

ESG

SUSTAINABILITY REPORT

2025

SUSTAINABLE INNOVATION
BETTER FUTURE TOGETHER

Dingzing

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About the Report

■ Editorial Principles

This Sustainability Report is published by DINGZING Advanced Materials Inc. (stock code: 6585) and has been prepared in accordance with the GRI Standards (2021) issued by the Global Reporting Initiative (GRI), as well as the Climate Related Information of TWSE Listed Companies and the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies.

■ Reporting Period

The Report discloses the Company's sustainability performance for FY2025 (from January 1, 2025, to December 31, 2025). To ensure completeness and comparability of the information, certain data have been retrospectively included from 2023 or projected into 2026 to illustrate relevant trends and developments.

■ Scope of the Report

The financial data in the Report are consistent with the data boundary of DINGZING's parent company only financial statements for FY2025 and denominated in New Taiwan Dollars. The environmental and social performance covers the Company's Kaohsiung and Taichung Offices and the factories in Taiwan (Kaohsiung Plant and Pingtung Plant), and any inconsistency in the scope thereof is specifically explained within the Report. The data and information disclosed in the Report have been compiled by the relevant responsible units. The data and information have been collected, measured, and calculated in accordance with international or local laws and regulations, or by referencing industry standards and practices.

■ Report Assurance

To ensure the quality of disclosed information, DINGZING engaged PwC Taiwan to perform limited assurance on selected key performance indicators in accordance with the ROC Accounting Research and Development Foundation's Assurance Standard No. 3000: Assurance Engagements Other than Audits or Reviews of Historical Financial Information. The independent assurance statement and summary of assured items are provided in the Appendix of the Report.

■ Issue Time

DINGZING will issue a sustainability report on a regular (annual) basis, and the report will be disclosed and made available for download on the Company's website.

Previous issue date : August 2025

Current issue date : August 2026

Next scheduled issue date : August 2027 (expected)

■ Contact Information

If you have any suggestions or questions about the Report, please feel free to contact us.

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Phone number : 07-8070166

E-mail : 6585@dingzing.com

Official website : <http://www.dingzing.com>

Message from the Chairman

Looking back on the past year, the global economic environment and the supply chain have continued to be reshaped. Climate change issues have evolved rapidly, and the industrial environment is full of challenges. The past year thus also became a critical moment for examining our corporate management resilience and long-term value. At DINGZING, we have always believed that the Company's long-term value comes from solid management and responsibility toward the environment and society. With our foundation in materials, in 2025, we extended our sustainable development blueprint strategy, continuing to find a balance between growth and environmental load. We have also strengthened our operating makeup, to help the Company keep going steadily for the long run.

Environmental

DINGZING has been in existence for more than four decades, with TPU being our core focus for materials development. TPU can be recycled, contains no plasticizers, and puts a low burden on the environment. These characteristics make TPU-based materials able to meet market demand for sustainable materials. At the manufacturing end, DINGZING continues to optimize our processes, using primarily-electric production modes and zero water demand during production. Also, through our recycling and remanufacturing mechanisms, we can reuse scraps and thus enhance resource usage efficiency. Climate management is becoming part of the international standards, so we have aligned our greenhouse gas inventories and management systems with the worldwide trend. We are also including climate risk within the Company's overall management considerations, to continue strengthening the Company's ability to confront future environmental changes.

Social

The Company's stable development comes from the investment and trust given to it by every employee. DINGZING has dedicated ourselves to creating a workplace environment that respects human rights, diversity, and inclusion. We have established robust systems to protect employees' interests, including anti-discrimination, workplace safety, and complaint mechanisms. Through education and training, we enhance employees' awareness of and care about related issues. In 2025, the Company had no major labor-capital disputes, which shows that our management measures are beginning to bear fruit. In the future, we will continue to optimize our employee care, talent development, and promotion mechanisms, to strengthen organizational cohesion.

Governance

DINGZING continues to enhance the quality of our systems and strategic decision-making, by building robust, transparent governance frameworks. In addition to establishing a Board of Directors-level Sustainable Development Committee, in 2025, we also established a Nominations Committee. We further included ESG topics within the scope of Board of Directors oversight, using interdepartmental coordination to implement related strategies and actions. The Board of Directors themselves possess diverse professional backgrounds, and continue optimizing structural and operating mechanisms, in order to enhance the robustness and foresight of decision-making. We also care about communicating with stakeholders. We continue to enhance the transparency of information disclosure, thus strengthening the foundation of trust between the Company and the market.

Looking to the future, DINGZING will continue to implement sustainable development through steady progress. From materials innovation and process refinement to governance reinforcement, we will continue to steadily accumulate long-term value. We are confident that only through continued refinement in terms of environment, society, and governance will the Company maintain competitiveness in a changing environment, and move toward the more distant future alongside our stakeholders.



Chairman Hsun-Tai Lin

Sustainability Performance Highlights



Governance

- Established a Nominations Committee in 2025; the four major committee members' actual attendance rates were all 95% or higher.
- There were no confirmed or reported incidents of corruption or violations of ethical corporate management in 2025.
- The average number of training hours for directors met the statutory requirements.
- There were 0 cases of complaints regarding lost or leaked client information or infringement of privacy rights.
- Conducted third-party assurance of the sustainability report to enhance the quality of sustainability information.



Environment

- Continued to maintain the validity of the ISO 14001 environmental management system.
- In accordance with the Greenhouse Gas Protocol (GHG Protocol) and ISO 14064:2018, implemented GHG inventory and third-party verification, to identify carbon emissions activities.
- 2025 Scope 1 and 2 combined emissions were reduced by more than 7% over the previous year (c. 1,702 tCO₂e).
- In 2025, the solar energy system at the Kaohsiung Plant produced 1.685879 GWh of energy. This is equivalent to the carbon absorption capacity of 2.1 Da'an Forest Parks. The Pingtung Plant initiated a solar energy system installation plan, installing 2,640.89 m² of panels (or 565.46 kWp). This is planned for self-generated, own-use power in the future.
- The waste recycling rate reached 65.45%, an improvement of 30.07% over the previous year.



Employee / Social

- Continued to maintain the validity of the ISO 45001:2018 occupational safety and health management system.
- There were 0 cases of labor disputes arising from human rights or workplace diversity and inclusion issues.
- As of the end of 2025, we had 635 employees, all of who were permanent employees; of these, 5 employees had mental/physical disabilities, exceeding the legal requirements.
- In 2025, the rate of new hires was 6.61%; the post-parental leave retention rate was 100%; and a total of 1,071.5 hours of family care leave were applied for.
- Robust education and training: In 2025, there were a total of 2,730 hours of occupational safety and health trainings, with 302 participants; there were 508 hours of human rights-related trainings, with 682 participants.
- We held 8 sessions of summer science camps with three neighboring schools, with 120 children participating, and investments since 2017 exceeding NT\$1 million.



Products

- Sales of environmentally friendly TPU materials accounted for 100% of sales.
- Continued to maintain the validity of the ISO 9001 certification, OEKO-TEX certification, and GRS certification to ensure that product quality meets international standards.
- In 2025, the Pingtung Plant obtained Bluesign certification, and the Kaohsiung Plant obtained ISCC PLUS and ISO 13485 certification.
- R&D investment for 2025 was NT\$125.652 million, accounting for 4.64% of total revenues. There were 16 R&D staff members.
- 22 major suppliers completed signing of the Supplier Conduct Standards; 61% of major suppliers publicly made ESG pledges; and the audit compliance rate for major suppliers was 100%.

Note: Based on the Ministry of Agriculture's calculation that each hectare of forest can absorb 15 metric tons of carbon per year, Da'an Forest Park (25.8 hectares) can absorb 387 metric tons of carbon per year.

1 About DINGZING

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About DINGZING

1.1 Company Profile

1.1.1 Organizational Overview

DINGZING Advanced Materials Incorporated (hereinafter referred to as “DINGZING”, “the Company”, or “we”) was established in 1981 and listed on the Taiwan Stock Exchange in May 2022. The Company’s main business is the application development of TPU (Thermoplastic Polyurethane). Chairman Hsun-Tai Lin founded the Company in Kaohsiung, Taiwan, and by upholding the three core values of “Science, Innovation, and Collaboration” (S.I.C.) as well as the concept of environmental sustainability, he expanded the Company from a TPU seals production line to become Asia’s first manufacturer of environmentally friendly TPU materials.

TPU is an innovative environmentally-friendly material that naturally decomposes over time and has malleable and recyclable characteristics. The product is free of plasticizers and harmful solvents, so no pollution is generated during production, manufacturing, and usage. DINGZING maintains its commitment to product innovation and quality by stationing its corporate headquarters and production factories in Taiwan and establishing R&D centers and product testing laboratories within the factories to ensure that the highest levels of product quality are maintained. We have also introduced certification by international management systems at every stage of production and operations. We have received ISO13485, ISO 9001, ISO 14001, ISO 45001, and other international production environmental systems certifications, and have also received ISCC PLUS and Bluesign international sustainable development certifications. We have established a continuously refined management mechanism for the Company’s business operations to strengthen corporate resilience and move toward sustainable management.

DINGZING’s overall operational strategy is to master the one-stop model of R&D and production so that it can swiftly respond to and satisfy demands for high levels of customization, which has greatly enhanced the Company’s competitive edge and product stability. Compared to polymer materials such as PVC, TPU is inherently more flexible and does not require additional plasticizers or other additives, thereby minimizing environmental impact and facilitating its use in wide-ranging applications across multiple industries. Influenced by the rising awareness of environmental sustainability and increased legal and regulatory restrictions on PVC and other materials, DINGZING’s main product TPU—a material with the advantages and characteristics of being environmentally friendly, non-toxic, and recyclable—has gradually been recognized by various businesses and industries. Well-known brands, manufacturers, and design companies around the world—all seeking opportunities for the development and application of new products—have maintained close cooperation with DINGZING, and the demand for TPU has been growing year by year. DINGZING expects to become the world’s largest TPU R&D and manufacturing company as well as the industry leader in the development of environmentally friendly material applications.

🔍 Basic Company Information

Company’s Full Name : DingZing Advanced Materials Incorporated
Company’s Abbreviated Name : DingZing
Date of Establishment : 1981
Stock Code : 6585
Listing Date : May 20, 2022
Industry Sector : Other (TWSE)
Capital Amount : NT\$721 million (as of December 2025)
Corporate Headquarters : No. 8-1, Beilin Road, Xiaogang District, Kaohsiung, Taiwan
Chairman : Hsun-Tai Lin
President : Keng-Hsien Lin
Main Product Items : TPU Film, TPU Seals, TPU Hoses and Tubes



Video profile of
DINGZING



Main DINGZING
website

🔍 Company Operating Locations

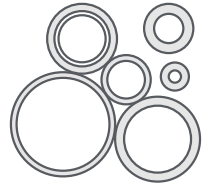
Head Office / Kaohsiung Plant : No. 8-1, Beilin Road, Xiaogang District, Kaohsiung City
Taichung Office : 5F-6, No. 500, Shizheng Rd., Xitun District, Taichung City
Pingtung Branch / Pingtung Plant : No. 10, Yuandong Street, Pingtung City, Pingtung County
Sales Offices : Guangdong and Shanghai, China ; Ho Chi Minh City, Vietnam ; New Jersey, USA ;
Düsseldorf, Germany

About DINGZING

Corporate History

1981

- Established under the name “Ding Zing Chemical Industrial Co., Ltd.”
- Began exporting sealing products to distributors and OEMs worldwide under the proprietary brand DING ZING DZ.

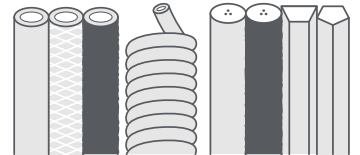


1982

Launched production lines for pneumatic tubes and conveyor belts.

1984

Began exporting pneumatic tubes and conveyor belts to Japan under our own brand, with applications in pneumatic tools, food processing, and medical logistics.

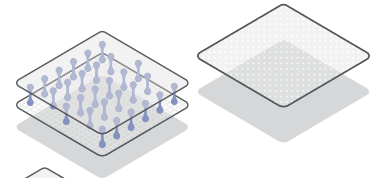


1989

Established TPU film production line and expanded manufacturing operations.

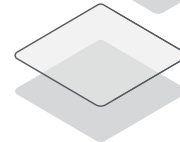
1994

Successfully developed the Company's first TPU waterproof and breathable membrane.



2004

Obtained ISO 14001 certification.



2008

Obtained ISO 9001 certification.

2011

Collaborated with a German automotive brand to jointly develop in-seat airbag systems that enhance driver comfort.



2012

- To strengthen the Company's commitment to innovation, the 30-year-old corporate identity and logo were revamped, and the three core values (Science, Innovation, and Collaboration) were further embedded into DINGZING's corporate culture.
- Formally entered the medical sector and co-developed a breathable waterproof adhesive bandage with a well-known healthcare products company.
- Initiated R&D of bio-based TPU films and applied for U.S. Food and Drug Administration (FDA) certification.
- Established DING ZING POLYURETHANE EUROPE B.V. through investment.

2013

- Successfully developed in-house composite materials combining TPU with various substrates, which facilitated expansion into diverse application areas.
- The Company's bio-based TPU film was adopted by a globally renowned ski manufacturer for use in its products.
- Acquired 100% equity in Shanghai Dingspecial Trading Co., Ltd. via LINDFORD & LINDFORD INVESTMENT INC.
- Established Dongguan Dingli Polyurethane Trading Co., Ltd. via capital investment through LINDFORD & LINDFORD INVESTMENT INC.

About DINGZING

Corporate History

2015

- Received the 3rd “Rising Star Award” from the Industrial Development Bureau, Ministry of Economic Affairs.
- Renamed the company “DINGZING Advanced Materials Inc.”



2016

- Approved as a public company by the Taipei Exchange (TPEX).
- Established the Company's Compensation Committee and Audit Committee.
- Listed on the TPEX Emerging Stock Board.

2017

- The Company restructured its investment in the Mainland China companies Dongguan Dingli Polyurethane Trading Co., Ltd. and Shanghai Dingspecial Trading Co., Ltd. by replacing the original indirect investment arrangement (made via LINFORD & LINDFORD INVESTMENT INC., a Brunei-based entity) with direct investment and ownership by the Company.
- Established the U.S. holding company DINGZING ADVANCED MATERIALS USA, INC. and the New Jersey-based subsidiary DINGZING ADVANCED MATERIALS USA LLC.

2018

Established the Vietnam subsidiary, DINGZING ADVANCED MATERIALS VIETNAM COMPANY LIMITED.

2020

Established the Pingtung Branch Office.

2021

- Established the Pingtung Plant..
- Capital injection into the U.S. holding company DINGZING ADVANCED MATERIALS USA, INC. (DZ_DE) via 100%-owned Cayman holding company DINGZING ADVANCED MATERIALS INCORPORATED (KY), followed by indirect investment of US\$1 million into DINGZING ADVANCED MATERIALS USA LLC.

2022

- Received TWSE listing approval on January 21.
- Listed on the Taiwan Stock Exchange on May 20.

2023

Established the German subsidiary DINGZING ADVANCED MATERIALS EUROPE GmbH.

2024

Established the Company's Sustainable Development Committee.

2025

- Established the Nominations Committee.
- Passed ISO13485 certification.
- Passed the Bluesign international standard.
- Received global ISCC PLUS international sustainability and carbon verification.
- Named as a Taiwan FINI Best-in-Class Company for 2025.

About DINGZING

1.1.2 Products & Services

DINGZING is principally engaged in the research and development, production, and sale of TPU. The Company's main products include TPU films, TPU seals, and TPU hoses and tubes. Relevant products and applications are described in the table below.

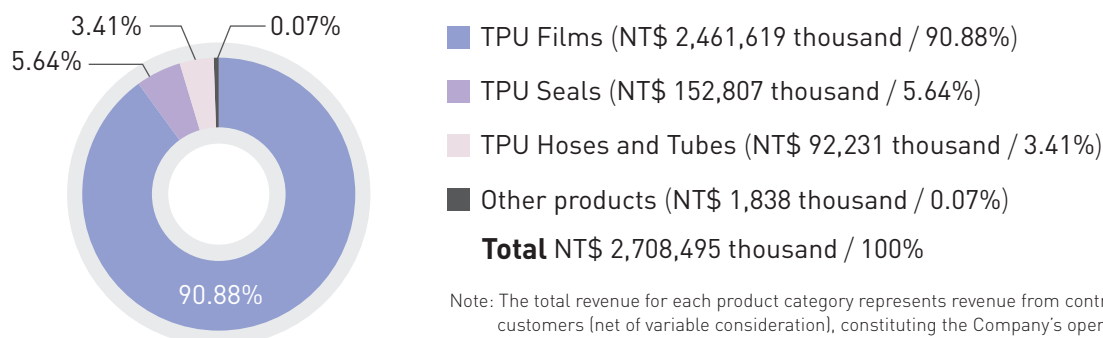
DINGZING's Product Categories and Application Fields

Product Categories	Product Characteristics	Application Fields	Volume (metric tons)
TPU Films 	The Company's primary product line is TPU films. Through extrusion, blowing, and other manufacturing processes, TPU films are able to achieve airtight, waterproof capabilities to meet a variety of different design needs. They also possess characteristics such as high levels of strength, wear resistance, and weather resistance.	We use TPU films with a diverse array of substrates – such as copper foil, glass, woven cloth, and nanofiber – to produce high value-added composite materials. These materials are used in a variety of industries, such as semiconductors, electronics, biotech/medical care, automotive applications, industrial applications, and construction.	7,175
TPU Seals 	TPU seal products are made from TPU pellets via an injection molding process. These thermoplastic materials have the rubber-like characteristics of high elasticity, superior oil resistance, impact resistance, high durability, and more. They can be used in highly demanding environments to maintain secure seals, making them the best choice for machinery applications.	These products are marketed globally under the Company's own brand name, DINGZING DZ®, and are mainly used in hydraulic cylinders for heavy-duty machinery and tooling machines.	101
TPU Hoses and Tubes 	TPU hoses and tubes are produced by extruding TPU pellets. These polymer materials have a high elongation rate, good hydrolysis resistance, microbial resistance, and excellent mechanical properties of tensile strength and tear resistance.	These products are mainly used in industrial pneumatic systems, drinking tubes for outdoor hydration packs, etc.	294

About DINGZING

In 2025, the percentage of annual product revenue by product category was: 90.88% for TPU films, 5.64% for TPU seals, 3.41% for TPU hoses and tubes, and 0.07% for other products. TPU film was the main product line, with primary applications in three major categories: automotive, medical, and electronic products.

Product Sales Percentages by Major Product Category :



1.1.3 Principal Locations of Operation

DINGZING's production sites and R&D centers are located in Taiwan. Our headquarters is located in Linhai Industrial Park, within Xiaogang District, Kaohsiung City; we also have two production plants in Kaohsiung and Pingtung, and an office in Taichung. Sales offices are located in China, the United States, Europe, and Vietnam, enabling the Company to swiftly respond to market demands and provide clients with innovative and quality service solutions. DINGZING's products are commonly used in consumer, professional, and industrial products, with applications spanning the ready-made clothes and footwear, medical, large-scale industrial, consumer electronics, and environmental protection markets. Due to the wide range of product applications, the market for the Company's services continues to expand, reaching across the globe.

Map of DINGZING's Operating Locations :



1.1.4 Membership in Guilds and Associations

DINGZING joins relevant industry guilds and associations to understand the latest international trends as well as the related risks and opportunities. In 2025, DINGZING participated in the following guilds and associations as a member :

Number	Name of the Guild or Association	Membership
1	Taiwan Rubber & Elastomer Industries Association	Member
2	Kaohsiung Linhai Industrial Park Manufacturers' Association	Member
3	Kaohsiung Chamber of Industry	Member
4	Taiwan Fluid Power Association	Member

About DINGZING

1.2 Economic Performance

To facilitate the strategic development of the enterprise and enrich working capital, DINGZING was listed on the Taiwan Stock Exchange in May 2022, and the paid-in capital reached NT\$721 million in December 2025. The Company's revenue has shown steady growth over the past 3 years, reaching NT\$2.708 billion in 2025, with earnings per share (EPS) of NT\$5.64.

Through horizontal integration and production optimizations, DINGZING has upgraded our overall operating efficiency and production competitiveness. In 2023, economic value retained turned positive as compared to the previous year; in 2024, there was continued growth. In 2025, due to less creation of economic value, and due to increases in economic value distributed to shareholders and the government, economic value retained was negative. We consider the issuance of dividends and the payment of income tax to be a critical part of carrying out a company's responsibilities to its stakeholders; and such outlays are periodic. In the future, we will continue to strengthen operating momentum, enhance profitability, and give careful study to planning capital allocations, in order to stimulate steady growth and reasonable retention in economic value.

Financial results for the past 3 years :

Item	2023	2024	2025
Direct Economic Value Generated	2,689,055	3,165,927	2,779,987
Operating income	2,646,550	3,127,884	2,708,495
Interest income	7,823	14,628	7,627
Other income	14,102	20,498	19,384
Investment income	20,580	2,917	44,481
Direct Economic Value Distributed	2,581,204	2,946,936	3,188,081
Operating costs	1,566,292	1,623,193	1,584,885
Employee salaries and benefits	575,854	661,339	648,602
Payments to investors	234,065	300,009	584,356
Payments to the government	67,586	178,101	207,567
Community investments	137,407	184,294	162,671
Economic Value Retained	107,851	218,991	(408,094)

Unit: NT\$1000

Government subsidies obtained in 2025 :

Subsidy	Recipient(s)	Reason for subsidy	Amount of subsidy (NT\$1000)
Pregnancy checkup accompaniment subsidies	Employees	Pregnancy checkup accompaniment	42
Youth employment subsidies	The Company	Youth Employment Navigation Program Training & Guidance Fee Reimbursement	17
Ministry of Environment refunds	The Company	Scrapped motor-scooters	0.3
Total			59.3

2 Corporate Sustainable Development

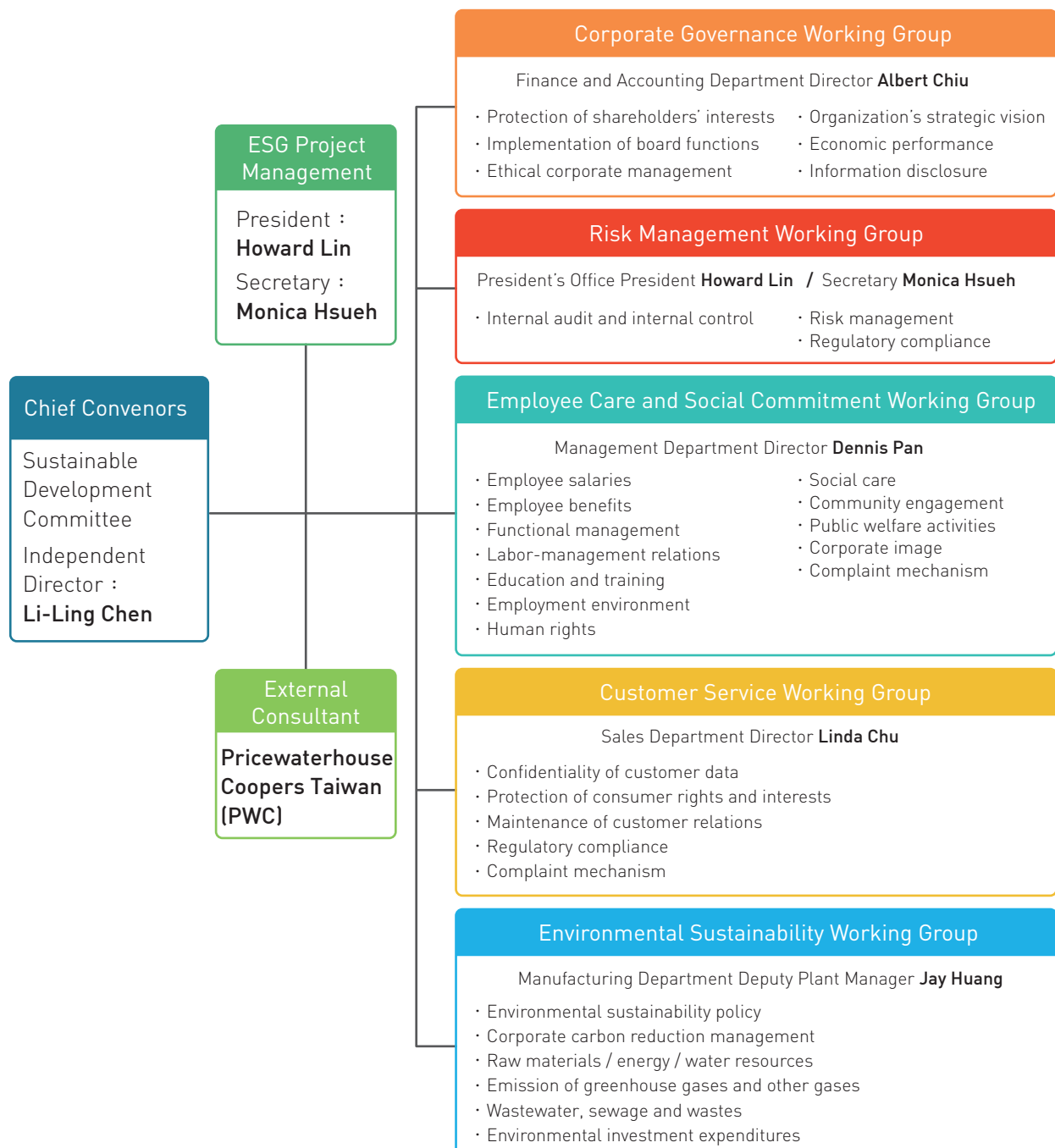
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Corporate Sustainable Development

2.1 Sustainable Governance Framework

In December 2024, DINGZING established the Sustainable Development Committee as the top organization for promoting corporate sustainability, with Independent Director Li-Ling Chen serving as the chief convener. The Sustainable Development Committee has set up five working groups based on management issues and aspects, including corporate governance, risk management, employee care and social commitment, customer service, and environmental sustainability. Each working group convenes meetings regularly (every 6 months) to review the effectiveness of its implementation of sustainability projects, respond to the needs and expectations of stakeholders, and formulate sustainability strategies. The working groups report their sustainability performance and strategic goals to the Board of Directors on a quarterly basis to ensure the proper promotion of DINGZING's sustainability strategy.

DINGZING's Sustainable Governance Framework :



Corporate Sustainable Development

2.2 Material Topics Identification and Analysis

DINGZING follows the GRI Sustainability Reporting Standards to assess and analyze environmental, social, and governance (ESG) issues that have a material impact on the Company and determine which material topics the Company should focus on, while setting sustainability goals and communicating its sustainability progress to stakeholders. Due to an absence of major changes in regulations developments and industry trends this year, DINGZING has continued to apply the previous year's Material Topics Identification. The materiality analysis process and the list of material topics are presented in the table below.

Materiality Analysis Process :



Corporate Sustainable Development

Internal Impact Assessment Results

In this year's materiality assessment, the top five ESG issues identified through the internal impact assessment and the top five ESG issues identified through the stakeholder survey were selected as material topics. Considering the nature of the topics and DINGZING's internal management framework, Energy Management and Greenhouse Gas Management were consolidated, as were Diverse and Inclusive Workplace and Human Rights. Moreover, given the strategic importance of Sustainable and Innovative Products to the Company's business development, this topic was also included as a material topic for this year. In view of limited corporate time and resources, the discussion focused on the issues that DINGZING's current management system either emphasized or wished to strengthen, with the expectation that the process of compiling the sustainability report would refine relevant management procedures and guide future management strategy development.

Analysis results of DINGZING's material topics :

Priority	Material Topic
1	Product Quality and Safety
2	Energy and Greenhouse Gas Management
3	Climate Change Adaptation
4	Diversity, Inclusion, and Human Rights Protection
5	Occupational Health and Safety
6	Talent Attraction and Retention
7	Ethical Business Practices
8	Sustainable and Innovative Products
Priority	General Issue
9	Social Participation
10	Waste Management
11	Supply Chain Management
12	Water Resources, Wastewater and Sewage Management

Corporate Sustainable Development

2025 List of DINGZING's Material Topics

Aspect	Material Issue	Impact of Issue	Risk Management Policy and Strategy
E	Climate Change Adaptation	Understanding the factors that may affect the Company's operations due to climate change, such as droughts, floods, increased customer demand for sustainable products, and rising raw material costs will facilitate proactive responses to ensure business continuity.	Beginning in 2023, DINGZING has established climate risk management procedures. The Board of Directors is DINGZING's most senior body for climate risk management; they carry out re-review and management policy strategy resolutions for identified climate risk topics. DINGZING's climate risk assessment procedures are carried out jointly by three groups convened by the Sustainable Development Committee: the Climate Policy and Strategy Group, the Physical Climate and Resource Utilization Group, and the Market and Reputation Group. Each of these groups formulates specific management policies, action plans, and targets for the key climate topics identified, in order to implement climate risk management. DINGZING includes these procedures as part of the day-to-day internal operating management procedures. Also, in accordance with climate and sustainability trends, we occasionally call for climate risk assessment procedures to be carried out, to ensure that the Company stays on top of current climate risks on a constant basis.
E	Energy and Greenhouse Gas Management	Implementing measures to improve the energy structure or other carbon reduction actions to reduce greenhouse gas emissions will help mitigate the Company's negative impact on climate change. Staying on top of greenhouse gas emissions data and then formulating carbon reduction targets will fulfill local regulatory requirements and demand from name-brand suppliers. Doing this will also reduce the effects of global climate change. An inability to effectively control greenhouse gas emissions may result in increased costs from carbon taxes and fees; it may also result in penalties for noncompliance with regulations; and it may result in impacts on operations, due to not meeting financial institutions' requirements for release of funds and not meeting customer demand for carbon reduction.	DINGZING is deeply aware that effects from greenhouse gases on global climate and environments continue to gradually worsen. As a global citizen, the Company attempts to fulfill our corporate responsibility and dedicate ourselves to carrying out plant greenhouse gas baseline inventories. This will help the Company keep a solid grip on greenhouse gas emission status, and then use the inventory results to further make plans for autonomous greenhouse gas reductions. Carrying out greenhouse gas inventories and assurance in accordance with the Greenhouse Gas Protocol (GHG Protocol). Installing additional photoelectric panels, and switching to energy-saving equipment.
S	Diversity, Inclusion, and Human Rights Protection	With ESG gaining global attention, human rights and workplace diversity have become unavoidable business topics. Comprehensive human rights management fosters a workplace culture of respect and equality, preventing further human rights violations. Diversity, inclusion, and human rights protection issues have a profound impact on the Company; they can enhance the corporate image, attract a diverse range of talent, and promote the Company's sustainable development. A robust human rights policy can lower regulatory risks, while raising employee loyalty and productivity. Robust human rights management can create a workplace environment of respect and equality, helping ensure the human rights interests of the Company's stakeholders.	DINGZING Advanced Materials is committed to establishing a workplace that respects human rights, diversity, and inclusivity. This will help comply with the spirit of ESG, ensure the creation of a superior working environment, and protect the rights and interests of stakeholders including employees. For topics related to human rights, diversity, and inclusion in the workplace, as well as the latest regulations, we carry out occasional education/training sessions. We also provide complaint channels and formulate policies related to human rights, diversity, and inclusion.

