainable Development" section on the company website to respond to global stakeholders' concerns about Brinno's development. Issues of concern for sustainable development.

1.1 Report Period

This report is prepared annually and disclosed regularly. The disclosure period of this report is 2023 (January 1 to December 31, 2023), and the content covers the practice and performance of various aspects such as corporate governance, society and environment.

1.2 Report Scope

The scope of disclosure focuses on the operating activities and services of Brinno Incorporated. All financial figures are calculated in New Taiwan dollars, and relevant statistical data are calculated based on international standards.

1.3 Principles and guidelines for report writing

The information and data in this report are provided by various departments, and then compiled and reviewed by the company's sustainable development report compilation unit, with a focus on the content and data. Finally, the report is finalized and published after being reviewed by the chairman of the board. The content structure of the report is prepared with reference to the Sustainability Reporting Standards (Global Reporting Initiative, GRI) issued by the Global Sustainability Reporting Initiative, and is disclosed in accordance with the core options of GRI Standards. A comparison table of GRI Standards indicators is provided in the appendix of the report for indexing and SASB perpetual accounting indicators.

1.4 Release Information

The data disclosed in this report are based on the company's own statistics, and the accounting data are obtained from financial reports verified by certified accountants. They are all accurate figures. This report has not been verified by a third party.

Since the company issued its first corporate sustainability report in 2021, it is expected to issue one every year. The current release version : August 2024 , the next issue is expected to be released : August 2025.

1.5 Contact Method

If you have any suggestions or questions about the content of this corporate sustainability report, you are welcome to contact us in the following ways. Relevant information is as follows :

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Email : carol@brinno.com

Website : [http : //www.brinno.com](http://www.brinno.com)

2 . Letter from the Chairman

Brinno's operating income in 2023 will be NT\$542,217,000, a decrease of 17.08% compared to NT\$653,914,000 in 2022; its net profit after tax will be NT\$44,229,000, a decrease of 22.09% from NT\$56,768,000 in 2022. Starting from 2021, it will gradually complete the software and hardware development of its own ASIC into time-lapse photography products, and further upgrade the company's services, from product R&D and manufacturing to cloud software platform services (SaaS) + AI, to build Brinno starting from the construction industry Time-lapse photography ecosystem.

Looking forward to 2023 , OBM's own brand Brinno time-lapse camera will be a new generation of the market's long-awaited flagship TLC5000 4K high-resolution cloud time-lapse camera, which will provide Wi-Fi & 4G networking functions and will integrate the cloud control platform and The AI image recognition function is planned to be launched in the second quarter of 2024. It can create platform subscription economic revenue in the future. As new models are launched, the replacement wave will help to inject brand marketing capabilities into reaching new heights; in terms of sales channels, in addition to actively In addition to expanding e-commerce flagship stores in major countries, and strengthening systematic digital marketing promotion strategies, and in response to changes in consumption patterns after the epidemic , physical sales channels are also re-established to meet diverse purchasing behaviors, which can enhance Brinno's brand marketing cycle and improve the company's overall profit performance.

In the innovative ODM part, in addition to the steady growth and shipments of its main customers, American Vernier educational smart devices and American marine low-light cameras, as visual images become an indispensable source of data for the AI and military industries, it will actively invest in the development of optical camera modules. , accelerating the cooperative development project with drone vehicles, and at the same time seeking opportunities to vertically integrate with the drone military industry to explore innovative markets and boost revenue performance.

In response to business expansion needs, the company has also invested resources to enrich R&D energy and actively expanded firmware development talents. At the same time, it has also launched the third phase of construction and education cooperation project with National Taiwan University to accelerate the construction of cloud platform + AI. Its own brand OBM and ODM dual businesses will be launched in 2024. As new models are launched and shipped, we will do our best to complete the delivery of existing products and orders, while also accelerating the development of drone vehicle cameras. The company is optimistic that its future operating performance will reach new heights.

In addition to pursuing steady growth and profit goals, Brinno also continues to invest in corporate governance, environmental protection and social ethics care to enhance all aspects of corporate value, respond to the overall society's value requirements for Brinno, and drive itself forward in the future. Continue to deepen and improve in the field of sustainable development. With the joint efforts of the company's colleagues, Brinno's

corporate governance evaluation scores have improved year by year since 2020. In the corporate governance evaluations from 2021 to 2023, they were ranked among the "6%~20% gap" companies among all listed companies. In the future Improvement and implementation of indicators that have not yet been scored. The company voluntarily released its corporate sustainability report for the first time the year before last. This report uses this report to present its performance in three main aspects, including corporate governance, environment and society, to evaluate Brinno's performance in fulfilling sustainable development. We will continue to use our expertise and capabilities, work together with all stakeholders, continue to exert a positive influence, achieve sustainable development, and jointly move towards the vision of sustainable management.

Brinno Incorporated
Chairman
Chen,Shih-Che



3. Identification Stakeholders and Major Themes

Brinno uses multiple communication channels to understand the issues of concern to stakeholders, and formulates major management policies and implementation plans accordingly to respond to the needs and expectations of stakeholders.

3.1 Identification of interested parties

In order to identify important stakeholders with close relationships, an evaluation was conducted based on the five principles of the AA1000 SES Stakeholder Engagement Standard (including responsibility, influence, tension, multiple perspectives and dependence). After analysis, it was concluded five important stakeholder groups include consumers, employees, manufacturers/contractors, investors, social groups and community residents.

3.2 Communication projects and channels for various stakeholders

The communication items, channels, response methods and communication frequencies of the company's various stakeholders are summarized as follows. The communication content and performance of major topics and stakeholders in 2023 have been placed in the stakeholder area of the company's website and will be reported to the board of directors on May 8, 2023 :

Interested Parties	Communication Project	Communication Channels/Response Methods/Communication Frequency
Consumer	Product quality Product price Customer service	* Hire dedicated personnel to handle customer service and add service cloud. This application records and tracks product problems and customer complaint tracking at any time. * Business meetings : irregular * Complaints or appeals by phone or email : irregularly * Meetings and visits : irregularly
Staff	Legal compliance Labor relations Employee compensation and welfare Occupational safety and health Employee assessment	* Law compliance and information security protection information promotion : irregularly * The company's internal network platform announces important operations, personnel and various employee welfare matters :

Interested Parties	Communication Project	Communication Channels/Response Methods/Communication Frequency
	mechanism Education training and development	irregularly * Establish an employee welfare committee : provide employees with wedding and funeral festival subsidies, community activity subsidies, and domestic and foreign travel. * Managers' meeting : once a quarter * Labor-management meeting : once a quarter * Occupational Safety and Health Committee Meetings : Irregular * Employee performance appraisal and interview : at least once a year * Provide internal and external education and training course information and education and training courses : irregularly * The official website has set up a special area for stakeholders to report and complain : e-mail : admin@brinno.com * Set up internal employee feedback and appeal mailbox : 24 hours
Manufacturer /Contractor	Supplier relationship Quality management Delivery management Production technology	* Production and manufacturing department meeting : once a week * Purchasing contact : irregularly * Supplier counseling : irregularly
Investors	Operating financial performance Company development strategy Corporate Governance	* Revenue announcement on Public Information Observatory : once a month * Regular shareholders meeting and annual report : once a year * Corporate briefing sessions : irregular * Public Information Observatory releases information : irregularly

Interested Parties	Communication Project	Communication Channels/Response Methods/Communication Frequency
Social groups and community residents	Corporate image Community care Social participation	* Invite disadvantaged groups to participate in company activities : from time to time * Sponsoring schools, disadvantaged groups or purchasing agricultural products : irregularly * Cooperation on cultural heritage, architecture, and natural ecology projects : irregularly

3.3 Analysis of Major Issues

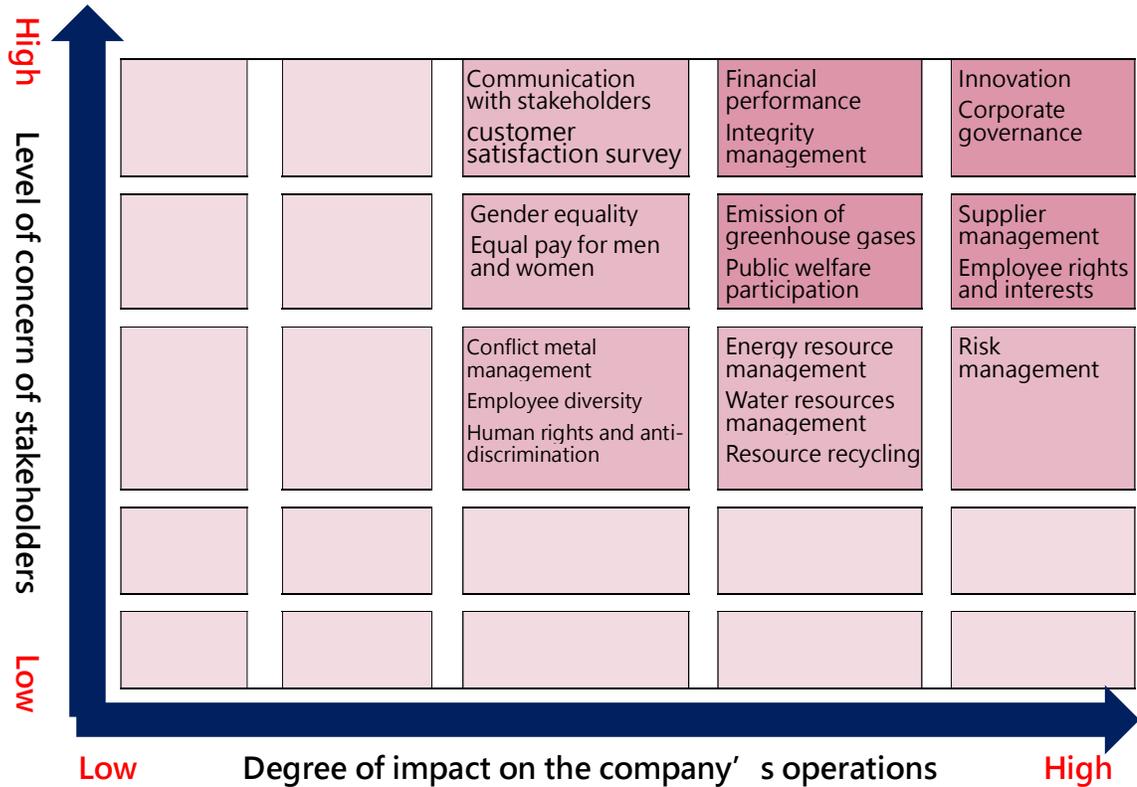
In order to more accurately grasp the issues of concern to various stakeholders, we refer to the four principles of the GRI Code (materiality, stakeholder inclusiveness, sustainability context and completeness) and the international integrated reporting structure to initially select companies that are 20 issues closely related to operations, including 8 governance issues, 5 environmental issues and 7 social issues, are included in the list of issues :

Governance aspect	Environmental aspect	Social aspect
1. Research and innovation 2. Corporate governance 3. Risk management 4. Communication with stakeholders 5. Integrity management 6. Financial performance 7. Supplier management 8. Customer satisfaction survey	9. Conflict metal management 10. Greenhouse gas emissions 11. Energy resource management 12. Water resources management 13. Resource recycling	14. Occupational safety and health 15. Employee diversity 16. Employee Rights and Interests 17. Gender equality 18. Equal pay for men and women 19. Human rights and anti-discrimination 20. Public welfare participation

The total score of the 20 issues is calculated based on the "level of concern of stakeholders" and "impact on the company's operations". Those that are of high concern to stakeholders and have a greater impact on operations will be listed as major topics in this report :

Item	Focus on issue	Level of concern of stakeholders					Subtotal	Impact on the company' s operations					Subtotal	Total score	
		1	2	3	4	5		1	2	3	4	5			
1	Research and innovation					●	5						●	5	25
2	Corporate Governance					●	5						●	5	25
3	Risk Management			●			3						●	5	15
4	Communication with stakeholders					●	5			●				3	15
5	Integrity management					●	5						●	4	20
6	Financial Performance					●	5						●	4	20
7	Supplier management				●		4						●	5	20
8	Customer satisfaction survey					●	5			●				3	15
9	Conflict metal management			●			3			●				3	12
10	Emission of greenhouse gases				●		4						●	4	16
11	Energy resource management			●			3						●	4	12
12	Water resources management			●			3						●	4	12
13	Resource recycling			●			3						●	4	12
14	Occupational safety and health				●		4			●				3	12
15	Diversity of employees			●			3			●				3	6
16	Employee rights				●		4						●	4	16
17	Gender equality				●		4			●				3	12
18	Equal pay for men and women				●		4			●				3	12
19	Human rights and anti-discrimination			●			3			●				3	9
20	Public welfare participation				●		4						●	4	16

Eight major issues of concern to stakeholders were identified, including R&D innovation, Corporate governance, Integrity management, Financial performance, Supplier management, Greenhouse gas emissions, Employee rights and public Welfare participation (total score ≥ 16 points) :



GRI themes corresponding to these major topics , their boundaries , their significance and importance to the company, and the corresponding report chapters are summarized as follows :

Side items	Major issue	GRI theme	Within the organization		Outside the organization			Meaning and importance to the company	Correspondence report chapter
			To the company	Staff	Consumer	Supplier	Investor		
Governance aspect	Research new	Economic 201	●					Maintain competitive advantage through continuous innovation through investment in R&D.	4.3 Product technology and R&D
	Company governance	General 102	●		●	●	●	Whether corporate governance is sound will have a long-term impact on the company's development.	5.1 Corporate governance structure

Side items	Major issue	GRI theme	Within the organization		Outside the organization				Meaning and importance to the company	Correspondence report chapter	
			To the company	Staff	Consumer	Supplier	Investor	Social groups and communities			
	Integrity business	102 General	●		●			●	●	Integrity management is an important core value of the company, which affects the trust of our customers in us.	5.2 Honesty and Integrity 5.4 Intellectual Property Management
	Financial Performance	201 Economic performance	●	●				●		The company's financial performance directly affects shareholders' profits and investors' investment willingness.	4.2 Operation Overview
	Supplier manage	102-9 Supply	●					●		Suppliers affect production operations and product quality.	6.1 Supplier Management
Environmental aspect	greenhouse gases	305-5 Emission of	●							Climate change affects the company's inability to operate normally and provides services, which indirectly increases the company's operating costs.	6.3 Greenhouse Gas Management
Social aspect	Public welfare participation	413 Local community	●	●					●	Participate in charity activities from time to time to enhance the company's corporate image and achieve sustainable development.	7.5 Public Welfare Participation

Side items	Major issue	GRI theme	Within the organization		Outside the organization				Meaning and importance to the company	Correspondence report chapter
			To the company	Staff	Consumer	Supplier	Investor	Social groups and communities		
	Employee rights	Labor-employer 401	●	●					<p>Employees are the company's greatest asset, and the recruitment and compensation system helps retain talent and enhance competitiveness.</p> <p>7.1 Employee Profile 7.2 Staff Care</p>	

3.4 Management guidelines for major issues

Side items	Major Issues	Management Policies and Goals	Effectiveness Evaluation Mechanism
Governance Aspect	Research and innovation	Develop new products and maintain competitive advantage.	<ol style="list-style-type: none"> Number of R&D projects; number of successful patent applications. The research and development plan is achieved according to the plan.
	Corporate Governance	Improve information transparency to ensure shareholder rights.	<ol style="list-style-type: none"> Corporate governance evaluation scores. Corporate governance evaluation falls within the range of listed companies.
	Integrity management	Implement the company's code of integrity management.	Same as the "corporate governance" effectiveness evaluation mechanism.
	Financial Performance	Increase sales of highly profitable products, reduce production costs, and increase return on shareholders' equity.	<ol style="list-style-type: none"> Revenue growth rate and gross profit margin. Return on shareholders' equity.
	Supplier management	Find alternative manufacturers and alternative materials; regularly evaluate suppliers on quality,	<ol style="list-style-type: none"> Find the number of substitute manufacturers and the quantity of substitute materials. Reduce the defective rate of

Side items	Major Issues	Management Policies and Goals	Effectiveness Evaluation Mechanism
		delivery time, price and service.	incoming materials, purchase and delivery compliance rate, and reduce inventory turnover days.
Environmental Aspect	Greenhouse gas emission reduction	Electricity and water resources, resource recycling and office resources are managed.	Carbon emissions from electricity and water use will be reduced, with the goal of reducing total emissions by 1% within five years.
Social Aspect	Public welfare participation	Improve the marginal benefits of social welfare participation.	<ol style="list-style-type: none"> 1. Participate in project cooperation and sponsorship through time-lapse photography products. 2. Sponsor schools, disadvantaged groups or subscribe for agricultural products.
	Employee rights	Improve employee satisfaction, reduce employee turnover and improve the education and training system.	<ol style="list-style-type: none"> 1. Number of labor disputes. 2. Employee turnover rate. 3. Annual average training hours per person.



4. Company Overview

4.1 Company Profile

"Brinno" was established in 2003. It focused on industrial design in the early days. After years of accumulation, it has become one of the "top professional design companies" in the electronics industry. It has won the recognition and trust of world-class high-tech companies and has become one of its Long-term, stable and mutually beneficial partnership.

In 2009, the company foresees high growth prospects in the imaging market. In particular, "time-lapse photography" will benefit from the improvement of mobile network bandwidth and the popularity of cloud storage. Sharing video clips in real time will contain huge potential business opportunities, so it combines design experience, battery life and the core competitiveness of image processing technology, we independently developed a portable stand-alone "time-lapse photography" that can be widely used in business and personal leisure life, and launched it into the global market under Brinno's own brand.

The company is a "pioneer" in simplifying "time-lapse photography" technology and is devoted to the improvement and optimization of technology. We combined related software and hardware functions into a single machine, breaking through the time-consuming, laborious and expensive bottlenecks of traditional "time-lapse photography" and achieving a new user experience of instant shooting, instant zooming and instant viewing. The company's series of brand products break the threshold of professional knowledge required to shoot "time lapse", allowing mass consumers to easily enjoy the endless fun of high quality and professional feeling when shooting "time lapse".

