

Eclat

2024 ESG Report



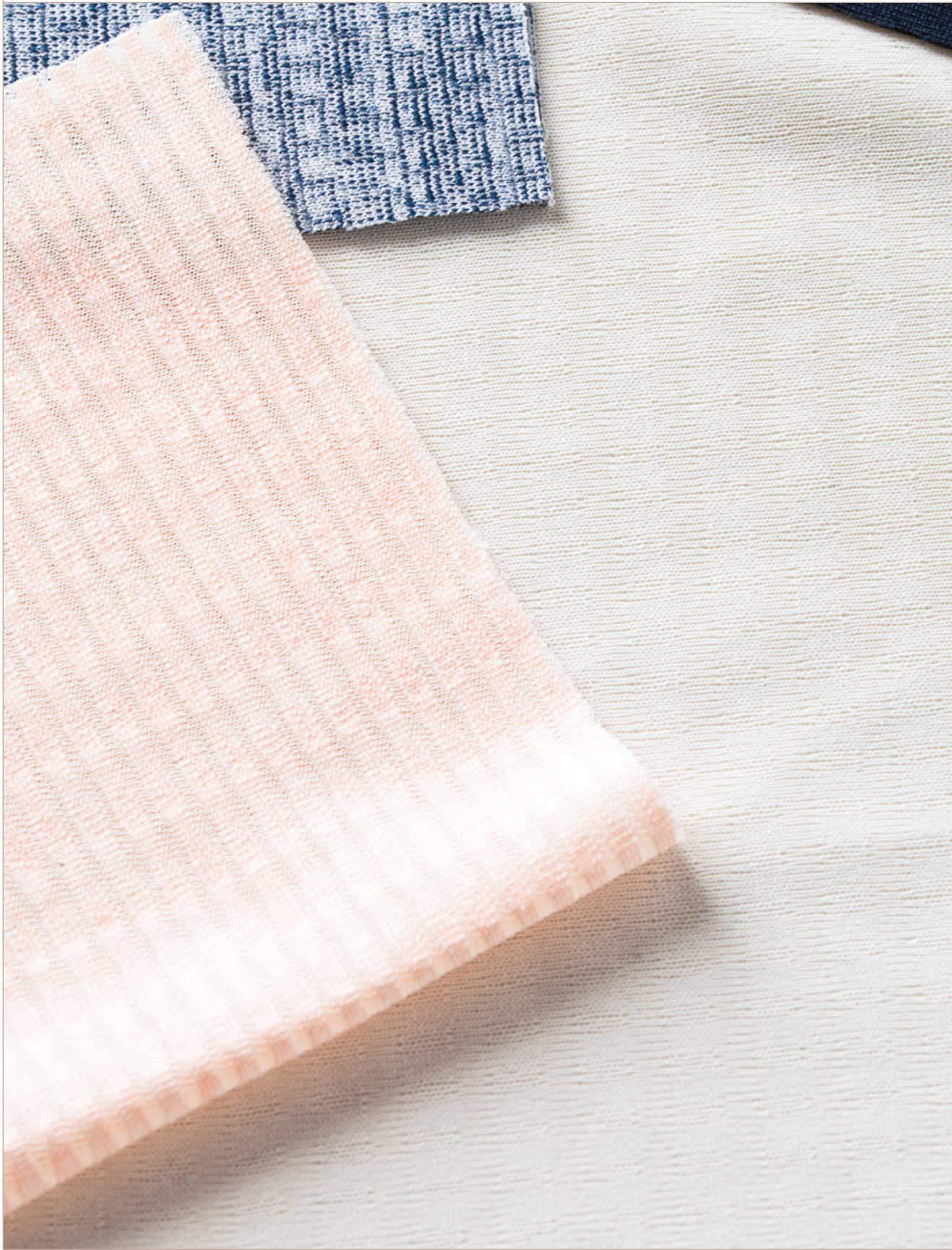


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About the Report

We welcome you to read the ESG Report of Eclat Textile Co., Ltd. (hereinafter "Eclat" or "we"). Since its establishment, Eclat has been committed to the enhancement and innovation of its primary business in textiles. At the same time, Eclat has been working with its employees, partners and other stakeholders to create eco-friendly products and exert influence in the design and manufacturing of fabrics and garments in order to realize the idea of "Sustainability through Garment".

Through this report, we wish to illustrate the vision and strategy of Eclat in sustainable governance, present our performance in sustainable governance, and respond to the issues of stakeholders' concern about Eclat's sustainable development.

Reporting Boundary and Scope

The scope of this report is consistent with the consolidated entities in the consolidated financial statements. For a complete list of companies, please refer to the Company's [consolidated financial report](#). The disclosure period of this report aligns with the consolidated financial statements, covering the full year of 2024 (January 1, 2024, to December 31, 2024). The report details Eclat's sustainability vision and goals, along with objectives, specific actions, and performance data across economic, environmental, and social dimensions. Certain data is retroactively provided for 2017 or presents information from 2023 to ensure completeness and comparability. Unless otherwise indicated, all amounts mentioned in this report are in NTD, and those in other currencies will be specifically noted. Other environmental and social information is based on commonly used units, which are noted in the text. Eclat will regularly publish the ESG Report on an annual basis and disclose the report on its official website. If there is any inconsistency in the scope of disclosure of material issues in the report, it will be explained in the report.

Reporting Standards and Ensuring the Reliability of Disclosed Information

The content of this report is structured with reference to the latest standards of the Global Reporting Initiative (GRI) (GRI Standards 2021). This report is also prepared with reference to the Task Force on Climate-related Financial Disclosures (TCFD), the industry standards of the Sustainability Accounting Standards Board (SASB) (apparel, accessories and footwear), and the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE/TPEX Listed Companies.

The information in this report is collected by the employees of the relevant departments. We have engaged Ernst & Young, an independent and credible accounting firm, to provide limited assurance of this report in accordance with the Standard on Assurance Engagements No. 1 "Assurance not classified as audit or review of historical financial statements" issued by the Accounting Research and Development Foundation. For the independent limited assurance report, please see the appendices of this report.

Report Issuance and Cycle

Previous issue of the report: August 2024

Current issue of the report: August 2025

Eclat will regularly publish the ESG Report in August each year and disclose it on its official website.

There were no restatements of information in 2023 Sustainability Report of Eclat Textile Co., Ltd.

Contact Information

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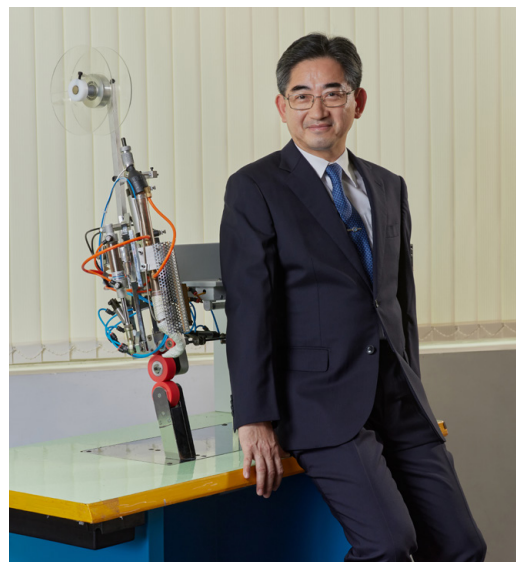
Headquarters tel.: +886-2-2299-6000

Website: <http://www.eclat.com.tw>

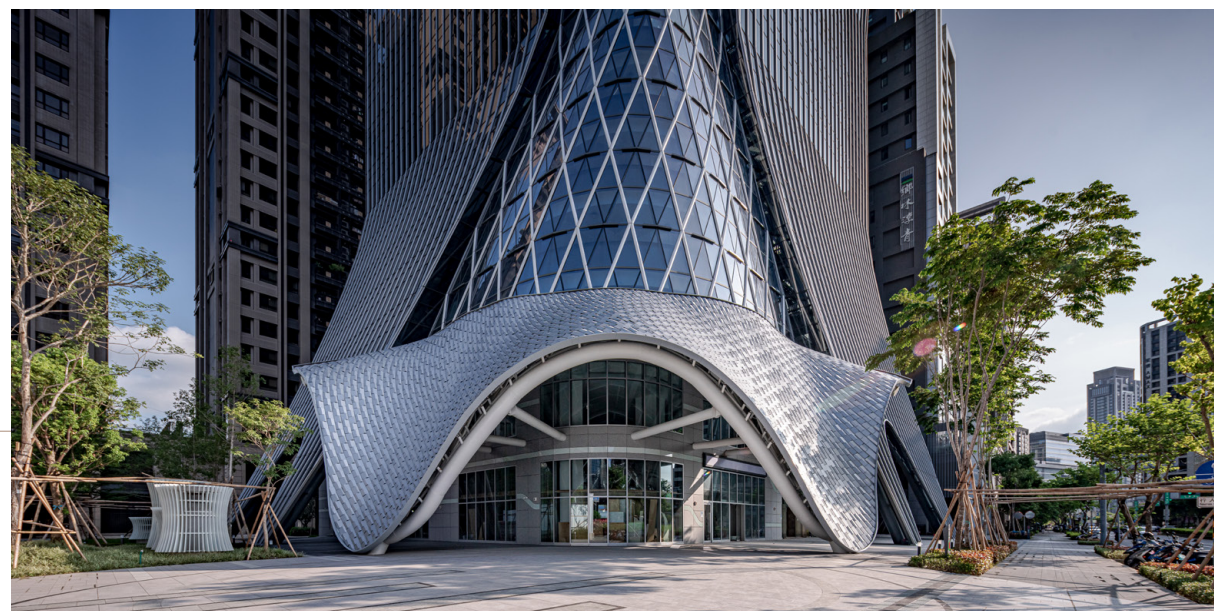


Message from the Chairman

In 2024, global inflation gradually eased, and European and American countries began cutting interest rates. As suppressed consumer purchasing power gradually recovered, market demand warmed up, accelerating the digestion of brand inventories. This led to a gradual normalization of order patterns. Some existing customers even saw significant order growth after inventory depletion. Coupled with our years of accumulated R&D expertise, which allows us to precisely understand the needs of various market-positioned brand customers and quickly deliver tailored products and solutions, we also benefited from the growth of emerging brands. Despite the overall economy still being affected by various uncertainties arising from monetary policies and geopolitical factors, we adhered to a prudent and pragmatic business strategy, maintaining steady growth while continuously enhancing R&D and innovation. We actively pursued the development of high value-added and niche products, expanded our portfolio of new brand customers, and worked closely with existing brand partners, ultimately achieving the second-highest revenue record in the company's history.



We uphold the core value of "continuous innovation and sustainable management" to promote the transformation of the textile and garment industry. This report centers around the main theme of "Knitting for Sustainability", which demonstrates our persistence in the textile and garment industry, and we hope to promote the sustainable development of the textile industry through the spirit of continuous innovation and partnership. In the 2024 report, Eclat has organized its sustainable management strategy and practices in the five aspects of corporate sustainable governance, creation of industrial values, talent development, protection of environmental resources and social charity, so that readers can understand how Eclat continues to implement corporate sustainable development, promote the green transformation of business, and facilitate the integration and development of the industry.



Sustainable Governance

We have expanded the concept of CSR to corporate sustainable development, continuing to promote corporate sustainable development in accordance with the United Nations' Sustainable Development Goals (SDGs) for contribution to the sustainability of business, industries, society and the environment.

Creation of Values

As the supply chain has increasingly concentrated in recent years, we continue to introduce new types of raw materials and equipment and maintain good communication with the upstream and downstream supply chains. To enhance industry competitiveness, we continue to develop high value-added products and integrate sports functionality into other fields, adding greater variety to our offerings through innovative design. At the same time, we have developed a win-win strategy to grow with our partners and drive industrial development. To drive low-carbon and intelligent transformation, we participated in the Industrial Development Administration of the Ministry of Economic Affairs' "Large Enterprises Leading SMEs in Low-Carbon and Intelligent Transformation Subsidy Program," working alongside supply chain partners to advance low-carbon transformation and enhance industry competitiveness. Moreover, we have referenced SASB's industry standard to disclose relevant information, conduct on-site visits, and provide advice to our contractors, as well as communicate with them to promote sustainable supply chains, thereby, building a responsible and sustainable supply chain together.

Talent Development

Through industry-academia collaboration, we have developed a comprehensive management framework for talent selection, cultivation, utilization, and retention so that employees can foresee the stability of Eclat, enabling us to retain outstanding talent in the industry. We also continue to promote the Happiness Day and all kinds of welfare benefits to share the results of our operations with our employees. Moreover, we have set up a childcare center in the headquarters, hoping that our employees can achieve work-life balance. In addition, we continue to promote the project of "No Fees for Migrant Workers", which significantly improves the working conditions of migrant workers, and enhances their rights.

Protection of Environmental Resources

Eclat is committed to protecting resources and the environment and implementing various environmental and safety management systems and action plans to promote the transformation of corporate sustainability. Since 2017, the scope of GHG inventory has been expanded to all corporate locations at home and abroad, and the categories of Scope 3 inventory are continuously expanded to facilitate GHG management of the supply chain. Eclat continues to improve and invest in automated green processes in order to reduce the potential impact of carbon emissions on greenflation. We continue to follow the disclosure recommendations of the TCFD to identify significant climate risks and opportunities Eclat faces, quantify the financial impacts of significant climate risks and opportunities, and formulate management strategies and goals, hoping to reduce risks and seize opportunities. Eclat has also committed to joining the Science Based Targets initiative (SBTi) and will set future carbon reduction goals aligned with the latest climate science to enhance the transparency and effectiveness of its climate actions.