Corporate Sustainable Development

2025 List of DINGZING's Material Topics

Aspect	Material Issue	Impact of Issue	Risk Management Policy and Strategy
S	Talent Attraction and Retention	Given the shortage of labor in Taiwan's aging society, it becomes more and more important to increase industry talent attraction and retention. If we carry out related measures well, this will avoid 'brain drain', continuously attract new talent to the Company, and in turn boost the Company's competitiveness. Doing the opposite may result in the internal workforce leaving and recruitment difficulties, thus impacting the Company's operating status.	In response to talent attraction and retention issues in recent years, the Company has continued to implement salary and benefit upgrades and listing of shares. We have committed to using related policies and systems to achieve our attraction and retention targets. We increase employee cohesion through expanding the workforce in related departments; strengthening training; certification and audit activities; and continuously optimizing the performance evaluation system.
S	Occupational Health and Safety	Providing employees with a workplace environment of safety and health and strengthening health management is helpful in enhancing organization operating resilience and long-term competitiveness. If management in these areas is insufficient, it may lead to occupational accidents, violations of the law, the risk of litigation, and harm to the corporate image. Further, it may impact stakeholder trust and operating stability.	We understand that employee safety and health is the foundation of corporate operations. For that reason, we dedicate ourselves to maintaining health and safety, and to providing employees and contractors with a safe, healthy, superior working environment. This will maintain the mental and physical health of workers, and lower risks to occupational health and safety. We arrange for employees to obtain related professional certifications, and provide them with education/training to do so. We continue to upgrade and add safety and protection equipment.
G	Ethical Business Practices	Ethical management is fundamental to the Company's operations. Strong ethics can inspire stakeholder trust, and win support from stakeholders, while simultaneously lowering the possibility of illegal conduct and maintaining the Company's positive image as law-abiding. If corporate corruption or other such negative incidents that violate ethics and morals occur, this may lower investors' trust and impact the corporate image. This can result in severe impacts on the Company's operations and investors' rights and interests, even potentially resulting in fines or other such punishment.	Based on the operating concepts of honesty, transparency, and responsibility, the Company has formulated a policy founded in honesty. Passed by the Board of Directors, this policy creates a management environment of sustainable development. In order to enhance the conduct literacy and business ethics of the Company's management and employees, we hold regular trainings with directors related to corporate governance, as well as occasional education on business ethics. These help elevate the awareness of regulations related to ethical management among the directors, senior management, and the employees as a whole.

Corporate Sustainable Development

2025 List of DINGZING's Material Topics

Aspect	Material Issue	Impact of Issue	Risk Management Policy and Strategy
Product	Product Quality and Safety	To ensure that the Company's products continue to meet and exceed customers' expectations, DINGZING has established a sound quality management system to build customer trust, and it continuously controls the use of hazardous substances during the product life cycle to avoid causing harm to the environment and human rights.	We uphold the principle of "Ethics First, Quality #1". Aiming to ensure that product quality meets client expectations, DINGZING continues to make product improvements and give clients the best quality we can. 1. Maintaining the validity of ISO 9001 quality management system certification; ISO 14001 certification; ISO 45001 certification; Global Recycled Standard (GRS) certification; OEKO-Tex 100 certification; and IATF 16949 certification. 2. Obtained Bluesign, ISCC PLUS, ISO 13485, and GHG Protocol certification. 3. Periodically holding quality management training sessions. 4. Product testing laboratory, with investments in 2025 of NT\$6.81 million.
Product	Sustainable and Innovative Products	With over 40 years of experience in the TPU industry, DINGZING is deeply aware of the critical effect that product innovation can have on a company's sustainable development. If there is a failure to continuously innovate, the company will be unable to respond to the overall environment and changes in the industry, resulting in a gradual loss of customers and market share. DINGZING continues to expand the application of TPU materials, introducing high-value products to meet core customer needs. This enhances the Company's competitiveness while helping clients achieve their environmental goals.	DINGZING is dedicated to developing applications for green, recycled materials. We continue to expand applications for them, in pursuit of our goal of becoming a key player in the green industry supply chain. We are working to help industry conserve energy, reduce carbon, and make contributions to environmental sustainability. 1. 2025 investments were NT\$125.652 million, or 4.64% of total revenues. 2. In 2025, we had 16 R&D personnel.

Corporate Sustainable Development

2.3 Stakeholder Identification and Communication

In order to connect with issues of stakeholder concern and communicate with stakeholders more effectively, DINGZING identified stakeholders in accordance with the five principles of stakeholder engagement: Dependency, Responsibility, Influence, Diverse Perspectives, and Tension. On the basis of these principles, six categories of stakeholders were comprehensively identified: employees, customers, suppliers, shareholders/-investors, government agencies, and community neighbors. Additionally, a questionnaire survey on stakeholder concerns was conducted for the aforementioned six categories of stakeholders to understand each stakeholder's level of concern toward various issues. For 2025, we used the questionnaire results for the previous year. The 2025 stakeholder engagement activities conducted were reported to the Board of Directors on November 4, 2025.

Stakeholders	Material Topics of Concern	Communication Channels	Frequency of Communication	Specific Point of Contact
Employees	Diversity, Inclusion, and Human Rights Protection	Employee satisfaction survey	Once a year	Dennis Pan, Head of Personnel Management Department Email address : dennis.pan@dingzing.com
	Occupational Health and Safety	Management director's mailbox and hotline	Year round	
	Talent Attraction and Retention	The Company's internal social media platform and bulletin boards	Year round	
Customers	Product Quality and Safety	Mail, phone calls, or visits from dedicated sales staff	Periodically	Linda Chu, Director of Product Marketing Email address : linda.chu@dingzing.com
	Sustainable and Innovative Products	The Company's website	Year round	
	Energy and Greenhouse Gas Management	Customer visits, certification, and audits	Periodically	
Suppliers	Product Quality and Safety	Technical seminars	Periodically	Mina Huang, Manager of Purchasing Department Email address : mina.huang@dingzing.com
	Supply Chain Management	Phone calls or mail from the dedicated purchasing agent	Year round	
	Waste Management	Supplier visits, certification, and audits	Periodically	
Shareholders Investors	Ethical Business Practices	Annual reports and annual general shareholders meetings	Once a year	Albert Chiu, Financial Accounting Supervisor Email address : albert.chiu@dingzing.com Dennis Pan, Head of Personnel Management Department Email address : dennis.pan@dingzing.com
	Climate Change Adaptation	The Company's website and the Market Observation Post System	Year round	
	Energy and Greenhouse Gas Management	Investors' hotline and mailbox	Year round	
	Sustainable and Innovative Products	Visits to corporate shareholders	Periodically	
Government Agencies	Ethical Business Practices	Supervision and audit mechanisms by various government agencies	Periodically	Dennis Pan, Head of Personnel Management Department Email address : dennis.pan@dingzing.com
	Energy and Greenhouse Gas Management	Official correspondence	Periodically	
	Waste Management			
	Water Resources, Wastewater and Sewage Management	Filing review and on-site inspections	Periodically	
Communities and Neighborhoods	Energy and Greenhouse Gas Management	Various activities organized by community associations	Periodically	Dennis Pan, Head of Personnel Management Department Email address : dennis.pan@dingzing.com
	Water Resources, Wastewater and Sewage Management			
	Waste Management	Visits from dedicated personnel	Periodically	
	Social Participation			

3 Responsible Corporate Governance

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Responsible Corporate Governance

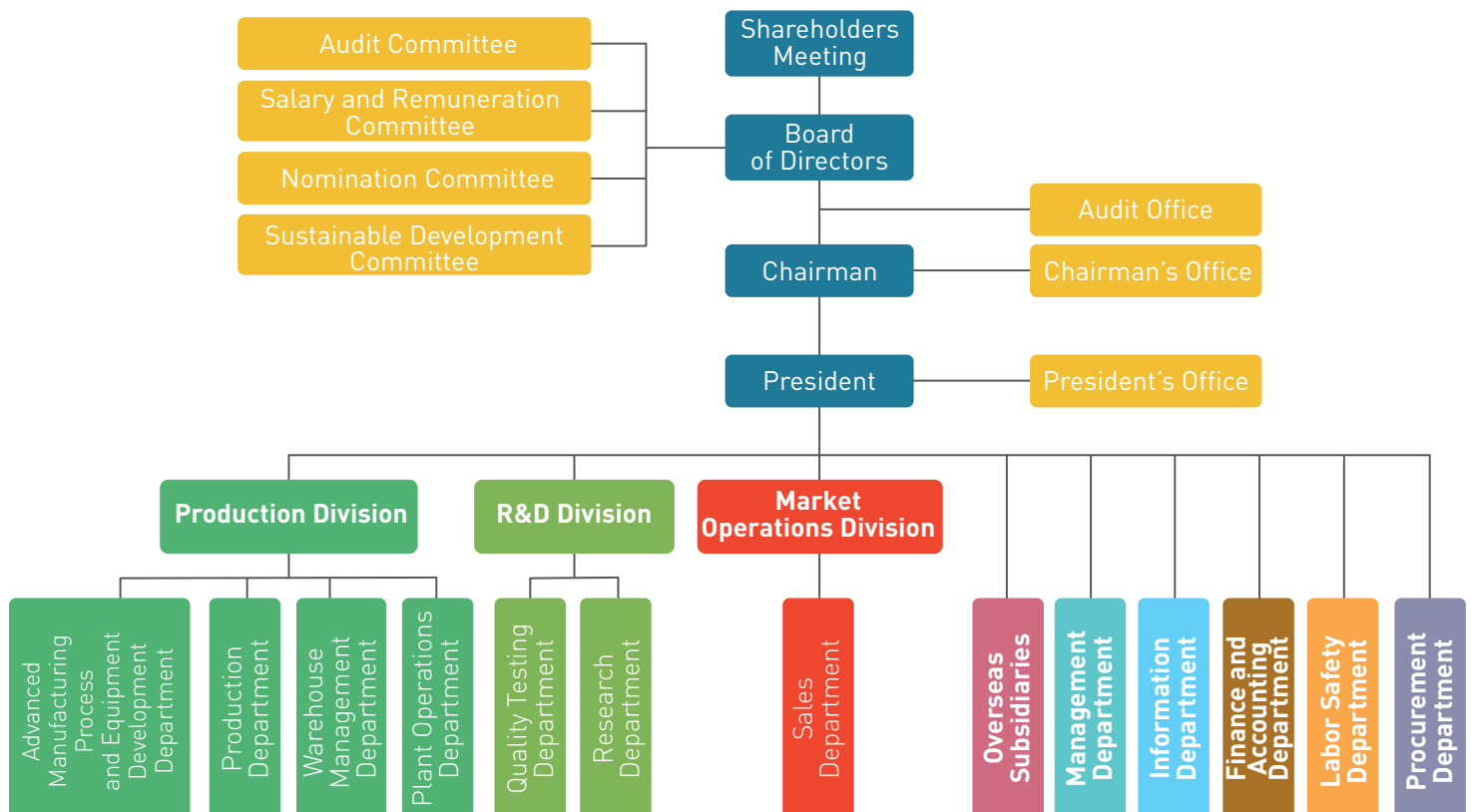
3.1 Corporate Governance

3.1.1 Corporate Governance Framework

At DINGZING, we believe that a robust, transparent governance framework is the foundation for a company's sustainable operations. For that reason, we have established a strict, effective corporate governance framework, including the Shareholders Meeting; Board of Directors; Salary and Remuneration Committee; Audit Committee; Sustainable Development Committee; and Audit Office. In 2025, we additionally established a Nominations Committee, which serves as a major mechanism for strengthening Board of Directors functions and perfecting the Company's corporate governance framework. Through an expert selection process, they enhance the Company's overall governing effectiveness.

The Board of Directors is the highest governance unit of the Company and the unit that makes major business decisions. The Board of Directors convenes meetings regularly in accordance with the Company Act and the Securities and Exchange Act, and it has formulated the Corporate Governance Best Practice Principles and related governance guidelines, such as the Code of Ethical Conduct, the Ethical Management Principles, the Procedural Rules for Board of Directors Meetings, and the Sustainable Development Best Practice Principles, in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies. The management team consists of the President, the Plant Manager, the Chief Inspector, the Division Heads, the Chief Financial Officer, and other relevant management units.

DINGZING's Sustainable Governance Framework :



Responsible Corporate Governance

3.1.2 Board of Directors Selection and Compositional Diversity

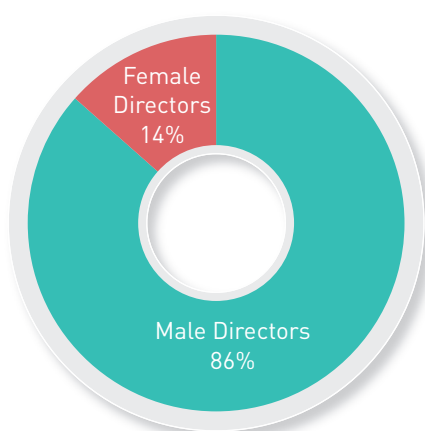
The Board of Directors is the highest governance and operational decision-making unit of the Company. Its main responsibilities are to formulate the Company's various management rules in accordance with the law, plan operational policies, and report to the shareholders meeting. To strengthen corporate governance and promote the sound development of the Board's composition and structure, DINGZING carefully considers the diversification of the Board of Directors based on industry characteristics and its future development strategy. The Company has adopted a candidate nomination system in accordance with the Regulations Governing the Election of Directors, whereby shareholders elect directors from a list of candidates. The qualifications and conditions of each candidate are reviewed beforehand to ensure that Board members possess multiple and complementary competencies across industry sectors, including basic conditions and value (e.g., age, nationality, and culture), professional knowledge and skills (e.g., accounting, industry, and finance), professional background and industry experience, as well as the ability to make business judgments, operate and manage businesses, make leadership decisions, deal with crises, etc.

A total of 8 Directors were elected for this Board, including 4 Independent Directors. Director Akihiko Satomi resigned on May 27, 2025; there are presently 7 Directors. Of the current Directors, Chairman of the Board Hsun-Tai Lin and Director Howard K. Lin are related as father/son; and Director Po-Jen Liang and Director Howard K. Lin are related as father-in-law/son-in-law. There are thus 3 Directors who have a spousal or kinship relation of the second degree or closer. As a result, one additional Independent Director was added to the Board; a majority of Directors have neither employee nor managerial status with the Company. In the 2025 Board election, one woman Director was elected, achieving the diversity policy goal of having at least one female Director. In the future, based on the specific characteristics of the industry, we will continue to seek out suitable candidates.

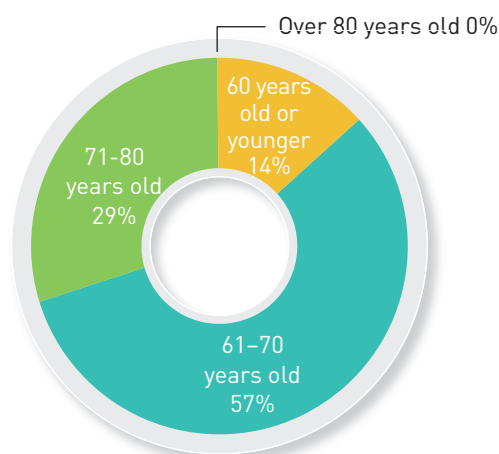
The Company's Procedural Rules for Board of Directors Meetings include stipulations to prevent conflicts of interest. A director who has a stake in any matter put before the Board of Directors, either personally or as the representative of a legal entity, shall explain the reasons for the conflict of interest at the Board meeting concerned; if there is any risk of harming the Company's interests, the director concerned shall recuse themselves from discussion and voting on the matter and shall not represent other directors in exercising their voting rights. For details of recusal from motions involving conflicts of interest in 2025, please refer to the Company's official website and annual report.

Diversity of DINGZING's Board of Directors in 2025 :

Director Gender Distribution



Age of Directors



Responsible Corporate Governance

Discussion of Major Proposals in 2025 :

Category	Communication Method & Frequency	Discussion Topics	Number of Discussions for Major Events in 2025
Governance Aspect	Convene board meetings / At least once per year	1. Proposal for the assessment of the effectiveness of the Company's internal control system and the Statement on Internal Control. 2. Stakeholder engagement activities were reported to the Board of Directors on November 4, 2025. 3. Risk Management Plan operating status was reported to the Board of Directors on June 24, 2025.	Total of 4 times during the year
Economic Aspect	Convene board meetings / At least once per year	1. Proposal for the Company's annual budget. 2. Proposal for cash dividend distribution. 3. Proposals for annual and quarterly financial statements, along with other finance-related matters.	Total of 4 times during the year
Environmental Aspect	Convene board meetings / At least once per year	1. Report on the scheduling plan for greenhouse gas inventory and verification. 2. Report on the progress of greenhouse gas inventory.	Total of 4 times during the year

3.1.3 Operation of Functional Committees

I. Audit Committee

The Audit Committee was established on August 15, 2016. It consists of all the independent directors and convenes at least one meeting per quarter in accordance with the Audit Committee Charter. It is responsible for assisting the Board of Directors in fulfilling its responsibility of overseeing the quality and integrity of the Company's execution of relevant accounting, auditing, and financial reporting processes and controls. In 2025, the Audit Committee convened a total of six meetings, with the attendance rate of committee members reaching 96%.

II. Salary and Remuneration Committee

The Salary and Remuneration Committee was established by a resolution of the Board of Directors on August 15, 2016, and consists of all the independent directors in accordance with the Salary and Remuneration Committee Charter. It is primarily in charge of assisting the Board of Directors in the implementation and evaluation of overall salary, remuneration, and benefits, as well as remuneration of directors and managers. In 2025, the Salary and Remuneration Committee convened a total of five meetings, with the attendance rate of committee members reaching 95%.

III. Sustainable Development Committee

The Sustainable Development Committee was established by a resolution of the Board of Directors on December 24, 2024. It is composed of all Independent Directors. The Sustainable Development Committee Charter was also established to define the Committee's primary role in assisting the Board in promoting corporate sustainability. In 2025, the Sustainable Development Committee convened three meetings, with the attendance rate of committee members reaching 100%.

IV. Nominations Committee

The Nominations Committee was established November 4, 2025 via a Board of Directors resolution. It is composed of all Independent Directors. A Nominations Committee Charter has also been established, aimed at strengthening Board of Directors functions and reinforcing management mechanisms. In 2025, the Nominations Committee convened one meeting, with the attendance rate of committee members reaching 100%.

Responsible Corporate Governance

3.1.4 Continuing Education for Directors

In 2025, all directors of the Company achieved the goal of completing at least 6 hours of annual training in accordance with the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies. The average number of training hours for directors in 2025 met the statutory requirements. The topics of the courses included "Business Management Mindset from CSR to ESG", "The Era of Digital Economy", and "How Can Companies Innovate and Break Through Profitability?". The status of continuing education for each director can be found in the 2025 Annual Report, which can be downloaded from DINGZING's official website (<http://www.dingzing.com>) or from the Market Observation Post System (mops.twse.com.tw).



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3.1.5 Performance Evaluation of the Board of Directors and Functional Committees

In order to strengthen its corporate governance functions and the effectiveness of its Board of Directors, DINGZING has formulated the Management Guidelines for Performance Evaluation of the Board of Directors and Functional Committees in accordance with Article 37 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies. These guidelines establish a self-assessment mechanism for the Board of Directors and functional committees and require an internal performance evaluation of the Board of Directors at the end of each year. The evaluation covers the operation of the Board of Directors as a whole, as well as the performance of individual Board members and functional committees. The results of the Board of Directors' 2025 performance evaluation were reported to the Board of Directors on February 10, 2026. The overall operation of the Board of Directors was found to be satisfactory, and the evaluation results were all in line with the assessment criteria. The Company will continue to strengthen its evaluation mechanism to enhance the effectiveness of corporate governance and create diversified value for stakeholders.

Measurement Items for the Performance Evaluation of Board Members

- | | |
|---|--|
| • Mastery of the Company's objectives and missions | • Recognition of director responsibilities |
| • Level of participation in the Company's operations | • Internal relationship management and communication |
| • Professionalism and continuing education of directors | • Internal controls |

Measurement Items for the Performance Evaluation of the Board of Directors as a Whole

- | | |
|--|---|
| • Level of participation in the Company's operations | • Selection and continuing education of directors |
| • Enhancing the quality of Board decision making | • Internal controls |
| • Board composition and structure | |

Measurement Items for the Performance Evaluation of Functional Committees

- | | |
|---|---|
| • Level of participation in the Company's operations | • Composition and selection of functional committee members |
| • Enhancing the quality of decision making in functional committees | • Internal Controls |
| • Recognition of functional committee responsibilities | |

Responsible Corporate Governance

3.1.6 Remuneration of Directors and Managers

The remuneration of each of DINGZING's directors is determined by the Salary and Remuneration Committee in accordance with the Company's Articles of Incorporation as well as the Management Guidelines for Remuneration of Employees, Directors, and Functional Committee Members passed by the Salary and Remuneration Committee. The Remuneration Committee evaluates each director's performance, takes into account prevailing industry standards, and then submits its recommendations to the Board of Directors for final resolution.

Board Remuneration Evaluation Criteria :

Item	Description	Percentage
Operational Performance	The annual performance evaluation results of individual directors are taken into account when determining their respective remuneration.	40%
Achievement and Contribution	In addition to overall operational performance, industry risks, and future development trends, the Company also considers each director's individual achievement rate and level of contribution to determine reasonable compensation.	40%
Industry Benchmark	Based on salary levels in peer companies within the same industry.	20%
Total		100%

The remuneration of the President and the Vice President is the reasonable compensation determined by mutual agreement between the employer and employee; it is based on a comprehensive evaluation of factors including the time invested, the responsibilities assumed, the achievement of individual goals, the future risks borne, the attainment of the Company's short-term and long-term business goals, the Company's financial condition, etc. Additionally, DINGZING reviews the remuneration system periodically depending on the Company's operating conditions as well as relevant laws and regulations to achieve a balance between sustainable operations and risk control.

Managerial Remuneration Evaluation Criteria :

Item	Description	Percentage
Financial Performance	Focuses on overall operational results and financial performance indicators, along with the Company's relative position in relation to industry trends and peer performance. The evaluation includes a comprehensive assessment of the organization's achievements in resource utilization and operational efficiency.	40%
Business Strategy	Emphasizes the implementation of mid- to long-term business strategies and policies, including the optimization of organization's corporate governance, advancement of sustainability commitments, and clear progress toward low-carbon transition. It also considers initiatives related to human resources and the development of organizational culture.	40%
ESG Performance	ESG Performance weighs implementation effectiveness in sustainable development. Achievement of the basis is included within managers' performance evaluations, and serves as a major basis for determining remuneration, in order to ensure that remuneration is linked to the Company sustainable development strategy. Evaluation criteria include : • Environmental : Greenhouse gas inventories and assurance achievement status; implementation effectiveness of reduction measures; establishment status of related management mechanisms. • Social : Results of implementing corporate social responsibility events; implementation status for employee development and trainings; implementation status of the fair employment system. • Corporate governance : Ethical management and risk management system operating status; ESG policy implementation effectiveness; completeness of information disclosure and stakeholder engagement status.	20%
Total		100%

Responsible Corporate Governance

3.2 Compliance with Ethics, Integrity, and Anti-Corruption

	Management Policy
Issue Impact Statement	Integrity is the foundation of the Company's operations. Sound ethical practices can enhance stakeholder trust and support, reduce the likelihood of illegal conduct, and help uphold the Company's positive image as a law-abiding enterprise. If negative incidents such as corruption or other violations of ethical standards were to occur, they could undermine investor confidence, damage the corporate image, severely impact the Company's operations and shareholders' interests, and may even result in fines and penalties.
Policy and Commitment	In line with the management principles of integrity, transparency, and accountability, the Company has established integrity-based policies approved by the Board of Directors to foster a business environment that supports sustainable development.
Management Policy	To safeguard the interests of the Company and its stakeholders and to create long-term shareholder value, DINGZING has adopted the Ethical Management Principles, the Ethical Corporate Management Operating Procedures and Code of Conduct and the Code of Ethical Conduct to implement the principles of integrity and honesty and to achieve sound corporate governance.
Responsible Unit	The President's Office is designated as the unit responsible for promoting ethical management.
Resources Invested	To enhance the professional conduct and ethics of the management team and employees, the Company regularly conducts governance training for directors and periodically promotes corporate ethics. These efforts aim to strengthen awareness of ethical management-related policies and guidelines among all personnel, from the Board of Directors and senior executives to all staff members.
Complaint Mechanism	To promote a corporate culture of ethical management, the Company has not only established whistleblowing channels and handling procedures, but has also adopted a reporting and reward system to encourage the reporting of dishonest or improper acts. An internal mailbox and hotline under the Director of the Management Department have been set up on the Company's internal website to provide employees with a direct channel for feedback. External stakeholders may submit suggestions or complaints via the "Contact Us" section of the official DINGZING website.
Short-, Medium-, and Long-Term Goals	Short Term (2026) : - Continue to promote ethical management training for employees. - Maintain a record of zero violations/complaints or fines. Medium to Long Term (2027-2031) : - Maintain a record of zero violations/complaints or fines.
2025 Action Plan and Performance	- Handling of whistleblower and complaint cases: In 2025, the Company did not receive any reports or complaints involving dishonest or unethical acts. - The responsible person, managers, and accounting officers issue a quarterly statement affirming that the financial statements contain no falsification or concealment. - To ensure the legality and ethical conduct of agents, suppliers, customers, and other trading counterparties, the Company reserves the right to terminate or cancel contracts at any time should any counterparty engage in dishonest conduct. In 2025, no incidents of corruption, bribery, or dishonest conduct occurred. - To enforce internal regulations prohibiting insider trading, the Company has incorporated relevant provisions into its internal bylaws and conducts periodic legal awareness training to prevent such incidents.
Effectiveness Evaluation	In accordance with the annual audit plan or special projects approved by the Board of Directors, the Company's internal audit unit conducts audits, prepares audit reports, and reports regularly to the Board to ensure the effective implementation of the Company's ethical management policy.

Responsible Corporate Governance

3.2.1 Ethical Corporate Management and Ethical Code of Conduct

DINGZING operates under the principle of integrity. We uphold the spirit of maintaining ethical, transparent, and responsible corporate governance. We also dedicate ourselves to building robust ethical operations management mechanisms, in order to ensure that our operations comply with legal regulations and ethical standards. These mechanisms also serve as the keystone of our corporate sustainable development. The Ethical Management Principles, as well as and the Ethical Corporate Management Operating Procedures and Code of Conduct, both passed by the Board of Directors, serve as the Company's ethical management policies. Other policies, such as the Management Regulations to Prevent Insider Trading and the Code of Ethical Conduct, are also disclosed on the Company's official website and in the employee intranet. These are provided to external stakeholders and employees for their reference and adherence. We also hold periodic corporate governance trainings related to Directors; arrange occasional promotions related to corporate ethics; and incorporate guidelines related to rewards and discipline into the Work Rules. These raise awareness among the Board of Directors, senior management, and all employees on norms related to ethical corporate management.

The President's Office is the department in charge of implementing ethical management. They are responsible for assisting the Board of Directors and management in formulating ethical management policies and proposals concerned with preventing unethical conduct. They also periodically review implementation progress, reporting at least once per year to the Board of Directors on the promotion results and implementation status of the ethical management policies. The 2025 ethical management implementation status was reported to the Board of Directors on February 10, 2026.

Looking ahead, DINGZING plans to introduce an anti-corruption risk assessment mechanism to identify potential corruption risks both inside and outside the organization. The Company will develop improvement and enhancement action plans based on the assessment results.

Key elements of the Ethical Management Principles	Applicable to: All employees, persons under substantive control of DINGZING, and stakeholders.
• Prohibition of unethical conduct; development of a prevention plan. • Implementation of regulatory compliance. • Ethical business conduct, and prohibition of bribery and the acceptance of bribes. • Prohibition of offering and accepting unreasonable gifts, hospitality, and other improper benefits.	• No infringement of intellectual property rights. • Prohibition of unfair competitive practices. • Preventing products or services from infringing on the rights of stakeholders. • Recusal due to conflict of interest. • Whistle blowing, complaints, and discipline system.
Key Elements of the Code of Ethical Conduct	Applicable to: All employees
• Treating clients fairly and avoiding obtaining improper benefits through unfair trade practices. • Prevention of conflict of interest. • Strict adherence to the duty of confidentiality.	• Protection and proper use of company assets. • Encouragement of reporting illegal or non-compliant conduct. • Creation of a healthy and safe work environment that is free from sexual harassment, violence, intimidation, and threats.

Responsible Corporate Governance

Annual training and implementation status :

In 2025, the Company continued to carry out education and training sessions related to ethical management. Course content included topics such as the Ethical Management Principles, Code of Ethical Conduct, prevention of insider trading, insider shareholding and reporting regulations, and legal compliance. These trainings strengthened Directors', managers', and employees' legal compliance, awareness of ethics, and risk control capacity. In 2025, trainings related to ethical management had a total of 780 participants, for a total of 780 training hours. No instances of corruption, bribery, or material violations of ethical management occurred.

External / internal ethical management education and trainings :

Stakeholder group	Method of communication	Frequency of communication	Completion rate in 2025
Directors Managers	Training sessions	Courses arranged on a yearly basis, in accordance with legal requirements.	100%
Incoming employees	1. Signing the Employee Confidentiality Agreement and Ethical Management Principles. 2. Undergoing ethical management training session.	When new employees begin work	100%
All employees	Ethical management training session.	Once per year	100%
Suppliers	Signing the Supplier Social Responsibility, Ethics, and Honesty Commitment.	When signing a contract with a supplier	100% (all suppliers have completed signing)

3.2.2 Complaint Mechanism

To advocate a corporate culture of ethical management, the Company has not only established a reporting channel and formulated handling procedures, but has also set up a reporting and reward system in the Ethical Corporate Management Operating Procedures and Code of Conduct to encourage the reporting of unethical behavior or misconduct. Bonuses are granted at the Company's discretion based on the severity of the reported case. Internal personnel who file false or malicious accusations are subject to disciplinary action, and in serious cases, dismissal.

The Company has created a hotline and an administrative management mailbox on its internal website to provide a direct response channel for employees. External stakeholders can contact DINGZING via the "Contact Us" section of DINGZING's official website to make suggestions or complaints. After receiving a suggestion or a complaint, the person in charge thereof may protect the complainant's anonymity to prevent the complainant from being subjected to retaliation due to such reporting. In 2025, there were no confirmed or reported incidents of corruption or violations of ethical management.

Complaint Handling Process :



Ethical Management Implementation Status :



Responsible Corporate Governance

3.3 Risk Management

3.3.1 Risk Management Organization and Process

To enhance overall operating performance and corporate resilience, and in consideration of its overall operating activities, the Company has formulated an internal control system, which has been approved for implementation by the Board of Directors. On the principle of taking precautionary measures to minimize losses caused by risks, the Company identifies, evaluates, handles, and monitors potential risks that may affect the achievement of our objectives, and conducts regular follow-up and reviews for improvement. The Board of Directors has also selected qualified personnel to serve as internal auditors and has given the internal auditors sufficient authority to properly perform various audit work in accordance with the annual plan. Internal auditors also sit in on Board meetings to conduct reports, and audit reports are submitted to the Audit Committee for review on a regular basis.