Company name	Brinno Incorporated
Equity status /Market type	Listed company , no subsidiaries
Listing date	December 29, 2015
Industry	Optoelectronics
Main business	1. Own brand time-lapse camera OBM business, main products : construction engineering time-lapse camera, intelligent electronic cat eye, time-lapse sensor camera 2. Innovative ODM business, main projects : firmware development, R&D design, manufacturing and mass production
Established	November 6, 2003
Capital amount	348,791,160 (2023/12/31)
Chairman/General Manager	Chen,Shih-Che
Number of employees	65 people (2023/12/31)
head office	4th Floor, No. 105 and 107, Zhouzi Street, Neihu District, Taipei City

4.1.1 Company History

Year	Important Chronicles
November 2003	Establishment registration, paid-in capital of 5,000 thousand yuan, and number of shares of 500,000 shares.
May 2008	The cash capital increase is 7,000 thousand yuan, the debt payment is 8,000 thousand yuan, the paid-in capital is 20,000 thousand yuan, and the number of shares is 2,000 thousand shares.
February 2009	The cash capital increase is 9,800 thousand yuan, the paid-in capital is 29,800 thousand yuan, and the number of shares is 2,980 thousand shares.
May 2009	The cash capital increase is 7,000 thousand yuan, the paid-in capital is 36,800 thousand yuan, and the number of shares is 3,680 thousand shares.
Year 2009	Won the Good Design Award for Garden Watch Cam and Bird Watch from the Bureau of Industry and the Product Good Design Award for Birth Watch Cam from Japan.
Year 2010	Obtained the Digital Maoyan Innovation Research Award Certificate from the Small and Medium Enterprises Division of the Ministry of Economic Affairs.
Year 2011	Obtained the digital electronic cat eye golden design product certification certificate from the Industrial Bureau.
Year 2012	Won the Digital Electronic Cat Eye Best Choice Award from the Foreign Trade Development Association of the Republic of China.
December 2013	The cash capital increase is 63,200 thousand yuan, the paid-in capital is 100,000 thousand yuan, and the number of shares is 10,000 thousand shares.
February 2014	The cash capital increase is 20,000 thousand yuan, the paid-in capital is 120,000 thousand yuan, and the number of shares is 12,000 thousand shares.
February 2014	Log in to the Chuangcai version.
September 2014	The employee stock option is NT 30,000,000, the paid-in capital is NT 150,000,000, and the number of shares is 15,000,000,000.
November 2014	Public offering of company stock.
December 2014	Company login and registration.
August 2015	The capital reserve was transferred to capital increase of 1,103 thousand yuan and the surplus was transferred to capital increase of 20,350 thousand yuan. The paid-in capital was 171,453 thousand yuan and the number of shares was 17,145 thousand.
December 2015	The company is listed on the OTC.
March 2016	The cash capital increase is 16,010 thousand yuan, the paid-in capital is 187,464 thousand yuan, and the number of shares is 18,746 thousand shares.
September 2017	The surplus was transferred to capital increase of NT 27,220 thousand, the paid-in capital was NT 214,684 thousand, and the number of shares was 21,468 thousand .

Year	Important Chronicles
September 2018	The surplus was transferred to capital increase of 13,564 thousand yuan, the paid-in capital is 228,248 thousand yuan, and the number of shares is 22,825 thousand shares.
February 2020	The treasury shares were canceled and the capital was reduced by NT 6,000 thousand. The paid-in capital was NT 222,248 thousand and the number of shares was 22,225 thousand.
September 2020	The surplus was transferred to capital increase of 14,446 thousand yuan, the paid-in capital is 236,694 thousand yuan, and the number of shares is 23,670 thousand shares.
July 2021	The total capital of the establishment was changed by 500,000 yuan, the paid-in capital was 236,694 thousand yuan, and the number of shares was 23,670 thousand shares.
September 2021	The paid-in capital is 248,228 thousand yuan and the number of shares is 24,823 thousand shares.
November 2021	Issued the first domestic unsecured convertible corporate bond with a face value of NT\$300 million (abbreviation : Brinno ; code : 74021)
March 2023	Implementing the provisions of the "Second Measures for Buying Back Shares and Transferring Employees in 109" for treasury shares, 600,000 shares were transferred to employees.
September 2023	Profit transferred to capital increase 1 2,411 thousand yuan, the paid-in capital is 260,640 thousand yuan, and the number of shares is 26,064 thousand shares
November 2023	The convertible corporate bonds are converted to increase capital by NT 2,883,000. The paid-in capital is NT 263,523,000 and the number of shares is 26,353,000.
April 2023	The convertible corporate bonds can be converted into a capital increase of NT 25,000. The paid-in capital is NT 263,548,000 and the number of shares is 26,355,000.
June 2023	The convertible corporate bonds are converted to increase capital by NT 37,662,000, with paid-in capital of NT 301,209,000 and number of shares of 30,121,000.
August 2023	The surplus was transferred to capital increase of 15,813 thousand yuan, the paid-in capital was 317,022 thousand yuan, and the number of shares was 31,702 thousand shares.
August 2023	The convertible corporate bonds are converted to increase capital by NT 15,553,000. The paid-in capital is NT 332,575,000 and the number of shares is 33,258,000.
November 2023	The convertible corporate bonds are converted to increase capital by NT 15,845,000, with paid-in capital of NT 348,420,000 and number of shares of 34,842,000.

4.1.2 Management Team

Title	Name	Main Experience (Education)
Chairman/ President	Chen,Shih-Che	Master of Business Administration at National Taiwan University Master of Business Administration at Fudan University Dept. of Electrical Engineering at National Taipei Institute of Technology Application Engineer of PTC INC. Senior Consultant of McDonnell Douglas Corporation Chairman/ President of ERA Design Technology Co., LTD.
R&D Division Vice President	Yu,Kuo-Hung	Master of Power Mechanical Engineering at National Tsing Hua University Bachelor of Power Mechanical Engineering at National Tsing Hua University Production Engineer of Yeh Chiang Technology Corp. Mechanical Manager of ERA Design Technology Co., LTD.
ODM Sales Division Vice President	Wang,Yao-Kuo	Bachelor of International Trade at Tunghai University MBA, Marketing, the university of Memphis, USA
Manufacturing Division/ Materials Department Vice President	Yeh,Min- Hsiung	Master of Industrial Engineering at National Tsing Hua University Bachelor of Industrial Engineering at Chung Yuan Christian University Production Technology Division Director of ElecVision Inc. Materials Department Senior Manager of Altek Corporation Electronics Division Director of ERA Design Technology Co., LTD.
OBM Sales Division Senior Manager	Yu,Chen-Te	Master of Mechanical Engineering at Chang Gung University(Studied) Bachelor of Mechanical Engineering at Chung Yuan Christian University Sales Representative of Aerocool Advanced Technologies Corporation Sales Representative of Prodisc Technology Inc. Sales Representative of Palm company
Accounting Department Department Director	Hsieh,Ying-Yu	Bachelor of International Trade at Chungyu Institute of Technology Accounting Specialist of SOYO Computer Inc. Accounting Specialist of SOYO Enterprise Limited.

4.1.3 Businesses operated by each major department

Department	Responsibility
Remuneration Committee	<ol style="list-style-type: none"> 1. Establish and regularly review the company's performance evaluation standards for directors and managers, annual and long-term performance goals, and salary and remuneration policies, systems, standards and structures. 2. Regularly evaluate the achievement of performance goals of the company's directors and managers, and determine the content and amount of their individual salary remuneration based on the evaluation results obtained from the performance evaluation standards.
The Audit Committee	<ol style="list-style-type: none"> 1. Formulate or amend the company's internal control system in accordance with Article 14-1 of the Securities and Exchange Act. 2. Assessment of the effectiveness of the internal control system. 3. Formulate or amend the procedures for handling major financial business activities in which the company acquires or disposes of assets, engages in derivatives transactions, lends funds to others, endorses or provides guarantees for others. 4. Matters involving directors' own interests. 5. Significant asset or derivatives transactions, fund loans, endorsements or guarantees. 6. Raising, issuing or privately placing securities of an equity nature. 7. Appointment, dismissal or remuneration of certified public accountants, appointment and removal of financial, accounting or internal audit supervisors. 8. Annual financial report and second quarter financial report that must be verified and certified by an accountant. 9. Other major matters stipulated by the company or the competent authority.
Chairman's Office /General Manager's Office	<p>Chairman's Office /General Manager's Office (under the jurisdiction of Legal Affairs) :</p> <p>Formulate company operating strategies and goals.</p>
Audit room	<ol style="list-style-type: none"> 1. Manage auditing (including auditing business supervision of subsidiaries), integration of rules and regulations, and research and assessment matters. 2. The company may set up an auditor, and the audit manager shall be appointed or removed by the chairman of the board of directors upon submission to the board of directors.

Department	Responsibility
<p style="text-align: center;">Strategic Development & Brand Marketing Department</p>	<p>Strategic Development & Brand Marketing Department (under its jurisdiction is divided into brand marketing and strategic development) :</p> <ol style="list-style-type: none"> 1. OBM Product Manager. 2. Collect information about products and markets to provide reference for decision-making authorities and relevant units. 3. Marketing activity planning, execution and tracking. 4. Evaluate trends in new markets and formulate strategies and sales plans for entering new markets. 5. Strategic planning and feasibility discussion of brand marketing. 6. Management of legal affairs.
<p style="text-align: center;">OBM Business Office</p>	<p>OBM Business Office (including Europe, America, Asia, business support, shipping, e-commerce & customer service) :</p> <ol style="list-style-type: none"> 1. Responsible for achieving the company's annual business goals. 2. Matters related to customer credit investigation. 3. All external quotations and business processing matters. 4. Solve customer complaints related to the company's products. 5. Supervision of collection of accounts receivable. 6. Assist the business to complete sales and perform administrative and logistics tasks related to the business. 7. Responsible for business sales and freight arrangements, checking shipping documents, and assisting in preparing customs declaration documents and executing customs declaration procedures. 8. E-commerce website maintenance management and online order management analysis.
<p style="text-align: center;">ODM Business Office</p>	<p>ODM Business Office (under the jurisdiction of project management and engineering) :</p> <ol style="list-style-type: none"> 1. Responsible for achieving the company's annual business goals. 2. Matters related to customer credit investigation. 3. All external quotations and business processing matters. 4. Solve customer complaints related to the company's products. 5. Supervision of collection of accounts receivable. 6. Electromagnetic compatibility related product development, safety specification testing of new products, and product safety certification related operations. 7. Responsible for the system design and integration of electronic circuits, software and hardware development, and wireless communication product testing and application. 8. The external commissioned project agency designs, evaluates, and draws, and carries out the development, testing, and maintenance of production equipment.

Department	Responsibility
Production Division	<p>Production Division (under its jurisdiction is divided into quality assurance, product engineering, manufacturing department , biological management department, and document management center) :</p> <ol style="list-style-type: none"> 1. Production planning, monitoring and maintenance management. 2. Outsourcing processing management. 3. Establish, discuss, revise, and implement production plans and quality control and tracking. 4. Develop a production plan based on operational goals, and after integrating order quantity and production capacity load analysis, plan the production schedule and issue work orders as the basis for production and manufacturing. 5. Regularly hold production and marketing coordination meetings to grasp the number of business orders, inventory quantity and production capacity load status as a basis for production schedule adjustments. 6. Data maintenance of production management related systems. 7. Business planning and execution related to outsourcing. 8. Collection, classification, registration, safekeeping and archiving of various documents and files.
R&D Department	<p>Research and Development Department (under the jurisdiction of branch design, electronic engineering and creative aesthetic design) :</p> <ol style="list-style-type: none"> 1. Responsible for the development of new products of own brand. 2. Complete tasks such as improving the technical functions of existing products and updating versions. 3. Execute the company's external entrustment project plan.
Materials Department	<p>Materials Department (under the jurisdiction of Procurement) :</p> <ol style="list-style-type: none"> 1. The company purchases raw materials.
Saas New Products Division	<p>Saas New Products Division</p> <ol style="list-style-type: none"> 1. Develop the company' s software product projects. 2. Responsible for the maintenance, marketing and customer service of software products.

Department	Responsibility
Administrative Office	Administrative Management Department (under the jurisdiction of finance, accounting, cashier, stock affairs , human resources, general affairs, information) : <ol style="list-style-type: none"> 1. Annual budget planning and tracking management. 2. Management of various income and payment matters. 3. Accounting and auditing. 4. Cost analysis, financial analysis and management suggestions. 5. Financial scheduling and fund management. 6. Evaluation of foreign investment. 7. Stock affairs related management. 8. Responsible for human resource planning and management related work. 9. Management of general affairs related affairs. 10. Maintenance and control of information hardware and software. 11. Monitoring and maintenance of information security.

4.2 Operational overview

The company has been profitable since 2008, and the "innovative ODM" service business has brought stable cash inflow to the company, supporting the development of the OBM business in its initial stage. In recent years, the company's innovative ODM business has gradually implemented one-stop all-round value-added services for all customers, and continues to deepen and implement customer project orders, continuously expand its customer base, and maintain strong momentum for new and old customers; and OBM The business has introduced wireless network and other technologies and combined them with apps for time-lapse photography and smart home Internet of Things products, and has actively expanded sales channels around the world and increased its marketing and promotion efforts through distribution channels around the world. In addition, due to optimism that the global demand for smart home monitoring will continue to increase, in the past two years, it has gradually improved the layout of Brinno brand home monitoring fields, time-lapse photography and other product lines, as well as global distribution, physical retail and cross-border e-commerce and other multi-channel strategies to go further. Explore the benefits of integrating innovative ODM business and own-brand OBM business resources to drive good development opportunities for its dual businesses. It is expected that the expansion of revenue scale will bring about improvement in profitability, form a healthy and sustainable profit model, and at the same time create more shareholder value.

The company's net operating income in 2023 was NT\$542,217 thousand, a decrease of 17.08% compared with NT\$653,914 thousand in 2022; in terms of net profit after tax, it was NT\$44,229 thousand, a decrease of 22.09% compared with NT\$56,768 thousand in 2022. In 2023, factors such as the unstable supply of global semiconductor materials and rising raw material prices will be alleviated in the

second quarter. The self-owned brand Brinno time-lapse camera suffered from a shortage of major ICs in the first quarter, and faced the problem of having orders in hand. There is a dilemma of unavailability of goods, but due to the design changes of the US military low-light AR smart glasses imaging module, the company's operating performance has been seriously affected; only the new generation of teaching and research smart devices have been steadily shipped after physical classes have resumed due to the end of the epidemic. In terms of business sales structure, the high-margin OBM self-branded time-lapse cameras have been relieved of the shortage of recipient ICs after the second quarter of last year. The dual business revenue of self-owned brand OBM and innovative ODM accounted for 37%. 63%, and the overall gross profit margin increased significantly to 34%.

Brinno 2021 ~2023 Income Statement			Unit : Thousands of TWD
Year/Project	2021	2022	2023
Operating revenue	550,755	653,914	542,217
Operating profit	180,654	188,799	181,915
Operating income	55,154	53,031	42,540
Non-operating income and expenses	-9,429	16,341	9,596
Net profit after tax	37,716	56,768	44,229
Basic earnings per share (NT\$)	1.48	2.18	1.38

4.2.1 Sales revenue in the past two years :

Brinno 2022 ~ 2023 sales revenue		Unit : Thousands of TWD		
Annual sales Main products	2022		2023	
	Operating Revenue	Ratio	Operating Revenue	Ratio
Private brand camera sales	172,364	26.39%	1 98,930	3 6.69%
Innovative design, manufacturing and production	481,494	73.60 %	3 43,287	63.31%
Other operating income	56	0.01%	-	-
Total	653,914	100.00%	5 42,217	100.00%

The company's revenue mainly comes from two core business areas :

- 1、Private brand product business : Brinno is the world's leading brand of time-lapse photography, a series of products based on original time-lapse photography research and development technology, and time-lapse photography hardware equipment that is promoted/sold globally

under its own brand. Important uses of main products :



Main product items	Use
<p>Multi-purpose and construction time-lapse cameras (TLC & BCC series)</p>	<p>A portable photography camera that combines time-lapse photography technology. Powered by AA x 4 batteries, it has longer-lasting features such as low energy consumption, low-light night photography, HDR and other functions. It is widely used and can be used for building acceptance in industry and commerce, agricultural production records, detection, media reports, commercial advertising, etc., and a long-term record of personal slow lifestyle.</p>
<p>Electronic anti-theft cat eye camera (SHC series)</p>	<p>An electronic anti-theft camera that combines time-lapse photography technology with the traditional peephole on the home door. Powered by AA batteries, this DIY device has an active trigger sensor to detect movement outside the door, automatically captures moving objects and transmits the images to the cloud for storage via WiFi, and then sends a notification to the owner. Mainly used in the anti-theft security market in homes and hotels.</p>

Main product items	Use
Outdoor portable surveillance camera (MAC series)	Combining time-lapse photography technology to create a portable (Portable) photography camera, powered by AA batteries, DIY device, with outdoor waterproof motion sensing and time-lapse photography dual protection image recording, mainly used in all outdoor detection applications field.

2. Innovative ODM project service business : The innovative ODM business operated by our company takes product mass production thinking (Product Developing) as the core and provides its own ASIC, imaging modules, firmware development, industrial design, structural engineering, and electronic engineering. , embedded system integration, production management and quality control and other comprehensive services. Different from the design output of general traditional standardized operations, the company tailors the most suitable products based on the special needs of individual customers based on project management and with its own imaging module and customizable firmware development as the core. A comprehensive solution.

4.2.2 Main product sales areas :

2023 , the company's product sales are mainly in the Americas, accounting for more than 68 % of revenue , followed by Europe and Asia, accounting for more than 20 % of revenue.

of Brinno from 2021 to 2023						Unit : Thousands of TWD	
Annual sales value Main areas	2021		2022		2023		
	Amount	%	Amount	%	Amount	%	
America	325,640	59.13	467,989	71.57	370,765	68.38	
Europe	112,504	20.43	93,252	14.26	87,677	16.17	
Asia	112,611	20.44	92,6 73	14.17	83,775	15.45	
Total	550,755	100.00	653,914	100.00	542 ,217	100.00	

4.2.3 Competitive niche :

- **The company's first-mover advantage**

In 2011, the company successfully launched the TLC series, a multi-purpose "time-lapse camera" that was the first in the market and widely recognized by consumers. Over the past 9 years, it has absorbed a large amount of customer feedback and continuously tested the product. , improve and revise until it meets the needs of the mass market. At present, the company has made its existing series of cat-eye cameras intelligent and

entered the smart home market. The other TLC and BCC series product portfolios have entered a mature stage and are at the tipping point of explosive growth. They will soon be It has become a common hardware device in various application fields.

- **Domestic and foreign R&D teams have broad international vision and excellent learning ability**

Whether it is OBM's own brand or innovative ODM projects, the company has strong technical R&D and innovative talents. The core time-lapse photography power-saving technology is a team in the United States, led by a Ph.D. from Harvard University in the United States. Developed by the R&D team and R&D personnel from the Neihu headquarters in Taipei, we are currently innovating and developing application IC modules for time-lapse photography related products. All employees of the company have the courage to accept challenges in work and life, constantly pursue innovation and uphold the spirit of pursuing the highest quality to the end. To provide customers with value-added services, design and manufacturing, and assist customers and brinno's own brand products to transform their products into AIoT in this Internet era.