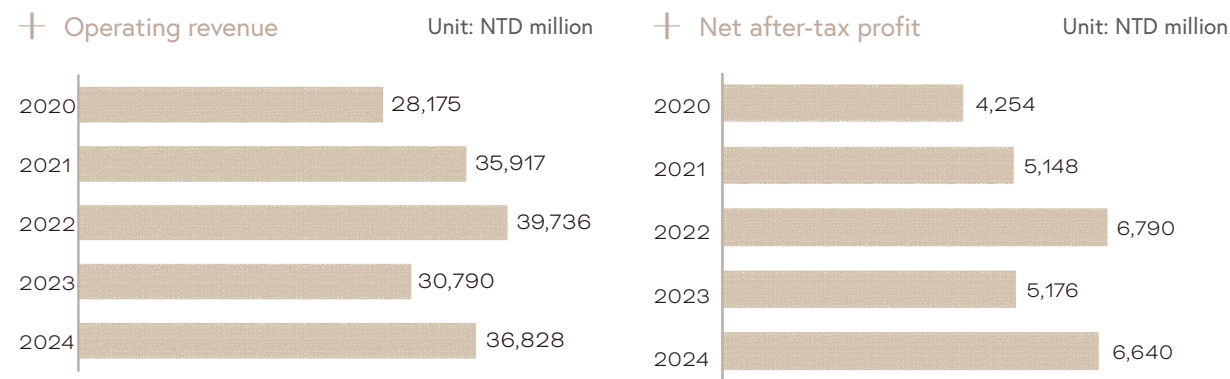
Social Charity Activities

Starting from our core business, Eclat makes contribution to the society in various ways. In addition to sponsoring amateur athletes in need of assistance, donating materials, offering textile-related scholarships and organizing clothing design competitions, Eclat is also committed to becoming a good neighbor of the communities and making contribution to the communities around its plants through participation in activities as well as assistance in resources and manpower. In this way, Eclat has been able to know the communities better and promote harmony and integration with the communities

Overview

Overview of Sustainability Performance

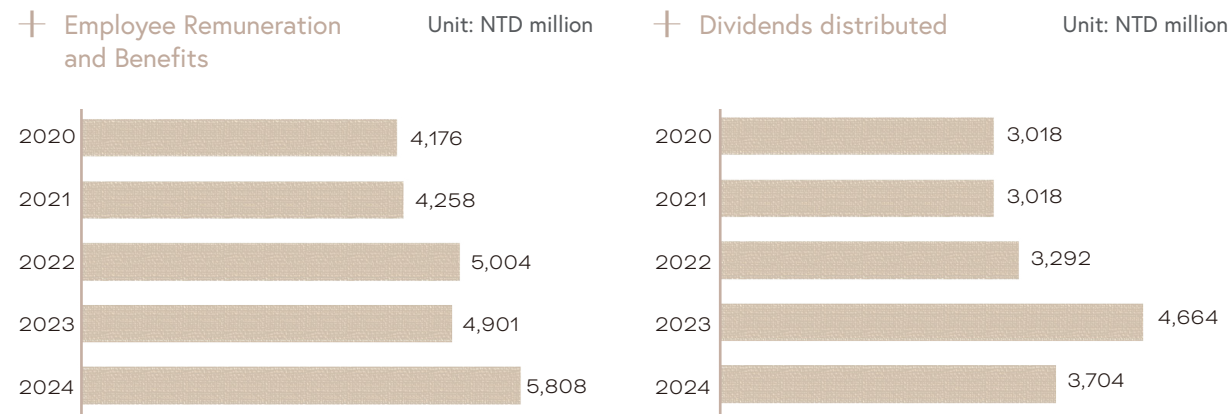
Management aspect



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Net after-tax profit

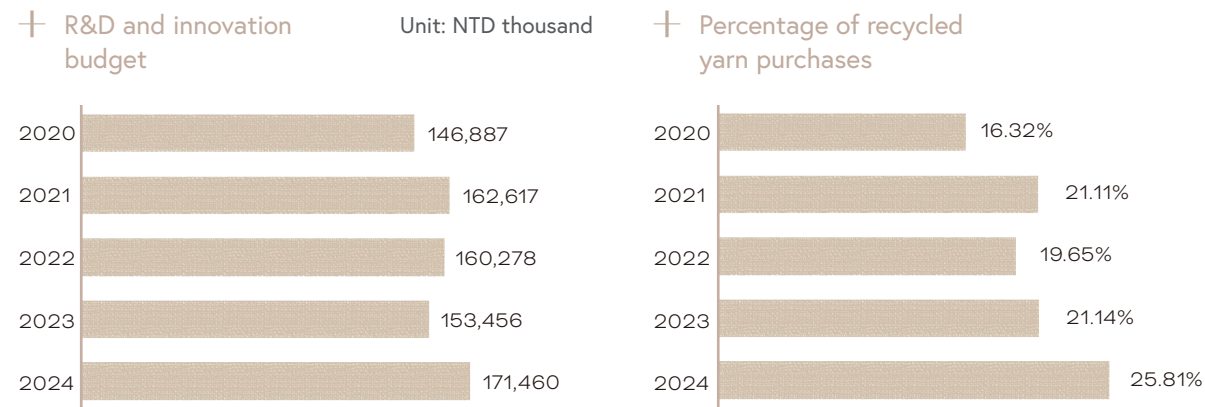
Unit: NTD million



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Dividends distributed

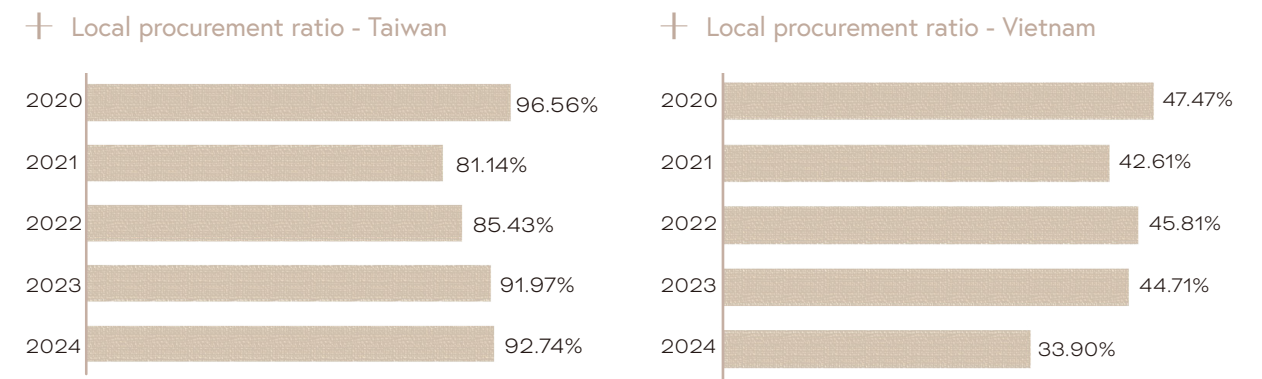
Unit: NTD million



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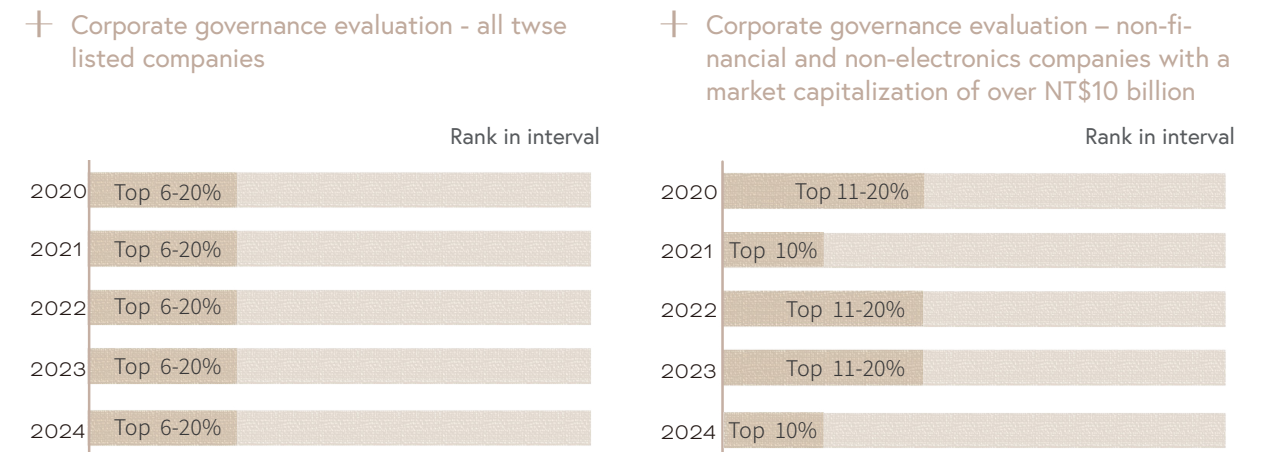
Percentage of recycled yarn purchases

The system's calculation method was updated in 2023, and the figures in the 2023 report were revised accordingly.



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Local procurement ratio - Vietnam



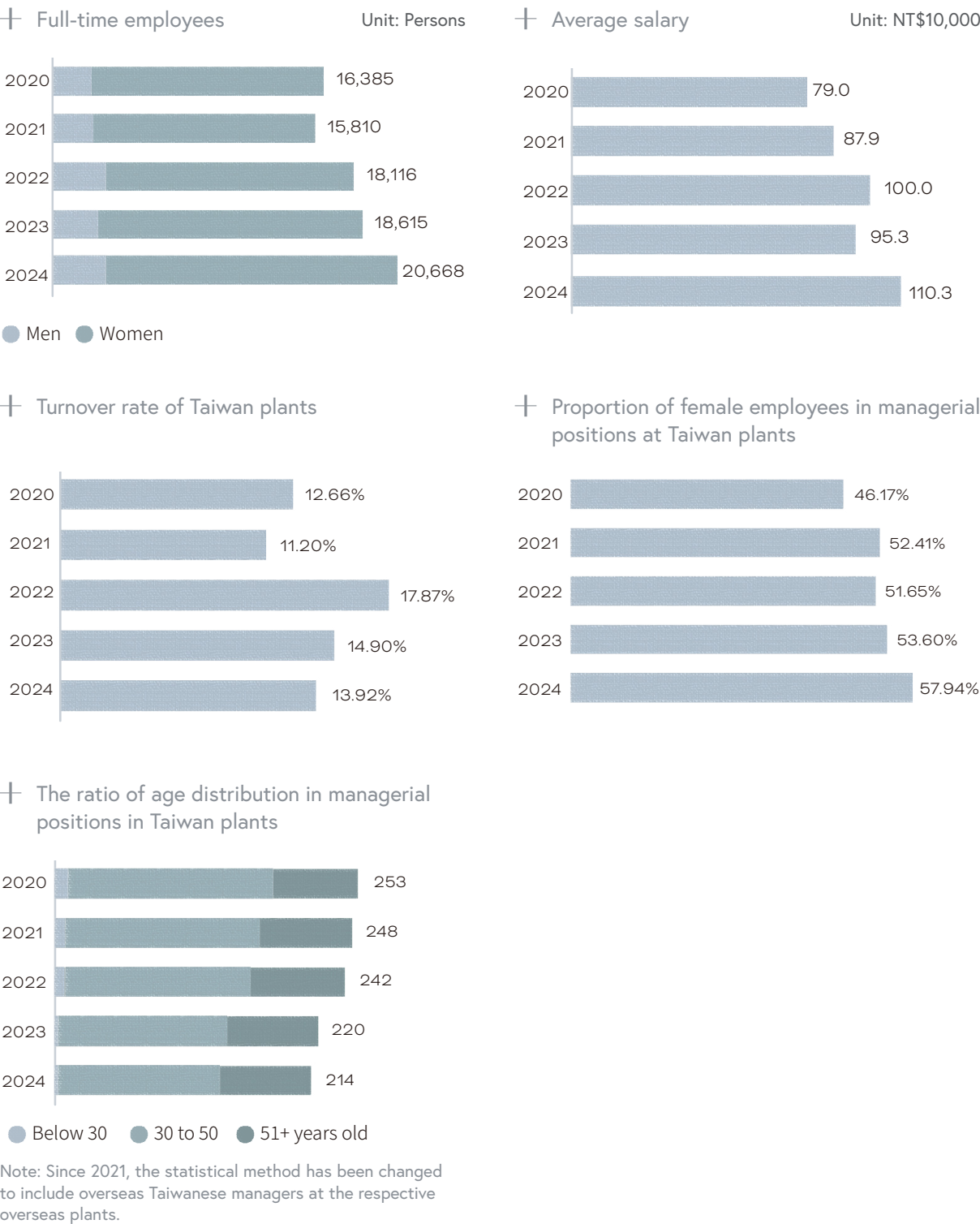
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Corporate governance evaluation – non-financial and non-electronics companies with a market capitalization of over NT\$10 billion

Categories of all public companies: 1st range: Top 5%; 2nd range: 6-20%; 3rd range: 21-35%; 4th range: 36-50%; 5th range: 51-65%; 6th range: 66--80%; 7th range: 81-100%.

Categories of non-financial and non-electronics companies with a market value of no less than NTD 10 billion: 1st range: Top 10%; 2nd range: 11-20%; 3rd range: 21-40%; 4th range: 41-60%; 5th range: 61-100%.