3.3.2 Significant Risks Identified

DINGZING has identified the following significant risk items across three major risk categories (environmental, social, and economic), and has comprehensively assessed the impact and probability of occurrence of each risk in accordance with the principle of materiality to develop appropriate response measures. The significant risks identified through the aforementioned process and the response measures are summarized as follows :

Risk Item	Category	Risk Description	Response measures	Management Unit
Risks connected to the Company's overall strategy and objectives	Social	The risk of causing damage to society and to people's lives due to the conduct of units within the Company, including negligence, misconduct, and intentional acts.	- At the end of each year, a review meeting is held to examine the current year's performance and formulate strategic goals for the following year. - Periodic meetings are held with department heads to quickly react to the implementation and targets of risk response measures. - Monthly business review meetings are held to review the overall achievement status of strategic goals and risk handling. - The Board of Directors convenes at least one meeting each quarter to review the achievement status of the Company's overall strategic goals, and to determine how to respond to the risks arising from the failure to attain each goal as well as how to deal with the situation.	All departments

Responsible Corporate Governance

Risk Item	Category	Risk Description	Response measures	Management Unit
Market risks	Economic	Uncertainty about future market prices (interest rates, exchange rates, stock prices, and product prices) that adversely affects the Company's ability to achieve its stated objectives.	• Actions for new product development and market competition: Grasp and cooperate with existing customers in terms of the development direction, collaborate on innovative research and the development of new products, immediately grasp market trends, and increase sales opportunities. • Reduce the risk management of order acceptance and accounts receivable processes, as well as the assessment and control operations of clients' credit risks in accordance with the Company's internal control system. • Interest rate risk : The Company regularly assesses the interest rates of bank borrowings and maintains close contact with banks to obtain more favorable interest rates and reduce interest expenses. • Risk of exchange rate fluctuations : The Company's revenue from foreign sales is mainly denominated in U.S. dollars, euros, and Japanese yen; likewise, its foreign purchases are mainly denominated in U.S. dollars, euros, and Japanese yen. Therefore, most of its assets and liabilities are naturally hedged against exchange rate fluctuations. To respond to exchange rate fluctuations in the international market, the Company continuously collects information on changes in foreign exchange rates, allowing it to grasp, study, and judge exchange rate trends and take appropriate measures to minimize the impact of exchange rate fluctuations. • Inflation risk : The Company will pay close attention to the fluctuations of economic and market environments to prevent adverse effects from inflation and deflation.	Procurement Department Sales Department Finance and Accounting Department
Information risks	Social	Operations involving information may be subject to human or natural hazards that result in downtime or inability to operate normally.	To control and maintain the Company's business, production, research and development, accounting, and other related important operational activities, relevant information security operations management measures, such as application system development and maintenance, backup mechanisms, firewalls, server room uninterruptible power supply systems, and access control systems, have been established to ensure the normal operation of important information systems and information security	Information Department

Responsible Corporate Governance

Risk Item	Category	Risk Description	Response measures	Management Unit
Risks related to regulatory compliance and controls	Social	Risk of penalties imposed by regulatory or supervisory authorities, or significant financial or reputational loss due to violation of self-regulation standards under the law as well as good practice principles.	• Regulatory inventory : Take inventories of regulations that must be complied with at the Company's main operating locations, and make a list thereof. • Regulatory updates : Each department should regularly monitor and update the list of regulations required to be followed for operations. • Identification of regulations : The updated list of regulations is submitted to the department in charge of each operating location for identification to confirm that the operation complies with the regulations and to report such to the respective supervisor. • Compliance review : Compliance is ensured through reviews by an internal cross-departmental or external independent unit (e.g., legal consultant). • Establishment of an effective internal control system to enhance prevention of compliance risks, etc.	All departments
Environment, safety and health disaster risks	Environmental	Environmental hazards caused by accidents encountered in the course of construction, production, and living.	The Company reduces the risk of environmental, safety, and health hazards through relevant regulations, education and training, advocacy, and systematic operation.	Management Department Labor Safety Department
Financial risks	Economic	Staff outflow leads to the need for re-recruitment and training by the Company, which increases labor costs and can delay work progress or even paralyze the organization.	• The Company focuses on the development of its core business and does not engage in high-risk, highly leveraged investments. • The Company has established the Lending of Funds to Others Management Guidelines, the Endorsement and Guarantee Management Guidelines, and the Acquisition or Disposal of Assets Management Guidelines for risk control and as a basis for lending funds to others, engaging in endorsements and guarantees, as well as acquiring or disposing of assets.	Finance and Accounting Department

Responsible Corporate Governance

Risk Item	Category	Risk Description	Response measures	Management Unit
Staff turnover risks	Social	Staff outflow leads to the need for re-recruitment and training by the Company, which increases labor costs and can delay work progress or even paralyze the organization.	• Employee Growth : A well-planned in-house training program enables employees to respond to changes in the environment and enhance their professional competence from time to time, and encourages employees to grow and learn continuously. • Safe Workplace : The Company has a Labor Safety and Health Committee in place and has formulated the Labor Safety and Health Work Rules to protect the safety and health of workers and prevent occupational injuries. • Welfare and Care : The Company has the Employee Welfare Committee in place, which is committed to providing complete welfare and care for employees and endeavors to create a work environment that balances work and family.	Management Department
Climate change risks	Environmental	With the impact of the greenhouse effect, rising global temperatures, and the intensification of extreme weather conditions, the threat of typhoons and floods is more severe than ever before, and water shortages in some areas are also seriously affecting industrial and domestic water use. Therefore, in the future it will be necessary for the Company to increase its investment in natural disaster prevention, post-disaster facility maintenance, and energy acquisition for operations.	Adhering to the concepts of sustainable operations and carbon reduction, DINGZING provides clients with environmentally friendly high-tech films, and further ensures that its production and manufacturing processes can harmoniously coexist with the ecological environment by minimizing the waste of resources and materials.	All departments

Responsible Corporate Governance

Risk Item	Category	Risk Description	Response measures	Management Unit
Human Rights Risks	Social	In the area of human rights, companies may face a variety of risks, including inadequate protection of labor rights, exploitation and forced labor within the supply chain, discrimination and harassment in the workplace, and the infringement of community rights. These risks may not only violate international human rights standards and local regulations but also result in reputational damage, legal action, and diminished investor confidence.	• To effectively mitigate human rights risks and ensure sustainable corporate development, DINGZING has adopted the following strategies: • Establish and implement human rights policies: Issued the Human Rights Policy Statement, covering topics such as child labor, working hours, freedom of association, and health and safety. The policy is guided by the United Nations' Guiding Principles on Business and Human Rights (UNGPs) as a reference framework for corporate human rights. • Promote protection of employee rights: Provide comprehensive benefits and leave systems, and conduct annual employee satisfaction surveys to serve as a basis for advancing employee rights protection. • Social engagement and impact management: Continue to organize science summer camps and support underprivileged groups as part of DINGZING's social contribution efforts. Through the aforementioned measures, the Company can not only effectively reduce human rights risks but also enhance its sustainability capabilities, increase brand value, and strengthen investor confidence, thereby achieving long-term and stable development.	Management Department

Responsible Corporate Governance

3.4 Regulatory Compliance

Regulatory compliance is the foundation of DINGZING's operations, and all employees are required to take it seriously and prudently. Nevertheless, regulatory changes have been rapid in recent years. If they are not responded to appropriately, it will create significant risks and lead to severe losses and impacts. Therefore, through the division of functions and responsibilities, each department carries out relevant regulatory management, regularly updates regulatory changes, analyzes and evaluates the impact thereof, and formulates corresponding response measures. If necessary, all employees are also made aware of such regulations through education and training or internal advocacy. Additionally, DINGZING has implemented internal audits and a whistle blowing and complaint system to ensure strict compliance.

In February 2025, in a location with a c. 1.5 meter or higher height gap, an employee was carrying out cleaning operations at the die face of a plastic extruder. A fall injury occurred. There was room for improvement in the placement of safe elevation/lowering equipment in said operating environment. The Company was fined NT\$100,000 by the Labor Standards Inspection Office of Kaohsiung City Government's Labor Affairs Bureau for violating the Occupational Safety and Health Act.

In relation to this incident, the Company has already implemented a full inspection and improvements. For facilities and machines where there exists a height different of more than 1.5 meters, safe elevation/lowering equipment has been reinforced. Also, the related cleaning operation procedures have undergone inspection and optimization. A set of standard operating procedures (SOPs) have been formulated, and employee training on them has also been completed. This has raised employee awareness and compliance with operational procedures and safety regulations. We continue to strengthen occupation safety management, to reduce the occurrence of similar incidents in the future.

DINGZING's Regulatory Compliance Status in 2025		Responsible Unit	Review Frequency
Corporate Governance Regulations	• No violations of the Company Act • No violations of securities and financial laws and regulations • No incidents of corruption, bribery, or improper benefits. • No infringement against stakeholders due to its products and services.	Management Department	Review & update annually
Environmental Protection Regulations	• No material violations of air pollution regulations. • No material violations of waste disposal regulations.	Occupational Safety and Health Department	Review & update annually
		Management Department	
Human Rights Regulations	• No child labor • No discrimination or harassment • No forced labor • No infringement of the rights of Indigenous people	Occupational Safety and Health Department	Review & update annually
		Management Department	
Anti-competitive Practices	• No involvement in anti-competitive practices • No involvement in antitrust incidents	Management Department	Review & update annually

Responsible Corporate Governance

3.5 Supply Chain Management

In addition to demanding its own sustainable development, DINGZING also prudently selects suppliers that fulfill their corporate social responsibilities, expecting that all business partners interacting with DINGZING will adhere to the principles of trustworthiness and integrity. Therefore, DINGZING has formulated the Supplier Management Guidelines to evaluate suppliers based on their quality, production capacity, and technical capabilities. The Company prioritizes cooperating with companies that are legal, reputable, and have not violated human rights or environmental laws and regulations. Should a supplier commit a material violation of ESG-related matters, such as those involving environmental or human rights issues, DINGZING reserves the right to immediately suspend business dealings and may require the supplier to submit a review and corrective action report within a specified period; if no improvement is made within the deadline, DINGZING will then terminate the partnership. All of the important clients with whom the Company has dealings have certain ESG requirements. In 2025, 61% of the major suppliers publicly declared their commitment to ESG.

3.5.1 Evaluation Process for New Suppliers

For the adoption of new suppliers, the Procurement Department conducts a preliminary quality system review to evaluate the suppliers' quality, production capacity, and technical capabilities, then classifies the suppliers into three grades—A, B, and C—according to the evaluation results. Grade A and Grade B suppliers are considered qualified, whereas Grade C suppliers are deemed unqualified and are not allowed to cooperate with the Company.

Grade	A	B	C
Score	70 points or higher	More than 60 but less than 70 points	60 points or lower

3.5.2 Periodic Supplier Audits

DINGZING evaluates its major suppliers at the end of each year and is required to fill out a Supplier Evaluation Form; qualified suppliers will continue to be used, and unqualified suppliers will be replaced. In 2025, all key suppliers completed the audit process and passed the evaluation successfully.

Key suppliers must meet the following three criteria :

1. Directly impact product quality/packaging or affect the operation of production equipment.
2. Annual procurement value reaches NT\$5 million or more.
3. Engaged in ongoing cooperation beyond a single fiscal year; ongoing cooperation will continue in the future.

Supplier Audit Items :

Item	
Technology and other development and innovation capabilities	30%
Delivery date and cooperation level (production capacity)	30%
Five major quality management items (document control, education and training, manufacturing process operation, quality control, and inventory control)	40%

Responsible Corporate Governance

Supplier audit status over the past 3 years :

Item	2023	2024	2025
Number of Suppliers Audited	18	18	18
Number of Qualified Suppliers	18	18	18
Percentage of Qualified Suppliers	100%	100%	100%

Note: The listed suppliers are key suppliers with a capital amount above a specified threshold.

Because DINGZING cares about supplier sustainability management, we have formulated the Supplier Code of Conduct. This serves as a major basis for supplier collaboration, and applies to major suppliers and key collaboration partners. The Code of Conduct requires that suppliers abide by related regulations in their operations.

The Code of Conduct covers aspects such as business ethics, legal compliance, human rights protections, labor conditions, environmental protection, and occupational safety and health. It includes requirements such as enforcing ethical management; fighting corruption; preventing forced labor and discrimination; ensuring reasonable working hours and salaries; carrying out protections against environmental pollution; and safety management. It thus helps promote regulatory compliance and sustainability for operations in the supply chain as a whole. As of the end of 2025, 22 suppliers had completed signing of the Supplier Code of Conduct. The Company will continue to promote signing by suppliers and enforce the regulations, in order to gradually increase management coverage of the supply chain and strengthen supply chain risk management and sustainability performance.

3.5.3 Percentages of Local Procurement

DINGZING actively courts local suppliers in an effort to lower management and operating costs and to reduce indirect greenhouse gas emissions generated by international transportation. In 2025, local procurement reached 46.4%; in the past three years, DINGZING's local procurement has remained at 40% or higher.

Percentages of local procurement over the past 3 years :

Item	2023	2024	2025
Local procurement volume (Kilograms)	3,990,775	5,292,189	4,503,303
Percentage of local procurement	43.4%	56.3%	46.4%
Percentage of qualified procurement	100%	100%	100%

Note: The term "local" in the context of local procurement refers to suppliers with warehouses or factories in Taiwan.

4 Product Research, Development and Innovation, and Customer Relationship Management

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Product Research, Development and Innovation, and Customer Relationship Management

4.1 Product Quality and Safety

	Management Policy
Issue Impact Statement	To ensure that the Company's products continue to meet and exceed customers' expectations, DINGZING has established a sound quality management system to build customer trust, and it continuously controls the use of hazardous substances during the product life cycle to avoid causing harm to the environment and human rights.
Policy and Commitment	Adhering to the principle of "Integrity First, Quality First", DINGZING continuously improves its products to ensure that product quality meets customer expectations, and aims to provide customers with high quality products.
Management Policy	DINGZING has obtained the ISO 9001 Quality Management System certification and established the PDCA continuous improvement quality management system. The existing systems are used as a basis for continuous optimization to ensure that the quality of the products produced by DINGZING is acceptable to customers.
Responsible Unit	Quality Testing Center
Resources Invested	1. Maintaining the validity of ISO 9001 quality management system certification; ISO 14001 certification; ISO 45001 certification; Global Recycled Standard (GRS) certification; OEKO-Tex 100 certification; and IATF 16949 certification. 2. Obtained Bluesign, ISCC PLUS, ISO 13485, and GHG Protocol certification. 3. Periodically holding quality management training sessions. 4. Product testing laboratory, with investments in 2025 of NT\$6.81 million.
Complaint Mechanism	Phone : 07-8070166 Official website : www.dingzing.com
Short-, Medium-, and Long-Term Goals	We plan to obtain IATF 16949 certification for the Pingtung Plant in 2026.
2025 Action Plan and Performance	1. Maintain validity of ISO 9001 quality management system certification; ISO 14001 certification; ISO 45001 certification (Kaohsiung Plant and Pingtung Plant); and IATF 16949 certification (Kaohsiung Plant). 2. Continue to obtain OEKO-Tex certification and GRS certification; ensure that our products comply with EU REACH and RoHS regulations. 3. In 2025, the Pingtung Plant newly obtained Bluesign certification; the Kaohsiung Plant obtained ISCC PLUS and ISO 13485 certification. 4. In 2025, the Quality Management Department implemented quality management training sessions; 100% of departmental employees received training.
Effectiveness Evaluation	To be reviewed at the management review meeting at the end of each year.

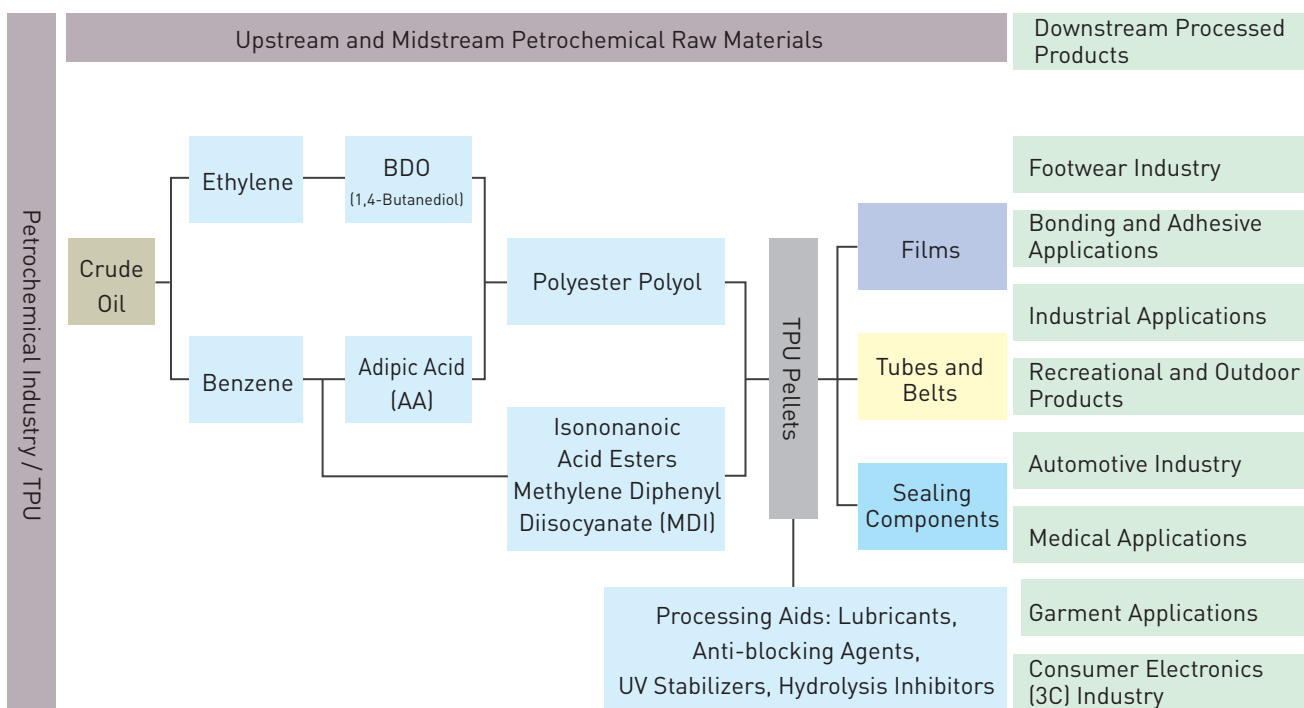
Product Research, Development and Innovation, and Customer Relationship Management

4.1.1 TPU Industry Chain and Product Characteristics

The TPU industry chain comprises upstream and midstream petrochemical raw materials and downstream finished products. Positioned in the midstream segment, DingZing sources upstream raw materials such as methylene diphenyl diisocyanate (MDI), adipic acid (AA), 1,4-butanediol (BDO), polyether polyol, additives, virgin polyethylene (PE) materials, and color masterbatches. The Company then produces polyester polyol and TPU pellets in-house. Through various manufacturing processes, these are turned into products such as films, sealing components, and belts, which are further processed by downstream industries into final products with TPU properties.

Compared to other polymer materials such as PVC, TPU is softer and highly malleable. It is recyclable, can be easily processed without generating pollution, and generates no air pollutants during incineration. Furthermore, it does not require additional plasticizers or additives, reducing its environmental impact. As a result, demand for TPU products continues to rise. TPU is now widely used across the automotive, medical, outdoor and textile accessories, consumer electronics, and other industries. Its diverse applications buffer the Company from fluctuations in any single downstream sector.

Upstream, Midstream, and Downstream Segments in the TPU Industry Chain :



Product Research, Development and Innovation, and Customer Relationship Management

4.1.2 Product Quality Assurance

DINGZING believes that quality assurance is the most basic commitment to customers. The Company demands the highest standard of product quality and has set up a Product Testing Laboratory to conduct multiple tests prior to shipment, including tensile strength, specific gravity, hardness, yellowing, and melting point, to check the durability and stability of products and ensure that the product quality meets customers' requirements. In addition, the Company conducts quarterly quality management training sessions every year. Training topics include Incoming Quality Control (IQC), In-Process Quality Control Section (IPQCS), and Final Quality Control (FQC). In 2025, the Quality Management Department achieved a 100% participation rate in training.

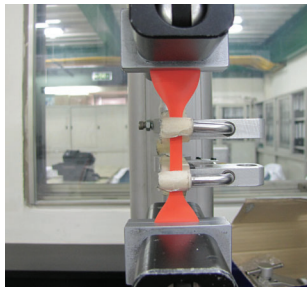
In addition to successfully obtaining the core ISO 9001, ISO 14001, and ISO 45001 certifications for our Kaohsiung and Pingtung plants, DINGZING has also expanded our certification plans. In accordance with international trends, we are moving from the ISO 14064 to adapting the GHG Protocol across the board in implementing greenhouse gas inventories and assurance. In addition, our Pingtung Plant has obtained Bluesign certification, while our Kaohsiung Plant has successfully obtained both ISCC PLUS sustainability and carbon certification, and ISO 13485 medical device quality management systems certification. Also, in order to fulfill our sustainability pledge and meet the demands of both domestic and international clients, DINGZING has also introduced OEKO-TEX, GRS recycling, IATF 16949, and other international regulations, to ensure that every step – from manufacturing to finished product – meets the highest international sustainability standards.

Pre-Shipment Testing Process :

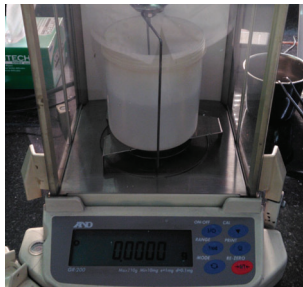
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Product Testing

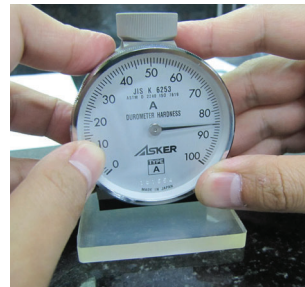
Tensile Strength / Specific Gravity / Hardness / Yellowing / Melting Point



Tensile Strength



Specific Gravity



Hardness



Yellowing



Melting Point

2

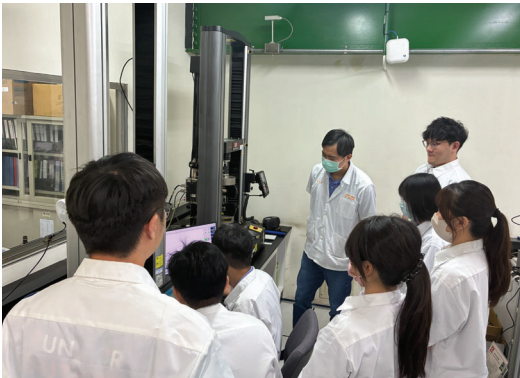
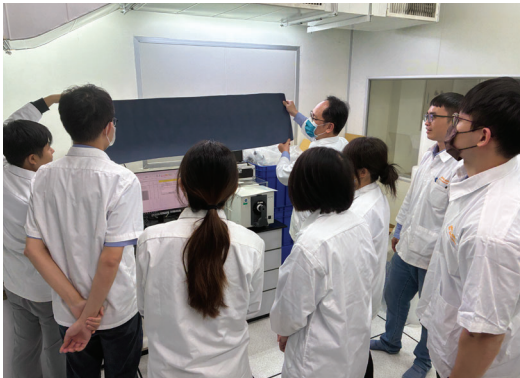
Confirmation of Compliance with Customer Requirements

3

Product Shipment

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2025 Quality Management Training

Item	Description	
Course Title	Incoming Quality Control (IQC)	In-Process Quality Control Section (IPQCS)
Course Description	General management tends to focus on incoming material quality inspection, whereas quality control of incoming materials is relatively weaker. The objective of IQC is to shift from passive inspection to proactive quality control, i.e., controlling quality in advance, identifying raw material issues at the earliest stage, and reducing follow-up costs. This approach enables more effective quality management and helps suppliers enhance their internal quality control practices.	Process control refers to quality control during the entire stage from when raw materials enter the production line to the final output and packaging, encompassing all quality management from materials to finished products. This includes setting production and inspection standards prior to assembly, ensuring that the first produced piece conforms to the originally defined manufacturing and inspection requirements. Subsequent products are then randomly inspected to verify that their condition matches that of the first piece, ensuring that all measured values throughout the production process remain consistent with the first piece.
Number of Training Sessions / Training Frequency	Once per quarter (4 sessions per year); 1 hour per session	Once per quarter (4 sessions per year); 1 hour per session
Participants & Department	8 staff from the Quality Management Department	8 staff from the Quality Management Department
Course Photos		

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DINGZING's Quality Management Certifications in 2025

Label / Certification	Description
ISO 9001 : 2015 Quality Management System	The ISO 9001 Quality Management System (QMS) is a universal standard developed by the International Organization for Standardization (ISO) to help enterprises maintain consistent product and service quality. It covers processes from production to service across various departments including sales, procurement, training, warehousing, outsourcing, quality control, R&D, manufacturing, and customer service. It is currently the most recognized ISO certification worldwide. Certification validity : Kaohsiung Plant – July 31, 2024 to July 31, 2027 Pingtung Plant – August 28, 2024 to August 28, 2027 
Environmental Textile Standard : OEKO-TEX® Standard 100	The OEKO-TEX label is one of the most globally recognized standards in the textile industry. It applies to raw materials, intermediate products, and end products throughout the production process, and assesses whether harmful substances that could affect human health are present. In addition to meeting current international and national legal requirements, the OEKO-TEX standard also considers future developments. DINGZING has held this certification since 2015 and continued to maintain its validity in 2025 to protect consumer health. Certification validity : Until December 15, 2026 
Global Recycled Standard	In light of global trends toward environmental sustainability and circular resource use, many major brands have begun adopting recycled materials. To verify that its materials incorporate recycled content, DINGZING obtained the Global Recycled Standard (GRS) certification in 2020. GRS not only defines the proportion of recycled materials in products but also includes oversight of social responsibility, environmental impact, and chemical management at production sites. It ensures compliance with regulations such as the EU's Substances of Very High Concern (REACH SVHC), the Zero Discharge of Hazardous Chemicals – Manufacturing Restricted Substances List (ZDHC MRSL), and GRS hazard codes. Certification validity : Until May 12, 2027 
Automotive Quality Management System : IATF 16949 Certification	IATF 16949:2016, the requirements of a quality management system for organizations in the automotive industry, is a standard developed by the International Automotive Task Force (IATF) based on the ISO 9001 : 2015 framework. Certification validity : Kaohsiung Plant – July 2, 2024 to July 1, 2027 Pingtung Plant – March 2, 2026 to March 1, 2029

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Label/Certification	Description
Blue sign	Bluesign (Chinese : 藍色標誌) is an international environmental protection standards organization headquartered in Switzerland. Founded in 2000, Bluesign is dedicated to managing the textile industry chain, through source management, to ensure that production complies with the highest environmental, health, and safety (EHS) standards. They not only inspect finished products, but also strictly monitor source materials, chemicals, water emissions, and exhaust gas emissions to ensure that they pose no hazards for the human body or the environment. If a product has the bluesign® mark, this means it has achieved an outstanding level of sustainable production. Certification validity : Until February 18, 2028
International Sustainable Development and Carbon Certification – ISCC PLUS	ISCC PLUS (International Sustainability and Carbon Certification) is a voluntary, international sustainability and carbon certification standard. It is primarily applied to supply chain management for biomass materials, waste recycling, and cyclical economy materials. The certification helps enterprises prove that their products comply with environmental protection regulations, and is widely applied to chemicals, plastics, food, feed, and other such industries. Through a qualitative evaluation mechanism, ISCC PLUS tracks sustainable raw materials. Certification validity : October 2, 2025 to October 1, 2026
ISO 13485 Medical device quality management systems standard	ISO 13485 Medical devices – Quality management systems – Requirements for regulatory purposes is an international quality management system standard designed specifically for medical devices. It is aimed at ensuring medical device safety and effectiveness in everything from design, development, and production, to installation and service. The standard requires that enterprises identify risks, and comply with EU, US, Canadian, and other legal requirements. It is a necessity for any medical device manufacturer to enter the global market. Certification validity : April 22, 2025 to April 21, 2028

Product Research, Development and Innovation, and Customer Relationship Management

4.2 Sustainable Product Innovation

	Management Policy
Issue Impact Statement	DINGZING has been in the TPU industry for over 40 years. DingZing fully recognizes that product innovation plays a critical role in the Company's sustainable development. Without continuous innovation, the Company will not be able to adapt to changes in the environment and industry landscape, resulting in a gradual loss of customers and market share. To realize the goal of sustainable development, DINGZING continues to expand the application of TPU materials and introduce high value products that satisfy customers' core needs. This effectively enhances the competitiveness of the Company and helps customers achieve their environmental goals.
Policy and Commitment	DINGZING is committed to the application development of green reclaimed materials and constantly expands their application fields, with the goal of being an important member of the industry's green supply chain and contributing to industrial energy saving, carbon reduction, and environmental sustainability.
Management Policy	DINGZING continues to improve and develop its formulation technology and production processes and introduce high value technical products based on various product categories, industry characteristics, and customer needs.
Responsible Unit	Research and Development Department
Resources Invested	1. NT\$125,652,000 was invested in 2025, accounting for 4.64% of the total revenue. 2. A total of 16 personnel were devoted to R&D in 2025.
Complaint Mechanism	Phone : 07-8070166 Official website : www.dingzing.com
Short-, Medium-, and Long-Term Goals	Market decentralization is one of DINGZING's strengths; we are not directly linked to any single market economy. DINGZING's products are widely used in many different industries, such electronics, biotech/medicine, automotive, construction/industrial applications, outdoor sports, textile home décor, and more. In the future, product items will be adjusted in response to market trends and customer needs.
2025 Action Plan and Performance	1. In 2025, we invested NT\$125.652 million, or 4.64% of total revenues. This represented a growth of 1.1% over the previous year's value. 2. A total of 16 personnel were devoted to R&D in 2025. 3. In 2025, new R&D developments included non-yellowing, high-melting point, low-stiffness thin film, and food-grade logistics/delivery sheeting. These represented our entry into the electronics and food delivery markets.
Effectiveness Evaluation	1. For important development projects, the Sales Director reviews the project's progress together with their subordinates and the customer to see if any product adjustments are necessary, and then discusses the project with the site's Plant Manager, the Development Director, and the immediate site supervisor to determine if the project meets the customer's needs and to check the product certification information. 2. The Company researches and develops topics proactively. The Sales Department collects market information and reports such information via the Salesforce communication software in a timely manner. The Plant Manager, the Development Director, the President, and the Sales Director then evaluate the market feasibility and proceed with development.

Product Research, Development and Innovation, and Customer Relationship Management

With the global rise in awareness about environmental protection, TPU stands out for its characteristics of being environmentally friendly, non-toxic, 100% recyclable, and easy-to-process, and it has been accepted worldwide as an environmentally friendly material. Through a one-stop R&D and production model, DINGZING has independently developed key raw materials and manufacturing process technologies using sophisticated R&D equipment. The company has established an R&D database consisting of tens of thousands of records of material improvements generated through customer feedback and demand, and it has continuously worked on the application development of green reclaimed materials to provide customers with various solutions. Furthermore, DINGZING has obtained the Global Recycled Standard (GRS) certification, the textile non-toxic guarantee certification (OEKO-TEX), and other certifications related to environmental protection and recycled materials in order to align with the global trend of focusing on environmental protection issues and to develop product applications for diversified fields.