- **Sustainable profit model**

The company has continued to achieve profitability in the past 10 years since 2008, demonstrating the management's operational and management capabilities. The innovative ODM project business brings stable cash inflow to the company, supporting the development of its own brand business in the initial stage. In recent years, the company has actively developed sales channels around the world, and the brand has also developed three series of products that are in line with electronic technology. Sales revenue has gradually been centered on brand business. In addition, the expansion of scale has brought improvement in gross profit margins, forming a healthy and sustainable business. Sustainable profit model.

- **Core competitiveness creates entry barriers**

The company's low energy consumption, low-light image processing, image quality optimization technology, coupled with the comprehensive competitiveness of hardware mechanism, appearance design capabilities, and patent protection, make the company's own brand series of products stand out. The products are unique, leading, and Potential competitors create barriers to industry entry.

- **A cohesive management team**

The general manager of the company, Mr. Chen Shizhe, is a second-time entrepreneur with rich business management experience. He has been deeply involved in the field of product design in the past and is highly respected in the industry. Mr. Chen has served in the US military industry company McDonnell Douglas and the software company PTC. At present, the main members of the company's management team have all worked with Mr. Chen for the second time, and their knowledge and skills are complementary; the team understands and trusts each other, has strong cohesion, and can work closely together.

- **Accumulation of past success and excellent execution ability**

The company's team has rich experience in integrating software and hardware and has advantages. It has strong design execution capabilities and an outstanding reputation in consumer electronics. The team's extensive and in-depth industry reach and experience will support the company's long-term continuous innovation, research and development and business development of brand products.

- **High standard quality from first-line brand manufacturers**

With the completion of the development of its own ASIC imaging module, through cooperation with a major American low-light imaging manufacturer, we have jointly won the U.S. military low-light AR smart glasses module project, opening up opportunities for the company to cooperate with the world's leading software manufacturers. Whether it is firmware research and development, high-standard manufacturing processes or project management, our internal vision and quality requirements have been improved, laying a solid foundation for future cooperation with first-tier brand manufacturers.

4.3 Product technology and R&D

4.3.1 The company's current products and services

The company focuses on the creativity and development of small electronic equipment. Its core business is divided into two major areas : 1. Own brand series product business (OBM) : 2. Innovative ODM project service business (Innovative ODM Services) :

1. Own brand product business (OBM)

OBM's own brand - Brinno, the world's leading brand of time-lapse photography.

The brand series products are based on the company's creative product R&D and design. The independent research and development

is based on non-traditional camera "timelapse photography" technology and outdoor long-term power management system, and is integrated into a lightweight and easy-to-carry single machine (all-in-one device). The company develops relevant hardware and software technologies, forms solutions, and then manufactures them. It also conducts global promotion, sales, and maintenance under its own brand brinno. The company breaks through the time-consuming, labor-intensive and expensive bottlenecks of traditional "time-lapse photography" and provides professionals with a multi-purpose creative photography experience that is simple, convenient, cheap and easy to operate. The main customer categories of time-lapse photography products include :

- A : Time-lapse photography record in the field of Construction (Construction Camera Solution)
- B : Time Lapse multi-purpose "time lapse camera" (Time Lapse Camera)
- C : Smart Home smart home peephole camera (Smart Peephole Camera)
- D : Outdoor Security Outdoor Portable Surveillance Camera (Motion Activated Camera)

2. Innovative ODM project service business

The innovative ODM business operated by our company is centered on product mass production thinking (Product Developing) and provides its own ASIC, imaging modules, firmware development, industrial design, structural engineering, electronic engineering, embedded system integration, and production management and quality control and other comprehensive services. Different from the design output of general traditional standardized operations, the company tailors the most suitable all-round solutions based on the special needs of individual customers, based on project management, with its own imaging module and customizable firmware development as the core solution.

At present, the main customers are "niche products" rather than general fast-moving consumer electronics products. This product has unique functions and is very low-substitutability in the market. The average life cycle of the products developed is more than 5 years, providing stability for the company. As for the long-term sustainable revenue model, most of them are industries with a single product category that are in very specialized fields. They are customers with high product unit prices and high product profits, and they are all high-quality customers that bring billions of yuan in revenue to the company every year. . Customers and project types include : US military-spec encrypted storage devices, US Microsoft strategic partners, Japanese HOYA medical-grade endoscope devices, US Flir thermal imaging devices , US smart teaching and research devices and peripheral detection sensing accessories, US military low-light AR smart glasses

imaging modules, American marine low-light imaging devices, American military low-light sights, Taiwanese military drone camera vehicles and bi-optical cameras.

The scope of innovative ODM project services includes :

Early stage : including market research, product design strategy planning, creative design development and engineering design, etc. In addition to the design itself, the client receives added value from the corporate design strategy.

Later stage : When the product is outsourced for mass production, the company is responsible for controlling the details of the production process during product commercialization, ensuring the successful transformation of product innovation and process innovation, and integrating one-stop services from design to mass production.

Our company plays the role of a comprehensive satellite product R&D and design company for global innovative enterprises. Through the above service model, we create high added value of products for customers, breaking the traditional design project with only one-time single design fee income (project-based revenue). , transformed into a new business model of recurring revenue that continues to grow as the designed products are mass-produced and sales increase.

4.3.2 New products/services planned and developed

- (1) Ultra high resolution time-lapse camera (UHD)
- (2) Professional-grade time-lapse camera set for construction projects
- (3) Cloud camera management platform that can be controlled remotely
- (4) Low power consumption optical imaging module
- (5) Low light imaging device module
- (6) AR smart glasses camera module
- (7) UAV vehicle camera module and mounting system

4.3.3 Technology and R&D Overview :

Unit : TWD

Project	2022	2023
R&D expenses	36,075	44,382
Net revenue	653,914	542,217
Proportion of net revenue	5.52%	8.19%

1. Successfully developed technologies or products

The research and development results of the company's brand products are centered around the development of the core technology of "time-lapse photography". Each series of brand products win awards at home and abroad every year, winning recognition from the international IT industry.

Year	R & D results
2007	Dynamic sensor bird watching camera (Bird Watch Cam, BWC) Received the "Good Design" certificate from the Industrial Bureau of the Ministry of Economic Affairs of the Republic of China in 2009 Received the "G-Mark Good Design Award (Good Design)" certificate from the Ministry of Economy, Trade and Industry of Japan in 2009
2008	Time-lapse garden observation camera (Garden Watch Cam, GWC) -Obtained the "Good Design" certificate from the Industrial Bureau of the Ministry of Economic Affairs of the Republic of China in 2009
2009	Electronic anti-theft peephole camera (Peephole Viewer, PHV1325) In 2010, he received the "Innovation Research Award (Innovation)" certificate from the Small and Medium Enterprises Division of the Ministry of Economic Affairs of the Republic of China. In 2010 and 2011, he received the "Innovatieprijs" certificate from the Netherlands twice. In 2011, he won the "Golden Pin" Award from the Industrial Bureau of the Ministry of Economic Affairs of the Republic of China.
2010	Motion Activated Cam, MAC100, for outdoor detection
2011	Multi-purpose "timelapse camera" (Timelapse Cam, TLC200) - Won the conference award from "China Information Technology Expo" in 2013
2012	Electronic anti-theft peephole camera + comprehensive accessories (Peephole Viewer, PHV1330) the "Best Choice" award at the "Computex Taipei" organized by the Foreign Trade Development Association of the Republic of China in 2012
2013	Multi-purpose "timelapse camera" (Timelapse Cam, TLC200 Pro) Received the "Innovation Leader" award from China's "China International Consumer Electronics Expo" in 2013 In 2013, it won the "Innovative Equipment (Gadgets)" award in the list of "Most Innovative Technology Products" selected by the American technology professional magazine "Popular Science". O DM project : Development of Japanese medical grade laryngeal endoscope
2014	Hidden dynamic sensing electronic anti-theft peephole integrated camera (Peephole Viewer, PHV MAC) Ultra-long-lasting outdoor detection motion-sensing time-lapse camera (Motion Activated Cam, MAC200)
2015	Professional time-lapse camera BCC200 for construction projects - Cooperated with the National Geographic Channel to conduct a time-lapse photography record of the Taipei City Zhongxiao Bridge approach demolition project, which was screened around

Year	R & D results
	<p>the world in July 2016 with the "North Gate Reappearance Special Report"</p> <p>DM project : Development of thermal imaging camera for Swedish police</p>
2016	ODM project : Danish smart home smart lock development
2017	<p>Winning the 2017 Smart Home International Exhibition (SMAhome Award 2017)</p> <p>- WiFi digital electronic cat-eye camera SHC1000W won the highest award at the exhibition : Top of Excellence</p> <p>Hidden electronic anti-theft peephole camera (Peephole Camera, SHC500)</p> <p>Hidden motion sensing electronic anti-theft peephole camera (Peephole Camera, SHC1000)</p> <p>FHD wireless version of time-lapse camera + supporting control/editing software App (Timelapse Camera, TLC130)</p> <p>Brinno's own ASIC chip development starts</p>
2018	Laikepai SHC1000 was selected as the best doorbell camera alternative by TechHive website
2019	<p>Professional version of time-lapse camera BCC2000 for construction projects</p> <p>Selected as one of the "New Technologies and Trends Changing the Construction Industry" by the Canadian professional construction review magazine SICA Construction Review</p> <p>ODM project : Development of Vernier' s third generation smart teaching device</p>
2020	<p>The multi-purpose time-lapse camera TLC2020 is launched</p> <p>Brinno's own ASIC chip R&D, verification and production</p> <p>Time-lapse photography epidemic prevention kit Brinno Team (BBT2000), creative commercial time-lapse photography kit Brinno BARD (BAC2000)</p> <p>Multifunctional camera control and file transfer package AFB1000 launched</p> <p>Professional version of time-lapse camera BCC2000 for construction projects</p> <p>Cooperating with Discovery Channel (Discovery), we will conduct a time-lapse photography record of Taipei City's "Eastern District Gateway Project", which is expected to be screened around the world after four years of completion.</p> <p>ODM project : U.S. military low-light AR smart glasses imaging module development</p>
2021	<p>BCC2000 Plus professional version construction time-lapse camera launched</p> <p>ODM project : Development of American marine low-light imaging device</p>

Year	R & D results
	National Taiwan University's education cooperation project " Online Camera Configuration Calculation Tool" launched
2022	Multi-purpose time-lapse camera series kit TLC2020 bundle pack launched
	Mass production and shipment of U.S. military low-light AR smart glasses imaging modules
	American marine low-light imaging device mass-produced and shipped
	National Taiwan University's construction-education cooperation project " Online Camera Configuration Calculation Tool" concluded
	National Taiwan University's construction and education cooperation project "Construction Engineering Camera Cloud Management Platform" launched
2023	The new generation of self-owned ASIC long-lasting time-lapse camera TLC300 is launched
	Solar charging pack (ASP1000-P) including rechargeable battery (MRB1000) launched
	4K cloud time-lapse camera TLC5000 & TLC5000 Pro launched
	UAV camera carrier and bi-optical camera case opening
	Cloud image recognition and content management platform launched
	National Taiwan University's construction and education cooperation project " AI construction engineering image recognition platform" launched
	Beijing University of Science and Technology's education cooperation project " AI Identification Application Platform" launched

2. Future R&D plans and estimated R&D expenses

The company continues to develop imaging products and applies its own ASIC imaging modules to a series of products such as time-lapse cameras, wireless electronic anti-theft cat-eye cameras, and outdoor surveillance cameras. Establish a cloud platform system to develop software services focusing on time-lapse photography of construction projects, and cooperate with top domestic universities to develop AI analysis and identification applications to form a highly integrated imaging application ecosystem and enhance the value of products and services. In response to the current international turmoil, the company is more optimistic about military imaging products, investing in the development of drone vehicles and bi-optical cameras, and actively recruiting software and firmware development talents, hoping to have more products in its own brand cameras and military projects. According to estimates, the overall investment in R&D expenses is expected to

account for approximately 5% to 10% of operating income.

4.4 External initiatives

Currently, the company has not signed any external economic, environmental or social regulations, principles or other initiatives, but it continues to implement various goals to help maintain environmental sustainability and create a sustainable future, such as supporting the United Nations' 17 sustainability goals development goals (SDGs), follow GRI Standards (GRI Sustainability Reporting Guidelines), and proactively submit corporate sustainability reports.

4.5 Organizational participation

The company participates in various activities of the associations or associations listed below. In addition to focusing on its own business operations, the company also actively participates in various activities of the associations or associations to understand the latest trends in industry development, and at the same time enhances mutual exchanges and cooperation with peers, so that Grow with each other :

Item	Name of association	Position
1	National Federation of Small and Medium Enterprises	General Member
2	National Federation of Small and Medium Enterprises Association Rock Award Association	General Member
3	National Federation of Innovation and Entrepreneurship of the Republic of China	General Member
4	Taipei Computer Association	General Member
5	Taipei Computer Business Association	General Member

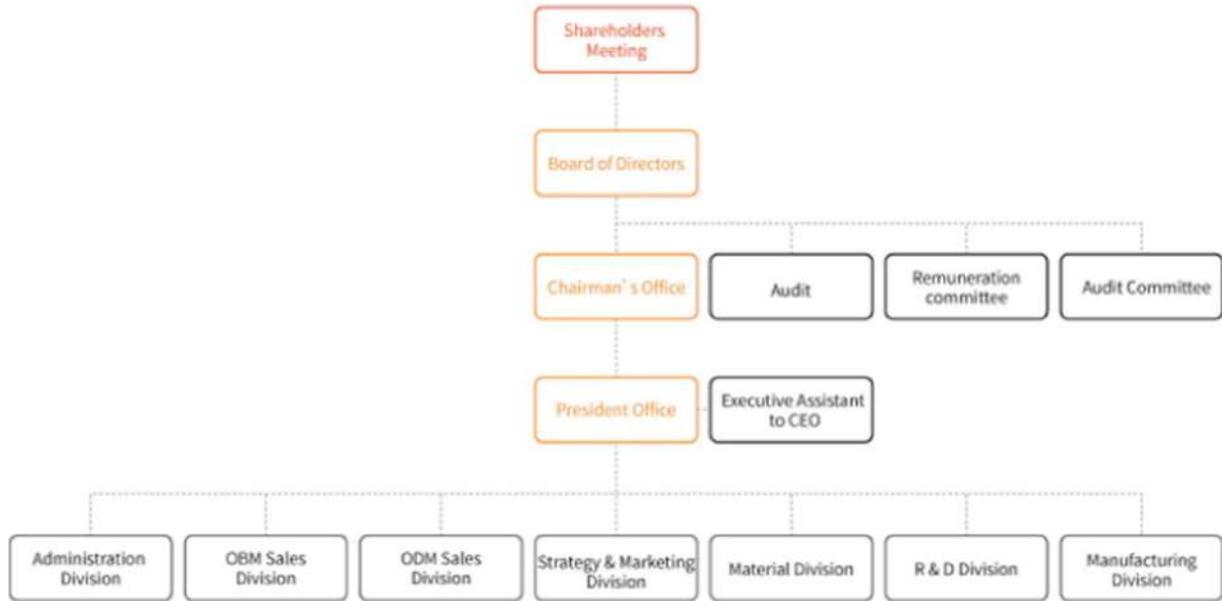
Camera Modules

Our lab has developed a unique set of camera modules with powerful image sensors that are both easy to integrate and extremely compact.

Our flexible modules provide clients with cost efficiency and fast turn around times.

5. Corporate Governance

5.1 Corporate Governance Structure



5.1.1 Board of Directors

● Members of the seventh board of directors :

Job Title	Name	Experience (Education)	Date of first Appointment	Date of Appointment
Chairman	Chen, Shih-Che	Master of Business Administration at National Taiwan University Master of Business Administration at Fudan University Dept. of Electrical Engineering at National Taipei Institute of Technology Application Engineer of PTC INC. Senior Consultant of McDonnell Douglas Information Systems Limited- Pacific Chairman/ President of ERA Design Technology Co., Ltd.	2009.4.20	2023.6.17
Director	Chu, Shao-Lin	Bachelor of computer science at Feng Chia University Chairman of SOYO Computer Inc. EAST PROFIT INTERNATIONAL LIMITED Corporate Director Representative	2009.4.20	

Job Title	Name	Experience (Education)	Date of first Appointment	Date of Appointment
Director	Chen,Chien-Chih	Sales Representative of Simpelier International Co., Ltd. Business Manager of Daikin Construction Co., Ltd.	2013.3.10	
Director	Chen,Chun-Cheng	Bachelor of Power Mechanical Engineering at National Tsing Hua University Business Manager of ERA Design Technology Co., Ltd. President of IRISTech Inc.	2019.6.26	
Independent Director	Hu,Szu-Jung	Executive Master of Business Administration at National Chengchi University Chief Financial Officer of (BVI) Capxon International Electronic Company Limited Taiwan Branch	2013.3.10	
Independent Director	Chang,Pao-tsai	Executive Class, Antai College of Economics and Management, Shanghai Jiao Tong University Chairperson, Premier International Co., Ltd. President, Tsai-Ku Human Resource Consultancy Co., Ltd.	2023.6.17	
Independent Director	Li,Hsiao-Lin	Master of Information Management at Georgia State University President of KYE Systems Corp. Group Vice Chairman & Chief Strategy Officer of AVer Information Inc.	2016.6.28	

Note : Director Chu, Shao-Lin will be dismissed in December 2023.

● Board of Directors Responsibilities, Board Member Diversity Policy and Implementation Status :

The company's board of directors should guide the company's strategy, supervise the management, and be responsible to the company and shareholders. The various operations and arrangements of its corporate governance system should ensure that the board of directors exercises its powers in accordance with laws, the company's articles of association, or the resolutions of the shareholders' meeting. According to the company's "Code of Corporate Governance Practice", the company's board of directors structure should determine the appropriate number of director seats for more than five people based on the company's business development scale and the shareholding status of its major shareholders, taking into account practical operational needs. The composition of the board of directors should consider diversity and formulate appropriate diversity policies based on its own operations, operating types and development needs, which should include

but not be limited to the following two major standards :

1. Basic conditions and values : gender , age, nationality and culture, etc.
2. Professional knowledge and skills : professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industrial experience, etc.