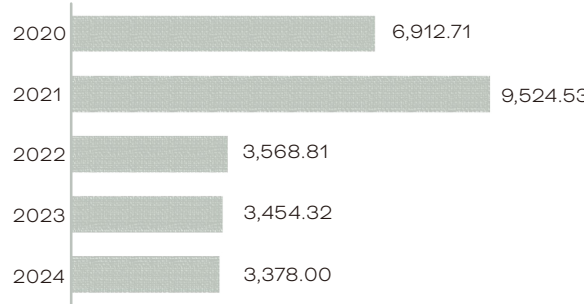
Social aspect



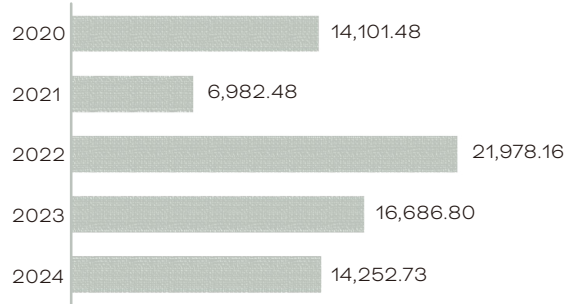
Environmental aspect



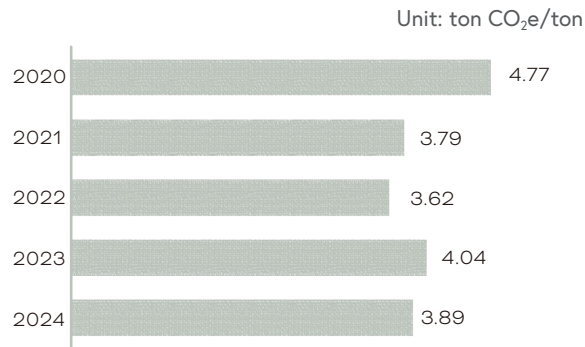
✚ Sulfur Oxides (SOx) Unit: kg



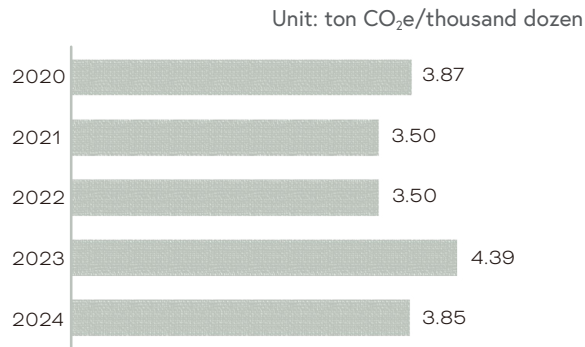
✚ Volatile Organic Compounds (VOCs) Unit: kg



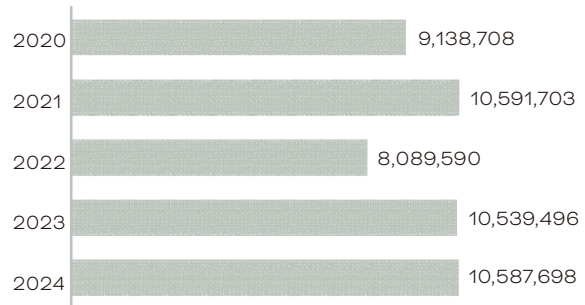
✚ Greenhouse gas emissions intensity of fabrics Unit: ton CO₂e/ton



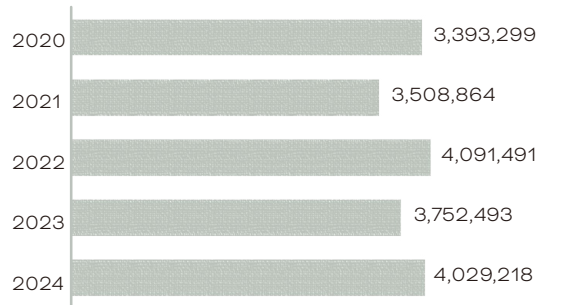
✚ Greenhouse gas emission intensity of garments Unit: ton CO₂e/thousand dozen



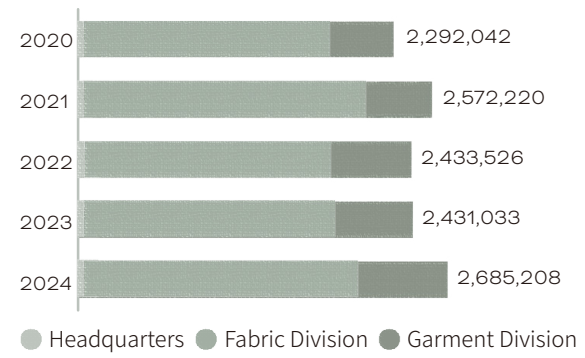
✚ Waste statistics of the Fabric Division Unit: kg

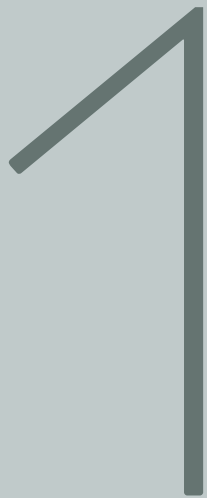


✚ Waste statistics of the Garment Division Unit: kg



✚ Total water intake Unit: m³





Sustainable Eclat

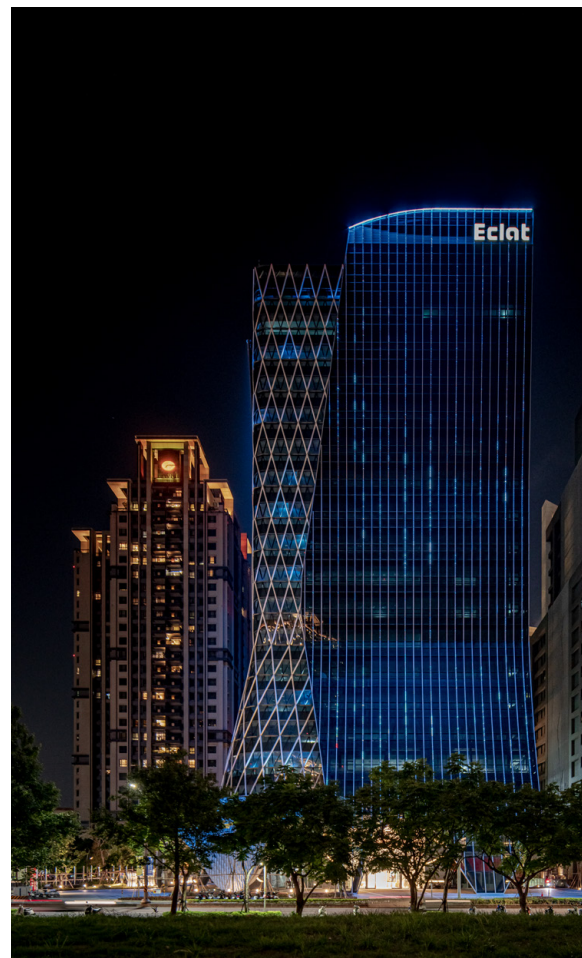
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1.1 About Eclat

1.1.1 Overview of Operations

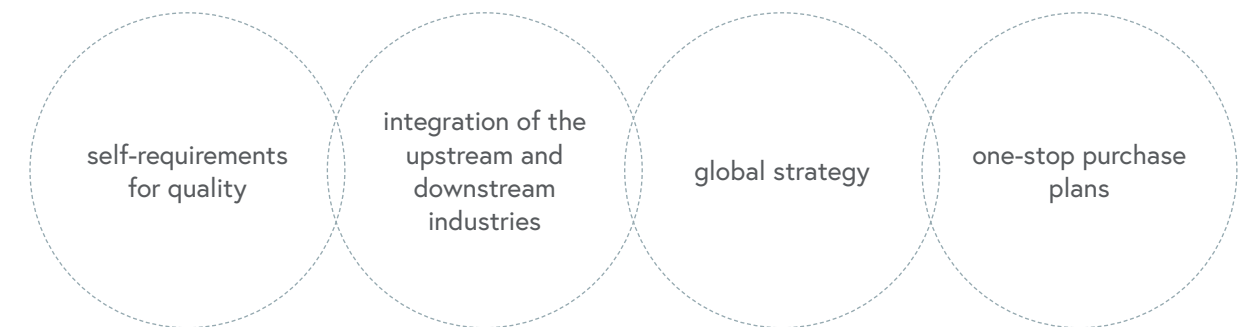
Company profile

Company name	Eclat Textile Co., Ltd.
Stock code	1476 (Eclat became listed on the Taiwan Stock Exchange in 2001)
Date of establishment	November 28, 1977
Location of headquarters	No. 738, Zhongyang Rd., Xinzhuang Dist., New Taipei City
Number of employees	1,702 (Taiwan) 20,668 (Globally) (as of December 31, 2024)
Sales	Garments 8,557,622 (dozens) Fabrics 21,253 (tons)
Operating revenue	NTD 36,828,499 thousand (as of December 31, 2024)
Total assets	NT\$35,865,120 thousand (as of December 31, 2024)



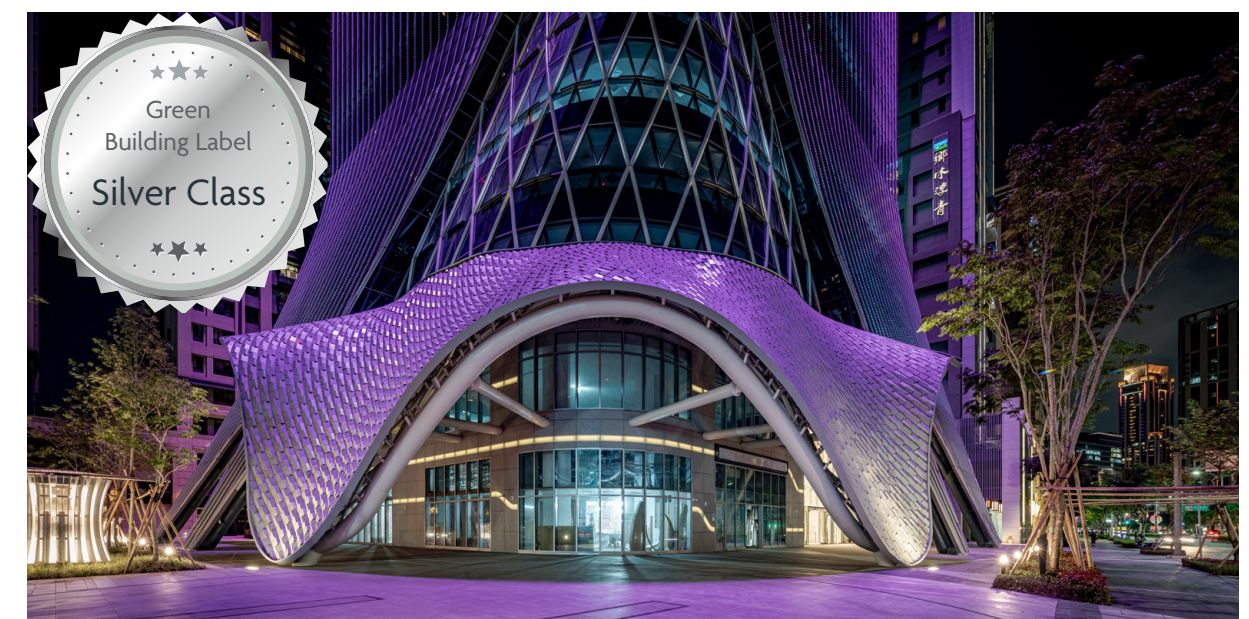
History

Eclat Textile Co., Ltd. was established in 1977, beginning with fabrics, garments, and textile raw materials. Since its establishment, Eclat has maintained a certain degree of growth in a constantly changing environment through its four business strategies of self-requirements for quality, integration of the upstream and downstream industries, global strategy and one-stop purchase plans. By utilizing the strategic alliance of the upstream and downstream industries, investment in automated production equipment, and continuous development and innovation, Eclat has established long-term relationships with numerous well-known brands around the world, and has become a professional supplier in the global industry. For the history and development of Eclat, see the [official website](#) or the [annual report for the shareholders' meeting](#).