4.2.1 Research and Development

4.2.1.1 Research and Development Strategy

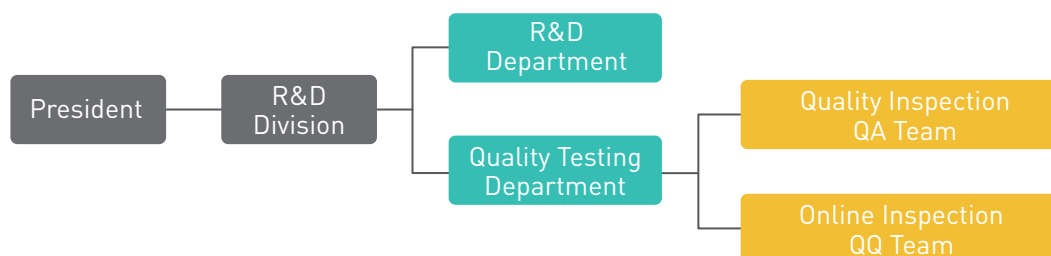
TPU resin is the raw material for TPU products. DINGZING is a company that engages in the entire production cycle of TPU, from raw materials to finished products. Therefore, the Company has a great advantage in terms of its ability to develop new products and customize products. At present, the Company's R&D is focused on a variety of composite and multifunctional materials as well as products with increased non-yellowing. The formulas and compositions of composite and multifunctional materials can be adjusted as needed to ensure satisfaction of customer needs; the non-yellowing products have the characteristic of good weatherability, which increases durability and quality during outdoor use.

DINGZING's research and development team and technical service team continue to improve and develop formulas, technologies, and production processes based on various product categories, industry uniqueness, and customer needs to develop high-value technical products. In the future, the Company will gradually invest in necessary research and development personnel as well as instruments and equipment, and strengthen resource integration of to continuously expand product applications.

4.2.1.2 Investment in Research and Development Resources

R&D and innovation is the foundation of the Company. Every year, the Company continues to invest substantial amounts of funds, manpower, and time in independent research, development, and improvement of raw materials and manufacturing processes to ensure technological advancement and product reliability. By accumulating technological advantages and innovative capabilities, the Company can meet the needs of customers in various fields and further capture the markets for high-end products to maintain profitability.

R&D Department Organizational Chart :



Product Research, Development and Innovation, and Customer Relationship Management

Academic Background and Work Experience of R&D Personnel :

Year	2023		2024		2025	
Academic Background	Number of Persons (person)	Percentage (%)	Number of Persons (person)	Percentage (%)	Number of Persons (person)	Percentage (%)
Masters	4	26.67	4	25	5	31.25
University / College	10	66.67	11	68.75	10	62.5
Senior High School / Vocational School	1	6.66	1	6.25	1	6.25
Total	15	100.00	16	100.00	16	100.00
Average Seniority (years)	18		18		17	

R&D Investment Over the Years :

(Unit: NT\$1000)

Year	2023	2024	2025
R&D Expenses (A)	117,436	124,285	125,652
Net Operating Income (B)	2,646,550	3,127,884	2,708,495
Percentage of R&D Expenses (A/B)	4.44%	3.97%	4.64%

4.2.1.3 The Innovation Playground Concept

“Innovation Playground” does not refer to a specific location or department of DINGZING, but rather to the notion that DINGZING embraces the spirit of innovation and the strength of research and development. Whenever customers pay a visit to DINGZING, they feel like they’re entering an “Innovation Playground” where they can work hand in hand in coordination with designers, engineers, and material specialists at every stage of the process, from conception to commercialization of the product, to stimulate the creation of high value products. Additionally, DINGZING continues to challenge limitations and share the ideas and applications that are continuously being accumulated.

DINGZING’s insistence on innovation and excellence has been a part of the Company’s culture since its founding, but there was never a specific name for it. Therefore, President Keng-Hsien Lin strengthened this concept by proposing a specific name, which allowed the Company’s spirit to be thoroughly implemented from top to bottom. By upholding an insistence on innovation, deeply exploring the potential needs of customers, and innovating key technologies and products, DINGZING has become an industry leader.

Product Research and Development Process :



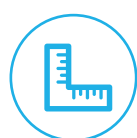
Consultation

Consult with DINGZING’s experts to learn about the various purposes of materials. DINGZING’s cross-industry experience allows it to help customers find the materials that best meet their application needs.



Collaboration

Collaborating with DINGZING ensures that the materials selected will be successfully integrated into the production process. DINGZING has developed hundreds of unique applications in collaboration with companies from various industries.



Customization

Customization is achieved using DINGZING’s advanced materials; the texture, color, and width can be adjusted according to the production and application requirements. The Company’s on-site equipment uses DINGZING’s own resins for production and material preparation to provide finished products of the best quality.

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Innovation Playground :



4.2.2 Highlight Projects

Column 1: Paint protective film for automotive applications

TPU thin films are widely used in paint protective films (PPFs) in the automotive industry, and in internal decorations, airbags, etc. The automotive industry is currently the largest end-use application market for PPFs. PPFs are a major seller for the Company. PPFs help protect a car's paint, keeping out foreign matter, UV rays, and dirt, and avoiding damage to the paintjob. PPFs are primarily built on a substrate of TPU thin films, with an additional layer of top-coating to give the product self-healing properties. The bottom layer is made of pressure sensitive adhesive (PSA), which makes the PPF adhere to and cover the paint. This keeps beloved vehicles looking shiny, prevents yellowing, and gives a high degree of protection. PPF can be used across an entire vehicle, or on specific parts such as the hood, door panels, front/rear bumpers, side skirts, and side panels. Using TPU also complies with environmental protection concepts, making it the first choice for use in high-end PPFs.



Product Research, Development and Innovation, and Customer Relationship Management

Column 2: Sterile protective covers

The world is aging at a more dramatic rate. Based on UN predictions, by 2050, there will be 2.1 billion people aged 60 or more, nearly double the current figure. This will directly drive demand for devices to treat disease. The global medical product market is gradually moving from the traditional “single-function materials” to materials based in “green medicine” that give equal care to usability, sustainable development, and patient safety. TPU films are able to meet both demands for bio-compatibility and for compliance with environmental regulations. Add to this their advantages in terms of strength, durability, and process conformity, and TPU films are highly competitive in applications where medical devices need to be left in place for long periods of time and also require a high degree of mechanical stability. TPU films are also becoming a major material for direct use in medical applications, seeing broad use in areas such as treatment catheters, medical gloves, syringes, surgical guides, wound dressings, and other clinical purposes, as well as wearable medical devices, drug delivery systems, and more.

Understanding the massive potential of the medical care market, we have been invested in this area for many years. In addition to our current line of medical-grade TPU thin film products, we have also developed high-value-added medical applications, such as sterile protective covers (see illustration below). These products can keep out patient blood and spattered bodily fluids in the surgical environment, thus lowering the risk of intermixing and infection, and raising standards for safety and health in the surgical environment. DINGZING is meeting modern medicine’s needs for highly sterile, highly reliable materials.



Using medical-grade protective covers.

Product Research, Development and Innovation, and Customer Relationship Management

4.3 Information Security and Customer Relationship Management

4.3.1 Customer Relationship Management

The Company is committed to the development of high value and differentiated products. It is backed by an experienced R&D team and guarantees stable production quality. With Taiwan as its operation and R&D center, as well as subsidiaries and sales offices in China, Southeast Asia, Europe, and the U.S.A., the Company has a service network that spans the globe. DINGZING has also established a professional service team with dedicated business units in charge of delivery dates, quantity, quality, packaging, and transportation. At the same time, through regular and unscheduled visits, DINGZING remains closely apprised of its customers' needs, and the Company works hand-in-hand with brand manufacturers in various fields to develop products with new applications. In response to the industry's future development and overall economic trends, the Company has formulated its future business strategy and direction as follows: The short-term policy is to concentrate on meeting the needs of existing customers to enhance their overall satisfaction level with DINGZING, thereby increasing the Company's market share; the long-term strategy is to expand the development and application of products, develop high-value and diversified applications, continue to broaden product applications, and actively expand into emerging markets in Europe, America, Southeast Asia, and the rest of the world.

As global environmental awareness continues to rise, consumers are gradually shifting away from traditional materials such as PVC, PE, nylon, NBR, and PET, favoring TPU products for their superior performance, eco-friendliness, and processability. One by one, major brand manufacturers in every industry are switching to TPU materials for their new product R&D applications. Through a history of long-term cooperation, DINGZING has established close relationships with major brand manufacturers in the outdoor leisure equipment industry, the sporting goods and functional apparel industry, the medical consumables industry, the automotive industry, and the consumer electronics industry. Currently, the Company's fields of product application and number of industrial clients continue to increase, demonstrating substantial customer approval.

Customer Rights Policy

The Company upholds the principles of ethical management and corporate accountability, placing great importance on protecting customer rights. Communication channels have been established through the corporate website to enable real-time contact and feedback, ensuring that customer needs are addressed promptly. DINGZING uses eco-friendly materials in its products and strives to balance innovation, dependable quality, and environmental responsibility. The Company also continues to carry out related operations, such as ensuring the health and safety of products and services, as well as customer data protection, as part of its commitment to product responsibility.

DINGZING will continue to refer to domestic and international regulations and sustainability standards to enhance its customer rights management mechanisms. The Company aims to build and refine its policy framework, deepen collaborative partnerships with customers, and promote shared value and sustainable development.

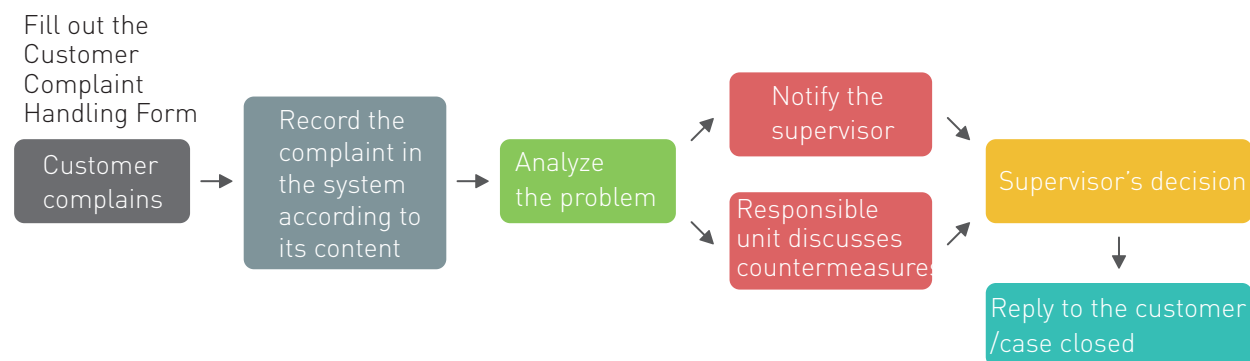
Customer Communication Channels

Channel	Description
Regular Visits	DINGZING visits customers at least once a month to understand how they use the Company's products.
Periodic Communication	DINGZING contacts all customers periodically, and contacts major customers at least once every 2 weeks via phone, e-mail, or video call.
Project Management during Development	During the collaboration period, DINGZING regularly reports on the progress of new product developments and production status until mass production has been stabilized.

Product Research, Development and Innovation, and Customer Relationship Management

Customer Complaint Handling Process

When a customer complaint occurs, the sales unit immediately finds out the details of the situation and fills out a Customer Complaint Handling Form, which briefly describes the customer's basic information and complaint. Upon receipt of the complaint form, an investigation is promptly launched to determine the attribution of responsibilities. The results of such a determination are submitted to the supervisor of the responsible unit for approval, then forwarded to the responsible unit to formulate improvement measures. After the improvement measures proposed by the responsible unit has been approved by the supervisor, the responsible unit replies to the customer within a stipulated time limit. DINGZING defines a 'major customer complaint' as when a single customer complaint results in NT\$3 million or more in losses; there were no major customer complaints in 2025.



4.3.2 Information Security and Customer Privacy

DINGZING attaches great importance to customer privacy and the protection of customer information. In addition to signing confidentiality agreements in accordance with customer needs, DINGZING has also established a sound information security management mechanism to ensure the confidentiality and security of customer information. The Company has formulated the Information Security Policy, the Information Security Management Internal Control System, the Cybersecurity Incident Notification and Response Mechanism Procedures, and other guidelines. All internal staff, outsourced service providers, and visitors are required to comply with the relevant rules. The Company also prevents customer data leaks caused by human or non-human factors through authorization controls, setting up firewalls, filtering software, data download alerts, off-site backup, internal information security advocacy, and other methods. As of the end of 2025, there were no complaints regarding the loss or leakage of customer data or infringement of privacy rights.

4.3.2.1 Information Security Management Policy and Personal Data Protection Policy

To ensure the confidentiality, integrity, and availability of the Company's information assets in compliance with relevant laws, and to implement the protection and management of personal data in accordance with the Personal Data Protection Act, DINGZING has appointed dedicated information security personnel to take responsibility for planning the Company's information security, managing the Company's internal risks, assessing the severity of information security threats and vulnerabilities, formulating risk management plans, and conducting regular reviews.

• **The dedicated information security unit is responsible for maintaining and enforcing the :**

1. Reviewing and revising information security policies.
2. Reviewing and revising the information security management system.
3. Coordinating division of responsibilities for information security across departments.
4. Monitoring threats and risks to information assets.
5. Researching information security technologies, methods, and procedures.
6. Monitoring and reviewing information security incidents.
7. Overseeing the implementation of corrective actions.

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• **Personal Data Protection and Security Measures :**

1. Establish a secure and reliable IT operating environment to ensure the confidentiality, integrity, and availability of information and communication systems while reducing the risks of unauthorized access, data errors, and business interruptions.
2. Ensure that the control measures of the personal data protection system comply with applicable laws and regulations.
3. Mitigate disaster impacts and ensure the continuity of business operations.
4. Strengthen employee training in cybersecurity and personal data protection to continuously enhance information security awareness.

In order to strengthen governance for information security and personal data protection, in 2017, DINGZING formulated the Personal Data Protection Policy. The human resources office acts as the dedicated office responsible for this; the scope covers all full-time employees, part-time employees, contractors, cooperating partners, and other stakeholders who have interactions with the Company.

In accordance with the Personal Data Protection Act and other laws, DINGZING has established a robust personal data management system. It covers the principles for legal collection, processing, and use of personal data; rights protections for parties involved; regulations for data storage and destruction; data security management measures; and procedures for reporting and responding to abnormal incidents. The system also formulates regulations for outsourced management and external disclosure. Through policy oversight and regular inspection mechanisms, we continuously improve the data management system.

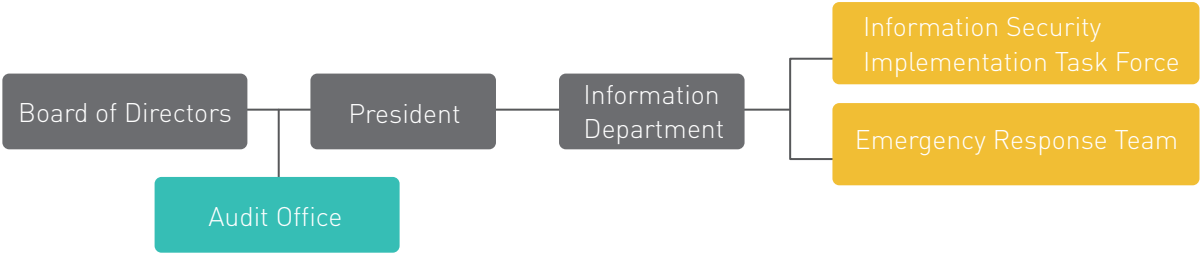
Looking at training and education, the Company implements regular personal data protection reminders and specialized trainings. These help reinforce employees' awareness of and responsibility for information security and personal data protection. In 2025, we completed personal data protection trainings for 352 people, or a total of 352 hours.

In the future, DINGZING will continue to follow requirements from international & domestic law and from our clients in refining information security and personal data protection mechanisms. This will ensure that personal data remains secure and legally utilized, and fulfill our data security responsibilities to our employees, clients, and collaborating partners.

4.3.2.2 Information Security Management Framework and Responsibilities

The Company has established an Information Security Implementation Task Force under the Information Department, which serves as the dedicated information security management unit. This unit reports the implementation status of information security measures to the Board of Directors at least once per year.

In accordance with regulations, the Company has appointed an Information Security Officer and one dedicated staff member for information security. Their responsibilities include overseeing the formulation of information security and data protection policies. They also and convene periodic meetings with department heads to coordinate promotion mechanisms and work priorities.



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4.3.2.3 Information Security Management Measures

To enhance the Company's information security and operational stability; provide reliable information services; ensure the confidentiality, integrity, and availability of information systems; and improve user awareness, the following management measures have been implemented :

Management Items	Operational Descriptions
Security Management of Information Assets	• Conduct annual inventory checks for all assets. • Perform regular updates, maintenance, and warranty management for critical assets. • Implement local backups, offsite backups, and disaster recovery mechanisms for critical systems and data.
Physical and Environmental Security Management	• Sensitive or critical information processing equipment must be stored in secure areas with access control to ensure only authorized personnel may enter. • IT equipment must be adequately protected and monitored to reduce the risk of damage caused by environmental factors, such as leaks or abnormal temperatures. • Install firewall protection. • Install antivirus software. • Implement e-mail filtering mechanisms.
Computer Systems and Network Security Management	• Prohibit unauthorized external devices from connecting to the Company's network. • Apply encryption and protection mechanisms to critical data. • Daily system-generated logs must be archived. • Any hardware, software, or equipment anomalies must be immediately reported. • Operating systems must be updated regularly.
System Access Control Security	• Conduct annual access permission audits and adjust based on actual conditions. • Adjust system permissions as required by management. • Disable dormant accounts. • Users are required to change their passwords regularly.
Data Backup Mechanism	• All critical data and information systems must be backed up regularly, with backups retained for at least 7 days. • Enable offsite backup and redundancy features. • Maintain at least three backup sets.
Security Management of System Development, Deployment, and Maintenance	• Information security requirements must be incorporated into both in-house and outsourced system development. Standard procedures must be followed for system maintenance, updates, deployments, and troubleshooting to ensure system stability.

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Management Items	Operational Descriptions
Business Continuity and Emergency Response	- Conduct contingency drills and disaster recovery testing annually under the Company's business continuity plan to ensure information system availability. - Define Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO).
Personnel Management and Training	- Continue to promote information security awareness among employees to increase information security. - Provide information security onboarding training to new hires. - Conduct periodic information security awareness campaigns. - Require information security personnel to complete at least 12 hours of information security training annually.
Information Security Incident Management Procedure	- Follow incident escalation and response procedures based on severity levels, as outlined in the Information Security Incident Management Manual. - Incidents of Level 3 or above must be reported to the President. - Incidents of Level 4 or above must be reported to both the President and the Board of Directors. - Level 3 and Level 4 incidents must also be reported to the National Institute of Cyber Security Incident Reporting and Response Platform.

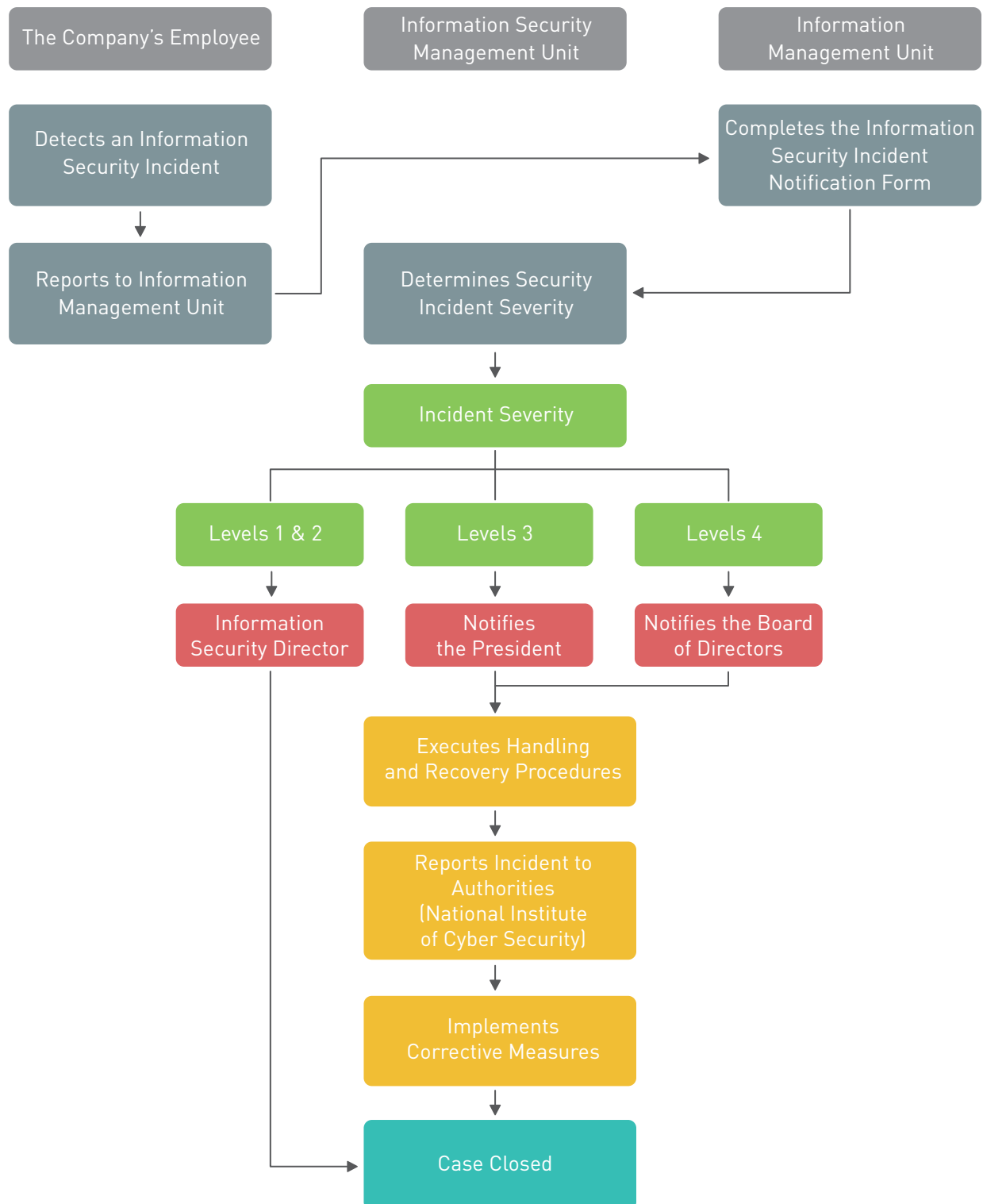
4.3.2.4 Classification Management and Incident Reporting Procedures for Information Security Events

Information Security Incident Classification Mechanism :

- Level 1 Security Incident** ○ Affects certain IT equipment, but the Company can continue operations.
- Level 2 Security Incident** ○ Non-core operations are affected, but the Company can continue operations.
- Level 3 Security Incident** ○ The Company's core information systems, official website, or confidential files are subject to hacking, intrusions, or DDoS attacks. These incidents may result in service disruption, business suspension, or personal data breaches, and are considered to cause significant damage or impact to the Company.
- Level 4 Security Incident** ○ Any major security incident resulting in losses of NT\$300 million or 20% of capital stock must be publicly disclosed via a material information press conference.

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Emergency Response Flowchart for Information Security Incidents



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4.3.2.5 Information Security Training and Education

To enhance employees' awareness and professionalism regarding information security and privacy protection, DINGZING provides tailored education and training for new hires, general employees, cybersecurity specialists, and designated supervisors. New employees receive information security orientation upon onboarding to understand the Company's computer usage policies. In addition to 1 hour of annual information security training for designated supervisors, information security awareness e-mails are periodically sent to general employees. Moreover, the Company's two dedicated cybersecurity personnel are required to complete information security training courses every year.

2025 Information Security Training Overview :

No.	Course Title	Frequency	Target Group
1	Information Security Orientation for New Employees	Upon onboarding	New Employees
2	Employee Information Security Guidelines	1 hour per year	Designated Supervisors
3	Information Security Awareness E-mails	Irregularly	General Employees
4	IPAS Information Security Engineer Competency Training (Basic)	Once a year (12-hour session)	Cybersecurity Specialists
5	An Introduction To Information Security Guidelines For TWSE / TPEX-Listed Companies	One 2-hour session per year	Supervisors responsible for information security
6	An Introduction to Infosec Incidents and Prevention Measures	One 2-hour session per year	Supervisors responsible for information security
7	Information Security Awareness, Need-to-Know, and Responsibilities	One 2-hour session per year	Supervisors responsible for information security

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DINGZING's Environmental Policy and Commitment

At DINGZING, sustainable development and carbon reduction are core operational principles. The Company strives to minimize resource and material waste and optimizes production processes based on the principles of environmental integration. DINGZING has adopted the ISO 14001:2015 Environmental Management System and integrated it into the corporate governance framework, requiring all responsible units and personnel to fulfill their environmental responsibilities. The Company has established dedicated roles for air pollution control, water resource management, and waste treatment along with regular training programs and internal audit mechanisms to enhance environmental awareness, strengthen compliance, and improve the overall effectiveness of environmental management. The Company actively adopts environmentally responsible operating strategies to avoid water consumption and potential impacts on the environment. The production process requires no process water and generates no process wastewater, which helps conserve water resources and minimizes potential environmental impacts. Moreover, the production process is aligned with both domestic and international environmental regulations, ensuring no adverse impact on air or water environments. The Company adheres to all reporting and monitoring requirements for substances listed or restricted by regulatory authorities and proactively complies with international standards such as REACH and RoHS to ensure full conformity with regulatory and market expectations.

DINGZING further promotes our "Green Materials, Green Production, Green Commitment" (3G Environmental Policy), advancing three strategic pillars to support a green supply chain from raw materials to finished products: innovative material R&D, process optimization, and resource circularity. This policy is fully aligned with the United Nations Sustainable Development Goals (SDGs).

DINGZING's 3G Environmental Policy:

1. Green Materials

DINGZING's high-tech film products are made from biodegradable thermoplastic polyurethane (TPU), which decomposes naturally under specific microbial and environmental conditions. It does not emit toxic gases during heating, making it environmentally friendly. TPU products are free of heavy metals and plasticizers and leave no toxic residues. They exhibit excellent physical properties and high safety, and are used in industries such as automotive, electronics, medical, athletic/outdoors, and more. These products pose no harm to humans or the natural environment. In terms of tactile feel, scratch resistance, and elastic recovery, TPU outperforms PVC. Therefore, TPU, with its high performance and low environmental impact, is considered the best alternative to PVC.



Decompose naturally
within 5 to 10 years



100% recyclable

2. Green Materials

DINGZING utilizes high-efficiency, low-energy production equipment to manufacture TPU film. The entire facility is powered by electricity, with no process water required and no wastewater generated. This enables the Company to effectively achieve its goal of zero water consumption. This clean process design reduces environmental risks while simplifying emission monitoring and treatment procedures. To further improve energy efficiency, the Company implements energy-saving initiatives aimed at progressively lowering the carbon emission intensity per unit of product. DINGZING has obtained various international sustainability certifications, including OEKO-TEX® Standard 100 and the Global Recycled Standard (GRS), and continues to drive green transformation across its supply chain.



No wastewater or air
pollution generated
during the production
process

3. Green Materials

DINGZING adopts "zero material waste" as its core environmental strategy and is committed to building a circular economy value chain. The Company has established a comprehensive recovery and reprocessing system for offcuts and non-conforming products generated during production. Using techniques such as thermal granulation, we recycle these materials into Provecta™ Recycled film products. This product line delivers strong performance and enables downstream customers to reduce their product carbon footprints and achieve their ESG objectives.



Zero material waste



Surplus Regeneration

Environmentally Sustainable Operations

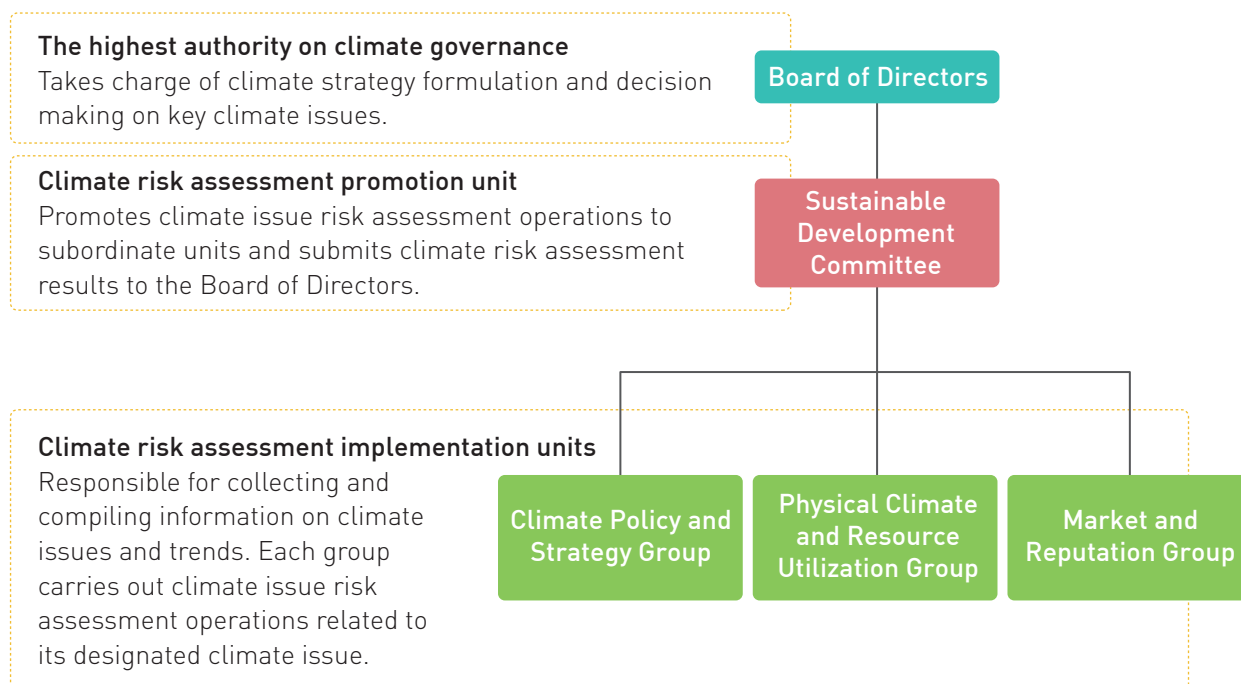
5.1 Climate Change Response

The 2025 United Nations Climate Change Conference (COP30) once again served as a global reminder that countries and corporations must look beyond short-term economic interests and take meaningful action to protect the environment and ensure the survival of humanity over the centuries to come. Responding to this call, DINGZING, in accordance with regulatory requirements, discloses its strategies and current management practices for addressing climate-related issues. Leveraging its existing corporate governance framework, the Company has established procedures to evaluate climate-related risks and opportunities. For material climate topics, DINGZING actively responds to the risks and emerging opportunities relevant to its operations through the formulation of corresponding management strategies and targets.

5.1.1 Climate Governance

The Board of Directors serves as DINGZING's highest governing body for climate issues and is mainly in charge of decision making and policy formulation on climate issues. The Sustainable Development Committee operates under its oversight, with Independent Director Li-Ling Chen as Committee Chair. The units under the Sustainable Development Committee that are responsible for climate issues are divided into three functional groups, which are the Climate Policy and Strategy Group, the Physical Climate and Resource Utilization Group, and the Market and Reputation Group; the leader of each group is appointed by the committee chair and takes charge of overseeing and promoting the risk assessment of climate issues within their respective group and reporting assessment results and management response strategies to the Sustainable Development Committee. The Sustainable Development Committee integrates the assessment results of the three groups and reports them to the Board of Directors for approval, thereby integrating climate risk management into internal management procedures.