Board members should generally possess the necessary knowledge, skills and qualities to perform their duties. In order to achieve the ideal goal of corporate governance, the board of directors as a whole should possess capabilities including operational judgment, accounting and financial analysis, business management, crisis management, industry knowledge, international market outlook, leadership and decision-making capabilities. The overall capabilities of the seventh session of the Board of Directors of the Company are as follows. Each director member has rich industry experience and has a good understanding of age, gender (5 males, 2 females), educational background (electromechanical, machinery, financial management and asset management), The combination of industrial experience (working as an engineer, chairman, general manager, etc. in technology companies in various industries) and independent director service tenure (one less than 4 years, two more than 4 years) is diversified and complementary, and can support the company Key elements to achieve medium- and long-term strategic goals and maintain sustainable development. All appointments to the board of directors are based on the principle of meritocracy, and the benefits of diversity of board members are fully taken into consideration based on objective conditions when considering candidates. Specific management objectives : 1. Each director has different relevant industry experience; 2. At least one female director. Achievements this year : 1. All board members have experience in different industries, and the achievement rate is 100%; 2. There are 2 female directors, and the achievement rate is 100%. The diversified core capabilities of the current directors are disclosed as follows :

Name	Title	Gender	Age	Service Tenure	Industry Experience	Professional Skills
Chen, Shih-Che	Chairman	M	51~60	>8 years	Photoelectricity /Information	<ul style="list-style-type: none"> - Operational Judgment - Management Administration - Crisis Management - Knowledge of the Industry - International Market Perspective - Lead Make Policy Decisions
Chu, Shao-Lin	Director	M	51~60	>8 years	Information /Motor	<ul style="list-style-type: none"> - Operational Judgment - Management Administration - Crisis Management - Knowledge of the Industry - International Market Perspective - Lead - Make Policy Decisions

Name	Title	Gender	Age	Service Tenure	Industry Experience	Professional Skills
Chen,Chien-Chih	Director	M	61~70	>8 years	Information /Technology	<ul style="list-style-type: none"> - Operational Judgment - Management Administration - Crisis Management - Knowledge of the Industry - International Market Perspective - Lead - Make Policy Decisions
Chen,Chun-Cheng	Director	M	51~60	>8 years	Information /Machinery	<ul style="list-style-type: none"> - Operational Judgment - Management Administration - Crisis Management - Knowledge of the Industry - International Market Perspective - Lead - Make Policy Decisions
Hu, Szu-Jung	Independent Director	F	61~70	1~4 years	Electronics /Photoelectricity	<ul style="list-style-type: none"> - Accounting and Financial Analysis - Operational Judgment - Management Administration - Crisis Management - Knowledge of the Industry - International Market Perspective - Lead - Make Policy Decisions
Chang, Pao-tsai	Independent Director	F	51~60	1~4 years	Business Management /Engineering Services	<ul style="list-style-type: none"> - Operational Judgment - Management Administration - Crisis Management - Knowledge of the Industry - International Market Perspective - Lead - Make Policy Decisions
Li, Hsiao-Lin	Independent Director	M	61~70	5~8 years	Information Management /Biotechnology	<ul style="list-style-type: none"> - Operational Judgment - Management Administration - Crisis Management - Knowledge of the Industry - International Market Perspective - Lead

●The operation of the board of directors and the education and training of board members :

The board of directors will meet five times in 2023. The attendance of directors is as follows :

Job title	Name	Actual Attendance	Number of Delegated Attendances	Actual Attendance Rate (%)
Chairman	Chen,Shih-Che	5	-	100%
Director	Chu,Shao-Lin	3	-	60%
Director	Chen,Chien-Chih	5	-	100%
Director	Chen,Chun-Cheng	4	1	80 %
Independent Director	Hu,Szu-Jung	5	-	100%
Independent Director	Chang,Pao-tsai	5	-	100%
Independent Director	Li,Hsiao-Lin	5	-	100%

Note : Director Chu, Shao-Li will be dismissed in December 2023.

In 2023, board members will be arranged to undergo relevant sustainable development education training courses. The training time and course content are as follows :

Name	Period		Training Institution	Course Name	Hours
	Start Date	End date			
Chen,Shih-Che	2023/09/07	2023/09/07	Securities and Futures Market Development Foundation	Technology development and business opportunities of electric vehicles and smart vehicles	3
	2023 /11/10	2023/11/10	Securities and Futures Market Development Foundation	Sustainable Finance and Investment ESG Trends	3
Chu,Shao-Lin	2023/09/14	2023/09/14	Securities and Futures Market Development Foundation	Board performance evaluation	3
	2023/09/14	2023/09/14	Securities and Futures Market Development Foundation	Audit Committee Operational Practices	3
Chen,Chien-Chih	2023/04/07	2023/04/07	Securities and Futures Market Development Foundation	2030/2050 Green Industrial Revolution	3
	2023/04/11	2023/04/11	Securities and Futures Market Development Foundation	Server system integration technology and application opportunities	3
Chen,Chun-	2023/03/09	2023/03/09	Securities and Futures Market Development	the Future of Cryptocurrency Blockchain	3

Name	Period		Training Institution	Course Name	Hours
	Start Date	End date			
Cheng			Foundation		
	2023/07/06	2023/07/06	Securities and Futures Market Development Foundation	Technical development and application opportunities of chat robot CHATGPT	3
Hu,Szu-Jung	2023/05/18	2023/05/18	Securities and Futures Market Development Foundation	Shareholders' meetings, management rights and equity strategies	3
	2023/08/10	2023/08/10	Securities and Futures Market Development Foundation	Introduction to disputes over company management rights and commercial incident trial law	3
Chang, Pao-tsai	2023/06/02	2023/06/02	Association for the Advancement of Industry and Commerce of the Republic of China	2023 Taishin Net Zero Power Summit Forum	3
	2023/08/23	2023/08/23	Securities and Futures Market Development Foundation	How directors and supervisors should supervise corporate risk management and crisis management	3
Li,Hsiao-Lin	2023/08/16	2023/08/16	Securities and Futures Market Development Foundation	2030/2050 Green Industrial Revolution	3
	2023/10/12	2023/10/12	Securities and Futures Market Development Foundation	How should enterprises carry out international tax layout and investment?	3

● Board of Directors Evaluation

"Board of Directors Performance Evaluation Methods" formulated by the company on August 7, 2020, an internal board of directors performance evaluation should be performed at least once a year, including self-evaluation of the company's board of directors, individual board members and functional committees. The results of the 2023 Board of Directors and Functional Committee performance evaluation have been reported at the first Board of Directors meeting in 2023 (March 13, 2023) .

The executive unit of the company's board of directors will issue an evaluation questionnaire in the first quarter of each year. Each question is divided into five categories according to the status of "strongly disagree", "disagree", "normal", "agree" and "strongly agree". Level, each director can get 1, 2, 3, 4, and 5 points respectively according to the status of the report. After collecting the valid questionnaires, the average score of each question and

aspect will be calculated and converted into a percentage. Those with scores above 90%, 80% to less than 90%, 70% to less than 79% and below 70% will have the self-evaluation results. Each is "Excellent", "Good", "Acceptable" and "To be improved". The evaluation results are summarized as follows :

1. Self-evaluation of the performance of the board of directors :

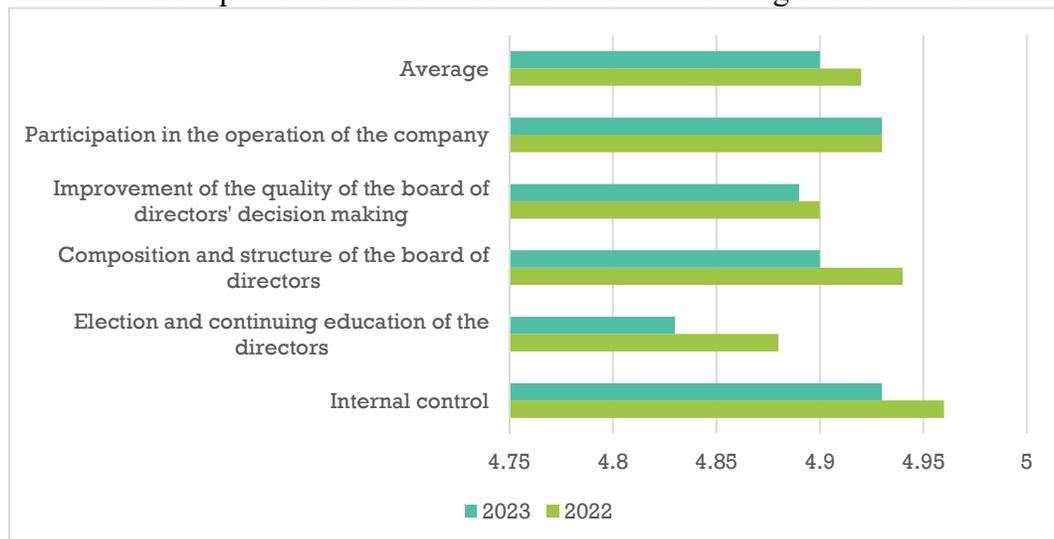
The board of directors' performance evaluation indicators include five major aspects and a total of 45 questions. All six questionnaires have been collected. The evaluation results are as follows :

90% or above (excellent) : 45 questions

The evaluation results of each director are as follows, which shows that the board of directors has the responsibility to guide and supervise the company's strategy, major business and risk management, and can establish an appropriate internal control system.

Five aspects of self-evaluation	Number of Questions	Average Rating	Percentage	Evaluation Result
Participation in the operation of the company	12	4.93	98.6%	Excellent
Improvement of the quality of the board of directors' decision making	12	4.89	97.8%	Excellent
Composition and structure of the board of directors	7	4.90	98.0%	Excellent
Election and continuing education of the directors	7	4.83	96.6%	Excellent
Internal control	7	4.93	98.6%	Excellent

The comparison of the before and after annual ratings is as follows :



2. Self-evaluation of board member performance :

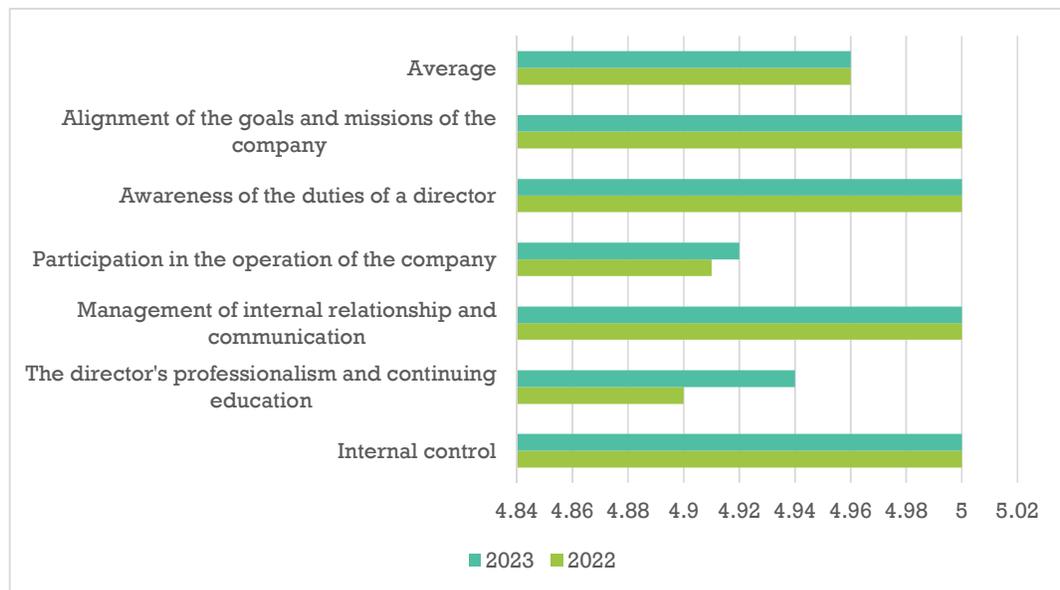
The performance evaluation indicators for board members include six aspects and a total of 23 questions. All six questionnaires were collected. The evaluation results are as follows :

90% or above (excellent) : 23 questions

The evaluation results of each director are as follows, which show that the directors have positive evaluations of the efficiency and effectiveness of the operation of various indicators.

Six aspects of self-evaluation	Number of Questions	Average Rating	Percentage	Evaluation Result
Alignment of the goals and missions of the company	3	5.00	100.0%	Excellent
Awareness of the duties of a director	3	5.00	100.0%	Excellent
Participation in the operation of the company	8	4.92	98.4 %	Excellent
Management of internal relationship and communication	3	5.00	100.0%	Excellent
The director's professionalism and continuing education	3	4.94	98.8%	Excellent
Internal Control	3	5.00	100.0%	Excellent

The comparison of the before and after annual ratings is as follows :



3. Self-evaluation of the performance of the audit committee :

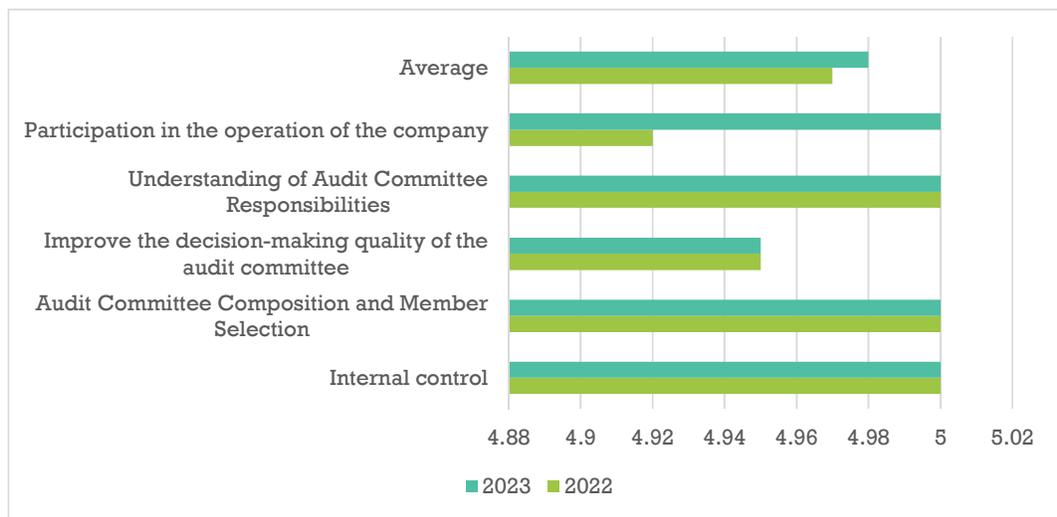
The performance evaluation indicators of the Audit Committee include five aspects and a total of 22 questions. All three questionnaires were returned. The evaluation results are as follows :

90% or above (excellent) : 22 questions

The evaluation results of each independent director are as follows, which shows that the overall operation of the audit committee is perfect, meets the requirements of corporate governance, and effectively enhances the functions of the board of directors.

Five aspects of self-evaluation	Number of Questions	Average Rating	Percentage	Evaluation Result
Participation in the operation of the company	4	5.00	100.0%	Excellent
Understanding of Audit Committee Responsibilities	5	5.00	100.0%	Excellent
Improve the decision-making quality of the audit committee	7	4.95	99.0%	Excellent
Audit Committee Composition and Member Selection	3	5.00	100.0%	Excellent
Internal Control	3	5.00	100.0%	Excellent

The year-to-year comparison before and after is as follows :



4. Self-evaluation of the performance of the Remuneration Committee :

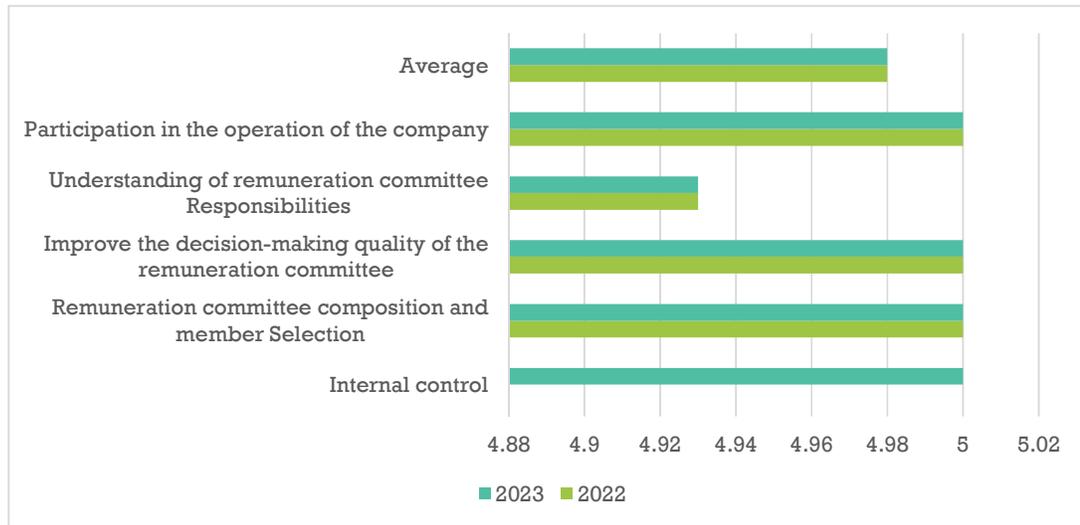
The performance evaluation indicators of the remuneration committee include four major aspects and a total of 20 questions. All three questionnaires have been collected. The evaluation results are as follows : 90% or above (excellent) : 20 questions

The evaluation results of each independent director are as follows, which shows that the overall operation of the salary and remuneration committee is perfect, meets the requirements of corporate governance, and effectively enhances the functions of the board of directors.

Five aspects of self-evaluation	Number of Questions	Average Rating	Percentage	Evaluation Result
Participation in company operations	4	5.00	100.0%	Excellent
Understanding of remuneration committee Responsibilities	5	4.93	98.6%	Excellent
Improve the decision-	6	5.00	100.0%	Excellent

Five aspects of self-evaluation	Number of Questions	Average Rating	Percentage	Evaluation Result
making quality of the remuneration committee				
Remuneration committee composition and member Selection	4	5.00	100.0%	Excellent
Internal Control	1	5.00	100.0%	Excellent

The year-to-year comparison before and after is as follows :



5.1.2 The Audit Committee

The Audit Committee assists the Board of Directors in performing its supervisory responsibilities and is responsible for the tasks assigned by the Company Law, the Securities and Exchange Law and other relevant laws. The operation of the audit committee is to supervise the proper presentation of the company's financial statements, the selection (dismissal), independence and performance of certified accountants, the effective implementation of the company's internal controls, the company's compliance with relevant laws and regulations, the management and control of the company's existing or potential risks, etc. for the main purpose. At the end of 2023, the company's audit committee consisted of three independent directors including Hu,Szu-Jung, Chang,Pao-tsai and Li,Hsiao-Lin. Within the scope of its authority, department managers, internal auditors, accountants, legal advisors or others may be invited to attend meetings and provide relevant information. The Audit Committee will meet four times in 2023, and the attendance details are as follows :

Job title	Name	Actual Attendance	Number of Delegated Attendances	Actual Attendance Rate (%)
Convener	Hu,Szu-Jung	4	-	100%
Member	Chang,Pao-tsai	4	-	100%
Member	Li,Hsiao-Lin	4	-	100%

5.1.3 Remuneration Committee

In view that the salary and remuneration system is an important part of corporate governance and risk management, in order to strengthen corporate governance and improve the company's salary and remuneration system for directors and managers, the company has established a salary and remuneration committee under the board of directors in accordance with the law, and formulated organizational rules for the company's salary and remuneration committee. , to follow.