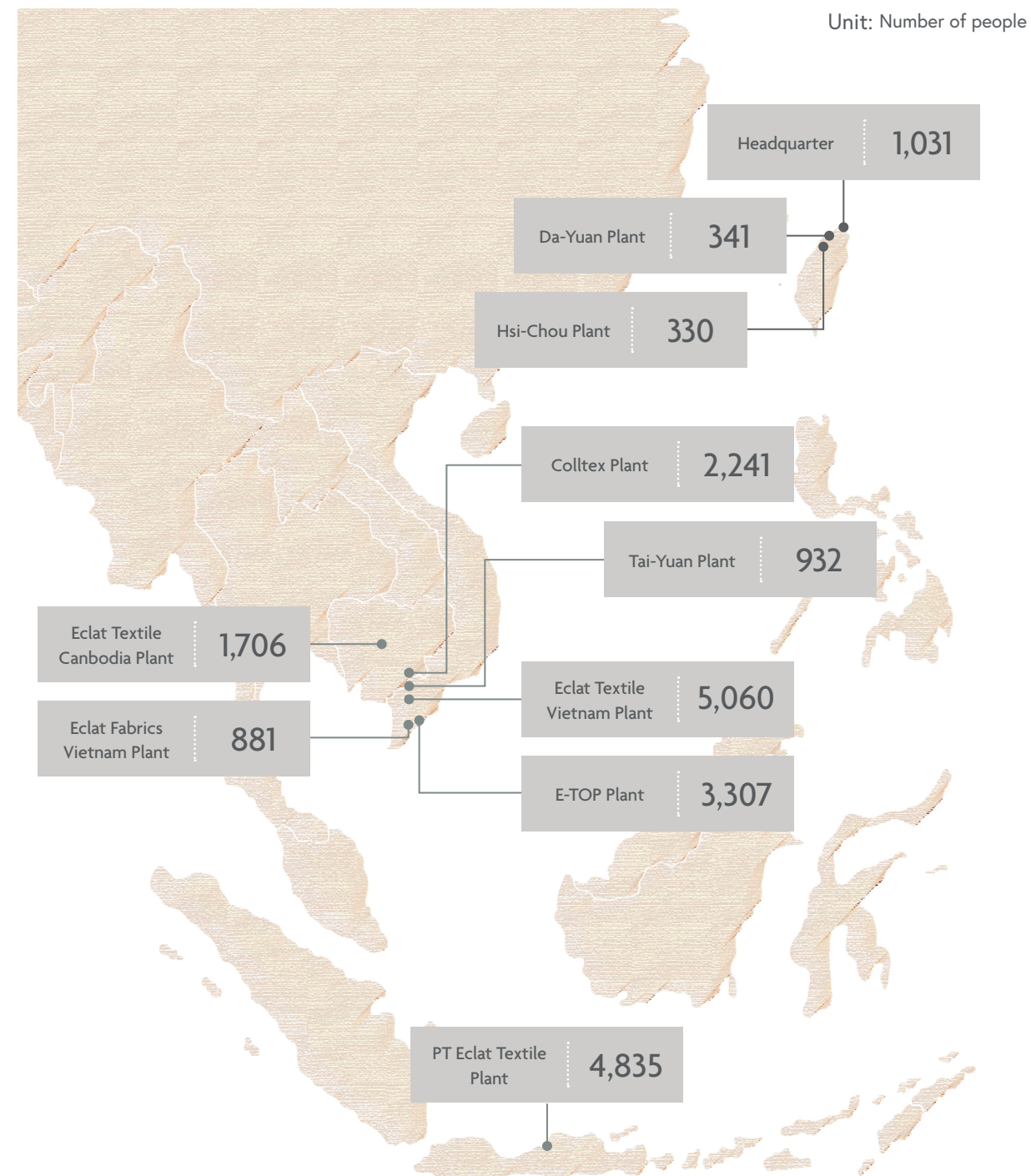
Operation Site and Market Distribution

Since its founding, Eclat has maintained its roots in Taiwan and set up its global logistics center in Wugu District, New Taipei City. At the end of 2017, an investment of NTD 3.367 billion was made to purchase 1,566 pings of land in Xinzhuang Sub-City Center for the construction of a new corporate headquarters, which was completed and put into operation at the end of 2022. The operation headquarters emphasizes "green energy and environmental protection" and has received "Silver" certification from the Green Building Label. Eclat includes the Fabric Division and the Garment Division. The Fabric Division has set up plants with different functions in Taoyuan and Miaoli in Taiwan and in Vietnam. The Garment Division has production bases in Vietnam, Cambodia and Indonesia.



Changes in operation and production locations

To enhance productivity and mitigate the risks of production base concentration, Eclat has established manufacturing facilities not only in Taiwan but also in Vietnam, Cambodia, and Indonesia. In the future, Eclat will actively expand the production capacity of its own factories while forming alliances with industry peers, establishing strategic alliance garment manufacturing plants in locations such as Lesotho in South Africa, Vietnam, and mainland China. In addition, Eclat has long-term partner agents in major consumer markets worldwide to handle the sales of its fabrics and garments, while the production bases of its apparel division are primarily located in Vietnam, Cambodia, and Indonesia. For 2023, Eclat experienced no significant changes in its value chain, products and services, or business relationships.



Eclat's history of sustainable development

- 1977** — Eclat Textile Co., Ltd. was established.
- 1991** — Eclat was computerized with automated production equipment. Became one of the top 500 manufacturers in Taiwan in terms of revenue.
- 1993** — Eclat received the "Q Mark" quality certification from DuPont, becoming the first company in the Asia-Pacific region to receive certification authorized by DuPont, which proves that Eclat has the quality and development capability to make elastic fabrics containing Lycra®.
- 1997** — Successfully developed "Eclon®" yarn and fabric.
- 1997** — Eclat merged with Ru Jie, and its shares began to be traded publicly.
- 2000** — Started to introduce the ISO14001 environmental management system. Selected by the Council of Labor Affairs, Executive Yuan as a National Outstanding Enterprise in Labor Relations.
- 2001** — Listed on the Taiwan Stock Exchange.
- 2005** — Received Control Union Sustainable Textile and Organic Exchange certification for the production process of organic cotton.
- 2006** — Received IMO GOTS certification for the production process of organic cotton.
- 2007** — Received the Oeko-Tex certification for environmental protection.
- 2011** — Received the bluesign® certification.
- 2012** — Won the Award for Outstanding Importer/Exporter from the Bureau of Foreign Trade, Ministry of Economic Affairs. Received the International Trade Award from the Ministry of Economic Affairs.
- 2013** — All boilers at the Hsi-Chou plant began to use natural gas to reduce carbon emissions from energy use.
- 2014** — Won the award for "2013 Top 20 Innovative Enterprises in Taiwan" from the Industrial Development Bureau, Ministry of Economic Affairs.
- 2015** — All boilers at the fabric plant in Vietnam began to use natural gas, reducing CO₂ by about 60%.
- 2016** — Received the 2016 Taiwan i-Sports certification from the Sports Administration, Ministry of Education. Participated in CDP carbon disclosure.
- 2017** — Received the Lenzing Innovation Award from Lenzing. Started to introduce the ISO45001 occupational safety and health management system. Started to introduce the ISO14064 GHG inventory system.
- 2018** — Conducted independent greenhouse gas inventory and assurance, covering parent and subsidiary companies consolidated in the financial statements. Received the 2018 Taiwan i-Sports certification from the Sports Administration, Ministry of Education. Ranked in the top 6% to 20% of all public companies in the Corporate Governance Evaluation.
- 2019** — Founder Cheng-Hai Hung won the 17th Global Views Leaders Forum - Outstanding Leadership Award in 2019. Selected as a 100 constituent in corporate governance. Received the "2019 R&D 100 Award".
- 2020** — Received the International Trade Award for Contribution to Expansion in Emerging Markets from the Ministry of Economic Affairs. Selected as a constituent of the Taiwan ESG Index by FTSE Russell.

2021	- Won the Silver Medal of the "Edison Awards", an international award for innovation and R&D. Nominated for the "2021 R&D 100 Award". - Our product "windproof knitted fabric" won the "Taiwan Excellence" award from the Ministry of Economic Affairs. Listed as one of the top 10% non-financial and non-electronics companies with a market value of no less than NTD 10 billion in the Corporate Governance Evaluation.
2022	Received the 2022 International Trade Award for "Best Contribution to Trade".
2023	- Received the 2023 Taiwan i-Sports certification from the Sports Administration, Ministry of Education. - Received recognition from the Ministry of Education's Sports Administration for "Promoting the Employment of Sports Instructors by Enterprises." - The plants in Taiwan have installed solar power equipment with a capacity of approximately 2,022.09 kW.
2024	- Awarded the "Outstanding Enterprise Award in the Occupational Health and Safety Performance Evaluation of Corporate Sustainability Reports" by the Occupational Safety and Health Administration. - Won the "2024 Net Zero Industry Competitiveness Award" from the 21st Century Foundation. - Awarded the Gold Level in the "Sustainability Reporting –1st Class Traditional Manufacturing Industry-" category at the 17th TCSA Taiwan Corporate Sustainability Awards in 2024.

1.1.2 Vision and Core Values

Adhering to the vision of "continuous innovation and development of functional, fashionable and sustainable fabrics and garments to enhance the quality of life", Eclat develops the four core values of "enthusiasm" for the industry and products, "professionalism" in technology and products, "partnership" in the upstream and downstream sectors, and a "people-oriented" corporate culture, and exercises its corporate influence to drive industrial development and innovation and inject new and sustainable energy into traditional industries.



Eclat embraces the philosophy that "textile manufacturing is not a form of consumption, but an innovation in aesthetics, an enhancement of quality of life, a transformation of cultural eras, and a testament to sustainable industrial transformation." The Company aims to leverage its corporate influence to drive sustainable development in the industry and improve the quality of life for the public.

1.1.3 Participation in Public Affairs

Eclat actively participates in domestic textile industry associations, gaining industry insights through interaction and communication, and fostering friendly relationships with peers. At the same time, Eclat's senior executives participate in lectures within the private and academic sectors to share management knowledge, collaborate with various partners to publish books, and support the development of the textile industry to enhance international competitiveness and promote sustainable industrial development.

List of associations participated in by Eclat

Associations participated in by Eclat	Membership type
Taiwan Textile Federation, R.O.C.	The founder serves as an advisor and committee member
Taiwan Textile Research Institute	The founder serves as an advisory committee member
Industrial Technology Research Institute	The founder was honored with the prestigious title of Academician
Miaoli County Industrial Development and Investment Promotion Committee	Miaoli County Industrial Development and Investment Promotion Committee
Industrial Development Advisory Committee, New Taipei City Government	Industrial Development Advisory Committee, New Taipei City Government
Taiwan Knitting Industry Association	General member
Taiwan Garment Industry Association	General member
Miaoli County Industrial Association	General member
Taoyuan Da Yuan Industrial Park Manufacturers' Association	General member
Taiwan Textile Printing Dyeing & Finishing Ind. Asso.	General member
New Taipei Enterprises Development Association	General member
Miaoli County Labor-Management Relations Association	General member
New Taipei City Commercial & Industrial Association	General member

Books Published with Eclat's Participation

Publishing unit	Book title
Industrial Development Bureau, MOEA	New Growth in the Southbound Policy – Sharing Stories of Taiwanese Businesses Deeply Rooted in the New Southbound Regions
Taiwan Knitting Industry Association	Resilience in Warmth – 70th Anniversary Commemorative Book
Chinese Materials Research Society	Life stories of 20 leaders

1.1.4 Sustainability Initiatives

Emphasizing the importance of the sustainable development of the industry, and in line with international sustainable textile initiatives and actions, Eclat has become a bluesign® system manufacturer partner and provides its customers with ZDHC-compliant products. At the same time, we use the Higg Index developed by Sustainable Apparel Coalition (SAC) to conduct corporate sustainability assessment to do our part for the sustainable development of the industry. In 2016, Eclat began to respond to questionnaires on climate change and water safety from Carbon Disclosure Project (CDP), and we received a "B" grade in this year's climate change questionnaire and water safety questionnaire. Since 2020, Eclat has continued to be selected as a Taiwan Sustainability Component by FTSE Russell.

List of sustainable textile initiatives which Eclat participates in



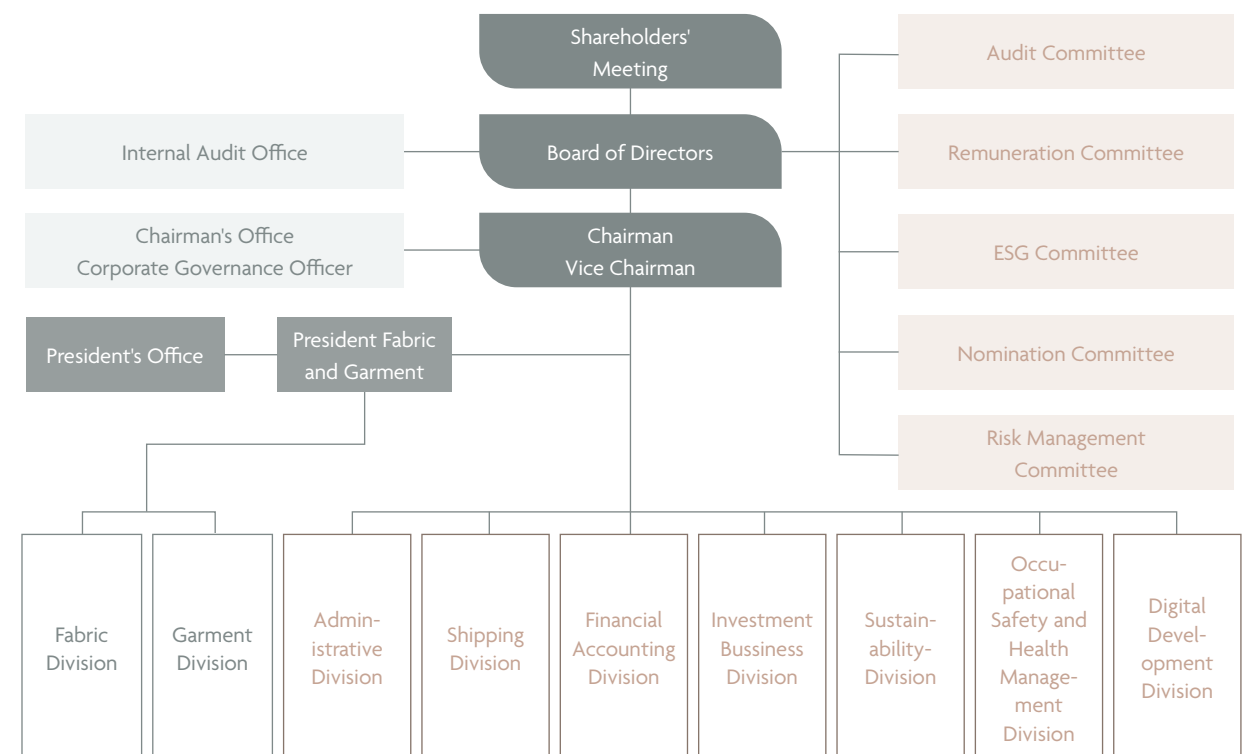
1.1.5 Governance Structure

In accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies", we have established the "Ethical Corporate Management Best Practice Principles" and the "Corporate Governance Best Practice Principles", which have been published on our website, in order to strengthen the effectiveness of our ethical management and corporate governance. In addition to regularly disclosing the information of financial statements and annual reports on our website, we also appoint dedicated personnel to disclose corporate information on our website on a timely basis in response to the needs of shareholders and stakeholders.