Since 2023, each year, the Board of Directors has monitored the current status of DINGZING's climate issue management and its progress toward achieving its goals. The Sustainable Development Committee reports to the Board of Directors periodically throughout the year, explaining the results of the annual climate risk assessment, the corresponding management strategies of each unit, and progress toward achieving short-, medium-, and long-term goals. DINGZING properly implements climate risk management through continuous tracking and review to ensure that the climate risks identified by the Company are minimized while gradually improving the climate resilience of its operations to achieve long-term climate goals.



Environmentally Sustainable Operations

5.1.2 Climate Risk Management

DINGZING has established climate risk management procedures since 2023. The Board of Directors is DINGZING's highest authority on climate risk management; it reviews and decides on management strategies for identified climate risks. DINGZING's climate risk assessment procedure is jointly implemented by the three functional groups: the Climate Policy and Strategy Group, the Physical Climate and Resource Utilization Group, and the Market and Reputation Group, which are convened by the Sustainable Development Committee. Each group focuses on the identified issues and develops specific management strategies, action plans, and goals for key climate issues to implement climate risk management. DINGZING has incorporated this procedure into its internal routine operational risk management procedures, and the Company convenes meetings periodically to review climate risk assessment procedures on the basis of climate and sustainability trends, thereby ensuring that the Company is aware of current climate risks at all times.

Assessment Procedure for Climate Risk and Opportunity Issues

DINGZING's climate risk assessment procedure meeting is convened by the Sustainable Development Committee and can be divided into the following steps :

1

Collection and compilation of climate risk and opportunity issues

To understand the climate issues that concern DINGZING's industry, the Sustainable Development Committee collects and compiles the climate issues disclosed in sustainability reports of international benchmark chemical peer industries, TCFD reports, and CDP questionnaires from recent years and finds the convergence with potential climate issues that concern DINGZING's own operations. Such issues are included in subsequent stages of the risk and opportunity assessment.

2

Defining the levels for quantification of climate issues

To ensure that different functional groups adopt consistent standards for the assessment of climate issues, the levels for quantifying issue materiality, likelihood of occurrence, and time of occurrence were first defined as follows :

A. Definition of levels of issue materiality :

1. Very severe : affects revenue by more than NT\$50 million.
2. Severe : affects revenue by NT\$10–50 million.
3. Ordinary : affects revenue of NT\$5–10 million.
4. Slight : affects revenue by NT\$1–5 million.
5. Very slight : affects revenue by less than NT\$1 million.

B. Definition of levels of likelihood of occurrence :

1. Almost certain to occur : likelihood of occurrence is over 90%.
2. Very likely to occur : likelihood of occurrence is 65–90%.
3. May occur : likelihood of occurrence is 35–65%.
4. Unlikely to occur : likelihood of occurrence is 10–35%.
5. Almost impossible to occur : likelihood of occurrence is less than 10%.

C. Definition of levels of time of occurrence :

1. Short term : occurring within 0–2 years.
2. Medium term : occurring within 3–10 years.
3. Long term : occurring after 10 years.

3

Issue assessment

Each responsible unit under the Climate Policy and Strategy Group, the Physical Climate and Resource Utilization Group, and the Market and Reputation Group conducts assessments of materiality, likelihood of occurrence, and time of occurrence for the climate issues related to its own responsibilities and duties, reviews the status of the Company's response during the assessment process, and develops future management strategies.

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4

Issue materiality analysis and matrix mapping

After collecting and compiling the risk assessment results of the three climate groups, the materiality of each issue is calculated by multiplying the average materiality and the average likelihood of each issue, and then a materiality matrix map is drawn based on this data to identify the level of materiality of each issue.

5

Resolutions on key climate issues

In order to grasp the main effects and financial impact of climate on DINGZING, the Sustainable Development Committee judges and resolves on DINGZING's key climate issues through a climate issue materiality matrix, then submits the key climate issues, management measures, and goals to the Board of Directors for approval so as to ensure that the Company can continuously grasp and respond to important climate risks.

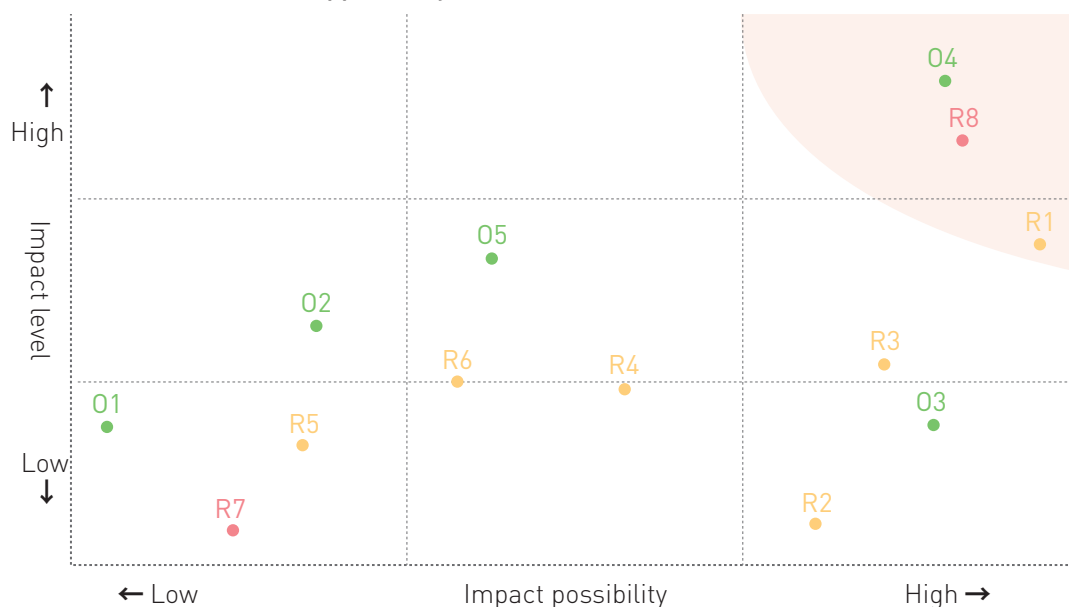
Environmentally Sustainable Operations

Climate Risk and Opportunity Topic Assessment Process

After collecting and compiling issues from peer industries on sustainability trends, 13 climate issues were selected for inclusion in the risk assessment process in 2023, including 6 transition risks, 2 physical risks, and 5 opportunity issues. After taking the materiality assessment results of each issue into account, it was decided that R1-Carbon pricing mechanism, R8-Changes in rainfall and climate patterns, and O4-Develop and/or increase low-carbon/environmentally friendly goods and services are DINGZING's key climate issues, and corresponding management measures and goals have been formulated for these three issues. As there have been no major changes in regulatory policies or industry trends in the past two years, DINGZING has adopted the same climate risk and opportunity assessment results that were used in 2023.

Category	Aspect	Climate issues included in DINGZING's assessment
Transition risks	Policies and regulations	R1-Carbon pricing mechanism
	Policies and regulations	R2-Requirements and supervision of existing products
	Market	R3-Changes in customer preferences for products
	Market	R4-Rising costs of raw materials
	Technology	R5-Transition costs of low-carbon / environmentally friendly technologies
	Reputation	R6-Increased attention and negative feedback from stakeholders
Physical risks	Immediate	R7- Increased severity of extreme weather events
	Long-term	R8-Changes in rainfall and climate patterns
Climate opportunities	Resource efficiency	O1-Use more efficient production and distribution processes
	Resource efficiency	O2-Recycling
	Energy source	O3-Use low carbon energy
	Products and services	O4-Develop and /or increase low carbon / environmentally friendly goods and services
	Market	O5-Enter new markets

DINGZING's Climate Risk and Opportunity Matrix



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5.1.3 Climate Strategy

DINGZING's three key climate issues are R1-Carbon pricing mechanism, R8-Changes in rainfall and climate patterns, and O4-Develop and/or increase low-carbon/environmentally friendly goods and services. The climate groups and the responsible units have conducted an inventory, confirmed the impact of these issues on the Company, and developed future management strategies and response measures. The impact statement and response strategies for the three key issues are as follows.

Code	Risk / Opportunity	Aspect	Climate Issue	Impact Statement	Time of Occurrence	Management Measures and Strategies
R1	Transition risks	Policies and regulations	Carbon pricing mechanism	Taiwan's Climate Change Response Act clearly stipulates that the country must achieve net-zero greenhouse gas emissions by 2050. In order to achieve this national goal, pursuant to the Act, a carbon fee will be levied on Taiwanese companies in stages, from highest to lowest carbon emitters. During the first stage, which is slated for 2026, carbon fees will be levied on enterprises with annual carbon emissions exceeding 25,000 tons. DINGZING's carbon emissions in 2025 were approximately 21,000 tons, and thus the Company is not subject to the first wave of carbon fees. However, considering that future regulations and management conditions will become increasingly stringent, as well as the fact that the Company's orders have continued to grow in recent years and carbon emissions may increase due to increased production, there is a potential risk that carbon fees will be levied on the Company in the future, which may increase the Company's basic operating costs.	Medium term (occurring within 3-10 years)	1. DINGZING completed the greenhouse gas inventory of its Kaohsiung plant, Pingtung plant, and Taichung office in 2025 and established an internal greenhouse gas inventory system. In the future, the Company will conduct greenhouse gas inventory year by year and track the carbon reduction results. 2. At our Kaohsiung Plant, we have already installed 14,596 m² of photovoltaic solar panels. In the future, once the solar power system is gradually installed and activated at the Pingtung Plant, it will generate power on the 'self-generated, self-used' principle. This is expected to reduce the amount of grey energy used. 3. We inspect the operating status of plant equipment every year, giving priority to replacing highly energy-consuming and old equipment. We simultaneously optimize production processes and introduce energy-efficiency equipment (such as energy-efficient compressors and smart LED lighting systems) to lower energy usage intensity while enhancing overall efficiency.

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Code	Risk / Opportunity	Aspect	Climate Issue	Impact Statement	Time of Occurrence	Management Measures and Strategies
R8	Physical risks	Long term	Changes in rainfall and climate patterns	In recent years, droughts have intensified due to extreme climate. Severe drought in the Central American Panama Canal has resulted in low water levels, making the canal impassable for shipping freighters. This has caused supply delays for downstream customers in the Company's supply chain and increased shipping costs. Since DINGZING's main raw materials come from neighboring Asian countries, the Company has not been directly affected by this at the present. However, the Company still needs to pay attention to the potential impact of the intensification of extreme weather on the upstream and downstream of the supply chain in the future. DINGZING's plants are located in southern Taiwan. With the exception of the plum rain and summer typhoon seasons, when heavy rainfall can cause short-term flooding, for most of the year the region is characterized by a high temperature and dry climate, and thus it is relatively more likely to face the risk of water shortages. Nevertheless, DINGZING's manufacturing processes do not require large amounts of water, so currently the impact of droughts on the Company is limited. However, if the number of drought days increases in the future, it may interrupt the domestic water supply in the plant areas, which would indirectly affect the production and shipping efficiency of the plant.	Long term (occurring after 10 years)	1. Drainage facilities are built into all plant areas to reduce direct damage and losses caused by typhoons and temporary flooding of plant areas. 2. Before the dry season arrives, water storage facilities and reserved water are prepared within the plant areas. Additionally, water trucks are reserved from suppliers in advance to provide water supply to the plant in a timely manner during droughts 3. Emergency response plan management guidelines have been established for the plant areas, and natural disaster emergency response education and training are regularly implemented for personnel within the plant areas. 4. The Company has established a secondary supplier system to maintain a stable supply of raw materials and reduce the risk of supply interruption due to the effects of extreme weather conditions on existing suppliers.
04	Opportunities	Innovative products and services	Develop and increase low-carbon and environmentally friendly products and services	In recent years, climate issues have brought about a change in global awareness of sustainability. Consumers and brands increasingly prefer sustainable products and materials. Continuous investment in the research and development of low-carbon and environmentally friendly materials will lead to opportunities to expand the niche markets for sustainable products and further increase the Company's purchase orders and revenue. DINGZING's main product is TPU film. It is 100% recyclable, non-toxic, biodegradable, and has other environmentally friendly properties that make it easier to incorporate scraps and recycled materials into the manufacturing process, which reduces raw material costs. In recent years, the Company has observed a trend within the medical, electronic, automotive, and leisure sports markets of switching to TPU materials for many of their products. The Company has also successively received requests to develop products for customers in different industries. DINGZING will continue to invest in the research and development of TPU materials with applications in different fields so as to continue to grasp market opportunities and meet demands derived from sustainability trends.	Short term (occurring within 2 years)	1. The Company is actively expanding its cross-industry cooperation with customers from various industries and reducing its R&D costs by jointly developing TPU products with new applications, new material textures, and special specifications. 2. Dedicated units conduct research and analysis on the trends for the application of sustainable materials in various industries, which helps the Company determine its R&D direction for sustainable materials. 3. The Company will continue to make plans for the installation of solar panels on the roofs of its plants, aiming to reduce carbon emissions per unit of product through the use of self-generated electricity. 4. The production process follows the "zero waste of materials" policy. Materials leftover from the production process are recycled and processed into a line of recycled high-tech film products, which reduces the product carbon footprint.

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5.1.4 Climate Indicators and Goals

In order to definitively implement the management of climate risks and opportunities, DINGZING adheres to the “3G” (Green Materials, Green Production, and Green Commitment) environmental policy and continues to dynamically revise our climate targets and management actions. In 2025, DINGZING’s operations were not affected by severe climate impacts. R&D on environmentally-friendly TPU materials continued apace, with R&D investment for 2025 accounting for 4.6% of the total budget and thus reaching the target level. Looking at greenhouse gas emissions, Scope 1 and 2 carbon emissions were reduced by more than 7% over the previous year, exceeding the original target of a 5% reduction. Considering the Company’s continued growth in recent years and our year-by-year expansion of inventory boundaries, DINGZING will re-evaluate our long-term carbon reduction strategy. With reference to the sustainability roadmap announced by regulatory authorities, the Company plans to disclose our greenhouse gas reduction targets in 2027, using a base year no later than 2026. DINGZING will continue to assess trends in climate risks, and will dynamically adjust and monitor the progress of our current indicators and goals. The Company aims to strengthen climate governance by enhancing our climate resilience and seizing climate-related opportunities.

Indicator Type	Goal Description	Year of Goal Achievement	Current Goal Achievement Status
Low carbon operations ^(Note1) (Scope 1 and Scope 2)	Carbon emission intensity reduced by 1% compared with that of the base year	2023	Achieved
	Carbon emission intensity reduced by 0.5% compared with that of the base year	2024	Not achieved
	Total emissions reduced by 5% over the previous year	2025	Achieved
Energy transition	Renewable energy accounts for 5%	2025	Not achieved ^(Note2)
	Renewable energy accounts for 5%	2026	In progress
Seizing climate opportunities	The amount invested in the R&D of TPU environmentally friendly materials accounts for 5%	2024	Not achieved ^(Note3)
	The amount invested in the R&D of TPU environmentally friendly materials accounts for 4–5%	2025	Achieved
	Investment in environmentally-friendly TPU R&D of 4–5%	2026	In progress
	The development of new products made from TPU environmentally friendly materials accounts for 30%	2030	In progress
	The percentage of recycled materials in products reaches 15%.	2030	In progress
	The number of raw material interruptions in the plant area caused by extreme weather factors is 0	Annual continuous target	Achieved in 2025
	The number of plant shutdowns or operational interruptions caused by extreme weather factors is 0	Annual continuous target	Achieved in 2025

Note 1 : The Company plans to refer to Taiwan’s Sustainable Development Roadmap and Sustainable Development Action Plan and disclose its greenhouse gas reduction targets in 2027, using a base year no later than 2026.

Note 2 : The output of the existing solar power generation system at the Company’s Kaohsiung Plant is entirely sold to Taipower, and includes no self-use calculation; this thus resulted in the proportion of renewable energy falling short of the target. In the future, once the solar power system is gradually installed and activated at the Pingtung Plant, it will generate power on the ‘self-generated, self-used’ principle. This is expected to raise the proportion of renewable energy usage.

Note 3 : In 2024, R&D investment was 3.97% of the budget. The reason for not meeting the target was changes to the Company’s revenue base period. Also, in consideration of the Company’s overall revenue performance in recent years, the targeted proportion of investment in environmentally-friendly TPU R&D was provisionally adjusted to 4–5%. In 2025, the proportion of R&D investment was 4.6%, thus meeting the target.

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5.2 Energy and Greenhouse Gas Management

	Material Topic
Issue Impact Statement	Promoting greenhouse gas reduction through energy structure improvement or other carbon reduction actions can mitigate the Company's negative impact on climate change. Effectively tracking greenhouse gas emissions and setting carbon reduction targets enables the Company to comply with local regulations, fulfill brand clients' supplier requirements, and reduce its impact on global climate change. Insufficient control of GHG emissions may lead to higher carbon taxes and fees, regulatory penalties, or failure to meet the carbon reduction requirements of financial institutions and customers, potentially disrupting business operations.
Policy and Commitment	DINGZING is deeply aware that the Earth's climate and environment are gradually deteriorating due to the effects of greenhouse gases. As a citizen of the Earth, and to fulfill corporate responsibility, the Company will devote itself to conducting a baseline inventory of greenhouse gas emissions at its plants so that it can properly control the plants' greenhouse gas emissions. Based on the results of the inventory, the Company will implement a voluntary greenhouse gas reduction program.
Management Policy	To reduce the environmental impact of operational processes, DINGZING promotes manufacturing process optimization and the transition to energy-saving devices, such as energy-saving air compressors and smart LED lighting control systems, which improve energy efficiency and reduce energy waste from equipment. Additionally, the Company actively purchases and installs green energy systems, enhances green infrastructure, and increases green space and tree coverage to reduce greenhouse gas emissions.
Responsible Unit	Management Department
Resources Invested	Implementing greenhouse gas inventories and assurance in accordance with the GHG Protocol. Adding solar photovoltaic power generation; changing to energy-efficient equipment.
Complaint Mechanism	There is a contact portal on the company website. http://www.dingzing.com/
Short-, Medium-, and Long-Term Goals	The Company plans to refer to Taiwan's Sustainable Development Roadmap and Sustainable Development Action Plan to disclose its greenhouse gas reduction targets in 2027, using a base year no later than 2026.
2025 Action Plan and Performance	1. Emissions from power generation in 2025 were reduced by almost 10%. 2. A solar power system is being installed at the Pingtung Plant. Total area is 2,640.89 m². 3. Adopt the GHG Protocol across the board in implementing greenhouse gas inventories and assurance.
Effectiveness Evaluation	Commissioning third-party assurance every year, to ensure the quality of inventory data. Convening an internal meeting every year to review results in lowering carbon emissions intensity.

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DINGZING adheres to the concepts of sustainable operations, energy saving, carbon reduction, and environmental coexistence, and plans our energy management policies and activities based on the three core corporate values of “Science, Innovation, and Collaboration”. In order to effectively achieve the goal of electricity saving and control, DINGZING records our actual electricity consumption in the Monthly Electricity Consumption Record Sheet every month and sets target values for electricity consumption.

If the targets are not met, the Company actively works to understand the reasons and proposes improvement measures, if necessary. DINGZING monitors and controls manufacturing process equipment, lighting, distribution boxes, and other equipment through inspections, and shuts down facilities that are not in use to prevent electricity waste. DINGZING is also promoting the low-carbon energy transformation. We have installed a 14,596 m² solar power generation system on top of one of our plants (see image below). In 2025, solar energy systems at DINGZING plants generated 1.685879 GWh of power, all of which was sold to Taipower. Total self-generated power is 6,070.5468GJ ; this reduced annual greenhouse gas emissions by approximately 799.11 metric tons of CO_{2e}.



5.2.1 Energy Structure

In terms of energy usage, DINGZING’s primary energy consumption comes from electricity used by process equipment. Electricity from the power grid accounts for 75.4398% of the total energy consumption, and the remainder comes from the use of natural gas, diesel, gasoline, and liquefied petroleum gas within the plant. In 2025, total energy consumption was 186,532.0893 GJ, with an energy intensity of 68.88 GJ per NT\$1 million in revenue. Moving forward, DINGZING will continue to assess our energy consumption and evaluate the feasibility of implementing energy-saving measures to ensure progress toward our low-carbon operational goals.

2024					
Energy Consumption (GJ)	Kaohsiung Plant	Pingtung Plant	Taichung Office	Subtotal	Proportion
Externally Purchased Electricity	111,607.0126	37,764.8240	51.6610	149,423.4976	77.5194%
Gasoline	150.7698	0.0000	71.2406	222.0104	0.1152%
Diesel	2,014.1414	9.1047	0.0000	2,023.2461	1.0496%
Natural Gas	25,874.5558	15,207.3312	0.0000	41,081.8870	21.3129%
Liquefied Petroleum Gas	5.5103	0.0000	0.0000	5.5103	0.0029%
Renewable Energy	0.0000	0.0000	0.0000	0.0000	0.0000%
Total Energy Consumption			192,756.1514		
Annual Revenue (NT\$1 million)			3,128		
Energy Intensity (GJ/NT\$1 million)			61.6228		

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2025					
Energy Consumption (GJ)	Kaohsiung Plant	Pingtung Plant	Taichung Office	Subtotal	Proportion
Externally Purchased Electricity	102,730.3576	37,942.5605	46.4398	140,719.3579	75.4398%
Gasoline	146.0140	0.0000	73.0362	219.0502	0.1174%
Diesel	1,399.9010	9.5222	0.0000	1,409.4232	0.7556%
Natural Gas	26,833.5022	17,333.2946	0.0000	44,166.7968	23.6778%
Liquefied Petroleum Gas	17.4612	0.0000	0.0000	17.4612	0.0094%
Renewable Energy	0.0000	0.0000	0.0000	0.0000	0.0000%
Total Energy Consumption	186,532.0893				
Annual Revenue (NT\$1 million)	2,708				
Energy Intensity (GJ/NT\$1 million)	68.8819				

Note 1 : Energy Heat Content for Motor Gasoline, Diesel, and Liquefied Petroleum Gas adopt the latest 2025 values from the Ministry of Environment. Other figures are based on the "Net Calorific Value of Energy Products (Since 2024)" table published by the Ministry of Economic Affairs' Energy Administration.

Note 2 : All electricity generated by DINGZING's solar panels is sold to Taiwan Power Company; therefore, the percentage of renewable energy used is 0%.

5.2.2 Greenhouse Gas Management and Inventory

Faced with the challenge of climate change on a global scale, enterprises must find ways to minimize greenhouse gas emissions from their operations in order to mitigate negative environmental impacts. In order to effectively manage greenhouse gas emissions, in 2021, DINGZING began collecting energy usage data and conducting inventories of the refrigerant and fire suppressant gas fillings of various equipment to assess greenhouse gas emission activities and formulate a carbon reduction policy. DINGZING also actively advocates energy saving and carbon reduction to its employees, reinforcing the concept of carbon reduction and encouraging everyone to turn off air conditioners, electronic equipment, and utility appliances when not in use, thereby putting the spirit of energy saving and carbon reduction into practice. Additionally, the Company is actively replacing traditional equipment and lighting with more energy-efficient devices to gradually reduce greenhouse gas emissions.

Since 2022, the Company has established a greenhouse gas inventory mechanism based on the ISO 14064-1:2018 standard. Annual inventories are conducted across all emission categories to monitor and understand the Company's greenhouse gas usage and emission levels. Since 2022, DINGZING has gradually expanded our greenhouse gas inventory boundaries and categories. In 2024, the inventory scope covered the Kaohsiung Plant, Pingtung Plant, and Taichung Office, encompassing Categories 1 through 4. Beginning in 2025, and in accordance with the competent authority's regulations, the Company has applied to the Greenhouse Gas Protocol (GHG Protocol), to implement GHG inventories. We have also gradually introduced an Scope 3 autonomous inventory mechanism, which inventories indirect emissions produced in the primary value chain, in order to strengthen overall emissions management. In 2025 emissions, Scope 3 was the primary emissions source, accounting for c. 79.1% of the total. This was followed by Scopes 1 and 2, which combined to approximately 20.9% of total emissions.

Total GHG emissions in 2025 rose as compared to the previous year. The primary inventory method was switched from the ISO framework to the GHG Protocol framework; and we expanded the category of Scope 3 emissions. This led to overall emissions increasing. If we examine Scope 1 and 2 emissions, 2025's total emissions actually went down by 1,702 metric tons of CO₂e, for nearly a 7% reduction. This reduction was the result of energy management and emissions reduction measures.

In addition, the 2025 GHG emissions intensity was 7.8071 tons of CO₂e per NT\$1 million, an increase over the figure of 7.3030 tons of CO₂e per NT\$1 million in 2024. The primary cause of this was lowered revenues and changes in the energy usage structure.

Looking ahead, DINGZING plans to refer to Taiwan's Sustainable Development Roadmap and Sustainable Development Action Plan and disclose its greenhouse gas reduction targets in 2027, using a base year no later than 2026.

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Greenhouse Gas Inventory for the Past 3 Years

GHG Protocol Scope	ISO 14064-1 Category	Plant	2023			2024			2025		
			Emissions	Subtotal	Proportion (%)	Emissions	Subtotal	Proportion (%)	Emissions	Subtotal	Proportion (%)
Scope 1	Category 1 (tonCO ₂ e)	Kaohsiung Plant	1,349.2001	2,044.8973	4.49%	1,552.9281	2,344.3551	3.91%	1,638.0881	2,617.7457	2.59%
		Pingtung Plant	695.6972			785.4203			974.3876		
		Taichung Office	--			6.0067			5.2700		
Scope 2	Category 2 (tonCO ₂ e)	Kaohsiung Plant	15,465.3112	19117.1370	41.94%	15,311.4747	20,499.5551	34.16%	13,523.0835	18,523.8295	18.31%
		Pingtung Plant	3,651.8258			5,180.9930			4,994.6328		
		Taichung Office	--			7.0874			6.1132		
Scope 3	Category 3 (tonCO ₂ e)	Kaohsiung Plant	252.0918	291.7380	0.64%	366.0368	408.1342	0.68%	351.6130	425.8917	0.42%
		Pingtung Plant	39.6462			39.7251			71.1825		
		Taichung Office	--			2.3723			3.0962		
	Category 4 (tonCO ₂ e)	Kaohsiung Plant	24,122.9221	24,122.9221	52.93%	35,503.2881	36,757.1945	61.25%	67,600.1550	79,597.9993	78.68%
		Pingtung Plant	--			1,251.1438			11,995.0219		
		Taichung Office	--			2.7626			2.8224		
	Category 5 (tonCO ₂ e)	Kaohsiung Plant	--	--	0.00%	--	--	0.00%	--	--	0.00%
		Pingtung Plant	--			--			--		
		Taichung Office	--			--			--		
	Category 6 (tonCO ₂ e)	Kaohsiung Plant	--	--	0.00%	--	--	0.00%	--	--	0.00%
		Pingtung Plant	--			--			--		
		Taichung Office	--			--			--		
Annual Revenue (NT\$1 million)			2,647			3,128			2,708		
Total Emissions (Categories 1–2) (tonCO ₂ e)			21,162.0343			22,843.9102			21,141.5752		
GHG Intensity (Categories 1–2) (tonCO ₂ e / NT\$1 million)			7.9947			7.3030			7.8071		
Total Emissions (Categories 1–6)			45,576.694			60,009.2389			101,165.4662		

Note 1 : The carbon emission factor for electricity in 2024 is based on the announced value of 0.474 kg CO₂e/kWh issued by the Bureau of Energy in 2025.

Note 2 : The emissions figures for 2023 to 2024 have been verified by AFNOR Asia Ltd., based on the ISO14064-3:2019 standards. Limited assurance has been carried out for 2025 Scope 1 and Scope 2 emissions by PwC Taiwan in accordance with the 3410 assurance standards.

Note 3 : Inventories for 2023 to 2024 were carried out in accordance with the ISO 14064-1:2018 standards, and classified into Categories 1 to 6. Beginning in 2025, inventories are carried out in accordance with the GHG Protocol, and thus the Scope 1, Scope 2, and Scope 3 columns were added.

Note 4 : Scope 3 emissions include the following categories: purchased goods and services; upstream transportation and distribution; waste generated in operations; and employee commuting.

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5.2.3 Energy Saving and Carbon Reduction Measures

Electricity usage is DINGZING's main source of energy and greenhouse gas (GHG) emissions. Therefore, DINGZING continues to introduce energy-saving measures to reduce energy intensity across our plants. In our daily operations, we are using facilities usage maintenance – such as turning off idle machinery, fans, and lighting during daily break periods, in order to lower unneeded energy usage. We are also promoting a paper-less office policy, with workflows gradually transitioning to online approval systems and digital document management. These efforts are helping to reduce use of paper and related resources.

Looking at equipment management, DINGZING continues to review equipment with high energy consumption and fuel usage; when time comes to replace such equipment, we assess the feasibility of introducing electrified equipment, in order to lower fuel usage and the air-polluting emissions associated with it. The primary focus of implementation in 2025 was optimizing management of energy conservation; assessing replacement of outdated equipment; and gradually building up data collection and management mechanisms for energy conservation and carbon reduction. In the future, DINGZING will continue to systematically inventory the primary emissions sources in accordance with the GHG inventory results and carbon reduction targets, and plan out specific energy conservation and carbon reduction measures. We will simultaneously strengthen quantified assessment and tracking for carbon reduction effectiveness, in order to raise energy usage efficiency and lower environmental impacts.

In 2025, DINGZING initiated our solar photovoltaic power installation plan for the Pingtung Plant. This involves installing solar power modules on the roof of the plant, with total installed area of 2,640.89 m² and total installed capacity of 565.46 kWp. The initial plan is for the system to operate in parallel, for self-generated, self-used implementation. In the future, this power will be available as a priority for plant production and operations, in order to reduce reliance on externally-purchased power. This will also reduce GHG emissions, thus working toward our energy conservation, carbon reduction, and sustainable development goals.

5.3 Air Pollution Prevention

DINGZING has established the Exhaust Gas Management Guidelines to prevent air pollution resulting from manufacturing processes. The Company commissions an inspection agency accredited by the Ministry of Environment to test the fixed pollution source control equipment every 6 months and assigns dedicated personnel to perform routine maintenance and inspections. These efforts are aimed at ensuring that all emissions remain compliant with regulatory standards. If any fixed pollution source control equipment malfunctions or fails and cannot be repaired within 1 hour, the Company will immediately suspend the operation of the relevant pollution source. Operations may resume only once it is confirmed that the production process will not pose any environmental risks. In 2025, the Company reported no malfunctions or repairs related to its fixed pollution source control equipment. DINGZING also actively collaborates with government authorities to mitigate air quality deterioration. Upon receiving an air quality deterioration alert from the local competent authority, the Company will fully comply with the competent authority's requirements and adjust its operations accordingly to help maintain local air quality.

5.3.1 Air Pollution Management

DINGZING's Kaohsiung Plant emits volatile organic compounds (VOCs), with total VOC emissions reaching 3,675.24 kilograms in 2025. The Pingtung Plant emits VOCs, particulate matter, and nitrogen oxides (NO_x), with 2025 emissions totaling 179.02 kilograms of VOCs, 141.61 kilograms of particulate matter, and 606.61 kilograms of NO_x. DINGZING utilizes activated carbon adsorption systems and regenerative thermal oxidizers (RTOs) to treat process gases and control air pollutant emission concentrations. In 2025, all of DINGZING's air pollutant emissions complied with applicable regulatory standards. There were zero emissions of ozone-depleting substances (ODS), sulfur oxides (SO_x), or hazardous air pollutants (HAPs) at any of the Company's operating sites.