At the end of 2023, the company's salary and remuneration committee currently consists of three independent directors including Chang,Pao-tsai, Hu,Szu-Jung, and Li,Hsiao-Lin. Within the scope of their authority, directors, relevant department managers, special assistants to the general manager, internal auditors, paid or unpaid consultants or other relevant personnel may be invited to attend meetings and provide relevant necessary information. However, discussions and voting should be After leaving the meeting, the company may also invite accountants and legal advisors appointed by the company to attend the meeting to provide consultation. If necessary, external experts and scholars may also be invited to attend the meeting. The Salary and Remuneration Committee will meet twice in 2023 , and the attendance details are as follows :

Job title	Name	Actual Attendance	Number of Delegated Attendances	Actual Attendance Rate (%)
Convener	Chang,Pao-tsai	2	-	100%
Member	Hu,Szu-Jung	2	-	100%
Member	Li,Hsiao-Lin	2	-	100%

5.1.4 Dedicated unit for sustainable development

In order to ensure that the expectations of all stakeholders are met, the company will adhere to the concept of enhancing corporate competitiveness and taking into account the sustainable development of society, formulate sustainable development policies, and implement corporate governance, develop a sustainable environment, safeguard social welfare and strengthen sustainability Development information reveals four major principles and demonstrates the determination to achieve sustainable development :

Item	Important Content
Implement Corporate Governance	<ul style="list-style-type: none"> · Respect the rights and interests of stakeholders and respond appropriately to important issues of concern to stakeholders. · Establish an effective corporate governance structure to improve corporate governance. · Avoid unfair competition and fight against bribery and corruption to create a level playing field.

Item	Important Content
Develop a Sustainable Environment	<ul style="list-style-type: none"> · Comply with environmental regulations and properly protect the natural environment. · Committed to improving the utilization efficiency of various resources and adopting appropriate pollution prevention measures. · Assess the risks and opportunities that climate change may pose to operations and take relevant response measures.
Maintain Social Welfare	<ul style="list-style-type: none"> · Comply with relevant labor laws and regulations and respect basic labor human rights principles to protect the legitimate rights and interests of employees. · Provide employees with a safe and healthy working environment and establish a good communication mechanism. · Ensure the quality of products and services in accordance with government regulations and industry regulations. · Respect and protect the privacy rights of customers, and cooperate with suppliers to jointly strive to improve sustainable development. · Participate in public welfare activities related to communities and charity groups from time to time.
Strengthen Information Disclosure on Sustainable Development	<ul style="list-style-type: none"> · Full disclosure of relevant and reliable sustainable development-related information in accordance with relevant laws and regulations to enhance information transparency.

The company's "General Manager's Office" is the coordinating unit for promoting sustainable development. It is responsible for promoting environmental, social or corporate governance-related issues related to the company's operations. Each relevant business unit is dedicated to the development and promotion of sustainable development in various aspects. Actively ensure that the four major principles of corporate sustainable development can be gradually improved and implemented, and report to the board of directors on the promotion of sustainable development once a year. The board of directors will supervise the strategies and goals, management principles and promotion results of sustainable development, and propose improvement suggestions and conduct implementation when necessary. Follow up.

5.1.5 Internal Audit

● Internal audit organization :

The purpose of the company's internal audit is to inspect the company's operations and evaluate the inspected content to confirm the effectiveness of the operation control, assist the managers of each unit to understand the timeliness of their employees' business processing, and verify whether each operation complies with laws and regulations and the company's The provisions of internal regulations; the basic purpose is to detect errors and

fraud, and the positive purpose should be to promote the overall operating efficiency of the company. The company has an audit office directly under the board of directors and a full-time internal audit supervisor.

● Operation of internal audit :

1. The company's internal auditors uphold the spirit of detachment and independence, and perform their duties with an objective and impartial stance. After the stage work is completed, the management should be notified of the facts collected during the audit process, and the conclusions and recommendations obtained. The audit report shall be delivered to each independent director for review before the end of the following month.
2. Audit operations include periodic and ad-hoc audits. For periodic audits, an audit plan is drawn up based on the risk assessment results before the start of the year. After review by the audit committee, the plan is implemented according to the plan after being passed by the board of directors. In addition, ad hoc irregular audits will be conducted based on actual needs.
3. The auditors review the results of the self-assessment of each department's annual internal control system. The review results, together with the improvement of internal control deficiencies and abnormal matters discovered by the auditors, are summarized and reported to the audit committee for review before being submitted to the board of directors for resolution. The main basis for the board of directors and general manager to evaluate the effectiveness of the overall internal control system and issue a statement on the internal control system.

5.2 Honesty and integrity

The company has set up an "Administrative Management Office" as the company's dedicated unit to promote honest management, responsible for formulating and supervising the implementation of measures related to honest management. In 2016, the company approved the formulation of the "Code of Integrity Business" and "Code of Ethical Conduct" through a resolution of the board of directors. In 2020, the company established a reporting system and set up a reporting mailbox on the company's website. If there are reports from internal and external personnel of the company, please follow the scope of the reports and the procedures set out in the company website : Investor Relations > Corporate Governance > Company Rules : "Measures for Handling Report Cases" and send a letter directly to the report mailbox admin@brinno.com. The relevant integrity management implementation status is summarized in the following table :

Item	2023 Execution Plan	Implementation Status in 2023
1	Establish a dedicated unit under the board of directors to promote corporate integrity	The company designated the "Administrative Management Office" as a full-time unit to promote corporate integrity management, and submitted a report to the board of directors on the implementation of integrity management on

Item	2023 Execution Plan	Implementation Status in 2023
	management, and formulate integrity management policies and prevention plans.	August 8, 2023.
2	Strengthen the disclosure of the content of its integrity management code and promote the results on the company's website and public information observatory.	The company discloses the contents of the "Integrity Business Code" and "Integrity Management Policy and Prevention Plan" on the company's website and public information observatory. It also discloses the results of the promotion on the company's website and annual shareholders' meeting report every year for shareholders and the investing public to inquire.
3	The company handles reporting cases in accordance with its handling methods .	In 2023, no reporting cases were received in the reporting mailbox on the company' s website .
4	The company regularly holds integrity management education and training.	The company will conduct internal publicity on integrity management in May 2023 (including why companies need to formulate codes of integrity management, corporate governance and integrity management (anti-corruption), corporate governance and integrity management, etc.), with a total of 60 people; they will participate in internal audits in 2023 The association's external training courses on topics such as "Discussing the Protection and Management of Business Secrets", "Interpretation of the 112-year Labor Law and Response to Important Labor Judgments", "Analysis of the Amendments to the Gender Equality Work Law and Sexual Harassment Prevention and Control Law and Corporate Response Strategies" are planned. 1 person, 9 person-hours; participating in external training courses such as "Common Violations of the Gender Work Equality Act" and "Analysis of Common Labor Disputes in Medium and Large Enterprises" at the 104 Human Resources Institute, totaling 1 person, 3.5 person-hours.

5.3 Compliance with Laws

Legal compliance is the core requirement for business operations. The company will uphold this business philosophy. Board members and all supervisory

employees will always pay attention to legal developments within their scope of responsibility to avoid illegal incidents that damage the brand and goodwill that the company has worked hard to build. , huge fines or compensation will erode the company's profits and even shareholders' rights. The company will have no major administrative fines in terms of products, environment and society in 2023, and will continue to be committed to complying with various laws and regulations to achieve sustainable development. The relevant integrity management implementation status is summarized in the following table :

Item	2023 Execution Plan	Implementation Status in 2023
1	Conducting internal control self-assessment, a "Legal Compliance Self-Assessment Form" is created for each unit to fill in the self-assessment.	In the 2023 internal control self-assessment, each unit has taken stock of the names of laws and regulations related to the business it undertakes and confirmed that it has complied with these laws.
2	The company regularly holds legal compliance education training or promotions.	<ul style="list-style-type: none"> · On 2023/5/2 and 2023/7/17 , a common form of insider reporting of changes in shareholdings in violation of the provisions of the Securities and Exchange Act was reported via e-mail to insiders of the company to whom they were informed, a total of 13 people. · On 2023/8/10 and 2023/8/11 , a brochure of " Insider Trading and Insider Equity Relevant Laws and Practical Precautions for Listed Overseas Companies in 2023" was provided to shareholders and some insiders for reference, a total of 3 people . · On 2023/9/6 The video course will be posted on Youtube and a link will be provided for company colleagues to watch . The video file can be freely downloaded. The course topics are analysis of common insider trading cases, insider trading crimes in Taiwan from the perspective of legal provisions, animated shorts, etc. A total of 5 people watched, and the course lasted about 35 minutes. · On 2023/8/9 · participate in the physical course "Insider Equity Promotion and Seminar for Listed Overseas Companies " sponsored by the Securities Over-the-Counter Trading Center . The content includes changes in insider equity, relevant laws and case analysis of insider trading, and acquisition of large amounts of equity. And the relevant laws and case analysis of treasury stocks and short-term trading rights,

Item	2023 Execution Plan	Implementation Status in 2023
		<p>a total of 1 person, the class time is about 160 minutes.</p> <p>· On 2023/4/19 and 7/21, Article 10 of the Corporate Governance Code was newly revised : Directors shall not trade stocks during the closed period thirty days before the announcement of the annual financial report and the fifteen days before the announcement of the quarterly financial report. The director's e-mail reminded them that they could not trade the company's stocks or convertible bonds during this period, a total of 7 people.</p>

5.4 Intellectual property management

In order to build a solid intellectual property portfolio, internally, the company has designed multiple mechanisms to encourage innovation and continue to encourage employees to submit invention applications; at the same time, it has established a systematic patent intellectual property management system, supplemented by a hierarchical review evaluation process, taking into account employee patent applications and quality. Externally, it maintains close contact and technical exchanges with patent authorities in major local and foreign markets to assist patent review committee members to better understand the company's technical content, in order to improve review efficiency and obtain high-quality patent protection.

5.4.1 Patent Protection Measures

In order to strengthen Brinno's leading position in the industry and maintain its hard-won advanced technological achievements, the company formulated an intellectual property strategy that combines the company's operating goals and R&D resources, and established an operating model to create company value through intellectual property rights, which not only protects the company's operations Freedom, on the other hand, can also enhance competitive advantage and can be invoked to help companies make profits.

The company's intellectual property management strategy mainly includes patent territory deployment strategy, combat patent mining and creation, patent application territory expansion and patent territory review and reorganization, etc., through implementation and protection at the executive level such as review mechanism, reward system, publicity and education, and talent training. The company's R&D achievements and technological leadership.

5.4.2 Business Secret Protection

Business secrets are related to the company's competitive advantages such as technological leadership, manufacturing excellence, and customer trust. They are not only focused on the protection of specific intellectual

assets. In order to comprehensively and effectively manage business secret innovation, the company has established "Business Secret Implementation Practices" to record and integrate the business secrets that have the company's competitive advantages.

Especially for ODM customer projects, this can enhance customer recognition. If the company is unable to obtain or maintain authorization for specific technology or intellectual property, or fails to prevent the company's intellectual property rights from being infringed, and related infringement litigation occurs as a result, it may (1) causing the company to be unable to manufacture specific products, sell specific services, or use specific technologies; (2) weaken the company's competitiveness against competitors who benefit from infringement of the company's intellectual property rights, thus reducing the company's opportunities to generate revenue .

5.4.3 Execution situation

The company has reported matters related to intellectual property rights to the board of directors' report on November 7, 2023 :

In recent years, in order to promote the application of time-lapse photography in the construction market, the company has automatically generated time-lapse video images. Sensor's low-light shooting capabilities and wide dynamic effects, Technological innovations such as ultra-efficient power saving actively enhance innovation capabilities by integrating cross-department innovation momentum. In order to provide customers with a better user experience and more considerate services, we actively develop innovative patent reward programs and continue to accumulate intellectual property energy.

Entrusted Yuanshuo Patent Office to plan and manage patent rights and trademarks since 2018.

- In 2019, the patent award management measures will be completed and a patent committee will be established. Encourage employee technology research and development and innovation to strengthen the company's competitiveness. In terms of patent management, the company first establishes a patent committee with the heads of the R&D unit, business unit, and brand marketing unit. The R&D unit takes the lead and accepts applications. After review by the committee, it determines whether the application is of value and significance, as well as the applied project and region. Report to the general manager for approval.
- In 2020, the company announced the implementation of the "Patent Reward Management Measures" and implemented business secret management. The company's employee work rules and employment contracts stipulate the following :
 - (1)Employees have the obligation to keep personal business and company business secrets confidential.
 - (2)Employees are not allowed to leak any business secrets after taking office or leaving the company. Otherwise, the company not only has

the right to remove them from office, but also has the right to legally trace and compensate the company for losses.

(3) Employees of the employed company shall not disclose or use the business secrets owned by the former employer.

"Understanding Intellectual Property Rights" education and training course will be held on April 16, 2021, to strengthen the company's awareness and understanding of intellectual property protection.

- Convene an annual patent review meeting on October 3, 2023, to decide on next year's patent enforcement policy, and start issuing patent e-newsletters from time to time in 2023 to update patent policies and patent case publicity in real time.
- Starting from 2022, patent e-newsletters will be issued from time to time to update patent policies and promote patent cases in real time :
 - (1) On June 15, 2022, the President announced amendments to some provisions of the Copyright Act.
 - (2) On November 10, 2022, the revised "Patent Examination Standards", Part 1, Procedural Examination and Patent Rights Management were shared and became effective on December 10, 2022.
 - (3) Sharing the draft amendments to some provisions of the "Patent Law" and "Trademark Law" on April 7, 2023
 1. Added that schools can reasonably use other people's works for distance learning for registered students.
 2. Non-profit distance teaching may use other people's works and must pay royalties for use.
 3. Compilers of updated textbooks can transmit electronic files to teachers and students for use
 4. Add the National Library's ability to digitally reproduce collections of works and provide in-library online reading

5.4.4 Specific Results :

Patent management plan and implementation status of this year : (as of October 2023)

1. The number of registered patents (including extensions) reaches 18 in 7 countries :

There are 8 pieces from Taiwan, 4 pieces from China, 2 pieces from the United States, 1 piece from the European Union, and a total of 3 pieces from Britain, Germany, and France.

2. The number of registered trademarks reaches 7 in 5 countries :

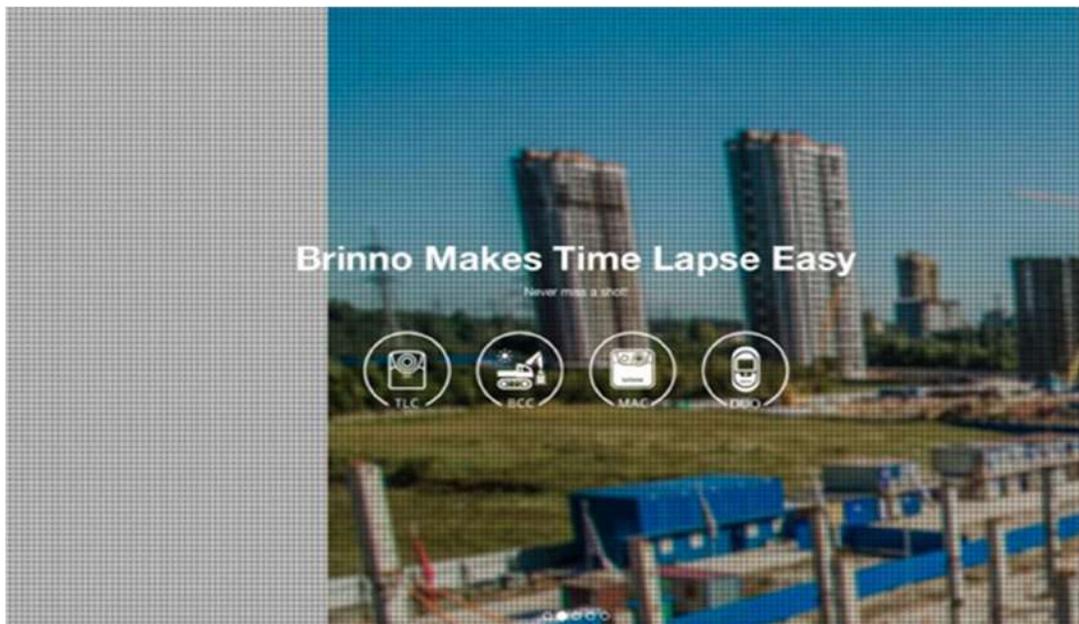
1 piece from Taiwan, 2 pieces from China, 1 piece from the United Kingdom, 2 pieces from the United States, and 1 piece from the European Union.

The research and development results of the company's brand products are developed around the core technology of "time-lapse photography".

Each series of brand products win awards at home and abroad every year, winning recognition from the international IT industry.

As of the end of 2022, a total of 18 domestic and foreign patents have been applied for and maintained effectively for key technologies, mainly 3 in "time-lapse photography", 10 in "anti-theft cat-eye cameras", and 3 in "accessory series" There are 2 pieces of "electronic locks". Details are as follows :

	Taiwan	China	France	USA	European Union	U.K.	Germany	Total
Time Lapse Camera Series	1	-	-	1	1	-	-	3
Smart Home Security	4	2	1	1	-	1	1	10
Accessory fixtures	2	1	-	-	-	-	-	3
Electronic locks	1	1	-	-	-	-	-	2
Total	8	4	1	2	1	1	1	18



6.Sustainable Development

6.1 Supplier Management

The company's procurement policy is to obtain goods and services that meet quality requirements in the correct quantity and at fair and reasonable prices within the time required from qualified suppliers. When purchasing, we will conduct inquiries, comparisons, price negotiations and other procedures with qualified suppliers in accordance with regulations to ensure the rationality of the purchase price. In addition, the company maintains normal communication channels with its suppliers to safeguard the reasonable rights and interests of both parties on the basis of mutual trust and reciprocity. The company's top priority when selecting suppliers is stable quality and timely service. It maintains a good and stable cooperative relationship with its main raw materials and suppliers, and fully cooperates and obtains supplies. The company has mastered the basic sources and related information of the main raw materials. Production technology, so there will be no supply shortage or interruption.