Corporate governance structure

In order to effectively perform the functions of the Board of Directors and improve the quality of its decision-making, our corporate governance structure consists of the Board of Directors and its functional committees, including the Audit Committee, Remuneration Committee, ESG Committee, Nomination Committee and Risk Management Committee, which have been established based on the needs of the Board of Directors. The Board of Directors performs its supervisory duties through regular meetings (at least 1- 4 meetings per year in accordance with the organizational rules of each committee) to improve corporate governance. In addition, Eclat has appointed a chief corporate governance officer to assist in the operations of the Board of Directors and its functional committees.

Organizational system of Eclat

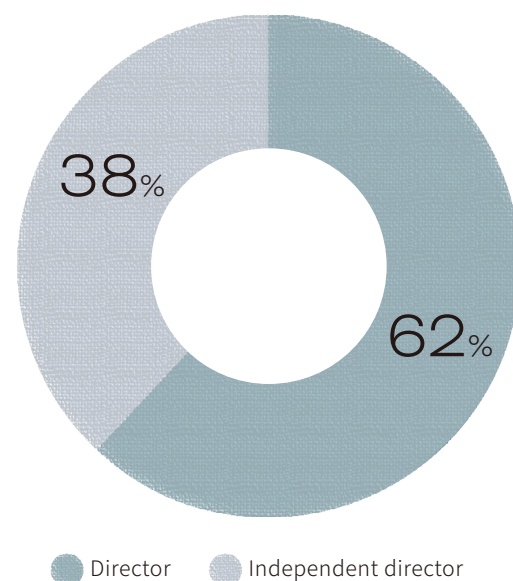


Pursuant to the Articles of Incorporation, all board members are elected under a candidate nomination system by the shareholders' meeting from a list of candidates in accordance with the "Regulations for Election of Directors". In order to enhance the independence and diversity of the Board of Directors, careful consideration is given to the criteria for composition and diversity of the Board of Directors based on Eclat's industrial characteristics and future development strategy. The Board of Directors is composed of professionals with different backgrounds, specializing in the fields of textile, finance, accounting and education.

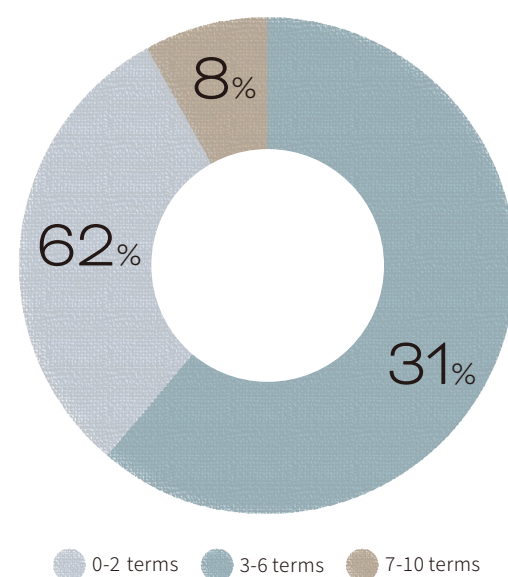
To assist directors in acquiring the knowledge and skills necessary for business execution and regulatory compliance, relevant continuing education courses focus on sustainability and risk. This year, the total hours spent on sustainability and risk-related training amounted to 81 hours, with overall training hours totaling 108 hours. Please refer to the [Company's annual report](#) for further information on the continuing education of directors.

In accordance with the Articles of Incorporation, we hold an election of directors every three years, with the most recent one for the 14th term of the Board of Directors held in June 2024. There are 8 directors and 5 independent directors, and the Chairman is Mr. Wang Shu Wen, who does not concurrently serve as the President. The re-election took into account the diverse composition of the Board of Directors and the external evaluation of the Board of Directors, and increased the number of independent directors to 5, 3 of whom are female independent director. For the names of board members, their diverse expertise their educational backgrounds and job experience and other corporate positions, please refer to the [Company's annual report](#) and [its website](#).

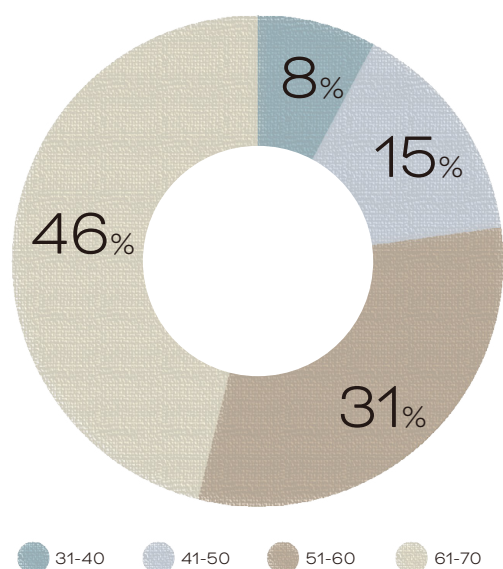
+ Composition of independent directors



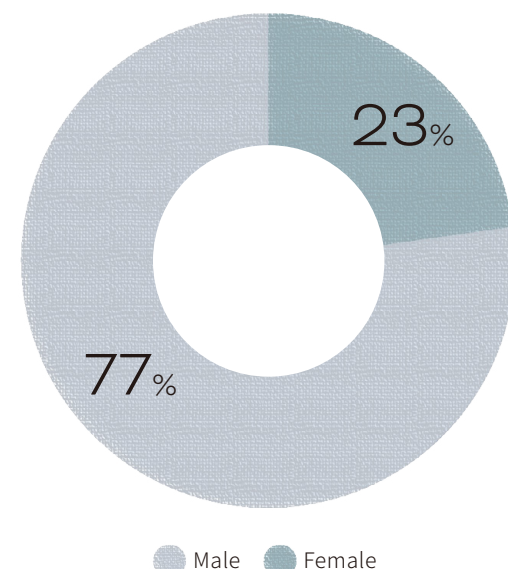
+ Term of office



+ Age composition

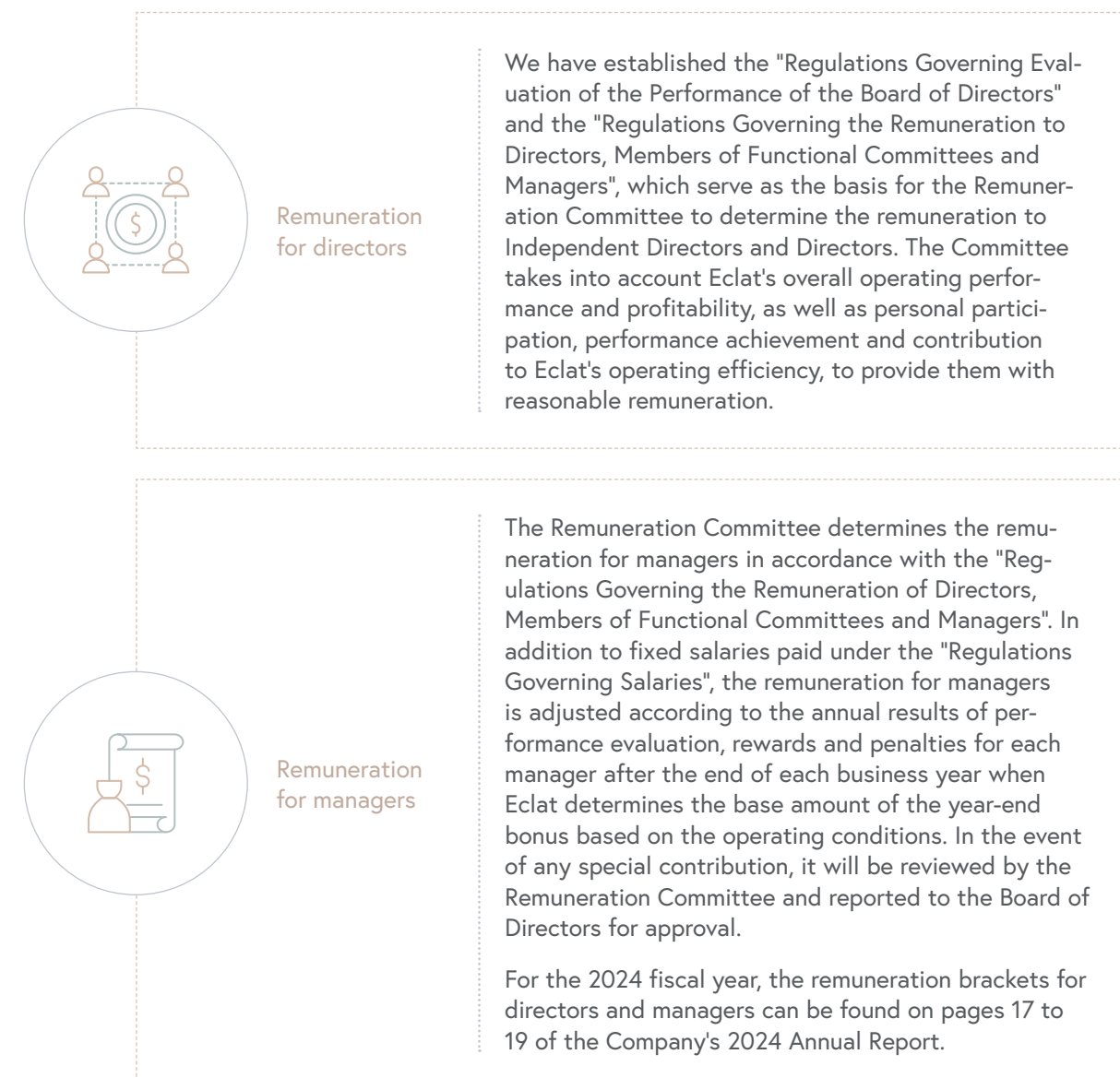


+ Gender composition



The Board of Directors meets at least quarterly in accordance with the ["Regulations Governing Meetings of the Board of Directors."](#) In the event of any material issue falling within the authority of the Board of Directors, the Board of Directors will hold a separate meeting to discuss and resolve the issue. In this year, the Board of Directors held 9 meetings. Members of the Board exercise strict self-discipline and follow the "Regulations Governing Procedure for Board of Directors Meetings" to avoid conflicts of interest. If there is any possibility of a conflict of interest, the members must explain the key details of their interests and refrain from participating in discussions and voting, and they must avoid during discussions and voting. For specific information about recusal, please refer to [our annual report](#).

Remuneration policy for directors and managers



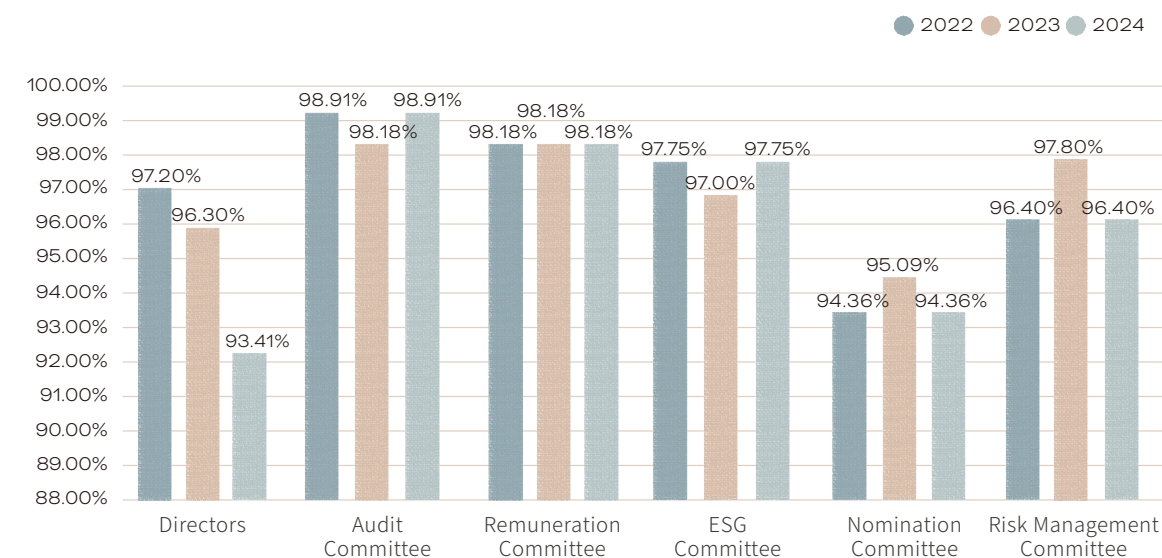
Functional committees

 Audit Committee	Composed of 5 Independent Directors At least ONE regular meeting is held every quarter 2024 attendance rate (actual attendance) was 100% 2024 attendance rate (including proxy attendance) was 100%	We established the Audit Committee in 2015 as an essential part of our corporate governance mechanism. The committee is responsible for supervising our financial statements, the selection (discharge) and independence of the CPAs and their performance, the effectiveness of our internal controls, the compliance with laws and regulations, and the control of our risks. Risk management control and procedure supervision and implementation result tracking are carried out with the assistance of the auditors of the Internal Audit Office.
 Remuneration Committee	3 independent directors At least TWO regular meetings are held every quarter 2024 attendance rate (actual attendance) was 100% 2024 attendance rate (including proxy attendance) was 100%	Members of the Remuneration Committee are appointed by the Board of Directors, with the number of members being no less than 3 in accordance with the "Remuneration Committee Charter". The Committee is responsible for assisting the Board of Directors in making comprehensive considerations and formulating policies and related measures for performance evaluation of Directors and Managers as well as their remuneration.
 Nomination Committee	5 directors (including 2 independent directors), with independent directors representing 40% of the committee. At least ONE regular meeting is held every year 2024 attendance rate (actual attendance) was 100% 2024 attendance rate (including proxy attendance) was 100%	Members of the Nomination Committee are appointed by the Board of Directors. The Committee is responsible for ensuring that the Board of Directors has appropriate expertise, experience and gender diversity. Moreover, the Committee, according to its authority, conducts regular performance evaluation on the Board of Directors, reviewing Directors' training programs, and establishing succession plans for Directors and senior managers.
 Risk Management Committee	Composed of 5 Directors (including 3 Independent Directors), with Independent Directors accounting for 60% At least ONE regular meeting is held every year 2024 attendance rate (actual attendance) was 86.67% 2024 attendance rate (including proxy attendance) was 93.33%	Members of the Risk Management Committee are appointed by the Board of Directors. The Committee is responsible for assessing risks and formulating risk management strategies and plans in consideration of economic, environmental, social and other corporate governance issues that may have a significant impact on customers, investors and other stakeholders.
 ESG Committee	4 directors (including 2 independent directors), with independent directors representing 50% of the committee. At least ONE regular meeting is held every year 2024 attendance rate (actual attendance) was 100% 2024 attendance rate (including attendance by proxy) 100%	The ESG Committee is appointed by the Board of Directors. Its responsibilities are to evaluate the overall economic, environmental, and social impacts of Eclat's operations based on the Company's sustainability goals, and to formulate management strategies and plans.