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5.4 Waste Management

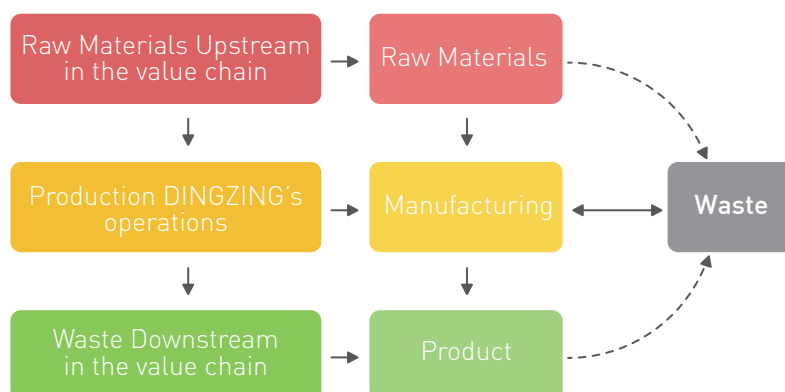
5.4.1 Waste Management

DINGZING attaches great importance to environmental protection and has formulated the Waste Management Guidelines to strictly monitor waste and promote waste reduction in its business operations. Specific measures include the waste reuse program (recycling for reuse of polystyrene foam, packing bags, plastic waste, etc.), which expands the scope of items for recycling. DINGZING also strictly selects its raw materials and suppliers, continuously improves technology, seeks environmentally friendly materials, and complies with all relevant regulations and customer requirements. DINGZING mainly manufactures various film materials and sells them to downstream processing factories after packaging. To ensure the safety of the products during transportation, DINGZING uses various packaging materials such as cardboard boxes, cardboard, paper tubes, polystyrene foam, bubble wrap, and adhesive tape. DINGZING actively coordinates with customers on methods to minimize the volume of packaging materials used, without affecting the degree of protection, by redesigning the product packaging to adopt thinner packaging materials or by using more compact designs. For example, the original polystyrene foam packaging was replaced with cardboard boxes, the size of the boxes was reduced to minimize the amount of filler materials (e.g., bubble wrap, dividers), and recyclable packaging materials are used (e.g., cardboard, paper, and plastic). Additionally, a “zero waste of materials” policy is strictly enforced during the manufacturing process, whereby leftover materials are collected for reuse. By re-melting these materials, they are ultimately used for the production of Provecta™ Recycled high-tech films. Because this type of film is made from recycled materials, the need for new materials is reduced, which minimizes waste and environmental impacts while creating economic benefits for the Company.

Supervision of Waste Treatment

DINGZING supervises the generation and flow of waste and hazardous substances and reduces waste output as much as possible through the “zero waste of materials” policy and packaging material reduction. By reducing resource waste, the Company achieves its goals of environmental protection and reduced environmental burden. DINGZING emphasizes resource classification and recycling and has set up recycling areas within its plants. Resource waste, such as paper, metal, glass, plastic, and other waste generated in the plant areas is collected together and then removed by external qualified recycling operators in accordance with regulations. Hazardous waste is clearly labeled with the name of the waste, stored centrally, and then handed over to qualified waste treatment operators for disposal. When outsourcing the disposal of hazardous waste, DINGZING sends dedicated staff to conduct on-site confirmation that no environmental pollution occurs during the disposal process. GPS tracking devices are also installed in the transport vehicles, and the waste disposal operators are required to fill out a Waste Disposal Tracking and Audit Form when they come to one of our plants to collect the waste, ensuring that hazardous waste is properly disposed of in a compliant manner. There were zero incidents of regulatory violations by the waste disposal operators in 2025.

DINGZING's Waste Flow Diagram :



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5.4.2 Waste Output Structure

In 2025, the Company disposed of a total of 404.88 metric tons of waste, including mixed plastic waste, mixed wood waste, mixed fiber or other cotton/cloth waste, lubricant waste, and mixed paper waste. DINGZING treated waste through incineration and recycling. Since the launch of the Waste Reuse Program in 2022, DINGZING has recycled materials such as polystyrene foam, packing bags, and plastic waste. This caused the Company's waste recycling rate in 2025 to reach 65.45%, or an increase of 30.07% as compared to the previous year.

Unit : metric ton		Recycling		Incineration		Total		Annual Revenue (NT\$ million)	Waste Intensity (metric tons per NT\$ 1 million)
Plant		Kaohsiung Plant	Pingtung Plant	Kaohsiung Plant	Pingtung Plant	Kaohsiung Plant	Pingtung Plant	Total	Total
2023	Non-hazardous Business Waste	8.65	1.83	279.70	59.17	288.35	61.55	349.90	2,647 0.1322
	Hazardous industrial waste	0.00	0.00	0.00	0.55				
	Waste Composition Ratio	3.00%		97.00%		100%			
2024	Non-hazardous Business Waste	101.98	27.96	193.98	42.65	295.96	71.22	367.18	3,128 0.1174
	Hazardous industrial waste	0.00	0.00	0.00	0.61				
	Waste Composition Ratio	35.39%		64.61%		100%			
2025	Non-hazardous Business Waste	233.36	31.65	107.34	31.76	340.70	64.18	404.88	2,708 0.1495
	Hazardous industrial waste	0.00	0.00	0.00	0.77				
	Waste Composition Ratio	65.45%		34.55%		100%			

Note 1 : The Pingtung Plant sends recyclable waste back to the Kaohsiung Plant for treatment.

Note 2 : For 2023–2024, hazardous waste information was not included; data was reconfigured as a result.

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5.5 Water Resources and Wastewater Management

DINGZING understands the importance of water resources to the environment and society. Under the environmental condition of limited water resources, DINGZING cooperates with government regulations and administrative policies to move forward in the direction of sustainable water resource management. DINGZING obtains its water from the Taiwan Water Corporation; the Kaohsiung Plant uses water from the Fengshan Water Supply Plant and the Pingtung Plant sources its water from the Pingtung Exporting Processing Zone Water Purification Plant. According to the analysis results of the World Resources Institute (WRI) Aqueduct Water Risk Atlas, all of DINGZING's operating sites are located in regions with low to medium water stress.

To reduce the potential impact of plant water use on local water resources, DINGZING has implemented water resource management systems at its sites to regularly monitor water usage, establish water-saving measures to reduce consumption, and optimize internal water recycling systems, such as recovering and reusing cooling water. Wastewater generated at the plants is collected through dedicated pipelines and sent to centralized wastewater treatment plants. It is never discharged directly into the ditches outside the plants.

In view of the potential risk of water shortages, DINGZING has conducted water resource risk assessments. Currently, water use at the plants is primarily concentrated in air conditioning and cooling systems, and there is no direct water demand in the production process. In the event of a water outage, the potential impact on DINGZING's operations is relatively low. DINGZING's water supply is sourced from tap water, and in the event of a water outage, the Taiwan Water Corporation will provide advance notice, allowing the plants to store water in advance or arrange for water trucks to resolve temporary shortages. DINGZING's wastewater primarily consists of domestic sewage, which is uniformly discharged to wastewater treatment plants and subject to regular water quality testing. Through the above mechanisms, DINGZING prevents water scarcity and pollution from adversely affecting its plant operations. DINGZING actively reduces water consumption at the source, enhances wastewater treatment, and fosters strong collaborative relationships to achieve the sustainable use and management of water resources.

5.5.1 Water Usage Structure and Management

The Company's water consumption structure mainly consists of water used for manufacturing processes and domestic water for daily use. 100% of the water used comes from tap water. In 2025, total water withdrawal amounted to 90,064 metric tons, with a water intensity of 33.2585 metric tons per NT\$1 million. In 2024, total water withdrawal was 87,259 metric tons, with a water intensity of 27.8961 metric tons per NT\$1 million. Most of DINGZING's water demand is concentrated in cooling towers. An annual plant audit in 2025 discovered that cooling towers were old and there was excess moss, resulting in severe water buildup. As a result, the frequency of cooling tower cleaning was increased, resulting in a general increase in water withdrawal. DINGZING will continue to monitor and assess our use of water resources and explore viable opportunities to further reduce water consumption.

Unit : ton	2023			2024			2025		
Region	Kaohsiung Plant	Pingtung Plant	Total	Kaohsiung Plant	Pingtung Plant	Total	Kaohsiung Plant	Pingtung Plant	Total
Total Water Intake	67,322	23,719	91,041	61,997	25,262	87,259	67,022	23,041	90,064
Total Water Discharge	32,059	10,495	42,554	20,203	8,611	28,814	23,800	8,686	32,486
Water Consumption	35,263	13,224	48,487	41,793	16,651	58,445	43,222	14,355	57,578
Annual Revenue (NT\$1 million)	2,647			3,128			2,708		
Water Withdrawal Intensity (metric tons / NT\$1 million)	34.3940			27.8961			33.2585		

Note 1 : In 2024, the scope of statistics for 2023 was expanded to include both the Kaohsiung Plant and the Pingtung Plant; therefore, the data was reorganized accordingly in 2024.

Environmentally Sustainable Operations

Wastewater Management and Control

DINGZING's wastewater mainly consists of recycled cooling water and domestic sewage, which is centrally collected through wastewater collection pipes and then processed at a wastewater treatment plant. Wastewater is never discharged directly into ditches outside the plants. The Company commissions an external organization to conduct water quality tests every half-year to ensure that the wastewater complies with the Effluent Standards. Furthermore, the Company cooperates with the wastewater treatment plants in Linhai Industrial Park and Pingtung Technology Industrial Park, which assist the Company in monitoring the discharged wastewater on a constant basis. The results of the wastewater monitoring and control are provided to the Company on a monthly basis for checking and archiving so as to effectively control the volume of discharged water and the water quality.

Explanation of 2025 water quality abnormality incident and corresponding improvement measures

On January 8, 2025, DINGZING received notice from the Kaohsiung Linhai Industrial Park Joint Wastewater Treatment Facility that the quality of discharged water on January 6 had exceeded treatment facility inflow standards during sampling. An internal DINGZING audit showed that, during end-of-year cleaning operations, the operations had had an impact on water quality, resulting in a temporary abnormality. Once we received notice, the Company immediately put adjustments and improvement mechanisms in operation. These included strengthening wastewater discharge management, reviewing the related procedures, and enhanced reminders to and control of personnel. We also continued to follow water quality changes. At present, the improvement measures have been completed, and the quality of discharged water has returned to compliance with standards.

In addition, on April 2, 2025, during a routine water quality inspection at the Pingtung Plant, the reading for ammonia nitrogen in discharge water was found to be higher than the Industrial Park's management standards. On November 5 of the same year, there was also an incident where the effluent pH value (9.32) trended high. Following internal auditing, it was determined that in both incidents, the abnormal values were due to relatively long septic tank decomposition and settling times resulting in production of ammonia nitrogen. Added to this was the influence of relatively high doses of chemical compounds added to cooling towers during the maintenance period to suppress development of biofilms. After the abnormalities occurred, the Company immediately took action by optimizing wastewater treatment conditions, reviewing management mechanisms for the addition of chemical compounds, and other such operations. We also reinforced everyday monitoring and personnel training.

At present, all improvement measures have been carried out. Also, the Joint Wastewater Treatment Facility sent personnel to perform sampling, the results of which showed that improvements have indeed been carried out, and the quality of water discharge has returned to compliance with standards. The Company will continue to implement water quality monitoring and management, in order to lower the risk of similar circumstances occurring in the future.

Water Quality Standards	2023		2024		2025		Regulatory Standard Values	
Plant	Kaohsiung Plant	Pingtung Plant	Kaohsiung Plant	Pingtung Plant	Kaohsiung Plant	Pingtung Plant	Kaohsiung Plant	Pingtung Plant
pH	7.65	7.76	7.63	7.01	7.12	8.24	5-9	5-9
COD (mg/L)	144.5	6.3	123	57.7	112.25	17.1	480	500
SS (mg/L)	69	0.2	17.85	13	21.85	2.1	240	300

Note 1 : The Kaohsiung Plant adheres to the Linhai Industrial Park Sewage System Management and Effluent Standards.

Note 2 : The Pingtung Plant adheres to the Pingtung Technology Industrial Park Sewage System Management and Effluent Standards.

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6.1 Human Rights, Diverse and Inclusive Workplace

	Management Policy
Issue Impact Statement	In today's larger environment where ESG is emphasized, human rights as well as a diverse and inclusive workplace have become unavoidable issues for corporate management. A sound management approach to human rights can create a workplace culture of respect and equality while preventing the expansion of human rights violations. The issue of diversity, inclusion, and human rights protection has a profound impact on the Company. It can enhance corporate image, attract diverse talent, and promote the Company's sustainable development. A robust human rights policy can reduce legal risks, strengthen employee loyalty and productivity, and protect the human rights interests of the Company's stakeholders.
Policy and Commitment	DINGZING is committed to creating a workplace that upholds human rights and embraces diversity and inclusion, in alignment with the principles of ESG. The Company vows to ensure a positive work environment and protect the rights and interests of employees and stakeholders.
Management Policy	Continuously pay attention to issues and regulations related to human rights, diversity, and inclusion in the workplace; respond to or deal with the latest developments on these issues in a timely manner so as to continue to build a positive image of the Company with respect to protecting human rights and fostering a diverse and inclusive workplace.
Responsible Unit	Human Resources Section of the Management Department
Resources Invested	Periodically advocate and organize education and training on human rights and workplace diversity and inclusion, as well as the latest regulations. Provide grievance channels and establish policies related to human rights and workplace diversity and inclusion.
Complaint Mechanism	Human Resources Section of the Management Department Ext: 15501 E-mail : dz.999@dingzing.com
Short-, Medium-, and Long-Term Goals	Short-term : Implement the principles and standards of human rights and workplace inclusion by 2026. Mid-term : Achieve zero complaint cases related to human rights or workplace inclusion annually by 2028. Long-term : Align internal human rights and diversity standards with international norms by 2031.
2025 Action Plan and Performance	In 2025, there were zero labor disputes arising from issues related to human rights or workplace diversity and inclusion.
Effectiveness Evaluation	1. Review the status of complaints related to diversity, inclusion, and human rights protection via mail / e-mail on a daily basis. 2. Review the company's internal regulations related to diversity, inclusion, and human rights protection on a quarterly basis.

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DINGZING approves of and voluntarily complies with internationally-accepted human rights standards such as the Universal Declaration of Human Rights, UN Global Compact, United Nations Guiding Principles on Business and Human Rights, and the International Labor Organization core covenants. We have passed the Social Responsibility Management Policy, respect the protections formulated in human rights compacts, and have announced such on the Company's website. In the process of manufacturing and selling products to customers and then providing them with after-sale service, DINGZING Advanced Materials will abide by human rights policies and codes of conduct. We will also conduct annual reviews of employees' core requirements with regard to labor, morals and ethics, child labor, labor-management relations, forced labor, working hours, anti-discrimination, etc. In the future, the Company will continue to pay attention to human rights protection issues and implement related trainings, in order to raise the level of awareness of human rights and lower the possibility of related risks occurring.

In the process of manufacturing and selling products to customers and then providing them with after-sale service, DINGZING Advanced Materials abides by the following code of conduct :

- It is forbidden to use forced labor, indentured servitude, or prison labor.
- It is forbidden to recruit child laborers or in any way exploit children.
- The right of workers to freedom of association and to engage in collective bargaining must be respected.
- A workplace environment of equality and fairness must be provided; all forms of discrimination, harassment, and abuse are forbidden.
- Work and living conditions of safety and health must be provided, to ensure the safety and health of workers.
- Reasonable salaries and benefits must be provided, to at a minimum provide for the basic needs of workers.
- Reasonable arrangements for production plans must be made, to reasonably arrange for workers' work hours, rest periods, and leave time.

DINGZING attaches great importance to labor rights and has formulated human rights related policies, including the Work Rules on Sexual Harassment Complaints and Discipline Management Guidelines, the Elimination of All Forms of Racial Discrimination Management Guidelines, the Child Labor and Young Workers Management Guidelines, the Work Rules: Working Hours, Breaks, Vacations, and Leaves Management Guidelines, and other policies in order to safeguard the freedom of association for both employees and suppliers and to ensure that there are no instances of child labor employment, discrimination, or violation of the right to freedom of association. The Company also complies with the Gender Equality in Employment Act and other applicable regulations by implementing parental leave, family care leave, and other supportive measures to foster a friendly and inclusive workplace.

DINGZING has formulated the Employee Complaints Management Guidelines, and the e-mail address dz.999@dingzing.com as well as a postal mailing address have been set up to receive complaints. The status of incoming mail is verified on a daily basis, and complaints are handled as quickly as possible. All personnel involved in the handling of complaints are responsible for maintaining complete confidentiality; information related to the complainant and the process of the complaint is kept confidential to protect the rights and interests of employees. In November 2023, DINGZING established a social responsibility management system and framework that aligns with international standards and comprehensively reviewed the Company's rules and regulations, optimizing the systems for preventing sexual harassment, combatting racial discrimination, and prohibiting child labor, as well as the employee complaint system.

In 2025, the Company held human rights trainings including anti-bullying (e.g., Illegal Assault in the Workplace) and personal data protection. 682 persons received training, for a total of 508 training hours. In the future, the Company will continue to pay attention to human rights protection issues and implement related trainings, in order to raise the level of awareness of human rights and lower the possibility of related risks occurring.

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Anti-bullying (e.g., Illegal Assault in the Workplace) training

To meet the needs of social responsibility, DINGZING has conducted risk analyses of various social responsibility requirements since 2023 and made corresponding improvement plans to ensure that the Company aligns with social responsibility standards and can continuously improve. The items for analysis are child labor, forced or compulsory labor, health and safety, freedom of association and collective bargaining rights, discrimination, disciplinary measures, salary and remuneration, and management systems. A social performance team assessment group established by labor and management representatives performs the risk assessment and analysis. The risk index is sorted according to score (highest to lowest), which serves as a reference for prioritizing the amelioration of social responsibility risks. These measures serve to mitigate major or potential threats and reduce the possibility of occurrence or the negative impacts brought by such threats. In 2025, risk analysis results showed no increase in risk. DINGZING will continue to stay on top of the latest developments in related issue and make adjustments in response whenever necessary.



Human rights-related risk identification and response

Possible human rights risks	Mitigation and remediation measures
Forced labor	Improve the complaint mechanism (Work Rules: Employee Complaint Guidelines) to prevent or remedy the risk of occurrences.
Discrimination	Prevent discrimination in accordance with the Elimination of All Racial Discrimination Management Guidelines. °
Child labor	Prohibit the employment of child labor and prevent and remedy the risk of occurrences in accordance with the Child Labor and Youth Labor Management Guidelines.

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6.1.1 Staff Diversity

As of the end of 2025, DINGZING had a total of 635 employees, among whom none were contracted employees and all were formally employed. DINGZING does not discriminate in terms of salary and benefits on the basis of gender, age, nationality, race, religion, or position, but due to the current demographics of the technology industry, male employees accounted for 80.16% of the total workforce. In terms of age distribution, employees between the ages of 30 and 50 accounted for the majority of the workforce, representing approximately 82.21% of the total personnel, followed by employees younger than 30 years of age, who accounted for 10.71% of the total personnel. This age distribution is conducive to supporting the Company's rapid growth. DINGZING hopes to establish a friendly workplace that upholds the values of diversity, equity, and inclusion. In 2025, the Company employed five employees with physical or mental disabilities, which is above the legal requirement.

Age					
2025		< 30 years old	30–50 years old	> 50 years old	Total
Male	Number of People	63	419	27	509
	Percentage	9.92%	65.99%	4.25%	80.16%
Female	Number of People	5	103	18	126
	Percentage	0.79%	16.22%	2.83%	19.84%
Total		68	522	45	635

Employee Type					
2025		Senior Executives	Mid-level Executives	General Staff	Total
Male	Number of People	21	137	351	509
	Percentage	3.31%	21.57%	55.28%	80.16%
Female	Number of People	3	20	103	126
	Percentage	0.47%	3.15%	16.22%	19.84%
Total		24	157	454	635

Note 1 : Senior Executives: The Chairman, President, Directors, General Supervisors, Senior Managers, Deputy Plant Managers, Department Chiefs, Managers, Department Directors, Division Chiefs, and Special Assistant Managers.

Note 2 : Mid-level Executives: Deputy Department Chiefs, Assistant Managers, Assistant Department Directors, Section Chiefs, Team Leaders, Assistant Team Leaders, Senior Specialists, Senior Engineers, and Secretaries.

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6.1.2 Sound Salary and Remuneration System

DINGZING provides employees with stable and competitive salary packages. DINGZING determines salary levels based on each employee's academic background, specialized knowledge and skills, seniority, and individual performance. Overall salary and remuneration to all employees do not differ based on gender, age, race, nationality, religion, political stance, sexual orientation, etc.

Gender Pay Ratio

2025	Senior Executives		Mid-Level Executives		General Staff	
Gender	Male	Female	Male	Female	Male	Female
Salary	80	100	97	100	123	100
Remunerations	99	100	101	100	123	100

Note 1 : Senior Executives: The Chairman, President, Directors, General Supervisors, Senior Managers, Deputy Plant Managers, Department Chiefs, Managers, Department Directors, Division Chiefs, and Special Assistant Managers.

Note 2 : Mid-level Executives: Deputy Department Chiefs, Assistant Managers, Assistant Department Directors, Section Chiefs, Team Leaders, Assistant Team Leaders, Senior Specialists, Senior Engineers, and Secretaries.

Note 3 : Salary and remuneration include: base salary + overtime pay + meal allowance + unused annual leave bonus + quarterly bonus + three festivals bonuses + year-end bonus + profit-sharing bonus + directors' remuneration + lottery bonus + travel allowance + childbirth allowance + one pure gold medal or ring for long-serving employees + subsidies from the employee welfare committee + talent awards.

Note 4 : Employees who joined, resigned, or were on unpaid leave during the year are not included in the statistics.

Full-time Employee Salaries (Non-managerial Positions)

Item (Unit: NT\$1,000 per person)	2024	2025	Variance Explanation
Average salary of full-time employees in non-managerial positions	854	831	The Company appropriately adjusts salaries and benefits based on operational conditions and employee performance evaluations.
Median salary of full-time employees in non-managerial positions	771	754	

DINGZING is also committed to providing a transparent and fair compensation system. The ratio of the annual total income of the highest paid individual at DINGZING to the median of the annual total income of all other employees (excluding the highest paid individual) in 2025 (i.e., the median ratio) was 6.64. The ratio of the percentage increase in the annual total income of the highest paid individual at DINGZING to the median of the percentage increase in the annual total income of all other employees (excluding the highest paid individual) in 2025 (i.e., the median increase ratio) was 5.42.

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6.2 Talent Attraction and Retention

	Management Policy
Issue Impact Statement	Given the shortage of labor in Taiwan's aging society, it becomes more and more important to increase industry talent attraction and retention. If we carry out related measures well, this will avoid 'brain drain', continuously attract new talent to the Company, and in turn boost the Company's competitiveness. Doing the opposite may result in the internal workforce leaving and recruitment difficulties, thus impacting the Company's operating status.
Policy and Commitment	In response to the issue of talent attraction and retention, the Company has continued to promote the enhancement of salaries and benefits as well as the listing of its shares on the stock exchange in recent years to achieve the goals of talent attraction and retention through relevant policies and systems.
Management Policy	Continue to optimize the salary and benefits system and enhance the Company's visibility through various channels. In conjunction with enhancing the internal training system, DINGZING strengthens its ability to attract and retain advanced talents.
Responsible Unit	Human Resources Section of the Management Department
Resources Invested	Expand the manpower of relevant units; strengthen the promotion of education, training, certification, and auditing activities; continue to optimize the performance appraisal system; and enhance employee cohesion.
Complaint Mechanism	Human Resources Section of the Management Department Ext: 15501 E-mail : dz.999@dingzing.com
Short-, Medium-, and Long-Term Goals	Short-term : Achieve DINGZING's annual talent recruitment and retention goals by 2026. Mid-term : Achieve comprehensive upgrades to systems and corporate culture by 2028. Long-term : Enhance the Company's image and brand awareness to become the employer of choice among traditional manufacturing companies in southern Taiwan by 2031.
2025 Action Plan and Performance	Optimizing the performance review system and establishing clear links with remuneration.
Effectiveness Evaluation	Compile annual statistics on employee hiring and turnover rates, and conduct reviews or propose improvement measures.

DINGZING complies with Taiwan's labor laws in recruitment and hiring and uses a variety of recruitment channels to attract talent, including headhunters, job centers, campus recruitment, online recruitment, and referrals. DINGZING provides equal employment opportunities and an inclusive environment. Individuals are considered on the basis of their professional ability and experience with no discrimination based on age, race, gender, sexual orientation, religion, political affiliation, national origin, marital status, physical appearance, or physical disability. After recruitment, DINGZING has a clear system of promotion, assessment, training, rewards, and discipline to ensure that everyone has a fair opportunity for career development. We also continue to optimize our Salary, Efficiency, Reward, and Remuneration System, to maintain the competitiveness of salary and benefits. This is also one of the policies that DINGZING steadfastly upholds.

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6.2.1 New Recruits and Turnover

In order to help new employees rapidly adapt to the workplace and culture, DINGZING provides a comprehensive Employee Handbook and New Employee Education and Training to help new employees understand DINGZING's corporate culture, industry concepts, and related occupational safety knowledge. Due to the fierce competition for talent in the industry as well as the nature of the technicians' shift work system, irregular recruitment and employee turnover occurs. DINGZING has enhanced the incentives for employee retention through salary adjustments and increased subsidies for early childhood education. In 2025, the new employee hiring rate was 6.61%, a reduction of 3.44% over the previous year. In 2025, the resignation (turnover) rate was 6.46%, an increase of 3.16% over the previous year. As a result of tariff policy and other effects from the external environment, the Company's operations were impacted, which indirectly increased the turnover rate.

New Employees :

Category		2024				2025			
		< 30 years old	30-50 years old	> 50 years old	Total	< 30 years old	30-50 years old	> 50 years old	Total
Male	Number of People	30	30	0	60	14	16	1	31
	Percentage	46.875%	46.875%	0%	93.75%	33.33%	38.1%	2.38%	73.81%
Female	Number of People	1	3	0	4	3	8	0	11
	Percentage	1.56%	4.69%	0%	6.25%	7.14%	19.05%	0%	26.19%
Total		31	33	0	64	17	24	1	42
Total employees		637				635			
New hire rate		10.05%				6.61%			

Note 1 : New hire rate formula: Number of new hires / total number of employees at end of period.

Resigning Employees :

Category		2024				2025			
		< 30 years old	30-50 years old	> 50 years old	Total	< 30 years old	30-50 years old	> 50 years old	Total
Male	Number of People	5	15	0	20	7	23	2	32
	Percentage	23.81%	71.43%	0%	95.24%	17.07%	56.1%	4.88%	78.05%
Female	Number of People	0	1	0	1	1	8	0	9
	Percentage	0%	4.76%	0%	4.76%	2.44%	19.51%	0%	21.95%
Total		5	16	0	21	8	31	2	41
Total employees		637				635			
Resignation rate		3.30%				6.46%			

Note 1 : Resignation rate formula: Number of resignations/total number of employees at end of period.

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6.2.2 Smooth Communication Channels

In order to establish harmonious labor–management relations and promote labor–management cooperation, the Company has established diverse, free-flowing communication channels through which employees can make suggestions to the Company, such as the Employee Welfare Committee and labor–management meetings. DINGZING proactively seeks to understand the voices of our employees and address their feedback in a timely manner, to achieve positive communication between labor and management. The Company holds at least four labor–management meetings per year, with a total of 12 employee-elected and Company-appointed representatives, and records the content of the meetings for follow-up and improvement. According to internal statistics, the topics discussed during labor–management meetings in 2025 focused on issues such as adjustment of business working hours, revisions to the performance evaluation system, regulations on converting unused leave and overtime into compensatory time off, implementation of the Labor Occupational Accident Insurance and Protection Act, and improvements to the factory environment.

To understand employees’ work experiences and commitment, the Company has conducted an annual employee satisfaction survey since 2022, led by the Human Resources Section of the Management Department. The 2025 employee satisfaction survey was conducted in the first half of 2026, covering ten major areas: Benefits; training; awards/punishments; promotions; communication; management; hardware; the environment; culture; and the business plan. The survey is conducted on a sample basis (at a 10% ratio) and anonymously. The annual employee satisfaction survey results was a score of 3.38 out of 5. This represented a 5% increase over the previous year. The Company’s benefits received the highest satisfaction ratings, followed by training and the work environment.

Employee satisfaction survey :

Who is surveyed / coverage rate	All employees; sampled at 10% rate
Topics	Benefits; training; awards/punishments; promotions; communication; management; hardware; the environment; culture; the business plan
Department carrying out survey	Human Resources Section, Management Department
Survey frequency	1 time each year
Survey period	January 1, 2025 to December 31, 2025
Overall satisfaction score	3.38 out of 5 points
Survey results	Highest score given to benefits (at 3.52), followed by the work environment (at 3.42).
Improvement plan	The 2026 continuous improvement plan is as follows: With regard to topics within employee feedback related to promotion and award / punishment mechanisms, the Company has already initiated an improvement plan. This will optimize the performance evaluation system, and strengthen the links between performance results, rewards / remuneration, and the promotion mechanisms. We have also enhanced the communications mechanisms, to ensure consistency and fairness in assessment standards. In the future, we will continue to use regular reviews and the employee feedback system to continuing following up on improvement effectiveness and rolling adjustments.

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DINGZING follows the Labor Standards Act as well as other laws and regulations to implement notification procedures to ensure that employees who are laid off have the protection of advance notice; those who have worked for at least 3 months but less than 1 year will be given notice 10 days in advance; those who have worked for at least 1 year but less than 3 years will be given notice 20 days in advance; and those who have worked for at least 3 years will be given notice 30 days in advance. Employees who are laid off without advance notice in accordance with the preceding regulations will be paid wages for the aforementioned period of notice. DINGZING regularly announces our operating status through bulletin boards, internal websites, and the Market Observation Post System in accordance with laws and regulations to keep employees informed of the Company's developmental progress and other information. In the event of major changes in operations, an announcement will be made 2 weeks in advance to keep the employees well informed in order to strengthen labor-management communication.

6.2.3 Diversified Employee Benefits

DINGZING provides employees with reasonable rights and benefits. The DingZing Advanced Materials Employee Welfare Committee (hereinafter referred to as the Welfare Committee) was established in accordance with the Employee Welfare Fund Act and with the consent of the competent authority, and it holds bimonthly meetings to listen to employees' opinions and give feedback, cares about their physical and mental health, and sets up diversified and extensive social club activities that provide employees with opportunities to learn and increase their time for leisure and entertainment; in doing so it contributes to the maintenance of a good and harmonious labor-management relationship.

DINGZING is dedicated to provided employees with all-round care. For all the different phases of life – from being unmarried, to marriage, birth, raising children, and taking care of elders – the Company provides resources and support. This helps create a happy workplace environment that is friendly, free of worries, and provides a sense of belonging; and this in turn promotes employee mental & physical health and work/life balance.