In order to ensure the right quality, right price, timely and appropriate supply for production operations and the needs of each purchasing unit, the company has formulated a "supplier management evaluation operation" to regularly evaluate the delivery quality, delivery time, price and service of suppliers. Evaluate attitudes and sustainability aspects :

1. **Quality** : Control the defective rate of incoming materials within 2%.
 - (1) To maintain long-term supplier relationships to maintain stable quality, we plan to complete the establishment of a qualified supplier system (PVL-Prefer Vendor List).
 - (2) Set quality standards : The defective rate of materials used shall not exceed 2%, the return rate shall not exceed 2 times within three months, and the manufacturer will be placed on the watch list if QC returns it three times within half a year.
 - (3) Regular annual audits or spot checks on the top ten suppliers.
2. **Delivery** : Update the procurement plan for the next quarter every month, track procurement shortages every week, and the planned procurement delivery date reaches 95%.
3. **Cost** : Continuously improve internal processes and reduce inventory to reduce inventory turnover days and increase cash flow turnover.
4. **Establish risk control** :
 - (1) Establish a QPR mechanism (quarterly procurement review), such as material input arrangements, purchasing prices and inventory levels.
 - (2) Use ISO qualified and certified suppliers and conduct re-inspections every three years.
 - (3) Add alternative manufacturers to avoid a single manufacturer, such as plastic casings.
 - (4) Establish alternative materials, increase material flexibility, and inspect

progress quarterly.

- (5) Safety stock : Establish safety stock for important parts.
- (6) Start the scoring mechanism of the incoming material inspection system, and check supplier delivery dates, frequency of defects, number of returns and other items every year.
- (7) Screening of spot manufacturers, mainly using manufacturers with a credit foundation for multiple transactions to reduce risks.

In addition, the company has established management policies for suppliers in environmental protection, occupational safety and health or labor rights in accordance with Article 25 of the "Code of Practice for Sustainable Development", and has successively completed the revision of the company's "Supplier Management Evaluation Work" and "Supplier Basics" Information Questionnaire" and the formulation of "Supplier Social Responsibility, RoHS Banned Substances and Conflict Ore Management Commitment Letter" and other system designs. Subsequent operations and implementation will be based on this system :

1. Suppliers newly registered in the "Qualified Supplier List" are urged to comply with sustainable development, RoHS banned substances and conflict minerals management regulations, and sign the "Supplier Social Responsibility, RoHS Banned Substances and Conflict Minerals Management Commitment Letter" or obtain. The standard signed document provided by the supplier.
2. Include suppliers' implementation of environmental protection, occupational safety and health, or labor rights into evaluation items for new supplier introduction and subsequent supplier regular material input evaluation (sustainability-oriented). Those who do not meet the standard requirements will receive follow-up counseling and follow-up improvements.
3. Add to the supplier contract that the seller cooperates with the buyer to sign the "Supplier Social Responsibility, RoHS Banned Substances and Conflict Ore Management Commitment". If the seller violates the terms of the commitment and causes significant environmental and social consequences to the supply source community, When affected, the buyer may terminate or cancel the contract and other terms at any time.

The Procurement Department has received the "Supplier Social Responsibility, RoHS Banned Substances and Conflict Ore Management" commitment letters signed back by suppliers such as Tianhao, Dehui and Shengyi or obtained the standard signed documents provided by the suppliers, and has reviewed these suppliers. The suppliers are evaluated for their compliance with labor, human rights, environmental protection, safety or health and other relevant norms. The evaluation results are qualified, confirming that these suppliers' actions do not have significant adverse effects on the environment and society.

6.2 Information Security Risk Management

6.2.1 Information Security Risk Management Framework

In response to the announcement of the Financial Supervisory Commission, in order to strengthen the information security protection and management of listed companies, the board of directors decided on

November 8, 2023 to appoint Mr. Chen Zhongsheng, an engineer from the R&D Department, as the company’s chief information security officer, and Mr. Lin Yueting as the chief information security officer. , responsible for coordinating the planning, establishment, supervision and implementation of the company’s information security management system, formulating information security standards and the promotion and implementation of information security , and conducting regular internal audits on information security management operations and reporting to the board of directors every year.

6.2.1 Information Security Policy

In order to implement information security management, the company has established an internal control system - electronic data circulation and network security management measures and personal computer management key points. Through the joint efforts of all colleagues, we hope to achieve the following policy goals :

- (1) Ensure that the information system continues to operate normally.
- (2) Access data according to each function to prevent unauthorized data modification and review.
- (3) Ensure that the information system is not damaged by external parties (viruses , hackers, accidental disasters...) .
- (4) Ensure the recovery of data after it is destroyed.
- (5)Personnel information security and education training

6.2.2 Specific Management Measures

Improvement of employee safety awareness. The relevant information security management measures are as follows :

Type	Illustrate	Related Assignments
Personnel Safety Management	Personnel accounts, authority management and education and training	<ul style="list-style-type: none"> ●Personnel account permission management and review ●Deletion of accounts for personnel resigning and transferring ●Information security education and training
Computer System Security Management	System security management, data security management, computer virus and malware prevention	<ul style="list-style-type: none"> ●Computer operating system setting and control ●Daily backup and weekly off-site backup of ERP system ●Use legal software and update virus codes at any time
Network Security Management	Network security planning and management, network user management, email security	<ul style="list-style-type: none"> ●Build firewall and anti-virus system ●Regular information security promotion ● Do not open emails from unknown sources.

Type	Illustrate	Related Assignments
	management	
System Access Control	Control measures for personnel access to internal and external systems and data transmission channels	<ul style="list-style-type: none"> ● System access rights are limited to those required to perform business and duties. ● System users should set their own passwords after opening their accounts ● User permission changes must be submitted for approval before the information can be modified.
Information Assets Security Management	Disposal of information asset failure and scrapping	<ul style="list-style-type: none"> ● When information equipment is scrapped, all data in the memory should be removed and recorded before scrapping. ● If information equipment fails, please submit a repair application
Security Management for system Development and Maintenance	Security management of general computer systems and outsourcing operations	<ul style="list-style-type: none"> ● Application system program updates are coordinated by the person in charge of each application system. ● Outsourced information vendors should also implement confidentiality measures
Entities and Environments Security Management	Computer equipment safety management, power supply system management, computer room fire protection system setting management	<ul style="list-style-type: none"> ● A dedicated person is responsible for the computer room to provide regular maintenance and testing. ● Provide emergency power supply and uninterruptible power supply system ● Implement access control in the computer room
Planning and Management of Business Sustainability Operations Plan	Backup and recovery operations, information security incident reporting and handling mechanism	<ul style="list-style-type: none"> ● Test drills for backup and recovery operations should be conducted every year ● When an information security incident is discovered, it should be promptly reported to the competent authority and personnel for handling.
Information Security Audit	Confirm the execution status of information security management operations	<ul style="list-style-type: none"> ● Test drills for backup and recovery operations should be conducted every year ● When an information security incident is discovered, it should be promptly reported to the competent authority and personnel for handling.

In response to the risks of information technology security, the company has established information technology security policies and related management measures to establish and maintain a safe environment for the company's

information and computer systems. The introduction of information technology by enterprises has broken the boundaries of corporate organization services and coordination of time and space. Obstacles, but the related risks faced by the company have also increased. In response to this, the company's corporate website and Mail service project management uses external virtual hosting services. In addition to reducing the maintenance of related hardware settings, it also provides email virus scanning and spam email scanning. Filtering and redundancy features prevent service interruptions.

Since important information within the company and the data and systems processed by the company's internal employees are directly related to the company's operations, the company has co- site/off-site backup and annual restoration drills for this management. In the event of unavoidable damage, both and If operations are interrupted, backups can be restored and operations resumed in order of importance. In addition, the company installs anti-virus software on every terminal and updates virus codes daily. It also conducts regular information security promotions on visited websites, malicious email links and program downloads to increase employee security awareness.

6.2.3 Execution status :

In 2023, the company has implemented the above information security management measures, replacing expired server hosts, firewalls and other hardware as planned and updating the latest version of software to reduce the chance of information security incidents due to obsolete equipment. Currently, there are no major information security incidents that have caused business damage, and implementation continues.

6.3 Greenhouse Gas Management

For the first time this year, the Company adopted the "Task Force on Climate-related Financial Disclosures (TCFD)" issued by the International Financial Stability Board (FSB). Based on the four core elements of TCFD (**Governance , strategy , risk management , indicators and targets**) framework for climate-related information disclosure :

6.3.1 Governance

●How the board of directors oversees climate-related issues

The board of directors is the highest-level supervisory unit for climate-related risks and opportunities in Brinno. The general manager's office or the person designated by the general manager reports to the board of directors at least once a year on the implementation of risk management policies, including climate change-related issues. The

board of directors reviews and supervises the handling of climate change. Implementation status of relevant issues.

● **How management assesses and manages climate-related issues**

The company's "General Manager's Office" leads the assessment and management of risk and opportunity analysis related to climate change, formulates response measures, and assesses the impact. When necessary, organize relevant personnel to set up a task force to formulate contingency strategies and implementation measures.

6.3.2 Strategy

● **Climate-related risks and opportunities identified by the company in the short, medium and long term**

Brinno in 2023 , including 5 risks and 3 opportunities, and identify the impact of these risk issues on Brinno Potential financial impact and length of impact :

Risk, Opportunity Types		Climate-related Risks, Opportunities	Potential financial impact	Impact Time
Change type wind risk	Policy and Regulatory Risks	Strengthening emissions reporting obligations	Increased compliance costs	Medium term (3-5 years)
	Market Risk	Rising raw material costs	Increased production costs due to changes in input costs (e.g. energy, water) and output requirements (e.g. waste disposal)	Medium term (3-5 years)
	Goodwill Risk	Negative press about climate change that may affect a company's image	Unable to meet the expectations of stakeholders, the company's goodwill is damaged	Long (5-10 years)
Entity risk	Immediate Risk	Increased severity of extreme climate events	Reduced or disrupted operations or production capacity, lower sales or output, resulting in lower revenue	Short term (1-3 years)
	Long Term Risk	Extreme changes in climate patterns	Existing assets may be retired early Premium increase	Long (5-10 years)
Improve resource		Reduce office	Save electricity and	Short

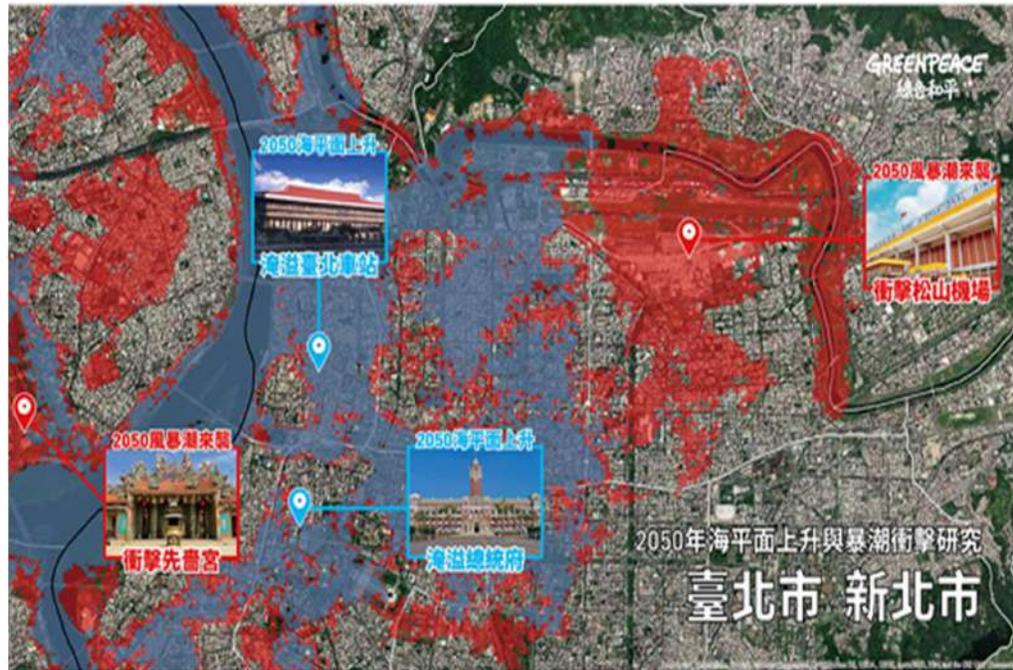
Risk, Opportunity Types	Climate-related Risks, Opportunities	Potential financial impact	Impact Time
efficiency (Opportunity)	electricity and water consumption	water, save operating costs	term (1-3 years)
	Recycle	Save operating costs	Short term (1-3 years)
Use low carbon sources (Opportunities)	Use carbon-reducing energy sources, such as lithium batteries instead of traditional dry batteries	Save on greenhouse gas emission risks	Medium term (3-5 years)

● **The impact of climate-related issues on the company’s business model, strategy and financial planning**

For the five climate-related risk issues identified, a climate risk analysis was conducted based on the likelihood and degree of impact of the risk. The risks requiring special attention were identified as strengthening emissions reporting obligations and increasing the severity of extreme climate events. Brinno will propose a greenhouse gas emission reduction promotion plan and emission reduction targets, conduct a greenhouse gas inventory, calculate greenhouse gas emissions in accordance with ISO 14604-1 : 2018 standards every year, track the achievement rate, and commit to greenhouse gas emissions Reduction.

● **Scenario analysis (including 2°C or more severe scenarios)**

Storm Tides Under Global Warming" published by GreenPeace in August 2020, it was stated that without active carbon reduction, the global temperature will rise by 40 degrees Celsius, and Taiwan's main island will be flooded by 2050. It covers an area of approximately 1,398.11 square kilometers, accounting for approximately 4% of Taiwan’s main island area, and affects approximately 1.2 million people, accounting for 5% of Taiwan’s population. The area most affected by flooding is Taiwan's southwest coast. Taking Taipei City and New Taipei City as examples, the areas along the Tamsui River have suffered the most. In the future, areas such as the Presidential Palace, Taipei Station, Guandu Plain, and Tamsui Fisherman's Wharf will be submerged by rising sea levels, and the storm surges brought by typhoons will become even larger. The storm surge affected the Taipei Arena, Flower Expo Park, Songshan Airport, Xianshi Palace and Luzhou District in Sanchong, New Taipei City. Our company's Neihu office and Sanchong office are located in this area.



6.3.3 Risk Management

● Identification, assessment and management process of climate-related risks

The company's risk management policy is based on the company's overall operating policy and establishes a risk management mechanism for risk identification, measurement, supervision and control to prevent possible losses within the acceptable risk range to protect the interests of employees, shareholders and customers.

The general manager's office will collect and identify climate-related risks and opportunities that affect the company's operations at any time and from time to time, and conduct climate risk analysis and measurement based on the impact likelihood and impact level of the identified risks to set the priority of each risk. When the exposure to climate-related risks exceeds the risk limit, members of the task force will propose countermeasures (including mitigation, transfer, tolerance or control) and follow up.

● Describe how the above risk identification and management processes are integrated into the company's overall risk management system

The company formulated "Risk Management Policies and Procedures" on August 9, 2021. The identification, assessment and management processes of climate-related risks also apply to this method and are included in the company's Enterprise Risk Management (ERM) mechanism.

6.3.4 Metrics and Goals

● Evaluate whether indicators are consistent with company strategy and risk management

(1) Enterprise strategies for responding to climate change or greenhouse gas management

The company's greenhouse gas emission sources are all indirect emissions, mainly coming from the electricity required for office air conditioning and lighting, tap water used by employees, outsourced garbage disposal, etc. In order to implement its commitment to environmental protection, the company will comply with environmental protection regulations and continue to work on improving policies and measures that are beneficial to the environment.

(2) Corporate greenhouse gas emission reduction targets

The company will continue to collect statistics on the company's annual electricity and water usage, and formulate carbon reduction policies based on greenhouse gas emissions, with the goal of reducing total emissions by 1% within five years. The evaluation indicators are consistent with the company's strategy and risk management.

(3) Enterprise greenhouse gas emission reduction budget and plan

The company's current greenhouse gas emission reduction promotion plans are as follows :

1. Power and water resources management

- 1.Promote employees to develop the habit of turning off lights and power supplies, and confirming that faucets are closed tightly after use. Some public areas are equipped with sensor lights.
- 2.Set the indoor unit temperature in the office to maintain the indoor temperature between 26-28 degrees to save electricity and avoid waste. Regular cleaning and maintenance are required to improve efficiency.
- 3.Office machines and personal computers are set to automatically enter standby power-saving mode.
- 4.Install sunshade curtains in sunny areas to reduce indoor exposure.
- 5.All lights in the company will be turned off during lunch break every day.

2. Resource recycling management

- 1.Sort recyclable waste and place it in recycling bins, and accurately classify paper, plastics, iron and aluminum cans .
- 2.Add a photocopy paper recycling area in the office to allow photocopy paper to be reused.

3. Office resource management

- 1.Use environmentally certified photocopying paper (PEFC and ISO certified) and do not provide paper cups to reduce paper

usage.

2. Official documents are replaced with Easyflow electronic signature to reduce the use of paper and toner.
3. Provide video conferencing software to encourage colleagues to hold meetings via video conferencing to improve efficiency, thereby reducing the need for transportation and reducing greenhouse gas emissions.