Evaluation of the performance of governance bodies

Self-evaluation

In order to implement corporate governance and enhance the functions of the Board of Directors and functional committees, Eclat has established the "Regulations Governing Evaluation of the Performance of the Board of Directors". According to the Regulations, a performance evaluation of the Board of Directors and functional committees is conducted each year since 2018 to serve as the basis for evaluating the performance of Independent Directors and Directors. Such evaluation includes five aspects: Participation, awareness of responsibilities, quality of decision-making, composition and selection of members, and internal control. The results of evaluation for the functional committee are all 90% or above.



External evaluation

Every three years, Eclat entrusts an external unit to perform a performance evaluation of the Board of Directors. In 2023, we entrusted "EY Business Advisory Services Inc." to conduct an external performance evaluation of the Board of Directors for the year of 2022, focusing on the effectiveness of the Board of Directors (including its performance). The organization and its experts have no business dealings with us and are independent, and EY conducted a written review and on-site inspections, including interviews with the Chairman, the convener of the Audit Committee, the Head of Corporate Governance, and other persons. After a comprehensive evaluation, the performance of the Board of Directors in terms of "structure", "members" and "process and information" was "advanced". EY also provided suggestions to the Board of Directors for improvement, and we have used the evaluation results as a reference for continuous improvement of the competency of the Board of Directors. For details of the suggestions and improvement plans, please refer to [our annual report](#).



Internal Audit Office

Responsible for conducting audits, the Internal Audit Office is an independent body directly under the Board of Directors, subject to the direction and supervision of the Board of Directors and the Audit Committee. It consists of a total of 3 specialized auditors, namely a chief auditor and subordinate auditors. The work of the office includes conducting risk assessments based on changes in the environment and previous audit results, planning the audit priorities for the following year based on the foregoing, and developing an annual audit plan, which will be implemented after approval by the Board of Directors. Audit findings and recommendations are submitted to the Audit Committee for review by the end of the month following the completion of submission of the audit report for approval. The chief auditor attends the Board of Directors meeting to give a report on the implementation of internal audit. In response to sustainability trends, the Audit Office has incorporated sustainability information management into the 2025 audit plan to review internal controls and information related to sustainability.

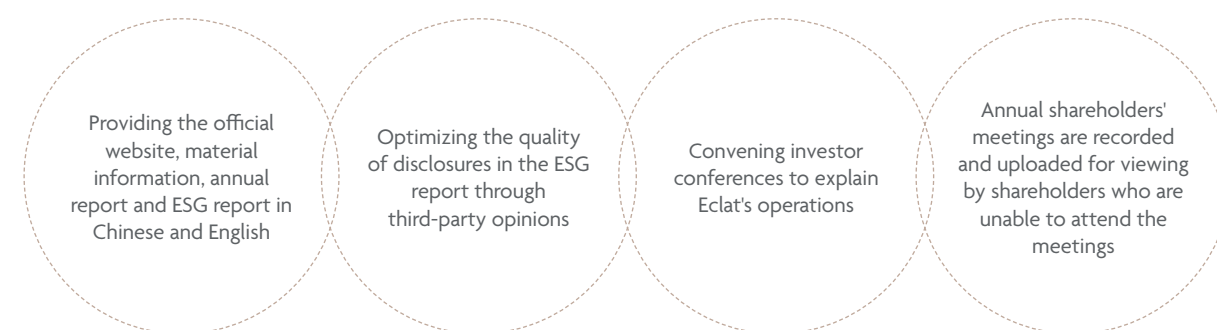
+ Internal control process



Strengthening of shareholders' rights

In order to protect the legal rights of shareholders, Eclat fulfills the responsibilities of a business operator through corporate governance guidance and corporate management mechanisms, treats all shareholders fairly, provides smooth communication channels, and enhances information transparency in the following ways to inform shareholders of important news of Eclat in a timely manner, break down language barriers, reduce asymmetry between internal and external information, and protect shareholders' right to information:

The Company also records the entire shareholders' meeting and uploads the audio files to its [corporate website](#) for shareholders' reference, in order to enhance information disclosure and promote transparent governance



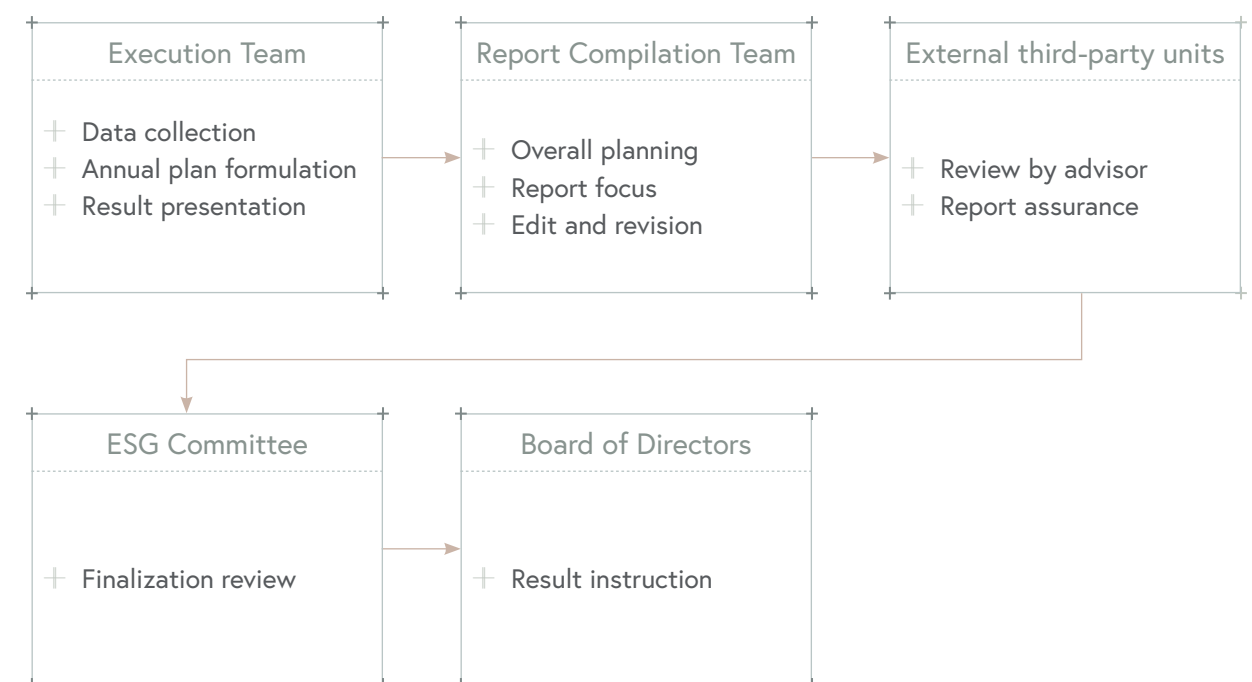
1.2 Sustainability Strategy and Risk Management

1.2.1 Sustainable Governance Mechanism

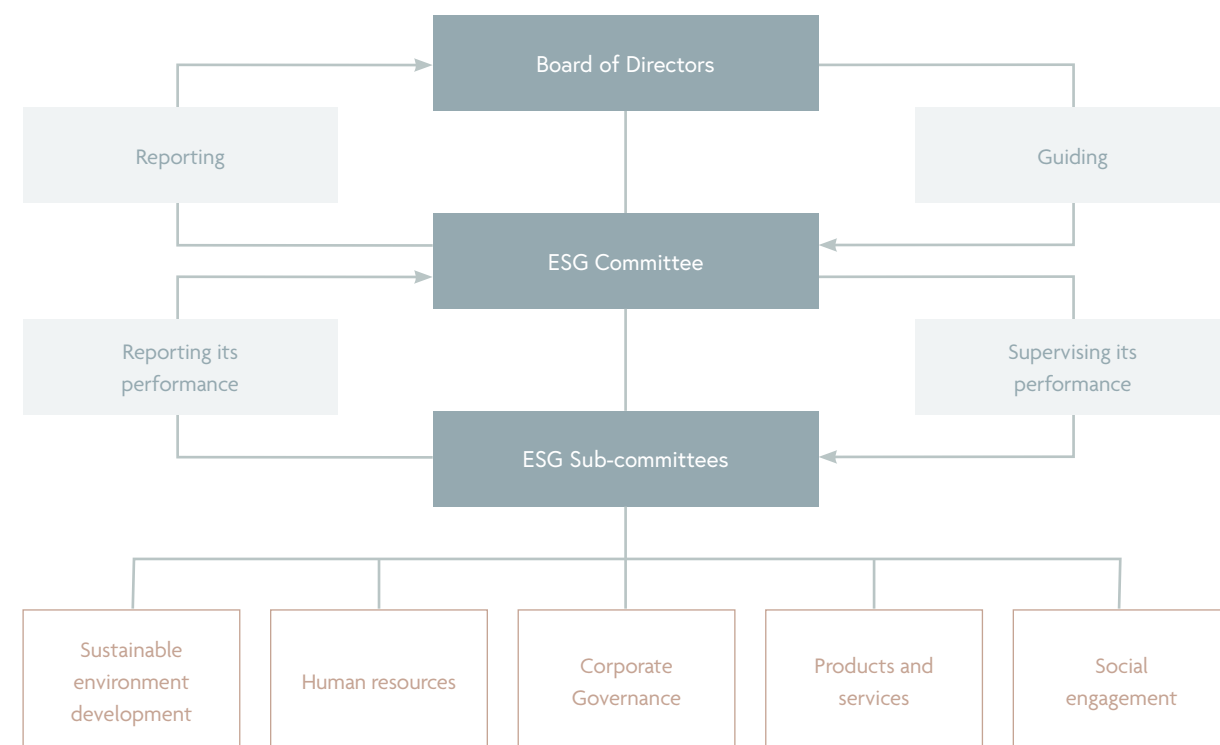
In 2017, Eclat established the "[Sustainable Development Best Practice Principles](#)" and the "[ESG Committee Charter](#)", and formed the "ESG Committee". The ESG Committee consists of 5 sub-committees on "sustainable environmental development", "human resources", "corporate governance", "products and services" and "social engagement". According to the Regulations Governing Establishment of the ESG Committee, the committee's powers and responsibilities are divided among the sub-committees to manage the economic, environmental and social impacts of Eclat's overall operations to achieve its sustainable development.

The ESG Committee is appointed by the Board of Directors with no fewer than three members, and one member is elected by all committee members to serve as the convener. The convener appoints a manager from the responsible department to serve as the team convener. This term's committee consists of four members: two independent directors, the company chairman, and the president. The Chairman's Office serves as the administrative unit, regularly tracking and reporting the progress of managed matters to the Board of Directors. The ESG Committee is responsible for identifying, suggesting, and implementing ESG issues. The Committee convenes meetings annually or from time to time as needed. If any adverse event affecting stakeholders occurs, the responsible unit shall report the causes and measures to the Board of Directors. By reporting the current year's implementation results and the next year's work plan to the Board members at least once a year, and discussing the goals and performance of Eclat's sustainable development, the Committee improves the Board members' overall knowledge on economic, environmental, and social issues. The ESG Committee also adjusts and optimizes the future implementation direction and goals based on the results of the Board of Directors. In 2024, two committee meetings and sixteen quarterly team meetings were held, and the 2023 ESG Report was submitted to the Board of Directors for approval. For details, please refer to the Company's [2024 Annual Report](#) for information on the members of the ESG Committee and its operations.