Category	Welfare and Benefits Programs	Description
Reward / remuneration guarantees	Various types of bonuses	To show understanding for employees' hard work, the Company provides a diverse array of bonus systems. These include bonuses for the three holidays; birthday awards; full-attendance bonuses; and more. We also provide grants for marriage, childbirth, and funerals. In 2025, there were 35 people who applied for marriage, childbirth, and funeral grants.
	Seniority commendations	When an employee has reached a certain number of years of seniority, the Company awards a pure gold medal or commemorative ring and other honors, to commend them on their long years of service.
	Employee insurance system and retirement system	In accordance with the Labor Pension Act, the Company makes a contribution to the pension fund. A minimum of 6% of salary is contributed to an individual account each month; the maximum voluntary employee contribution rate is 11.2%. We also provide a pension consulting service and retirement planning talks.
	Retirement commendations	For employees who have reached their full years of service and retire, the Company awards them a commemorative gold medal to express to Company's gratitude for and affirmation of their service.

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Category	Welfare and Benefits Programs	Description
Marriage and childrearing positivity	Marriage awards and marriage leave	The Company provides marriage awards and marriage leave. Employees can flexibly arrange leave time during the year after their marriage is registered.
	Maternity leave / pregnancy accompaniment leave	The Company provides a full maternity leave / pregnancy accompaniment leave system, to support employees' mental / physical health and family needs during pregnancy and birth. In 2025, there were a total of 14 applicants.
	Childcare stipends	The Company provides childcare stipends. There are two applications phases per year. In the first half of 2025, 63 people applied, with funding of NT\$168,000; in the second half of the year, 58 people applied, with funding of NT\$152,000. Total funding for the year was NT\$320,000.
	Daycare resources	The Company collaborates with childcare centers and kindergartens to provide employees with discounted care for their children.
	Family care leave	In 2025, a total of 1,071.5 hours of family care leave were applied for, showing that the Company continues to implement the policy of positivity toward families.
	Lactation rooms	Lactation rooms are installed for employee use during working hours.
Mental & physical balance	Employee trips	Employee trip stipends of NT\$12,000 and three-day trips are provided to employees with at least one year of seniority.
	Friendly categories of leave	The Company provides birthday leave (one paid day off after a year on the job), pet care leave (as per family care leave; does not affect attendance); menstrual leave; health exam leave; etc.
	Employee social clubs	There are 15 different social clubs, including E7 Social Club, DINGZING Captain Hiking Club, DZ Badminton Club, Movie Appreciation Club, and Fight the Fat Club. Clubs receive three stipends per year of NT\$5,000 each, to promote employee interaction.
	Contracted vendors	DINGZING has signed contracts with 13 vendors, including restaurants, childcare centers, kindergartens, and tourist accommodations, to provide employees with discounted services.
	Major events	We hold a Year-End event every year, arranging multiple prize drawings and awards. We also arrange occasional Family Day events to get all Company employees together and build interdepartmental interaction and cooperation. These events also communicate the Company's prospects in future operations and vision for sustainable development.

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DINGZING employee social clubs



Fishing Club



DINGZING Captain Hiking Club



DZ Badminton Club



Fight the Fat Club

Parental Leave

To encourage and support employees in raising the next generation, DINGZING complies with Taiwan's Gender Equality in Employment Act and promotes the establishment of a comprehensive application mechanism for family care leave and parental leave, protecting the rights and interests of employees so that qualified employees can apply for such leave in accordance with their needs. In 2025, a total of 53 employees were eligible for parental leave, of whom five applied, resulting in a parental leave application rate of 9.43%. Four employees were scheduled to return from parental leave in 2025, three of whom actually returned, resulting in a reinstatement rate of 75%. Two employees returned from parental leave in 2024, both of whom remained in their positions for at least one year, for a retention rate of 100%. DINGZING has also signed special contracts with five licensed kindergartens and provides childcare subsidies so that employees can take care of their families while focusing on their work.

Item	Number of Male Employees	Number of Female Employees	Total
Total number of employees eligible for parental leave in 2025 (A)	46	7	53
Actual number of employees who took parental leave in 2025 (B)	2	3	5
Total number of employees who should have returned to work after taking parental leave in 2025 (C)	2	2	4
Total number of employees who returned to work in 2025 after taking parental leave in 2025 (D)	1	2	3
Total number of employees who returned to work in 2024 after taking parental leave in 2024 (E)	1	1	2
Total number of employees who returned to work in 2024 and are still in service 12 months later (F)	1	1	2
Application rate of parental leave without pay (B/A)	4.35%	42.86%	9.43%
Reinstatement rate (D/C)	50%	100%	75%
Retention rate (F/E)	100%	100%	100%

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6.3 Career Development and Talent Cultivation

6.3.1 Talent Cultivation and Development

DINGZING adheres to the concept that human resources are the foundation of an enterprise, and plans comprehensive internal training programs, arranges education and training schedules every year, and discusses staff education and training programs in each department every 3 months. This enables employees to respond to changes in the environment, improves their professional abilities at any given time, and motivates them to grow and continue to learn.

To strengthen the overall quality and career development of employees, the Company has designed a tiered and hierarchical training framework based on different job levels and departmental functions. New employees receive basic training early in their employment—covering general occupational safety and health, hazard communication, confidentiality regulations, and an introduction to the Company—to help them quickly integrate into the workplace environment. For general staff, the focus is on enhancing workplace safety and health knowledge, including fire drills, emergency evacuations, employee information security, health seminars, sexual harassment prevention, and occupational ethics education. External training is also arranged according to actual job requirements, such as specialized safety training for operating high-risk equipment or for personnel performing specialized tasks. In addition to completing relevant training courses for occupational safety and health management personnel, mid-level executives also receive practical coaching in on-site management improvement activities such as 5S and TPM, to strengthen production management capabilities. Necessary on-the-job safety and health training and external courses are also arranged for divisional production supervisors. For senior executives, the emphasis is on developing leadership skills and strategic vision. Advanced courses are offered on ISO certification implementation, corporate governance, and job agent systems, and external professional training is arranged as needed to enhance decision-making quality and corporate sustainable governance capabilities. Through continuous investment in training resources and institutionalized management, DINGZING aims to build a learning-oriented organizational culture, strengthen corporate resilience, and achieve the sustainable goal of shared growth for the Company and our employees.

In 2025, the total number of training hours for DINGZING employees reached 404 hours, for an average of 0.64 training hours per employee. The average overall score in the 2025 education and training satisfaction survey was 3.25, and the amount invested in education and training was approximately NT\$520,000.

Employee Career Pathway Plan :

Employee Category / Department	Course Name
New employees	1. General Safety and Health Education and Training. 2. General Education and Training for Workers on Occupational Hazardous Substances. 3. Non-Disclosure Agreement (NDA). 4. Company Introduction.
General staff	1. Fire Safety and Disaster Prevention Training. 2. Employee Information Security. 3. Emergency Evacuation. 4. Health Seminar. 5. On-the-Job Safety and Health Training for Forklift Operators (External Training). 6. Departmental On-the-Job Training. 7. Transportation of Hazardous Materials by Road – Personnel Training (External Training). 8. On-the-Job Safety and Health Training for Boiler Operators (External Training). 9. On-the-Job Training for First Aid Personnel (External Training). 10. Ethics and Integrity. 11. Sexual Harassment Prevention Act.

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Employee Category / Department	Course Name
Mid-level executives	1. On-the-Job Safety and Health Training for Occupational Safety and Health Management Supervisors (External Training). 2. Audit-Related Training Courses – Audit Department (External Training). 3. 5S Activities (Sort, Set in Order, Shine, Standardize, Sustain) and TPM (Total Productive Management) Coaching. 4. On-the-Job Safety and Health Training for Dust Operations Supervisors (External Training).
Senior executives	1. ISO Certification Guidance. 2. Advanced Training for Corporate Governance Department Supervisors (External Training). 3. Continuing Education Courses for Accounting Supervisors and Acting Officers (External Training).

2025 Education and Training Statistics

Employee Type						
	Total Training Hours		Persons		Average Number of Training Hours	
	Male	Female	Male	Female	Male	Female
Senior Executives	32	12	21	3	1.52	4.00
Mid-Level Executives	63	0	137	20	0.46	0.00
General Staff	270	27	351	103	0.77	0.26
Total	365	39	509	126	0.72	0.31

6.3.2 Performance Management Mechanism

The Company has a fair performance appraisal system in place to ensure impartial and kind treatment for every hard-working employee. Each department supervisor conducts appraisals of their staff's work performance, expertise, and characteristics to provide timely training and guidance. Appraisals are conducted every other year to understand the employee's work status and job aptitudes, which then serve as a basis for training and job reassignment. Annual employee evaluations are conducted in December of the year. In 2025, due to some employees taking leave without pay, not all employees underwent performance evaluations; overall, the employee evaluation coverage rate remained high, with 99.80% of male employees and 98.41% of female employees completing evaluation.

Employee Type						
	Number of persons actually completing evaluation		Persons		Evaluation completion rate	
	Male	Female	Male	Female	Male	Female
Senior Executives	21	3	21	3	100.00%	100.00%
Mid-Level Executives	137	20	137	20	100.00%	100.00%
General Staff	350	101	351	103	99.72%	98.06%
Total	508	124	509	126	99.80%	98.41%

Note : The number of persons completing evaluations does not include employees taking parental leave and employees on leave without pay. If those categories are excluded, then 100% of employees completed annual performance evaluations.

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6.4 Occupational Health and Safety

	Management Policy
Issue Impact Statement	Providing employees with a workplace environment of safety and health and strengthening health management is helpful in enhancing organization operating resilience and long-term competitiveness. If management in these areas is insufficient, it may lead to occupational accidents, violations of the law, the risk of litigation, and harm to the corporate image. Further, it may impact stakeholder trust and operating stability.
Policy and Commitment	We recognize that employee safety and health are the foundation of business operations. Therefore, we are committed to safeguarding health and safety by providing employees and contractors with a safe, healthy, and high-quality working environment to protect their physical and mental well-being, while reducing occupational safety and health risks.
Management Policy	Comply with occupational safety and health regulations and adopt a management system framework to establish safety, health, and hygiene control mechanisms. Hold quarterly Occupational Safety and Health Committee meetings to discuss safety and health matters in the plant, in conjunction with workplace inspections, to create a safe work environment and promote operational safety for all staff.
Responsible Unit	Labor Safety Section
Resources Invested	Arrange for employees to obtain related operating licenses and provide training courses. Continue to upgrade equipment and install safety protection devices.
Complaint Mechanism	Hold quarterly Occupational Safety and Health Committee meetings to track management objectives and enhance occupational safety and health performance. Occupational Safety and Health Section Ext: 15501 E-mail : dz.999@dingzing.com
Short-, Medium-, and Long-Term Goals	Short-term : Maintain the validity of the ISO 45001 management system through 2027. Mid-term : Maintain the validity of the ISO 45001 management system through 2028 and obtain TOSHMS certification. Long-term : Maintain the validity of the ISO 45001 management system through 2031, maintain TOSHMS certification, and achieve zero occupational injuries.
2025 Action Plan and Performance	Passed ISO 45001 management system certification. Completed a total of 2,730 hours of occupational safety and health training in 2025, with 302 participants.
Effectiveness Evaluation	Conduct an internal ISO 45001 management system audit once a year and engage a third-party certification body for re-certification every 3 years. Review occupational injury data every quarter.

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To ensure the safety and health of all employees at the Company, DINGZING promotes the Emphasizing Industrial Safety and Creating a Zero-Disaster Environment initiatives to protect employee safety. DINGZING is committed to eliminating potential hazards, enhancing the safety and health awareness of employees, complying with relevant regulations, and fulfilling responsibilities. The Company emphasizes protecting the environment, preventing pollution, preventing hazards, and achieving sustainable development. Management holds discussions with employees and their representatives to formulate occupational safety and health policies to ensure compliance with laws and regulations, prevent injuries and illnesses, and make continuous improvements in order to achieve the goal of sustainable development.

DINGZING follows the ISO 45001:2018 Occupational Safety and Health Management System, which is applicable to all production and operational activities, to fully understands the sources of hazards and risks in the workplace, assess the impacts on all relevant personnel (including all employees, contractors, and visitors), provide proper awareness to all personnel, and ensure that employees have a healthy and harm-free working environment. The ISO 45001 management system is subject to an internal check and audit once a year, as well as a re-verification and audit conducted by a third-party verification unit commissioned once every 3 years. In 2023, the Company passed the audit conducted by an external organization. The validity period for the external audit is from March 24, 2023, to March 23, 2026. On March 25, 2024, DINGZING underwent a follow-up audit conducted by a third-party organization and successfully passed the evaluation. On March 28, 2025, another follow-up audit was completed by a third-party organization.

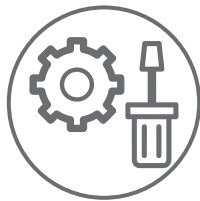
Environmental Safety and Health Policy :



Comply with environmental safety and health regulations and support environmental safety and health protection.



Prevent environmental safety and health incidents and continuously improve environmental safety and health



Emphasize the requirements of environmental safety and health, and create a safe, healthy, and disaster-free environment.



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6.4.1 Occupational Safety and Health Worker Engagement, Consultation, and Communication

DINGZING has established an Occupational Safety and Health Committee, with labor representatives accounting for more than half of the committee members. Occupational Safety and Health Committee meetings are held regularly on a quarterly basis, and both management and employees sign labor contracts to protect the rights and interests of employees at work. Moreover, in order to prevent occupational injuries and protect the safety and health of workers, the Company has formulated the Labor Safety and Health Work Rules for all employees to follow to jointly prevent various accidents and the occurrence of industrial safety incidents. In 2025, the Occupational Safety and Health Committee primarily discussed the following topics at the meetings :

1. Reduce the probability of occupational accidents and implement 6S.
2. Implement automatic equipment inspection and maintenance
3. Implement waste classification and resource recycling
4. Organize on-the-job education and training
5. Implement working environment monitoring
6. Comply with standard operating procedures (SOPs)

Additionally, the Company has formulated communication management procedures and established internal and external communication channels for the discussion of environmental safety and health and the environmental safety and health management system, both to facilitate communication among various departments and levels within the Company and so the Company can receive, record, and respond to messages from external stakeholders (including residents outside the plants, environmental groups, broadcast media, academic institutions, contractors, suppliers, county and municipal government environmental protection bureaus, and other related businesses and organizations in the vicinity).

Contractor management

The Company has established a Contracted Work Management System. This establishes standard operating procedures for contractors' occupational safety and health management, covering pre-work inspections, mid-work oversight, and post-work improvement mechanisms, and thus helps to ensure safety in contractor operations and to lower occupational safety and health risks related to their operations.

During the pre-work phase, a contractor is required to report their work plan and risk assessments. DINGZING internal review verifies the contractor's training, professional certifications, and safety measures. Contract terms also clearly require that contractors comply with occupational safety, environmental protection, and their legal responsibilities. During the work period, the engineering and occupational safety offices carry out onsite supervision and inspections; they implement personnel access controls and hazard notifications, and monitor the implementation status of safety measures. They also provide reporting and improvements/deficiencies on an ongoing basis. For high-risk operations (such as operations at a height, electrical operations, and crane operations), we have also formulated specific safety operating regulations and protection requirements, in order to prevent the occurrence of occupational accidents. The Company has established abnormality reporting and incident investigation mechanisms; with regard to violations of safety regulations and circumstances where accidents occur, we require that contractors make immediate improvements and follow up on their effectiveness. When necessary, we also reserve the right to employ work stoppages, personnel replacements, and other such control measures to prevent the occurrence of similar incidents in the future.

Through management systems between DINGZING and our contractors, we systematically identify and control occupational accidents and health risks related to work operations. This includes potential hazards such as falls, electric shock, mechanical injury, and traffic accidents. We then adopt the following measures to reduce negative impacts, to lower occupational safety and health impacts from contractor operations on employees, contractor personnel, and the work environment. We also continuously strengthen risk prevention and management capacity.

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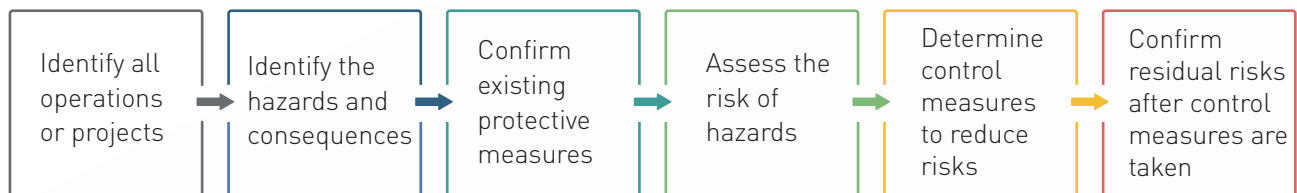
- Establishing access controls and identification systems for plant areas, to ensure that operating personnel can maintain control.
- Putting in place high-risk operations safety regulations (such as to prevent falls from a height, lockout / tagout, and hot work management).
- Reinforcing onsite inspections and timely deficiency improvement mechanisms.
- Requiring that contractors install required protective equipment and safety labeling.
- Including safety performance within contractor management and contract fulfillment assessments.

6.4.2 Occupational Safety and Injury Prevention

Hazard Identification and Risk Management

The Company has formulated occupational safety and health rules and set specific, measurable, and achievable goals. It emphasizes the continuous improvement of occupational safety and health protection measures for employees to achieve optimal occupational safety and health performance. The Company promotes enterprise risk management by systematically classifying hazards into five major categories: physical, chemical, biological, ergonomic, and other. These categories are used as a basis for the implementation and operation of the safety and health system, including its establishment, change, procurement, contracting, emergency response, automatic inspection and improvement, as well as the audit, revision and record keeping of the safety and health management system, in an effort to improve safety and health standards and ensure the proper implementation thereof.

Hazard Identification Chart (Please ask the graphic designer for assistance.)



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DINGZING calculates the probability of occurrence on the basis of the frequency of operational exposure and the probability of event occurrence, and ranks the risk level by also considering the severity of injury or loss. Additionally, in order to effectively reduce the occurrence of risk, DINGZING has established risk prevention measures, improved software and hardware facilities and protective equipment, and strictly supervises the implementation of control measures to effectively reduce the occurrence of hazards. The management mechanism is operated in accordance with the plants' Occupational Safety and Health Hazard Identification Management Guidelines. DINGZING's existing protective measures are as follows :

Category	Hazard Risk	Description of Relevant Protective Measures
Hardware Facilities	Falling / Tumbling	→ Guardrails/fences, safety nets, safety harnesses, safety elevation equipment, aerial work platforms, mobile scaffolds.
	Collision	→ Guardrails / fences, contact prevention devices (including alarms, stop contact devices).
	Objects Falling	→ Guardrails / fences / protective nets, safety catches or hooks, hoist overwind devices.
	Pinching / Entanglement	→ Guardrails/fences, braking rigging, dual hand-operated safety devices, light-sensitive safety devices, power shut-off devices, contact prevention devices.
	Hazardous Materials Exposure	→ Double casing, leak detectors, containment dykes, drainage pans, shower facilities, ventilation and exhaust devices.
	Electrocution	→ Electric shock prevention devices, leakage circuit breakers, grounding facilities.
	Fire / Explosion	→ Explosion-proof electrical equipment, fire detectors, fire-fighting facilities, high-temperature automatic sprinkler systems, explosion-proof walls, static elimination equipment (e.g., static clips, static brushes, static wires, static cloths, and increased humidity in the operating environment), refrigeration/freezer storage.
	Object Rupture	→ Intrinsically safe design (design pressure is higher than the maximum pressure caused by abnormality), temperature/pressure gauge, high temperature/pressure alarm, high temperature/pressure lockout system, pressure relief devices (including safety valves, rupture discs, pressure regulators, and other devices.), vacuum breakers.
	Chemical Spillage	→ Double casing, leak detectors, containment dykes, drainage pans, emergency shut-off valves, sprinkler systems, shower facilities, ventilation and exhaust devices.
Software	Education and training, various certificates of competency, health checks, emergency response plans or procedures, work permits, lock-out/tag-out procedures, various standard operating procedures (SOPs) or work instructions (WIs) (which must be labeled with their names or numbers), daily inspections, regular checks, contracting management, procurement management, change management, and personnel monitoring throughout the process.	
Protective Equipment	Respiratory	→ Simple masks, dust masks, canister respiratory protective gear, gas mask canisters, self-contained breathing apparatus (SCBA).
	Protective Garments	→ Generally classified into A/B/C/D grades, depending on the level of protection required.
	Protective Gloves	→ Fire-resistant gloves, frost-resistant gloves, acid-resistant gloves, insulated gloves.
	Others	→ Safety masks, safety glasses, goggles, safety shoes, safety belts, safety helmets.

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In accordance with legal requirements, DINGZING conducts comprehensive plant-wide environmental monitoring every 6 months, covering carbon dioxide (CO₂) and noise levels. The monitoring reports revealed that CO₂ concentrations across all areas of the plant were well below the legally permissible limits, and noise levels did not exceed the permissible exposure standards set by law. To reduce potential employee exposure risks, the Company performs semiannual environmental monitoring to continuously assess whether the workplace poses any health hazards. In addition, noise-affected areas are clearly marked, personal protective equipment (earplugs) is provided, and employees in these areas are reminded to wear appropriate protection while performing their duties. Beyond environmental monitoring, the Company also arranges special health examinations for employees working in noise-affected areas to ensure they are not exposed to related hazards.

Incident Investigation and Follow-up Handling

When an accident occurs, DINGZING values immediate notification, rigorous investigation, and the prevention of recurrence. The Company has formulated the Accident Handling Management Guidelines to standardize the procedures for incident notification, investigation, and improvement so as to ensure effective solutions and avoid the recurrence of the same injuries, unhealthy conditions, illnesses, and accidents. Immediately after the occurrence of an incident, on-site personnel carry out emergency response actions, and the supervisor of the unit where the accident occurred convenes all relevant units to form an investigation team, which jointly investigates and analyzes the causes of the accident. Based on the results of the investigation, the unit where the accident occurred proposes corrective and preventive measures, which are continuously supervised and tracked by the dedicated unit to reduce losses and prevent recurrence of similar situations.



All DINGZING plants manage on-site personnel and contractors in accordance with government laws and regulations, and they update their management practices on a rolling basis to align with changes in the law. In 2025, six incidents occurred, involving falls, cuts, pinching, and flying objects. In 2025, the Disabling Injury Frequency Rate (FR) was 4.60, and the Disabling Injury Severity Rate (SR) was 244. There were no cases of occupational disease. DINGZING will continue to promote safe work procedures and provide education and training, to maintain employees' safety awareness and ensure a safe working environment.

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Beginning in 2025, contractor access and work hours are subject to occupational safety and health management. Registration and signatures have been implemented for contractors to enter plant areas; entries/exits and working hours are calculated. In 2025, the Kaohsiung Plant had 1,658 contractor entries/exits, for a total of 13,264 work hours; the Pingtung Plant had 741 contractor entries/exits, for a total of 5,928 work hours.

Year	2023	2024	2025	
Category	Employees	Employees	Employees	Non-Employee Workers
Total Hours Worked (Note 1)	1,235,664	1,232,104	1,301,704	19,192
Number of General Occupational Injuries (Note 2)	1	3	6	0
Number of Severe Occupational Injuries (Note 3)	0	0	0	0
Number of Fatalities	0	0	0	0
Total Recordable Occupational Injuries (Persons)	1	3	6	0
Lost Workdays (Note 4)	86	23	318	0
Total Recordable Incident Rate (TRIR) (Note 5)	0.16	0.49	0.92	0
Occupational Injury Fatality Rate (Note 6)	0	0	0	0
Severe Occupational Injury Rate	0	0	0	0
Disabling Injury Frequency Rate (FR) (Note 7)	0.80	2.43	4.60	0
Disabling Injury Severity Rate (SR) (Note 8)	69	18	244	0

Note 1 : Total hours worked refers to the actual hours worked by all workers during the reporting period, based primarily on the data reported monthly to the Occupational Safety and Health Administration, Ministry of Labor.
Total hours worked by employees = the sum of the number of employees at the end of each month × the actual number of working days in that month × daily working hours.
Workers who are not employees refer to all non-employee workers whose work and/or workplace is controlled by the organization (i.e., contractors).
Total hours worked by workers who are not employees = the cumulative hours worked by all non-employee workers (contractors) during the reporting year.

Note 2 : Number of occupational injury cases resulting in lost workdays of 180 days or fewer.

Note 3 : Number of occupational injury cases resulting in lost workdays exceeding 180 days, excluding fatalities.

Note 4 : Lost workdays are counted starting from the day following the injury or fatality.

Note 5 : Total Recordable Incident Rate (TRIR) is calculated as: number of recordable occupational injuries × 200,000 ÷ Total Hours Worked

Note 6 : Occupational Injury Fatality Rate = (number of occupational injury-related fatalities ÷ Total Hours Worked) × 1,000,000.

Note 7 : Disabling Injury Frequency Rate (FR) = the number of disabling injury cases per one million hours worked. Calculated as: number of recordable disabling injury cases × 1,000,000 ÷ Total Hours Worked. FR is rounded down to two decimal places.

Note 8 : Disabling Injury Severity Rate (SR) = the number of lost workdays due to disabling injuries per one million hours worked. Calculated as: number of lost workdays due to disabling injuries × 1,000,000 ÷ Total Hours Worked.
SR is rounded down to the nearest whole number.

Year	2025
Process Safety Incident Count (PSIC)	0
Process Safety Total Incident Rate (PSTIR)	0
Process Safety Incident Severity Rate (PSISR)	0
Number of Transportation-Related Incidents	0

Note 1 : The Process Safety Incident Count (PSIC) is defined as the total annual number of Tier 1 Process Safety Events (PSE) in accordance with the Process Safety Performance Indicators for the Refining and Petrochemical Industries – ANSI/API Recommended Practice 754 (ANSI/API RP 754).

Note 2 : The Process Safety Total Incident Rate (PSTIR) is defined as the total annual number of Tier 1 process safety incidents, normalized by total hours worked. It is calculated by multiplying the PSIC by 200,000 and dividing by the total annual work hours of employees and contractors.

Note 3 : The Process Safety Incident Severity Rate (PSISR) is defined as the total annual severity-weighted rate of Tier 1 process safety incidents. It is calculated by multiplying the total severity score of all process safety incidents by 200,000 and dividing by the total annual work hours of employees and contractors.

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6.4.3 Creating a Secure Workplace

Occupational Safety Training

DINGZING complies with regulatory requirements to strengthen employees' concept of workplace safety. In addition to the 3 hours of general safety and health education and training for new employees, the Company organizes regular training every 6 months on fire prevention and general hazard awareness with emergency response handling; these practical drills ensure that relevant staff possess the knowledge and skills required to respond to emergencies and can effectively implement emergency response measures at different stages of a disaster, resulting in reduced losses. To reduce the likelihood of fire, equipment is gradually being replaced with explosion-proof equipment, such as explosion-proof lighting fixtures and explosion-proof motors, and the Company arranges annual inspections of equipment pipelines along with other fire prevention measures. In addition to the mandatory safety and health education and training, the Company also organized a series of emergency response drills and exercises in 2025 to ensure that employees are prepared to handle and respond effectively when incidents occur. The Company has also joined the Southern Regional Toxic Substance Joint Response Organization; it regularly participates in meetings and drills and periodically updates the Company's prevention organization information. In 2025, the Company provided a total of 2,730 hours of occupational safety and health education and training to 302 participants. The content of the courses included safety and health training for first aid personnel, safety and health training for special operators, and safety and health training for operators of hazardous machinery or equipment.

2025 Emergency Response Drills



2025 Occupational Safety and Health Education and Training



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Health Promotion and Advocacy

In order to care for employees' health, the Company provides health checkups for workers every 3 years, and employs professionals who meet the Labor Health Service Physician/Labor Health Service Nursing Personnel qualifications to provide health services. Additionally, the Company provides health services in multiple sessions to accommodate workers' shifts at their regular workplaces, which increases the service coverage rate. Health checkups are conducted during work hours and within 1 hour after work to promote workers' participation. To encourage workers to participate in workplace health services, overtime pay is given to workers who participate in health services after work. The examination items are divided into 13 categories: namely, general examination, urine examination, blood test, liver and kidney function, blood fat, bile function, blood glucose, heart function, chest X-ray, hepatitis, cancer screening, ultrasound, ABI, and rheumatoid arthritis. The frequency of the examination is superior to that required by the law in an effort to provide comprehensive health care. Health examination reports are centrally managed by dedicated personnel, and individual examination reports are delivered to employees while safeguarding the employees' privacy. DINGZING also has a fixed on-site resident nurse and invites doctors to conduct on-site examinations once a month. Furthermore, DINGZING is committed to promoting healthy lifestyles and behaviors and regularly organizes health promotion activities to encourage employees to achieve a work-life balance.

Category	Activity Description
Employee Health Screening	DINGZING values the physical and mental health of our employees. We provide health checkups with a frequency that exceeds legal requirements. The comprehensive examinations enable employees to understand the state of their own health, so they can take good care of themselves and seek medical treatment in a timely manner. In 2025, the health examination completion rate was 99%.
Ergonomic Hazard Prevention Plan	In 2025, DINGZING carried out a survey of all employees' musculoskeletal symptoms, to analyze and calculate workers' occupational hazards. For workers who reported ergonomic hazards, we implemented follow-up, engineering improvements, and other such measures. We also implemented trainings and reminders to prevent musculoskeletal injuries, disease, and other such hazards.
Plan for Preventing Disease Due to Abnormal Workloads	The Company has established Occupational Safety and Health Regulations, which are aimed at using systematic management to prevent disease due to abnormal workloads for those performing shift work, night-shift work hours, long work hours, etc. We also publicly announce the policy and prevention methods, in order to realize the regulations in labor law.
Program for Preventing Illegal Infringement in the Course of Performing Professional Duties	DINGZING makes it clear that we adopt a zero-tolerance police with regard to illegal infringement in the workplace. We forbid all manner of illegal infringement in the workplace between superiors and their subordinates and between coworkers. In 2025, we employed an external lecturer to hold a training for all department supervisors and employees. The training helped all understand what illegal infringement in the workplace is, how to identify it, how to prevent it, as well as the handling processes and complaint/reporting channels for illegal infringement in the workplace.

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Category	Activity Description
Maternal Health Protection Plan	In 2025, three persons implemented a Maternal Health Protection Plan. For pregnant employees, the Company has established protection measures that include: Plant nurses arranging one-on-one health consultations and assessments with labor health service physicians; changing to an early shift (no need to switch shifts or do night shifts); not needing to do overtime; and not being subject to ergonomic hazards such as lifting heavy loads. These make sure that pregnant employees will not be subject to work adaptation issues, allowing them to be free of the risk of health hazards.
Health Promotion Activities	DINGZING promotes health enhancement activities and encourages employees to participate in athletic and outdoor activity clubs (Hiking, E7 Social Club, Fight the Fat, Badminton Club, Movie Appreciation Club, Baseball Club, Billiards Club, and Arts & Crafts). In 2025, a total of 38 activity sessions were organized by the different clubs, for a total of 620 participants.
Health Lectures	In order to enhance employees' health awareness, DINGZING invites resident doctors from Xiaogang Hospital to give lectures and share knowledge. In 2025, three lectures were held on the topic of health exam consultation; the lectures had 125 participants.

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6.5 Social Engagement

In line with our commitment to corporate social responsibility, DINGZING strives to minimize the impact of our production processes on surrounding communities. Starting in 2025, the Company will conduct annual perimeter noise self-assessments, and we already carry out regular wastewater testing and implements water recycling measures to reduce the environmental impact of waste and wastewater discharge.