● **Disclosure of Scope 1, Scope 2 and Scope 3 (if applicable) greenhouse gas emissions and related risks**

1. Scope of investigation : Neihu Office, Sanchong Office and Anhong Office.

2. Greenhouse gas emissions :

1. **[Category 1]** : The company has full rights to outsource production, so [Category 1] is only the carbon emissions emitted by electrical refrigerants. After inventory, the total carbon emissions are calculated to be 54, 875 KG. The details are as follows :

Area	Device Name	Brand	Units	Refrigerant type	Filling capacity per unit (kg)	Total filling volume (kg)	Calculate emissions	GWP	CO2e
Neihu	Air conditioner	Mitsubishi	2	R410a	9	18	18	2088	37,584
Neihu	Water dispenser	ACUO	2	R134a	0.145	0.29	0.29	2053	595
Neihu	Refrigerator	Hlsense	1	R134a	0.2	0.2	0.2	2053	411
Neihu	Refrigerator	Xinhe	1	HFC-134a	0.11	0.11	0.11	1430	157
Neihu	Refrigerator	Samsung	1	R600a	0.052	0.052	0.052	2053	107
Hsinchu	Programmable constant temperature and humidity testing machine	Giant Force Instrument	1	R-134a R-404A	0.4 1.5	0.4 1.5	0.4 1.5	2053 3922	7,936
Sanchong	Refrigerator	TECO	1	R134a	0.1	0.1	0.1	2053	205
Sanchong	Air conditioner	TECO	1	R22	2.5	2.5	2.5	3152	7,880
Total									54,875

2. **[Scope 2]** : The company adopts the emission coefficient method for the [Scope 2] greenhouse gas system , converting the equivalent carbon dioxide emissions based on electricity and water consumption. The company's manufacturing is completely outsourced, and no business waste must be reported to the competent authority in 2023 :

● **Electricity consumption** : Carbon emissions (KG) = Electricity consumption (kWh) * Electricity consumption emission coefficient

Year	Annual Electricity Consumption (kWh)	Total Carbon Emissions (KG)
2023	112,050	55,465
2022	108,473	55,213

● **Water consumption** : Carbon emissions (KG) = Water consumption (degree) * Water consumption emission coefficient

Year	Annual Water Consumption (Degree)	Total carbon emissions (KG)
2023	724	40
2022	676	37

Data source : 1. Electricity and water consumption : monthly bills

2. Electric power emission coefficient : The Energy Bureau of the Ministry of Economic Affairs announced that the national electric power emission coefficient in 2022 is 0.495 kg CO₂e/kWh. Since 2023 has not yet been announced, the number announced in 2022 is used.

3. Water consumption emission coefficient : The Taipei Water Supply Agency announced that the water emission coefficient per degree in 2022 and 2023 is 0.0554 and 0.0554 Kg CO₂e/degree respectively.

3. [Category 3] : There is no relevant statistical data on greenhouse gases.

4. Based on the above analysis, the carbon emissions in 2023 and 2022 will be 110,380KG and 110,125KG respectively.

● **Management objectives and related performance**

Comparing 2023 and 2022, carbon emissions increased by 255KG in total, with an increase rate of 0.23%, mainly due to the increase in the number of employees from 58 to 65. The company will continue to promote more energy-saving and carbon-reducing policies, publicize them to all employees, and gradually move towards the goal of sustainable development and a low-carbon green enterprise.

7 Human Resources and Public Welfare Participation

7.1 Employee Profile

The company abides by gender equality and provides equal pay for equal work regardless of gender, ethnicity, or age when recruiting talents for various jobs. The employee information for the past three years is as follows. As of 2023/12/31, the number of employees was 65, all of whom were full-time employees with irregular contracts, including 42 men (64.6%) and 23 women (35.4%) :

Year		2021	2022	2023
Number of Employees	Management	16	15	14
	R & D personnel	19	17	22
	General staff	25	26	29
	total	60	58	65
Average Age		41.74	44.75	44.86
Average Years of Service		5.54	6.90	6.86
Educational qualification distribution ratio	PhD.	-	-	1.54
	Master	25.00	22.40	26.15
	University	45.00	50.00	50.77
	College	25.00	22.40	16.92
	High school	5.00	5.20	4.62

(1) In 2023, there will be 15 new employees (13 males and 2 females) and 2 resigned personnel (2 males and 0 females). The turnover rate is about 13.33%. The age distribution of new/retired personnel is as follows :

Category		New Staff		Resigned Personnel	
		Number of people	%	Number of people	%
Gender	Male	13	87%	2	100%
	Female	2	13%	-	-
	Subtotal	15	100%	2	100%
Age	Under 30 years old	3	20%	-	-
	30-50 years old	7	47%	1	50%
	Over 50 years old	5	33%	1	50%
	Subtotal	15	100%	2	100%
Country of Citizenship	Taiwan	14	93%	2	100%
	Foreign Employees	1	7%	-	-
	Subtotal	15	100%	2	100%

(2) Application for childcare leave and reinstatement status : The company complies with the Gender Equality at Work Act. Employees who meet the qualifications and have such needs can apply in accordance with the

regulations regardless of gender.

Item	Gender	2022	2023
The number of people who meet the conditions for applying for child care leave without pay in the current year ^{Note 1}	Male	2	-
	Female	-	-
	Total	2	-
The actual number of people who applied for job retention and suspension of pay in the current year	Male	1	-
	Female	-	-
	Total	1	-
Number of people who should be reinstated after childcare leave without pay (A)	Male	-	-
	Female	-	-
	Total	-	-
Number of people who should be reinstated and who should be reinstated without pay (B)	Male	-	-
	Female	-	-
	Total	-	-
Reinstatement rate (B/A) ^{Note 2}	Male	-	-
	Female	-	-
Number of people who were suspended without pay for child care in the previous year and should be reinstated (C)	Male	-	-
	Female	-	-
	Total	-	-
12 months after being reinstated after being suspended without pay (D)	Male	-	-
	Female	-	-
	Total	-	-
Retention rate (D/C) ^{Note 3}	Male	-	-
	Female	-	-

Note 1 : After serving for six months, and before each child turns three years old, the employee may apply for childcare leave without pay, which lasts until the child turns three years old, but shall not exceed two years. For those who are raising two or more children at the same time, the period of childcare leave without pay shall be calculated together. The maximum period shall be two years when the youngest child has been taken care of, and shall be calculated according to the colleagues applying for maternity subsidy.

Note 2 : Reinstatement rate = total number of employees who actually return to work after parental leave (B) / total number of employees who should return to work after parental leave (A) x 100%

Note 3 : Retention rate = total number of employees who are still employed 12 months after returning to work after taking parental leave (D) / total number of employees who returned to work after taking parental leave during the previous reporting period (C) x 100%

7.2 Staff Care

7.2.1 Various employee rights protection measures

In order to uphold the belief that employees are the company's most important assets, the company is committed to taking care of and protecting employees' living conditions, and to attract and retain the talents

needed for the company's development, the company provides basic protection in accordance with the law. Current employee rights measures are as follows :

1. Bonus : Year-end bonus and business bonus; the company issues other incentive bonuses from time to time.
2. Gifts for three holidays, weddings and funerals, and condolences for injuries and illnesses.
3. All employees participate in labor and health insurance and free group insurance.
4. Irregular dinner parties.
5. Employee travel.
6. Establish an employee welfare committee, allocate welfare funds on time, and handle welfare matters such as the payment of wedding and funeral allowances/birthday/annual holiday gifts, employee travel/birthday dinners, or other community activities.
7. Retirement system and implementation : In order to take care of employees' retirement life, promote labor-management harmony, and improve employee efficiency, a defined contribution system has been adopted in accordance with the Labor Pension Regulations. The company's monthly employee pension contribution rate shall not be lower than Employees are insured for 6% of their monthly salary.

7.2.2 Measures to safeguard the rights and interests of various employees

1. In addition to formulating work rules in accordance with legal provisions, the company also formulates personnel-related management measures to make employees clearly aware of their rights and interests and the behavioral norms they should abide by.
2. The company elects labor-management meeting representatives in accordance with legal provisions and holds labor-management meetings on a regular basis.
3. The company has a dedicated mailbox where employees can submit any suggestions for the company.
4. The company has not had any incidents that have harmed the rights and interests of employees so far.

7.2.3 Agreement between labor and management

The company regards the suggestions provided by employees as valuable opinions, so it will hold staff meetings from time to time and supervisor meetings on a regular basis. The company adopts a humanized management approach and encourages colleagues to discuss and communicate any ideas or opinions they have, whether it is for superiors,

subordinates or cross-department matters.

7.2.4 Gender equality and diversity policy and implementation

The Company is committed to implementing diversity in employment to ensure that employees will not suffer discrimination, harassment or unequal treatment based on national origin, gender, religious beliefs, age, political affiliation and any other status protected by applicable regulations. The company has formulated and implemented measures to prevent and control sexual harassment in the workplace, complaints and disciplinary measures, and a plan to prevent illegal infringement during the performance of duties. In 2023, there were no complaints of discrimination, harassment or inequality related to nationality, gender, religious belief, age, or political affiliation. At the end of 2023, female employees accounted for 35.4% of the company's employees. Starting from February 2022, we will recruit high-level professional foreign talents from Denmark to join the Brinno team and serve as the vice president of the new business office to implement diversification of employment nationalities.

7.2.5 Human Rights Policy

The company follows the spirit and basic principles of human rights protection promulgated by various international human rights conventions such as the United Nations Global Covenant, the United Nations Universal Declaration of Human Rights and the International Labor Organization Declaration on Fundamental Principles and Rights at Work, formulates policies to protect human rights, and proposes four The specific management plans and implementation results for 2023 of these human rights concerns are as follows :

Human Rights Concerns	Specific Management Plan
Provide safe and healthy work opportunities	<ul style="list-style-type: none"> · In order to ensure the safety of the working environment, in addition to regularly arranging fire safety inspections and maintaining the safety of various facilities, we also conduct inspections of public areas, home appliance safety and fire prevention equipment. · In accordance with Article 15 of the "Labor Health Protection Rules", regular employee health examinations are arranged to track employee health conditions. · Formulate "Measures for the Prevention and Control of Sexual Harassment in the Workplace, Complaints and Punishment Measures". In addition to

Human Rights Concerns	Specific Management Plan
	<p>strengthening publicity, these measures will be publicly posted on the company website to prevent and prevent the occurrence of sexual harassment incidents, protect the rights and interests of victims, and provide employees with access to the measures. Channels for sexual harassment complaints, and a designated person responsible for coordination and handling.</p> <ul style="list-style-type: none"> · Set an access control card at the door of the office area to prevent outsiders from entering and exiting at will. <p>▲ The company has implemented it in 2023 .</p>
<p>Eliminate illegal discrimination to ensure equal job opportunities</p>	<ul style="list-style-type: none"> · In order to provide fair and reasonable job opportunities and humane treatment, the company has established management procedures with reference to international human rights conventions so that there will be no discrimination in hiring, remuneration, training, promotion, and dismissal. · The company holds regular labor-management meetings every quarter to properly communicate with employees and ensure smooth labor-management dialogue. <p>▲ The company has no complaints related to discrimination in 2023 , and successfully handles labor-management meetings every quarter.</p>
<p>Prohibition of forced labor</p>	<ul style="list-style-type: none"> · The company' s regulations on employees' daily and weekly normal working hours and extended working hours, vacations, special vacations and other various leaves are in compliance with legal regulations and does not force or coerce any unwilling employees to perform labor services. · The company strictly implements the requirements of social responsibility management regulations and domestic labor standards laws with reference to international human rights conventions, and strictly prohibits the use of child labor. · The company provides employees with minimum basic salaries and benefits that are in line with or even better than those required by local laws. · The Welfare Committee will organize domestic travel for employees in 2023 to expand interpersonal interactions among colleagues and enrich work-life balance. <p>▲ The company did not employ child labor or inhumane-related complaints in 2023.</p>
<p>Implement</p>	<ul style="list-style-type: none"> · The company has established a complete information

Human Rights Concerns	Specific Management Plan
Information Security	<p>security management mechanism to control data access and prevent data leakage .</p> <ul style="list-style-type: none"> · MIS occasionally strengthens information security promotion and case sharing through e-mail . · Internal auditors audit the information security inspection operation control status every year according to the audit plan, prepare an audit report, and report the implementation results to the board of directors. <p>▲ No major information security incidents in 2023 , and information security promotion and case sharing will be strengthened through e-mail from time to time .</p>



7.3 Workplace Safety

In order to prevent occupational disasters and protect the safety and health of employees, the company has formulated the "Occupational Safety and Health Work Code" in accordance with the "Occupational Safety and Health Law" and related laws and regulations, has one Grade A business supervisor, and regularly conducts safety and health education and training to ensure The concept of protective measures to ensure the working environment and personal safety can be implemented. Brinno's various management measures for the working environment and employee personal safety are as follows :

1. Door ban

From the beginning of the design of various software and hardware facilities in the company's office environment, the safety of employees is the first

consideration to ensure that employees can get the greatest protection while working. Access control card swiping devices are installed at the company's entrances and exits, and fire doors are installed at escape exits. Security monitoring equipment is also installed at the main entrances and exits to ensure the personal safety of employees.

2. Mechanical, **electrical or fire-fighting equipment**

All electrical and mechanical or fire-fighting equipment (such as fire alarms or fire extinguishers, etc.) are regularly maintained or repaired in September every year to ensure that they are in the best possible condition at all times.

3. **Group insurance**

Labor health insurance for all employees, we also provide group insurance insurance items, and always have medical kits, alcohol and other items on hand to provide rescue and protection for employees when necessary.

4. **Health education and training**

On-the-job employees participate in safety and health education and training to enhance their awareness of occupational safety and health and create a zero-disaster workplace.

5. **Employee health examination**

Regular employee health examinations : Regular employee health examinations are conducted every three years. In May 2023, the company entrusted Neihu 101 Health Management Clinic and Hsinchu Nanmen General Hospital to assist in employee health examinations. Number of employees undergoing health examinations : All employees of the company.

6. **Working environment**

The filters of drinking water dispensers for employees are regularly replaced and the machines are cleaned to ensure the safety and hygiene of drinking water. Garbage classification measures are also implemented to ensure the quality of the working environment.

In order to comply with legal requirements, effectively reduce the degree of injury caused by accidents and protect the basic life safety of employees, the company sent employees to participate in the Class A labor safety and health business supervisor and first aid personnel training for 6 hours and 3 hours respectively in September 2023. Obtain a certificate of completion. In 2023, the company had no work-related injuries or fire accidents, no public injury leave due to work-related injuries, and no occupational diseases.

7.4 Staff Training and Development

In order to implement the concept of talent cultivation, the company has specially formulated education and training management procedures to enhance employees' professional knowledge and make employees' skills more solid. The company will arrange pre-employment education and training for new employees as soon as each employee reports for duty. In the future, the workplace further education and training system will be divided into internal training and outsourcing education and training. Professional and technical training will be carried out according to different functions and business needs, so as to enhance employees' knowledge, Experience is solid and refined through continuous learning and improvement. In 2023 and 2022, the internal and external training of employees will be 87 and 29 respectively, and the training hours will be 302.5 and 103 hours respectively, calculated based on the existing employees at the end of each year (58 and 60 in 2023 and 2021 respectively) , the average training hours per person are 5.22 hours and 1.72 hours respectively :

(1) Distinguished by male and female gender :

In 2023 Unit : hour, TWD

Category	Gender	Number of People	Hours	Average Hours	Cost	Average Cost
Internal Training	Female	2	6	3.00	-	-
	Male	45	96	2.13	-	-
	Subtotal	47	102	2.17	-	-
External Training	Female	21	108.5	5.17	43,400	2,067
	Male	22	194.5	8.84	105,200	4,782
	Subtotal	43	303.0	7.05	148,600	3,346
Year-end employee calculations		65	405.0	6.23	148,600	2,286

In 2022 Unit : hour, TWD

Category	Gender	Number of People	Hours	Average Hours	Cost	Average Cost
Internal Training	Female	26	36	1.38	-	-
	Male	34	11	0.32	-	-
	Subtotal	60	47	0.78	-	-
External Training	Female	26	32	1.27	23,600	908
	Male	34	24	0.71	9,900	291
	Subtotal	60	56	0.93	33,500	558
Year-end employee calculations		60	103	1.72	33,500	558

(2) Distinguished by employee category :

In 2023 Unit : hour, TWD

Category	Employee Category	Number of People	Hours	Average Hours	Cost	Average Cost
Internal Training	Management	15	28	1.87	-	-
	R & D Personnel	22	50	2.27	-	-
	General staff	10	24	2.40	-	-
	Subtotal	47	102	2.17	-	-
External Training	Management	13	99.5	7.65	50,700	3,900
	R & D Personnel	6	101.5	16.92	69,000	11,500
	General staff	24	102.0	4.25	28,900	1,204
	Subtotal	43	303.0	7.05	148,600	3,456
Year-end Employee Calculations		65	405.0	6.23	148,600	2,286

In 2022 Unit : hour, TWD

Category	Gender	Number of People	Hours	Average Hours	Cost	Average Cost
Internal Training	Management	16	29	1.81	-	-
	R & D Personnel	19	-	-	-	-
	General Staff	25	18	1.12	-	-
	Subtotal	60	47	0.78	-	-
External Training	Management	16	8	0.50	8,800	550
	R & D Personnel	19	-	-	-	-
	General Staff	25	48	1.92	24,700	988
	Subtotal	60	56	0.93	33,500	558
Year-end Employee Calculations		60	103	1.72	33,500	558

7.5 Public welfare participation

The company participates in public welfare activities from time to time, including inviting disadvantaged groups to participate in company activities; sponsoring campuses, disadvantaged groups or subscribing for agricultural products; and cooperating on cultural monuments, buildings, and natural ecological projects to enhance the company's corporate image and fulfill its corporate social responsibilities. The results of the implementation of the plan to promote public welfare activities are disclosed as follows :

Item	Reasons for Public Welfare Activities	Execution Performance
1	Order good-hearted eggs every month from "Lingming Xiangyang Garden", an affiliated organization of Liming Correctional Institution, and send them to company colleagues	743 boxes purchased in 112, total NT\$ 111,450

Item	Reasons for Public Welfare Activities	Execution Performance
2	Order Mid-Autumn Festival gift boxes from Weiguang Social Welfare Association and give them to cooperative manufacturers	Bought 17 boxes in 112 , totaling NT\$ 11,220
3	Provided three sets of time-lapse photography equipment BCC300 to the Department of Geography of National Taiwan University to conduct ecological research on the fog forest belt in Taiwan's mountainous areas.	Sponsored equipment worth NT\$36,000
4	Provided a set of time-lapse photography equipment BCC300 to the Smart Agriculture Center of National Pingtung University of Science and Technology for research and recording of new tomato varieties.	Sponsored equipment worth NT\$12,000
5	Provided two sets of time-lapse photography equipment BCC300 to the Department of Smart and Precision Agriculture of Mingdao University to conduct research and record on the improvement and cultivation of hard corn	Sponsored equipment worth NT\$24,000
6	Supported the time-lapse recording of the renovation project of the National Taiwan University EMBA office and assisted in the production of the opening ceremony video	4 people are employed , with a total of 260 working hours

1. Order good-hearted eggs every month from "Lingming Xiangyang Garden", an affiliated organization of Liming Correctional Institution



Liming Xiangyangyuan students assist in the egg cartoning process

Some people say : "It is better to give him a fishing rod than to give him fish." Hualien Liming Correctional Institution introduced foreign "green natural care farming", emerging health care and agricultural and animal husbandry production, and combined it into a sustainable development social care model to help mentally and physically handicapped people He lives an independent life and founded "Lingming Xiangyang Garden" in Shoufeng Township. Laying hens are raised in the garden and raised humanely, allowing the chickens to lay "good-hearted eggs" in a non-toxic and clean environment.