+ Procedure chart for writing an ESG report



+ Organizational chart of the ESG Committee

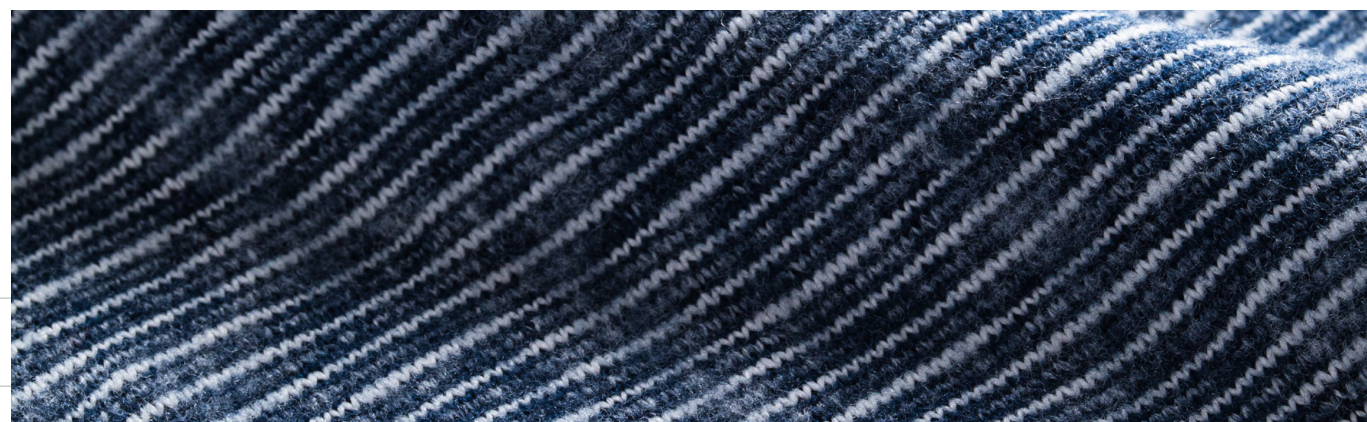


1.2.2 Sustainability Risks and Opportunities

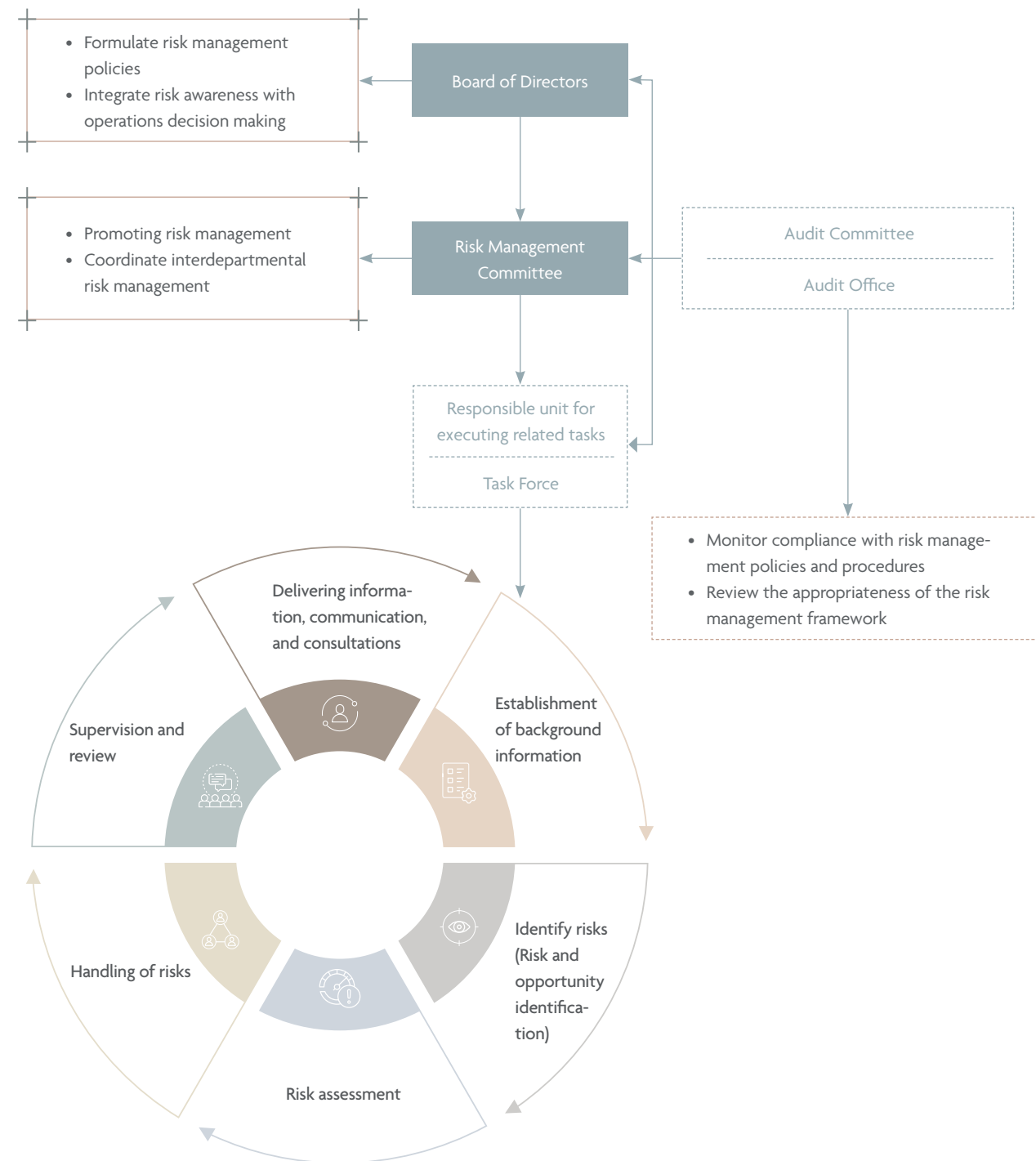
Risk management framework

The Board of Directors takes sole responsibility for supervising the risk management framework of Eclat. The "Risk Management Committee" is responsible for establishing risk management policies to identify and analyze the risks Eclat faces, supervising and controlling compliance with the risk limits by setting appropriate risk limits, reviewing the risk management policies and systems on a regular basis to reflect changes in the market conditions and Eclat's operations. At the same time, it develops a disciplined and constructive control environment through training, management guidelines and operating procedures, so that all employees are aware of their roles and responsibilities.

The Audit Committee monitors compliance with the risk management policies and procedures and reviews the appropriateness of Eclat's risk management framework in relation to the risks it faces. The internal auditors are also required to assist the Audit Committee in its supervisory role by conducting regular and extraordinary reviews of risk management controls and procedures and reporting the results of such reviews to the Audit Committee.



+ Risk management process



In the event of a material incident, the plant or responsible personnel should first make a preliminary assessment of the nature of the incident, determining whether it is a "general material incident" affecting internal staff, production, or marketing plans, or a "special material incident" that may pose a crisis to the Company's external stakeholders and reputation, requiring responses to authorities, media, or the public, or potentially impacting future production and operations. For general material incidents, emergency response measures should be implemented first, followed by reporting to the headquarters afterward. For special material incidents, the headquarters must be notified immediately. The headquarters will convene relevant units to form a major incident response team, determine the appropriate decision-making level in accordance with the approval authority management guidelines, and proceed with actions after obtaining approval from the corresponding supervisor, the president, or the board of directors.

Risk and Opportunity Identification

In accordance with our own business model, we have established the "Regulations Governing Risk Management", the "Principles Governing the Risk Management Committee and Risk Management" and the "Organizational Rules for the Risk Management Committee", and formed a task force in response to the "Risk Management Committee" by identifying the responsible bodies related to six major risks and opportunities for sustainable management.

Sustainability risk and opportunity identification and management

Risk issues	Principles for early warning of risks	Opportunities and management approaches
Customer risks	Visiting customers and exchanging product and market information to understand the direction of customer development Observing customers' revenues Monitoring changes in customer credit and accounts receivable	Controlling the maximum share of the revenue of a single customer to diversify the risk of concentration of customers' revenue. Diversifying business risks through a strategy of business diversification. Reducing credit risks by credit ratings, insurance and assignment of accounts receivable. Enhancing the transparency of customer communication and keeping track of changes in procurement policies.
Financial risks	Tracking interest rates Tracking exchange rates	Strengthening financial management and corporate control. Strengthening control of exchange rate risks. Actively negotiating with banks to obtain more favorable financing rates to lower interest rates. Timely use of pre-sale forward exchange for hedging purposes to reduce the risk of exchange rate fluctuations.
Supply risks	Observing the transaction amount of each supplier Observing the product types and volumes traded by each supplier Observing the technology and quality of each supplier Supplier evaluation	Requirements for the production, quality and R&D potential of suppliers. Joint R&D with suppliers. Adopting a decentralized procurement strategy.
Talent risks	Observing the turnover rates Employee satisfaction surveys Internal and external complaint channels Regular labor union meetings	Improving basic training of employees. Implementing cooperative education programs to increase recruitment resources. Strengthening the promotion system and the training of management. Continuing to track the turnover rate and employee satisfaction and make system adjustments. The Vietnam Plant has established a negotiation mechanism to deal with strikes through labor unions.
Climate change risks	Identifying climate risks Tracking GHG emissions Tracking achievement of targets Observing identified risks and opportunities for financial losses, expenses or revenues	Identifying climate change opportunities and risks. Managing risks and seizing opportunities. Organizing special or educational training. Tracking performance and making timely reviews and adjustments. Developing a response process in case of recurrence of risk.

Information risks	Blocking spam and observing its frequency Detecting non-internal devices connected to the intranet Regularly scanning firewalls and programs for vulnerabilities	Enforcing access control to the server room and regular updating of hardware equipment. Ensuring internal data security and stability with dedicated lines. Reducing remote processing, except in special cases. Strengthening firewalls and patching program vulnerabilities, and conducting regular exercises on software rebuilding and contingency procedures. Using multi-factor verification for authorization. Introducing special account management.
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Information security management

In 2024, the Company achieved significant results in information security management, effectively protecting its digital assets. The firewall and intrusion detection system successfully blocked 89,014 external threat attacks, the multi-factor authentication system intercepted 61,558 unauthorized login attempts, and the email protection system blocked 23,808 suspicious emails, effectively countering business fraud threats.

Regarding internal management, the Company conducted a social engineering drill and found that 38% of employees lacked sufficient vigilance against malicious links or attachments. Cybersecurity training has since been provided. The Company has implemented a privileged account management system and an integrated cybersecurity risk platform to further reduce risks. It plans to upgrade the defense equipment at overseas plants to the same standards as the headquarters and introduce Endpoint Detection and Response (EDR) systems to address emerging threats.

In accordance with the Personal Data Protection Act and Trade Secrets Act, the Company's Administrative Division serves as the dedicated unit responsible for executing specific tasks according to each department's professional roles. For example, the sales units collect and maintain brand customer information, the human resources department manages all personnel data collected, and the information security department strengthens digital data protection. Internally, access to specific brand customer information is restricted to relevant personnel based on different permission levels, while externally, measures are in place to prevent malicious intrusions. Personal data protection training is conducted together with information security courses to ensure all employees have cybersecurity awareness. Approximately 863 employees—about 83% of headquarters staff—have completed this training. Additional targeted training was provided to 328 employees identified as needing improvement, totaling 173.7 hours of instruction. These Rules apply to all operating locations and subsidiaries.

Regarding the collection, processing, use, and protection of personal data related to applicants, employees, or brand customers, we comply with laws and regulations, using such data only within the legal scope and never providing, renting, or otherwise disclosing personal data to third parties. All protective measures are implemented in accordance with the law to protect the information security and privacy rights of all data providers.

Intellectual property right management

In 2024, the Company continued to deepen its intellectual property management to support its operational goals and innovative research and development. We have established a comprehensive management system for patents, trademarks, fabric samples, and apparel designs to encourage employee creativity and protect intellectual property rights. The implementation status is reported to the Board of Directors annually.

In 2024, the Company refined its management policies for patents and trademarks. The R&D department collaborates with the legal team and external experts to continuously advance applications, responses, and maintenance. Regarding trade secrets and copyright management, employees sign confidentiality agreements, and strict confidentiality measures are implemented for newly developed fabric samples and apparel designs to ensure information access is limited to relevant personnel only.

As of 2024, the Company's fabric division had developed 1,043 fabric samples, while the Garment Division had completed the development of a total of 1,871 styles. 14 patents and 91 trademarks have been accumulated, and related maintenance work has been completed as planned. In the future, the Company will continue to enhance its comprehensive intellectual property management mechanisms to promote the protection and utilization of innovative achievements, thereby strengthening market competitiveness.

Sustainable development strategy

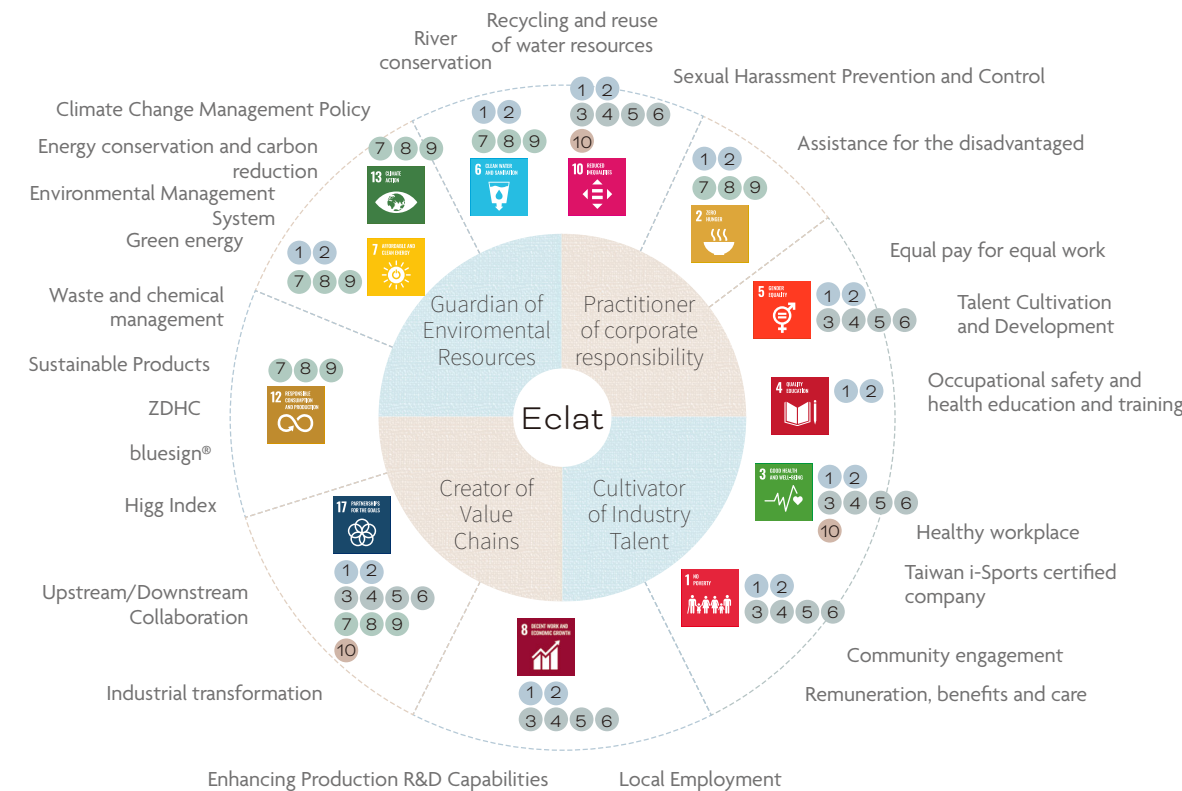
Although not being a signatory to The United Nations Global Compact (UNGC), Eclat is committed to the spirit of dedicated management and continuous innovation as it harnesses its strengths to create a vertically integrated industry and develop a sustainable corporate blueprint. In response to the 17 Sustainable Development Goals (SDGs) of the United Nations and the 10 Principles of the UNGC for corporate business strategies and policies, Eclat has identified four strategies for corporate sustainable development, which combine the SDGs and the 10 Principles, and focus on actions in respect of the environment, society, economy, equality and partnership.