In order to carry out the Company's environmental commitment, we commission a certified third-party testing organization to perform noise monitoring in the periphery of our plants, once a year. Beginning in 2025, we carry out two tests a year, one for daytime and one for nighttime. These were fully in compliance with noise control standards in the local environmental protection regulations. That same year, we also received no noise complaints from neighboring communities.

To give back to society and neighboring communities, DINGZING organizes a Science Summer Camp that promotes science education while fostering community engagement. The program invites children from nearby schools to participate, inspiring their interest in science and cultivating practical skills through hands-on experiments and activities. Employees also volunteer in the camp, assisting with program delivery and strengthening their sense of social engagement. Looking ahead, DINGZING will continue to expand our contributions in education, environmental protection, and community interaction, working to be a model enterprise that generates a positive impact on society.

6.5.1 Organizing a Science Summer Camp

To give back to society, foster good community relations, and support science education with the hope of inspiring children's interest in science so they can one day contribute to society, DINGZING has been hosting science summer camps since 2017 (except during the COVID-19 pandemic). Over the past five years, the Company has invested more than NT\$1 million in the program, benefitting over 500 student participants. During the summer of 2025, the program held an expanded number of sessions – eight – with 14 DINGZING employees contributing their time and effort. The camps were held in partnership with nearby Fengyang Elementary School, Qianjin Elementary School, and Fengming Elementary School in the remote Dalinpu area, attracting 120 student participants. The camps were divided into two themes: Robot Amusement Park, and Vanilla Fairy Camp. Through hands-on experiments and practical activities, these events helped children gain new scientific knowledge and broaden their horizons through direct engagement. Looking ahead, DINGZING plans to continue organizing science summer camps, further giving back to society and planting the seeds of science education.



Appendix I. GRI Standards Index Table

- Disclaimer of Use : DINGZING has prepared this Sustainability Report in accordance with the GRI Standards, using data and information for the period from January 1, 2025, to December 31, 2025
- GRI 1 Version Used : GRI 1: Foundation 2021
- Application of GRI Sector Standards : None

GRI Standards	Disclosure Items	Page	Corresponding Sections / Supplementary Notes
GRI 2 : General Disclosures (2021)			
GRI 2 : General Disclosures (2021)	2-1 Organizational details	05	1.1 Company Profile
	2-2 Entities included in the organization's sustainability reporting	01	About the Report
	2-3 Reporting period, frequency and contact point	01	About the Report
	2-4 Restatements of information	70	5.4.2 Waste Output Structure
	2-5 External assurance	01	About the Report
	2-6 Activities, value chain and other business relationships	08-09 37	1.1 Company Profile 4.1 Product Quality and Safety
	2-7 Employees	74	6.1 Human Rights, Diverse and Inclusive Workplace
	2-8 Workers who are not employees	74	6.1 Human Rights, Diverse and Inclusive Workplace
	2-9 Governance structure and composition	12 20	2.1 Sustainable Governance Framework 3.1 Corporate Governance
	2-10 Nomination and selection of the highest governance body	21	3.1 Corporate Governance
	2-11 Chair of the highest governance body	21	3.1 Corporate Governance
	2-12 Role of the highest governance body in overseeing the management of impacts	12	2.1 Sustainable Governance Framework
	2-13 Delegation of responsibility for managing impacts	12	2.1 Sustainable Governance Framework
	2-14 Role of the highest governance body in sustainability reporting	13	2.2 Material Topics Identification and Analysis
	2-15 Conflicts of interest	21	3.1 Corporate Governance
	2-16 Communication of critical concerns	13 22 28-32	2.2 Material Topics Identification and Analysis 3.1 Corporate Governance 3.3 Risk Management
	2-17 Collective knowledge of the highest governance body	23	3.1 Corporate Governance
	2-18 Evaluation of the performance of the highest governance body	23	3.1 Corporate Governance
	2-19 Remuneration policies	24	3.1 Corporate Governance
	2-20 Process to determine remuneration	24	3.1 Corporate Governance
	2-21 Annual total compensation ratio	78	6.1 Human Rights, Diverse and Inclusive Workplace
	2-22 Statement on sustainable development strategy	02	Message from the Chairman
	2-23 Policy commitments	-	Management Policy for Each Material Topic
	2-24 Embedding policy commitments	-	Management Policy for Each Material Topic
	2-25 Processes to remediate negative impacts	-	Management Policy for Each Material Topic
	2-26 Mechanisms for seeking advice and raising concerns	28-32	3.3 Risk Management
	2-27 Compliance with laws and regulations	33	3.4 Regulatory Compliance
	2-28 Membership associations	09	1.1 Company Profile
	2-29 Approach to stakeholder engagement	18	2.3 Stakeholder Identification and Communication

Appendix I. GRI Standards Index Table

GRI Standards	Disclosure Items	Page	Corresponding Sections / Supplementary Notes
GRI 2 : General Disclosures 2021)	2-30 Collective bargaining agreements	-	The Company does not have any labor union or formal collective bargaining agreements. However, the Company maintains sound labor relations through regular labor-management meetings and other communication channels.
Material Topics			
GRI 3 : Material Topics 2021	3-1 Process to determine material topics	13	2.2 Material Topics Identification and Analysis
	3-2 List of material topics	15-17	2.2 Material Topics Identification and Analysis
Ethical Business Practices			
	3-3 Management of material topics	25	3.2 Compliance with Business Ethics and Anti-corruption
GRI 205 : Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	-	DINGZING has not conducted any assessment on corruption-related risks yet.
	205-2 Communication and training on anti-corruption policies and procedures	26-27	3.2 Compliance with Business Ethics and Anti-corruption
	205-3 Confirmed incidents of corruption and actions taken	27	3.2 Compliance with Business Ethics and Anti-corruption
Climate Change Adaptation			
	3-3 Management of material topics	57	5.1 Climate Change Response
Energy and Greenhouse Gas Management			
	3-3 Management of material topics	64	5.2 Energy and Greenhouse Gas Management
GRI 302 : Energy 2016	302-1 Energy consumption within the organization	65-66	5.2 Energy and Greenhouse Gas Management
	302-3 Energy intensity	65-66	5.2 Energy and Greenhouse Gas Management
	302-4 Reduction of energy consumption	65 / 68	5.2 Energy and Greenhouse Gas Management
GRI 305 : Emissions 2016	305-1 Direct (Scope 1) GHG emissions	66-67	5.2 Energy and Greenhouse Gas Management
	305-2 Energy indirect (Scope 2) GHG emissions	66-67	5.2 Energy and Greenhouse Gas Management
	305-3 Other indirect (Scope 3) GHG emissions	66-67	5.2 Energy and Greenhouse Gas Management
	305-4 GHG emissions intensity	66-67	5.2 Energy and Greenhouse Gas Management
	305-5 Reduction of GHG emissions	65 / 68	5.2 Energy and Greenhouse Gas Management
Product Quality and Safety			
	3-3 Management of material topics	37	4.1 Product Quality and Safety
Sustainable Product Innovation			
	3-3 Management of material topics	43	4.2 Sustainable Product Innovation
Human Rights, Diversified and Inclusive Workplace			
	3-3 Management of material topics	74	6.1 Human Rights, Diverse and Inclusive Workplace
GRI 405 : Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	21 / 76	3.1 Corporate Governance 6.1 Human Rights, Diverse and Inclusive Workplace
	405-2 Ratio of basic salary and remuneration of women to men	78	6.1 Human Rights, Diverse and Inclusive Workplace
GRI 406 : Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	75-76	6.1 Human Rights, Diverse and Inclusive Workplace

Appendix I. GRI Standards Index Table

GRI Standards		Disclosure Items	Page	Corresponding Sections / Supplementary Notes
Talent Attraction and Retention				
3-3 Management of material topics			79	6.2 Talent Attraction and Retention
GRI 201 : Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans		82-84	6.2 Talent Attraction and Retention
GRI 401 : Employment 2016	401-1 New employee hires and employee turnover		80	6.2 Talent Attraction and Retention
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		82-84	6.2 Talent Attraction and Retention
	401-3 Parental leave		84	6.2 Talent Attraction and Retention
GRI 402 : Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes		81-82	6.2 Talent Attraction and Retention
Occupational Health and Safety				
3-3 Management of material topics			87	6.4 Occupational Health and Safety
GRI 403 : Occupational Health and Safety 2018	403-1 Occupational health and safety management system		88	6.4 Occupational Health and Safety
	403-2 Hazard identification, risk assessment, and incident investigation		90-92	6.4 Occupational Health and Safety
	403-3 Occupational health services		95-96	6.4 Occupational Health and Safety
	403-4 Worker participation, consultation, and communication on occupational health and safety		89-90	6.4 Occupational Health and Safety
	403-5 Worker training on occupational health and safety		94	6.4 Occupational Health and Safety
	403-6 Promotion of worker health		95-96	6.4 Occupational Health and Safety
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		90-92	6.4 Occupational Health and Safety
	403-8 Workers covered by an occupational health and safety management system		88	6.4 Occupational Health and Safety
	403-9 Work-related injuries		92-93	6.4 Occupational Health and Safety
	403-10 Work-related ill health		93	6.4 Occupational Health and Safety
Other Topics				
GRI 200 : Economy				
GRI 201 : Economic Performance 2016	201-1 Direct economic value generated and distributed		10	1.2 Economic Performance
	201-4 Financial assistance received from government		10	1.2 Economic Performance
GRI 204 : Procurement Practices 2016	204-1 Proportion of spending on local suppliers		35	3.5 Supply Chain Management
GRI 300 : Environment				
GRI 305 : Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)		68	5.3 Air Pollution Prevention
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions		68	5.3 Air Pollution Prevention

Appendix I. GRI Standards Index Table

GRI Standards	Disclosure Items	Page	Corresponding Sections / Supplementary Notes
GRI 303 : Water and Effluents 2018	303-1 Interactions with water as a shared resource	71	5.5 Water Resources and Wastewater Management
	303-2 Management of water discharge-related impacts	71-72	5.5 Water Resources and Wastewater Management
	303-3 Water withdrawal	71	5.5 Water Resources and Wastewater Management
	303-4 Water discharge	71	5.5 Water Resources and Wastewater Management
	303-5 Water consumption	71	5.5 Water Resources and Wastewater Management
GRI 306 : Waste 2020	306-1 Waste generation and significant waste-related impacts	69	5.4 Waste Management
	306-2 Management of significant waste-related impacts	69	5.4 Waste Management
	306-3 Waste generated	70	5.4 Waste Management
	306-4 Waste diverted from disposal	70	5.4 Waste Management
	306-5 Waste directed to disposal	70	5.4 Waste Management
GRI 308 : Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	34-35	3.5 Supply Chain Management
GRI 400 : Society			
GRI 404 : Training and Education 2016	404-1 Average hours of training per year per employee	85-86	6.3 Career Development and Talent Cultivation
	404-2 Programs for upgrading employee skills and transition assistance programs	85	6.3 Career Development and Talent Cultivation
	404-3 Percentage of employees receiving regular performance and career development reviews	86	6.3 Career Development and Talent Cultivation
GRI 414 : Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	34-35	3.5 Supply Chain Management

Appendix 2. Climate-Related Disclosures

Climate Change Risks and Opportunities and the Company's Response Measures :

Item	Disclosure Content	Page	Corresponding Section / Supplementary Notes
1	Describe the Board's and management's oversight and governance of climate-related risks and opportunities.	57	5.1.1 Climate Governance
2	Describe how the identified climate-related risks and opportunities affect the Company's business, strategy, and financial position over the short, medium, and long term.	61	5.1.3 Climate Strategy
3	Describe the financial impacts of extreme climate events and transition actions.	61	5.1.3 Climate Strategy
4	Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the overall risk management system.	58-60	5.1.2 Climate Risk Management
5	If scenario analysis is used to assess resilience to climate-related risks, describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts considered.	-	Scenario analysis has not yet been conducted.
6	If a transition plan has been developed to manage climate-related risks, describe the plan and the metrics and targets used to identify and manage physical and transition risks.	63	5.1.4 Climate Metrics and Targets
7	If internal carbon pricing is used as a planning tool, describe the basis for determining the carbon price.	-	Internal carbon pricing has not yet been adopted.
8	If climate-related targets have been set, describe the activities covered, the applicable scopes of GHG emissions, the planned timeframe, and the progress achieved each year. If carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, disclose the source and quantity of the carbon credits or RECs used.	63	5.1.4 Climate Metrics and Targets

Appendix 2. Climate-Related Disclosures

Item	Disclosure Content	Page	Corresponding Section / Supplementary Notes																		
9	GHG inventory and assurance status, emissions reduction targets, strategies, and specific action plans. 1-1 GHG Inventory and Assurance Status for the Most Recent Two Years : 1-1-1 GHG Inventory Information Disclose GHG emissions (metric tons CO₂e), emissions intensity (metric tons CO₂e per NT\$ million), and the reporting boundary for the most recent two years. 1-1-2 GHG Assurance Information Describe the assurance status for the most recent two years, including the assurance scope, assurance provider, assurance criteria, and assurance opinion or conclusion. <table><tr><th>Item / Year</th><th>2024</th><th>2025</th></tr><tr><td>Verification / Assurance Scope</td><td>DINGZING Advanced Materials Inc. GHG Statement - Categories 1 and 2 (Note) Note: Includes the Kaohsiung Plant, Pingtung Plant, and Taichung Office.</td><td>DINGZING Advanced Materials Inc. GHG Statement - Scope 1 and Scope 2 (Note) Note: Includes the Kaohsiung Plant, Pingtung Plant, and Taichung Office.</td></tr><tr><td>Verification / Assurance Criteria</td><td>ISO 14064-1:2018</td><td>Greenhouse Gas Protocol (GHG Protocol)</td></tr><tr><td>Verification / Assurance Provider</td><td>AFNOR Asia Ltd.</td><td>PwC Taiwan</td></tr><tr><td>Verification / Assurance Level</td><td>Reasonable assurance in accordance with ISO 14064-3:2019</td><td>Limited assurance in accordance with Assurance Standard 3410</td></tr><tr><td>Verification Opinion / Assurance Conclusion</td><td>Unmodified opinion</td><td>Unmodified conclusion (Note) Note : For the complete assurance conclusion, please refer to Appendix 5, Independent Limited Assurance Report on DINGZING's GHG Statement.</td></tr></table> 1-2 GHG Emissions Reduction Targets, Strategies, and Specific Action Plans : Disclose the base year and related data, emissions reduction targets, strategies, specific action plans, and progress toward achieving the targets.	Item / Year	2024	2025	Verification / Assurance Scope	DINGZING Advanced Materials Inc. GHG Statement - Categories 1 and 2 (Note) Note: Includes the Kaohsiung Plant, Pingtung Plant, and Taichung Office.	DINGZING Advanced Materials Inc. GHG Statement - Scope 1 and Scope 2 (Note) Note: Includes the Kaohsiung Plant, Pingtung Plant, and Taichung Office.	Verification / Assurance Criteria	ISO 14064-1:2018	Greenhouse Gas Protocol (GHG Protocol)	Verification / Assurance Provider	AFNOR Asia Ltd.	PwC Taiwan	Verification / Assurance Level	Reasonable assurance in accordance with ISO 14064-3:2019	Limited assurance in accordance with Assurance Standard 3410	Verification Opinion / Assurance Conclusion	Unmodified opinion	Unmodified conclusion (Note) Note : For the complete assurance conclusion, please refer to Appendix 5, Independent Limited Assurance Report on DINGZING's GHG Statement.		Please refer to Section 5.2.2 Greenhouse Gas Management and Inventory, of this Report. Please refer to Section 5.2.2 Greenhouse Gas Management and Inventory, of this Report.
Item / Year	2024	2025																			
Verification / Assurance Scope	DINGZING Advanced Materials Inc. GHG Statement - Categories 1 and 2 (Note) Note: Includes the Kaohsiung Plant, Pingtung Plant, and Taichung Office.	DINGZING Advanced Materials Inc. GHG Statement - Scope 1 and Scope 2 (Note) Note: Includes the Kaohsiung Plant, Pingtung Plant, and Taichung Office.																			
Verification / Assurance Criteria	ISO 14064-1:2018	Greenhouse Gas Protocol (GHG Protocol)																			
Verification / Assurance Provider	AFNOR Asia Ltd.	PwC Taiwan																			
Verification / Assurance Level	Reasonable assurance in accordance with ISO 14064-3:2019	Limited assurance in accordance with Assurance Standard 3410																			
Verification Opinion / Assurance Conclusion	Unmodified opinion	Unmodified conclusion (Note) Note : For the complete assurance conclusion, please refer to Appendix 5, Independent Limited Assurance Report on DINGZING's GHG Statement.																			

Appendix 3: SASB Chemicals Industry Standards

(Chemicals Sustainability Accounting Standard, Version 2023-12)

Table 1: Sustainability Disclosure Topics and Metrics :

Topic	Code	Metric	Category	Unit	Page	Corresponding Section/Additional Notes
Greenhouse Gas Emissions	RT-CH -110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative	Metric tonnes (t) CO ₂ e, Percentage (%)	66-67	(1)Scope 1 Emissions : 5.2.2 Greenhouse Gas Management and Inventory (2)None of DINGZING's current locations are subject to emissions regulations, so the percentage of Scope 1 emissions subject to regulatory limits is 0%.
	RT-CH -110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Qualitative	N/A	64-68	5.2 Energy and Greenhouse Gas Management 5.2.2 Greenhouse Gas Management and Inventory 5.2.3 Energy-saving and Carbon Reduction Measures
Air Quality	RT-CH -120a.1	Air emissions of the following pollutants : (1)NO _x (excluding N ₂ O) (2)SO _x (3)Volatile organic compounds(VOCs) (4)Hazardous air pollutants (HAPs)	Quantitative	Metric tonnes(t)	68	5.3.1 Air Pollution Management
Energy Management	RT-CH -130a.1	(1)Total energy consumed (2)Percentage grid electricity (3)Percentage renewable (4)Total self-generated energy	Quantitative	Gigajoules (GJ) Percentage (%)	64-66	(1)Total energy consumption : 5.2.1 Energy Structure (2)Percentage of purchased (grid) electricity :100% (3)Percentage of renewable energy : 5.2.1 Energy Structure (4)Total self-generated energy : 5.2 Energy and Greenhouse Gas Management
Water Management	RT-CH -140a.1	(1)Total water withdrawn (2)Total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m ³) Percentage (%)	72	(1)Total water withdrawal : 5.5 Water Resource and Wastewater Management (2)Total water consumption : 5.5 Water Resource and Wastewater Management DINGZING did not withdraw water from regions with High or Extremely High Baseline Water Stress in 2025, thus (1) the percentage of total water withdrawal from such areas : 0% (2) the percentage of total water consumption from such areas : 0%

Appendix 3: SASB Chemicals Industry Standards

(Chemicals Sustainability Accounting Standard, Version 2023-12)

Topic	Code	Metric	Category	Unit	Page	Corresponding Section/Additional Notes
Water Management	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Quantitative	Number	71	5.5.1 Water Use Structure and Management
	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Qualitative	N/A	71-72	5.5 Water Resource and Wastewater Management
Hazardous Waste Management	RT-CH-150a.1	(1)Amount of hazardous waste generated (2)Percentage recycled	Quantitative	Metric tonnes(t) Percentage (%)	70	(1)Amount of hazardous waste generated : 5.4.2 Waste Output Structure (2)Percentage recycled : 0%.
Community Relations	RT-CH-110a.2	Discussion of engagement processes to manage risks and opportunities associated with community interests	Qualitative	N/A	97	6.5 Social Engagement
Workforce Health and Safety	RT-CH-320a.1	(1)Total recordable incident rate (TRIR) (2)Fatality rate for (a)direct employees and (b)contract employees	Quantitative / Qualitative	Rate	93	6.4.2 Occupational Safety and Injury Prevention
	RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	Qualitative	N/A	90-92	6.4.2 Occupational Safety and Injury Prevention
Product Design for Use-phase Efficiency	RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency	Quantitative	Presentation currency (currency unit used in annual report / financial statement)	-	TPU material has the unique characteristic of being a polymer between plastic and rubber; it is manufactured without the addition of plasticizers and features recyclable, environmentally friendly properties. Current development of TPU material is focused on its physical characteristics, and aims to replace polymers such as PVC for broad applications. There is comparatively little focus on use-phase resource efficiency.

Appendix 3: SASB Chemicals Industry Standards

(Chemicals Sustainability Accounting Standard, Version 2023-12)

Topic	Code	Metric	Category	Unit	Page	Corresponding Section/Additional Notes
Safety & Environmental Stewardship of Chemicals	RT-CH-410b.1	(1)Percentage of products that contain Globally Harmonized System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances (2) percentage of such products that have undergone a hazard assessment	Quantitative	Percentage by revenue (%) percentage (%)	-	DINGZING did not use any regulated chemicals in 2025
	RT-CH-410b.2	Discussion of strategy to : (1)Manage chemicals of concern (2)Develop alternatives with reduced human or environmental impact	Qualitative	N/A	-	DINGZING did not use any regulated chemicals in 2025
Genetically Modified Organisms	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	Quantitative	Percentage by revenue (%)	--	This metric does not apply to DINGZING
Management of the Legal & Regulatory Environment	RT-CH-530a.1	Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry	Qualitative	N/A	33	3.4 Regulatory Compliance
Operational Safety, Emergency Preparedness & Response	RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	Quantitative	Number Rate	93	6.4.2 Occupational Safety and Injury Prevention
	RT-CH-540a.2	Number of transport incidents	Quantitative	Number	93	6.4.2 Occupational Safety and Injury Prevention

Table 2: Activity Metrics :

Topic	Code	Metric	Category	Unit	Page	Corresponding Section/Additional Notes
Activity Indicators	RT-CH-000.A	Output of the reporting department	Quantitative	Cubic meters (m³) or metric tonnes(t)	8	1.1.2 Products and Services

Appendix 4: DINGZING Advanced Materials Inc. Summary Table of Assurance Items in the 2025 Sustainability Report

No	Item	Key Performance Indicator	Page	Applicable Basis
1	Water consumption in 2025 (tons)	Total water consumption in 2025 was 57,578 tons.	71	Total water consumption (tons) at DINGZING's Kaohsiung and Pingtung facilities in 2025.
2	Water withdrawal in 2025 (tons)	Total water withdrawal in 2025 was 90,064 tons.	71	Total water withdrawal (tons) at DINGZING's Kaohsiung and Pingtung facilities in 2025.
3	Total energy consumption (GJ), grid electricity usage ratio, renewable energy usage ratio, and self-generated energy in 2025 (GJ)	Total energy consumption in 2025 was 186,532.0893 GJ; grid electricity usage ratio was 75.4398%; renewable energy usage ratio was 0%; and total self-generated energy was 6,070.5468 GJ. (Note 1)	65-66	Please refer to the main text of the 2025 Sustainability Report.
4	2025 total recordable incident rate (TRIR) and fatality rate for direct employees and for all workers who are not employees but whose work and/or workplace is controlled by the organization (contractors)	In 2025, the TRIR and fatality rate for direct employees were 0.92 and 0, respectively. The TRIR and fatality rate for all non-employee workers whose work and/or workplace was controlled by the organization (contractors) were both 0.	93	Please refer to the main text of the 2025 Sustainability Report.
5	Process safety incidents count (PSIC), process safety total incident rate (PSTIR), and process safety incident severity rate (PSISR) in 2025	In 2025, the PSIC was 0; the PSTIR was 0; and the PSISR was 0.	93	Please refer to the main text of the 2025 Sustainability Report.

Note 1: Grid electricity usage ratio is rounded to the fourth decimal place, and the TRIR for direct employees is rounded to the second decimal place.

Appendix 5: Independent Auditor's Limited Assurance Report on Dingzing Advanced Materials Incorporated's Greenhouse Gas (GHG) statement

Independent Auditor's Limited Assurance Report on Dingzing Advanced Materials Incorporated's Greenhouse Gas (GHG) statement

To Dingzing Advanced Materials Incorporated

Report on the GHG statement

We have undertaken a limited assurance engagement of the accompanying GHG statement of Dingzing Advanced Materials Incorporated (the 'Company') for the year ended December 31, 2025, comprising the Emissions Inventory and the Explanatory Notes. The GHG statement includes Scope 1, Scope 2, and Scope 3 GHG emissions and explanatory notes in the greenhouse gas inventory report. This engagement covers only Scope 1 and Scope 2 GHG emissions and the related explanatory notes of the GHG statement (refer to Appendix 1 - Summary of Subject Matter Assured). This engagement was performed by an engagement service team with multiple areas of expertise, including assurance practitioners and environmental specialists.

The Company's responsibility for the GHG statement

The Company is responsible for the preparation of the GHG statement in accordance with the GHG protocol, the climate-related information of TWSE or TPEX listed company under Regulations Governing Information to be Published in Annual Reports of Public Companies and the Q&A on the Sustainable Development Roadmap for Listed Companies issued by the Financial Supervisory Commission, applied as explained in Chapter 1 to the GHG statement. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the GHG statement that is free from material misstatement, whether due to fraud or error.

GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Our independence and quality management

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountants of the Republic of China, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies the Standard on Quality Management 1, "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" of the Republic of China, which requires the firm to design, implement, and operate the system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our responsibilities

Our responsibility is to express a limited assurance conclusion on the GHG statement based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the Standard on Assurance Engagements 3410, "Assurance Engagements on Greenhouse Gas Statements" of the Republic of China ("TWSAE 3410") and "Directions for the Implementation of Assurance Institutions for the Sustainability Report of TWSE/TPEX Listed Companies". This standard requires that we plan and perform this engagement to obtain limited assurance about whether the GHG statement is free from material misstatement.

Appendix 5: Independent Auditor's Limited Assurance Report on Dingzing Advanced Materials Incorporated's Greenhouse Gas (GHG) statement

Under the requirements of the aforementioned assurance standards, our limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the GHG Protocol, the climate-related information of TWSE or TPEX listed company under Regulations Governing Information to be Published in Annual Reports of Public Companies and the Q&A on the Sustainable Development Roadmap for Listed Companies issued by the Financial Supervisory Commission, assessing the risks of material misstatement of the GHG statement whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the GHG statement. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above we:

1. Through inquiries, obtained an understanding of the Company's control environment and information system relevant to emission quantification and reporting, but did not evaluate the design of particular control activities, obtain evidence about their implementation, or test their operating effectiveness.
2. Evaluated the appropriateness and consistency of the Company's methods for developing estimates. However, our procedures performed did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate the estimates made by the Company.
3. Conducted site visits at 2 significant operational sites to assess the completeness of emissions sources, data collection methods, emission source data, and the relevant assumptions applicable to this site. The sites selected for testing were chosen taking into consideration their contribution of emissions in relation to total emissions, the nature of emission sources, and the sites selected in previous periods. Our procedures performed did not include testing the information systems to collect and aggregate facility data, or the controls used at these sites.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

Accordingly, we do not express a reasonable assurance opinion about whether the Company's GHG statement has been prepared, in all material respects, in accordance with the GHG Protocol, the climate-related information of TWSE or TPEX listed company under Regulations Governing Information to be Published in Annual Reports of Public Companies and the Q&A on the Sustainable Development Roadmap for Listed Companies issued by the Financial Supervisory Commission.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's GHG statement for the year ended December 31, 2025, is not prepared, in all material respects, in accordance with the GHG Protocol, the climate-related information of TWSE or TPEX listed company under Regulations Governing Information to be Published in Annual Reports of Public Companies and the Q&A on the Sustainable Development

Appendix 5: Independent Auditor's Limited Assurance Report on Dingzing Advanced Materials Incorporated's Greenhouse Gas (GHG) statement

Roadmap for Listed Companies issued by the Financial Supervisory Commission.

Other Matter

The Management of the Company is responsible for maintaining the Company's website. If the GHG statement is modified after this limited assurance report is issued, we are not obliged to re-perform the assurance work.

CHANG, JUI-TING

For and on behalf of PricewaterhouseCoopers, Taiwan

May 8, 2026

Appendix 5: Independent Auditor's Limited Assurance Report on Dingzing Advanced Materials Incorporated's Greenhouse Gas (GHG) statement

Appendix 1 - Summary of Subject Matter Assured

Emissions by scopes	Carbon Emissions (metric tons CO ₂ e/year)	
Scope 1	2,617.7457	
Scope 2	Location-based	18,523.8295
Total Emissions	21,141.5752	

Appendix 6: Independent Limited Assurance Report

Independent Limited Assurance Report

To Dingzing Advanced Materials Incorporated

We have been engaged by Dingzing Advanced Materials Incorporated (“Company”) to perform assurance procedures in respect of the key performance indicators identified by the Company and reported in the 2025 Sustainability Report (hereinafter referred to as the “Identified Key Performance Indicators”) and have issued a limited assurance report based on the result of our work performed.

Subject Matter Information and Applicable Criteria

The subject matter information is the Identified Key Performance Indicators of the Company. The Identified Key Performance Indicators and the respective applicable criteria are stated in the “Summary of Subject Matter Assured” of the Sustainability Report. The scope of the aforementioned Identified Key Performance Indicators is set out in the “Scope of the Report” of the Sustainability Report.

Management’s Responsibility

The Management of the Company is responsible for the preparation of the Identified Key Performance Indicators disclosed in the Sustainability Report in accordance with the respective applicable criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Identified Key Performance Indicators that are free from material misstatement, whether due to fraud or error.

Inherent Limitations

Certain subject matter information assured involves non-financial data which is subject to more inherent limitations than financial data. Qualitative interpretations of the relevance, materiality and the accuracy of data are more dependent on individual assumptions and judgments.

Compliance of Independence and Quality Management Requirement

We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies the Standard on Quality Management 1, “Quality Management for Public Accounting Firms” of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Identified Key Performance Indicators based on the procedures we have performed and the evidence we have obtained. We conducted

Appendix 6: Independent Limited Assurance Report

our limited assurance engagement in accordance with the Standard on Assurance Engagements 3000, “Assurance Engagements other than Audits or Reviews of Historical Financial Information” of the Republic of China. This standard requires that we plan and perform this engagement to obtain limited assurance about whether the Identified Key Performance Indicators are free from material misstatement.

Under the requirements of the aforementioned standards, our limited assurance engagement involves assessing the suitability in the circumstances of the Company’s use of the criteria as the basis for the preparation of the Identified Key Performance Indicators, assessing the risks of material misstatement of the Identified Key Performance Indicators whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Key Performance Indicators. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Made inquiries of the persons responsible for the Identified Key Performance Indicators to obtain an understanding of the processes, information systems, and the relevant internal controls relating to the preparation of the aforementioned information to identify the areas where there may be risks of material misstatement; and
- Based on the above understanding and the areas identified, performed analytical procedures on the Identified Key Performance Indicators and performed substantive testing on a selective basis, to obtain evidence for limited assurance.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Company’s Identified Key Performance Indicators have been prepared, in all material respects, in accordance with the respective applicable criteria.

We also do not provide any assurance on the Sustainability Report as a whole or on the design or operating effectiveness of the relevant internal controls.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Key Performance Indicators in the Sustainability

Appendix 6: Independent Limited Assurance Report

Report are not prepared, in all material respects, in accordance with the applicable criteria.

Other Matter

The Management of the Company is responsible for maintaining the Company's website. We have no responsibility to re-perform any procedures regarding the Identified Key Performance Indicators after the date of our assurance report, even if the Identified Key Performance Indicators or the applicable criteria have been subsequently modified.

CHANG, JUI-TING

For and on behalf of PricewaterhouseCoopers, Taiwan

August 4, 2026

DingZing

Science. Innovation. Collaboration.

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