The origin of everything was the earthquake on February 6, 2019. After the earthquake, Brinno donated two time-lapse cameras to the correctional institution, so that they could record every precious moment of the post-earthquake restoration project. In order to better understand what kind of practical help the correctional home needed, the chairman personally visited the correctional home six months later. The chairman met with the middle-aged and elderly students and students with mild to moderate disabilities one by one and arrived at Xiangyang Garden. Pan Tianqi, director of Xiangyang Garden, said that they had encountered a difficult problem before. Chickens were not sick but were dying one after another, and no reason could be found. After installing the machine and recording for a whole night, I discovered that weak chickens would be pecked by other chickens. Therefore, whenever weak chickens were found, they were immediately isolated, and this mystery was solved.

After walking around Xiangyang Garden, the chairman decided to become a long-term subscriber of Good Heart Eggs and distributed the ordered eggs to all employees of the company. In this way, he supported students with disabilities in collecting eggs and patiently wiping them, giving them the best results. Good for sure. This decision will not only allow colleagues to eat healthily but also help the mentally and physically disabled in correctional facilities. Brinno started ordering NT\$10,000 worth of Good-hearted Eggs every month in February 2019, and warmly invited colleagues to show their love and increase the amount of group purchases of "Good-hearted Eggs". More than four years have passed, and nearly 3,000 boxes have been ordered from the reformatory. Eggs, we will continue this good deed in the future.

2. Order Mid-Autumn Festival gift boxes from Weiguang Social Welfare Association and give them to cooperative manufacturers

Brinno has always attached great importance to corporate social responsibility, caring for disadvantaged groups through different channels, and hopes to use practical actions to implement the concept of taking from society and using it for society. This year's Mid-Autumn Festival is approaching. We responded to the call of the "Weiguang Social Welfare Association" and ordered the Mid-Autumn Festival mooncake gift boxes produced by the association and gave them to our long-term manufacturer partners to convey warmth and festive blessings.

"Weiguang Social Welfare Association" has been committed to taking care of the physically and mentally handicapped, the dependent elderly and disadvantaged families for many years, providing living assistance and employment opportunities. The handmade bakery he runs not only helps the recipients regain their confidence and dignity, but the proceeds from the bakery also go back to social welfare

undertakings, benefiting more disadvantaged people. We sincerely appreciate the association's selfless contribution to society, so we took the initiative to order gift boxes from them, hoping to cheer up the association and the recipients through substantial purchases.

In addition, Brinno also regards the Mid-Autumn Festival as an important internal festival within the company. We believe that only with the support of employees, partners and the general public can an enterprise develop sustainably. We would like to convey our best wishes for the Mid-Autumn Festival to all employees, manufacturer partners and the general public, and wish everyone a happy Mid-Autumn Festival!

Brinno will continue to fulfill its corporate citizenship responsibilities, give back to the society through different ways, and maintain social harmony with all stakeholders. Let us join hands and work hard to create a better society!



Shiguang Social Welfare Association Sheltered Factory Mid-Autumn Festival Gift Box

3. Provided three sets of BCC300 time-lapse cameras to the Department of Geography, National Taiwan University, to conduct ecological research on the fog forest belt in Taiwan's mountainous areas.

Brinno firmly believes that corporate social responsibility is not only an obligation, but also the key to the common development of enterprises and society. In the past year, we were fortunate to cooperate with the Department of Geography of National Taiwan University to provide three sets of time-lapse cameras BCC300 to support ecological research in the fog forest belt of Taiwan's mountainous areas. Below is a detailed introduction and contribution to this activity.

Brinno has always been concerned about environmental protection and ecological conservation issues, recognizing the importance of these issues to humans and the earth. In order to gain a deeper understanding and protect Taiwan's mountainous fog forest ecosystem, we took the initiative to contact the Department of Geography at National Taiwan University, hoping to provide practical support and help. We provided three sets of time-lapse cameras BCC300 to the Geography Department of National Taiwan University. These cameras have high performance and accuracy and can capture the ecological activities of animals and plants in the mountainous fog forest belt, helping scientists better understand the ecological characteristics and changes in this area.

This sponsorship event achieved positive results and impact. By providing time-lapse cameras, we effectively support the ecological research work of the Department of Geography at National Taiwan University, helping scientists gain a more comprehensive understanding of the ecosystem of the fog forest belt in Taiwan's mountainous areas. These research results will provide important scientific basis and guidance for ecological conservation and sustainable development, and are also an active participation in environmental protection and ecological conservation.



Brinno BCC300 performs climate change records in the fog forest zone in the Qilan Mountains of Yilan

4. Provided a set of time-lapse cameras BCC300 to the Smart Agriculture Center of National Pingtung University of Science and Technology for research and recording of new tomato varieties.

The Smart Agriculture Center of National Pingtung University of Science and Technology is an organization dedicated to promoting agricultural science and technology innovation and development. Their goal is to improve agricultural production efficiency and quality through scientific and technological means and achieve sustainable development of agriculture. They have made important contributions in agricultural production, research, education, etc., and have been widely recognized and supported.

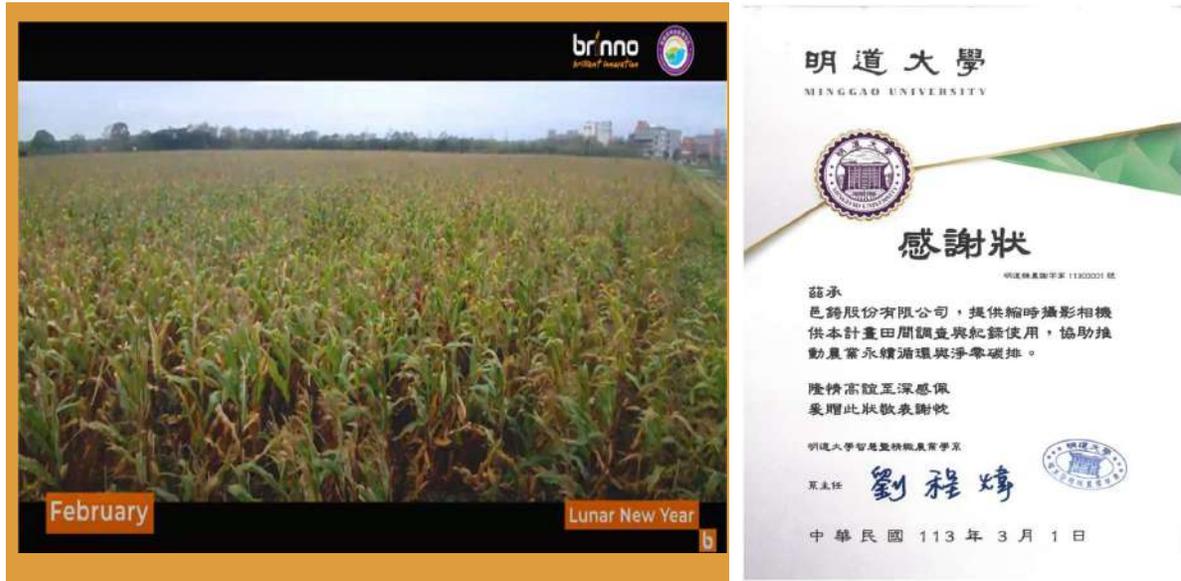
Brinno provided time-lapse cameras to the Smart Agriculture Center of the National Pingtung University of Science and Technology to support their recording work in research on breeding new tomato varieties. These time-lapse cameras can accurately record changes in the growth process of tomatoes, providing valuable data and information for research. This cooperation has brought many positive benefits. First of all, our sponsorship supports the research work of the Smart Agriculture Center of National Pingtung University of Science and Technology, which helps promote the innovation and development of agricultural science and technology and improve the efficiency and quality of agricultural production. Secondly, through our actions, we convey an important message to society, that is, enterprises should shoulder their own social responsibilities and actively participate in promoting technological progress and social development.

Brinno will continue to be guided by corporate social responsibility and strive to promote social progress and sustainable development through various forms of actions. We look forward to cooperating with more scientific research institutions and social organizations in the future to jointly make more contributions to promoting agricultural science and technology innovation and social development.



Pingtung University of Science and Technology's Smart Agriculture Center uses infrared time-lapse photography to conduct research on cultivating new tomato varieties.

5. Provided time-lapse photography equipment to the Department of Smart and Precision Agriculture of Mingdao University to conduct research and record on hard corn improvement and cultivation



The Department of Smart and Precision Agriculture of Mingdao University conducts research records on the improvement and breeding of hard corn.

The Department of Smart and Precision Agriculture of Mingdao University is committed to promoting the research and development and teaching of smart agricultural technology, and has rich agricultural professional knowledge and practical experience. The department actively integrates industry, academia and research resources, develops innovative smart agricultural technologies, and cultivates outstanding agricultural talents, hoping to promote the upgrading and transformation of the agricultural industry.

Brinno will sponsor the Department of Smart and Precision Agriculture of Mingdao University in 2023, providing time-lapse photography equipment to assist the department in research and recording of hard corn improvement and cultivation. The application of time-lapse photography equipment allows researchers to monitor the growth process of hard corn at any time, and through image analysis, observe plant growth conditions and environmental changes, thereby adjusting cultivation management strategies and improving breeding efficiency. In addition, time-lapse videos can also be used to display breeding results and help promote new varieties of hard corn.

Overall , this sponsorship brings the following benefits :

- Improve breeding efficiency : Time-lapse photography equipment allows researchers to monitor the growth process of hard corn at any time, and through image analysis, observe plant growth conditions and environmental changes,

thereby adjusting cultivation management strategies and shortening breeding time.

- Promote the promotion of new varieties : Time-lapse videos can be used as a display of breeding results, helping to promote new varieties of hard corn, allowing farmers to understand the characteristics and advantages of new varieties, and increase their willingness to adopt them.
 - Promote the development of smart agriculture : The application of time-lapse photography equipment can promote the application of smart agricultural technology in the field of breeding and promote the upgrading and transformation of agricultural production.
6. Supported the time-lapse recording of the renovation project of the National Taiwan University EMBA Office and assisted in the production of the opening ceremony video



Records of the renovation project and opening ceremony of the National Taiwan University EMBA Office

Brinno Company regards itself as Taiwan's leading brand. It not only has outstanding reputation, but also serves as a model of social corporate citizenship. This year we specially responded to the request for sponsorship from the "National Taiwan University EMBA Office" and fully supported the office renovation project and opening activities, hoping to create a new and comfortable learning environment for students.

During the project, Brinno's professional team used time-lapse photography technology to record the entire office renovation process. From dismantling old equipment to construction layout, the layers are stacked up to form a vivid and interesting engineering record. On the occasion of the opening, we carefully produced a congratulatory video, which was like injecting touching vitality into the

new student office.

A school motto of "pursuing academic freedom in a free environment." As a corporate citizen, Brinno knows that only by providing teachers and students with high-quality teaching space can we inspire enthusiasm for learning and continue to inherit the outstanding academic style of National Taiwan University. We are honored to be able to contribute to a well-known university this time. We are full of joy and will continue to work tirelessly on the road of corporate social responsibility.

Looking forward to the future, Brinno will adhere to the concept of "take from the society and use it for the society" and continue to do its part in the fields of public welfare, education, environmental protection and other fields, so as to gather the positive energy of society and work together towards a better life.

8 Appendix

8.1 GRI index

GRI Guidelines	GRI No.	Disclosures	Corresponding Report Chapter	Page
GRI 101 : Fundamentals 2021				
General Disclosure				
	102-1	Name of the organization		
	102-2	Events, brands, products and services		
	102-3	Headquarters location	4.1 Company Profile	15~ 22
	102-4	Operation base		
	102-5	Ownership and legal form		
	102-6	Market for services		
	102-7	Organization size		
	102-8	Information about employees and other workers	7.1 Employee Profile	64 ~ 65
	102-9	Supply chain	6.1 Supplier Management	53 ~ 54
	102-10	Significant changes to the organization and its supply chain	No big changes in 2023	
	102-11	Early warning principle or policy	6.2 Information Security Risk Management	54 ~ 57
	102-12	External initiatives	4.4 External Initiatives	32
GRI 102 General Disclosure 2021	102-13	Membership of public associations	4.5 Organizational Participation	33
	102-14	Decision maker's statement	2. Letter from the Chairman	5
	102-15	Key shocks, risks and opportunities	3 Stakeholder Discussions	7~10
	102-16	Values, Principles, Standards and Codes of Conduct	5.2 Integrity 5.3 Compliance with Regulations	32 ~ 34
	102-17	Mechanism for ethics-related suggestions and concerns		
	102-18	Governance structure	5.1 Corporate Governance Structure	24 ~ 32
	102-40	Stakeholder group	3. Identification Stakeholders and Major Themes	7~14
	102-41	Group agreement	Not applicable in 2023	
	102-42	Identify and select stakeholders	3. Identification Stakeholders and Major Themes	7~14
	102-43	Policy for communicating with stakeholders		

GRI Guidelines	GRI No.	Disclosures	Corresponding Report Chapter	Page
	102-44	Key themes and concerns raised		
	102-45	Entities included in consolidated financial statements	4.2 Operation Overview	22~27
	102-46	Define report content and subject boundaries	1.About this Report	4
	102-47	List of major topics	3. Identification Stakeholders and Major Themes	7~14
	102-48	Information rearrangement	Not applicable in 2023	
	102-49	Reporting changes		
	102-50	Reporting period		
	102-51	Date of last report		
	102-52	Reporting cycle		
	102-53	Contact person who can answer questions about the report	1.About this report	4
	102-54	Announcement on reporting in compliance with GRI standards		
	102-55	GRI content index	8. Appendix	82~84
	102-56	External assurance/assurance	None	
GRI 103 : Management Approach 2021	103	Management policy	3. Identification Stakeholders and Major Themes	10
Subject-Specific Guidelines				
GRI 200 Economics				
GRI 201 Economic Performance 2016	201-2	Financial impacts and other risks and opportunities arising from climate change	6.3 Greenhouse Gas Management	57~63
	201-3	Defining Benefit Plan Obligations and Other Retirement Plans	7.2 Staff Care	65~70
GRI 205 Anti-Corruption 2016	205-2	Communication and training on anti-corruption policies and procedures	5.2 Honesty and Integrity 5.3 Compliance with Laws	46 ~49
	205-3	Corruption incidents confirmed and actions taken	This will not happen in 2023	
GRI 300 Environment				
GRI 305 Emissions 2016	305-2	Energy indirect (scope 2) greenhouse gas emissions	6.3 Greenhouse Gas management	57~63
	305-5	Greenhouse gas emission reduction	6.3 Greenhouse Gas management	

GRI Guidelines	GRI No.	Disclosures	Corresponding Report Chapter	Page
GRI 307 Compliance with Regulations on Environmental Protection 2016	307-1	Violation of environmental regulations	This will not happen in 2023	
GRI 400 Society				
GRI 401 Employment Relations 2016	401-1	New and retired employees	7.1 Employee Profile	64
	401-2	Employee Benefits	7.2 Staff Care	65~70
	401-3	Parental leave	7.1 Employee Profile	64~65
GRI 403 Occupational Safety and Health 2018	403-1	Worker representatives in formal safety and health committees formed jointly by labor and management	This will not happen in 2023	
GRI 404 Training and Education 2016	404-1	Average hours of training per employee per year	7.4 Staff Training and Development	72 ~73
GRI 413 Local Communities 2016	413 -1	Operational activities through local community communication, impact assessment and development planning	7.5 Public welfare Participation	73~81
GRI 418 Customer Privacy 2016	418-1	Complaints of substantiated breach of customer privacy or loss of customer information	This will not happen in 2023	
GRI 419 Socioeconomic Compliance 2016	419-1	Violation of laws and regulations in social and economic fields	This will not happen in 2023	

8.2 SASB Perpetual Accounting Indicators

According to page 181 of "Exploring the Sustainable Industry Classification of China's Listed Overseas Companies : Referring to the SASB New Industry Classification" (published on August 5, 2021) by Wang Yixin, the company is classified into major categories according to the SASB new industry classification; small. The categories are technology and communications; hardware. The SASB sustainable accounting indicator index is as follows :

Topic	Accounting Metric	Nature	Indicator Code	Unit of Measure	Reference Section	Page
Product Safety	Describe methods for identifying and addressing data security risks in products	Discussion and analysis	TC-HW-230a.1	n/a	6.2 Information security risk management	54~57
Employee Diversity and Inclusion	Percent gender and racial / ethnic representation of (1) managers, (2) technical staff, and (3) all other employees	Quantitative	TC-HW-330a.1	Percentage (%)	7.1 Employee profile	64~65
	containing IEC 62474 declarable substances	Quantitative	TC-HW-410a.1	Percentage (%)	Our company has not yet made a material declaration (contained materials and unified data exchange format) in accordance with the IEC 62474 standard.	-
Product Life Cycle Management	meeting EPEAT verification or equivalent requirements (by revenue)	Quantitative	TC-HW-410a.2	Percentage (%)	The company has not applied for EPEAT or Nequivalent product verification.	-
	meet ENERGY STAR® standards by revenue	Quantitative	TC-HW-410a.3	Percentage (%)	The company has not yet applied for ENERGY STAR® standard product certification.	-
	Weight of end-of-life products and recycled e-waste, percentage recycled	Quantitative	TC-HW-410a.4	Metric tons (t), percentage (%)	The Company does not yet have relevant statistical data on the weight of end-of-life products and recycled electronic waste.	-
Supply Chain Management	Percentage of Tier 1 supplier facilities audited under RBA' s Verified Audit Process (VAP) or equivalent : (a) All suppliers (b) High risk suppliers	Quantitative	TC-HW-430a.1	Percentage (%)	6.1 Supplier Management	53~54

Topic	Accounting Metric	Nature	Indicator Code	Unit of Measure	Reference Section	Page
	First-tier suppliers : (1) Rates of noncompliance with RBA' s Verified Audit Process (VAP) or equivalent audits, and (2) Corrective action ratios associated with (a) priority nonconformities and (b) other nonconformities.	Quantitative	TC-HW-430a.2	Ratio	6.1 Supplier Management	53~54
Purchase Ingredients	Describe the risk management associated with the use of critical materials	Discussion analysis and	TC-HW-440a.1	n/a	6.1 Supplier Management	53~54

Activity indicators :

Reveal indicators	Nature	Indicator Code	Unit of Measure	Reference Section	Report page number
Production Volume by Product Category	Quantitative	TC-HW-000.A	Quantity	All outsourced production, no in-house production	-
Factory Area	Quantitative	TC-HW-000.B	Square feet (ft ²)	All production is outsourced, no in-house factories	-
% of Production from Own Facilities	Quantitative	TC-HW-000.C	Percentage (%)	100% outsourced production	-