10 Principles of the "UN Global Compact"



Area	Principles	Contents
Human rights	Principle 1	Businesses should support and respect the protection of internationally proclaimed human rights.
	Principle 2	Make sure that they are not complicit in human rights abuses.
Labor	Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
	Principle 4	The elimination of all forms of forced and compulsory labor.
	Principle 5	The effective abolition of child labor.
	Principle 6	The elimination of discrimination in respect of employment and occupation.
Environment	Principle 7	Businesses should support a precautionary approach to environmental challenges.
	Principle 8	Undertake initiatives to promote greater environmental responsibility.
	Principle 9	Encourage the development and diffusion of environmentally friendly technologies.
Anti Corruption	Principle 10	Businesses should work against corruption in all its forms, including extortion and bribery.

✦ Eclat's sustainability map for SDGs



1.3 Business Performance and Integrity Governance

1.3.1 Operating Performance

Through R&D innovation, Eclat has developed high-value and niche products, and has worked closely with brand customers to continue the trend of growth in its operating revenue and profit. The following information on operating performance includes the financial information of each plant in the Fabric Division and the Garment Division. The information discloses the financial performance as well as the values distributed by Eclat to its stakeholders and the financial assistance from the government. For detailed financial information, please see [our annual report](#).

Unit: NTD thousand

Financial performance	2022	2023	2024
Total assets	33,363,523	31,832,735	35,865,120
Total liabilities	8,221,556	6,162,154	6,943,459
Shareholders' equity	25,141,967	25,670,581	28,921,661
Operating revenue	39,736,173	30,790,462	36,828,499
Net after-tax profit	6,790,348	5,176,467	6,640,852

Unit: NTD thousand

Economic values distributed to stakeholders	2022	2023	2024
Operating cost	27,730,752	19,336,451	23,258,887
Employee Remuneration and Benefits	5,004,152	4,902,299	5,808,910
Dividends distributed	3,292,406	4,664,241	3,703,956
Interest paid	67,254	107,110	70,913
Payments to the government	1,263,270	1,761,187	2,387,095
Investments in communities	2,287	2,862	5,277

Unit: NTD thousand

Financial assistance from government	Type	2022	2023	2024
Total monetary value of financial assistance from government	Tax reduction and credit	126,037	1,167	1,807
	Others: Investment grants, R&D grants and other grants, subsidies, incentives, royalty exemption periods, financial assistance from export credit agencies (ECAs), financial incentives	487	21,928	2,702
Government's proportion in shareholding structure		0%	0%	0%

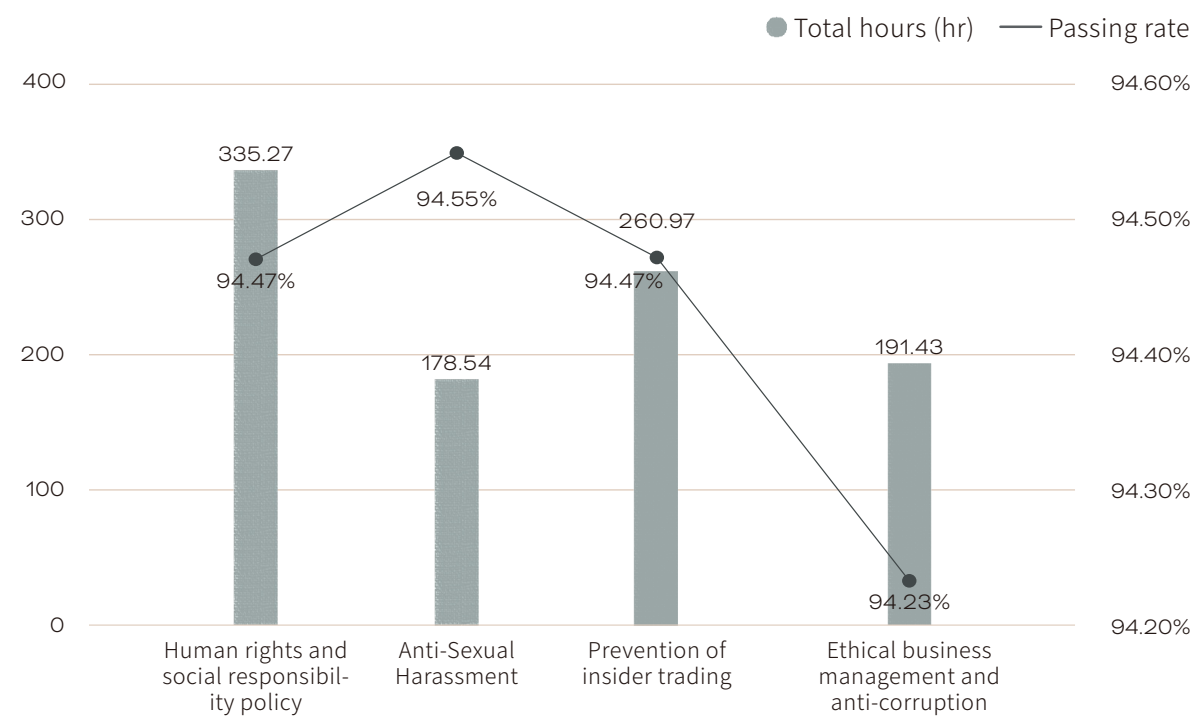
1.3.2 Philosophy of Ethical Management

Ethical management is the foundation of Eclat. Upholding ethical principles, we have established the "Ethical Management Best Practice Principles", "Articles of Incorporation", and "Procedures for Prevention of Insider Trading and Handling of Material Internal Information". Additionally, we have established a human resources sub-committee under the ESG Committee to manage matters related to Eclat's ethical management. Eclat's material information is also published on our website. Through combination of the management regulations, remuneration system, internal control system and operating regulations (including management policy, authorization system and division of functions), supplemented by the implementation of internal audits and relevant disciplinary provisions, we ensure that our directors, managers and employees are in strict compliance with the relevant requirements.

Moreover, Eclat provides proper complaint channels and systems. In October 2019, Eclat established the "Regulations Governing Handling of Complaints", according to which anyone can report any case to the Complaint Review Committee for independent review to protect the complainant from being subject to improper actions due to his/her complaint. We have also established a mechanism for handling Eclat's material information and related disclosures or confidentiality to avoid improper disclosure of information and ensure the consistency and accuracy of Eclat's information released to the public.

Eclat requires new employees to sign a "Guarantee" and a "Confidentiality Commitment" for ethical behavior in accordance with Article 5 of the "Rules for Employee Management" to ensure employees understand Eclat's anti-corruption philosophy and policies, and posters in different languages have been put up in the plant to explain the related issues. In 2017, Eclat revised the "Code of Employee Business Conduct" (hereinafter referred to as the "Code of Conduct") to more clearly explain different issues such as integrity, equality, conflict of interest, anti-corruption, insider trading, confidentiality and intellectual property, so that our employees are able to fully understand Eclat's business philosophy and the related code of conduct, and a Chinese-Vietnamese version of the code has been prepared to be promoted to Taiwanese executives and local employees in Vietnam. Starting in 2024, the "Code of Conduct" has been incorporated as part of the employment contract, and new employees are required to comply with the "Code of Conduct" upon signing their employment contracts.

In order to strengthen promotion of the philosophy of ethical management, Eclat has enhanced the relevant training, and it started to organize comprehensive courses for awareness of ethical management in September 2020. In the year, 4 online mandatory training courses were launched, which included human rights policy, sexual harassment prevention and control, ethical business management and anti-corruption, and prevention of insider trading. More than 1,230 people passed tests after receiving 4 training courses, with a passing rate of more than 94%.



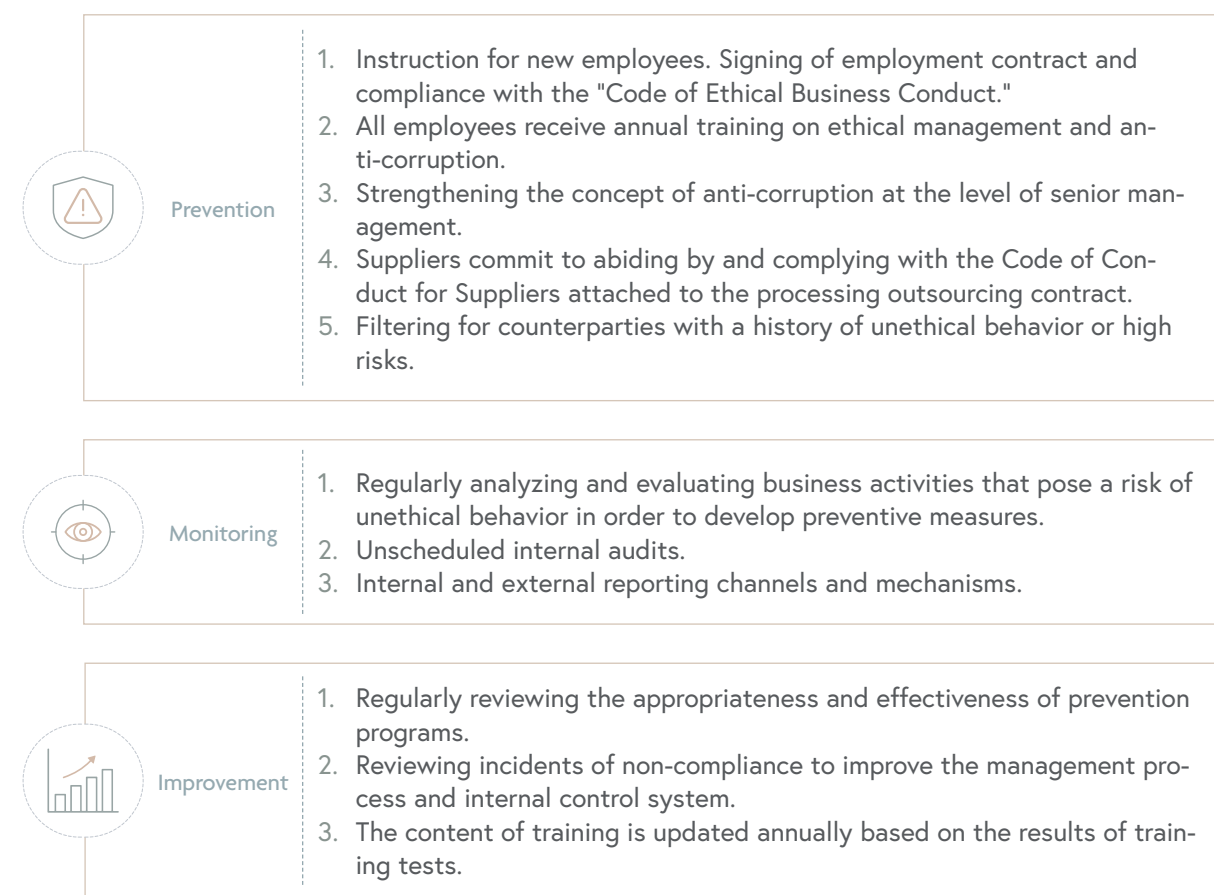
Since 2024, we have published the existing "Code of Conduct for Suppliers" for outsourced processing suppliers on our official website. In addition to continuing to require suppliers to commit to issues such as anti-corruption, labor rights, occupational health, safety and environment, greenhouse gases, energy conservation, and biodiversity in accordance with local legal requirements and standards of ethical corporate management, if there are any changes to the relevant issues, they will be modified and updated on the official website at any time. Its contents apply to all outsourced processing suppliers. In 2024, there were no confirmed cases of corruption at Eclat.

+ Complaint channels for stakeholders

	For suppliers	Contact for suppliers: Procurement Department - Senior Manager Huang Email : partnerships@eclat.com.tw
	For customers	Contact for sales: Sales Department - Vice President Tsai Email : partnerships@eclat.com.tw
	For employees	Contact for employees: Human Resource Department - Manager Chen Email : hrservice@eclat.com.tw
	For investors	Contact for investors: Financial and Accounting Division - Vice President Fen-Ju Lin Telephone : (02)2299-6000 Email : tiffanylin@eclat.com.tw
	Comprehensive complaint email	Email : help@eclat.com.tw



Implementation and management mechanism for ethical management and anti-corruption



Tax governance

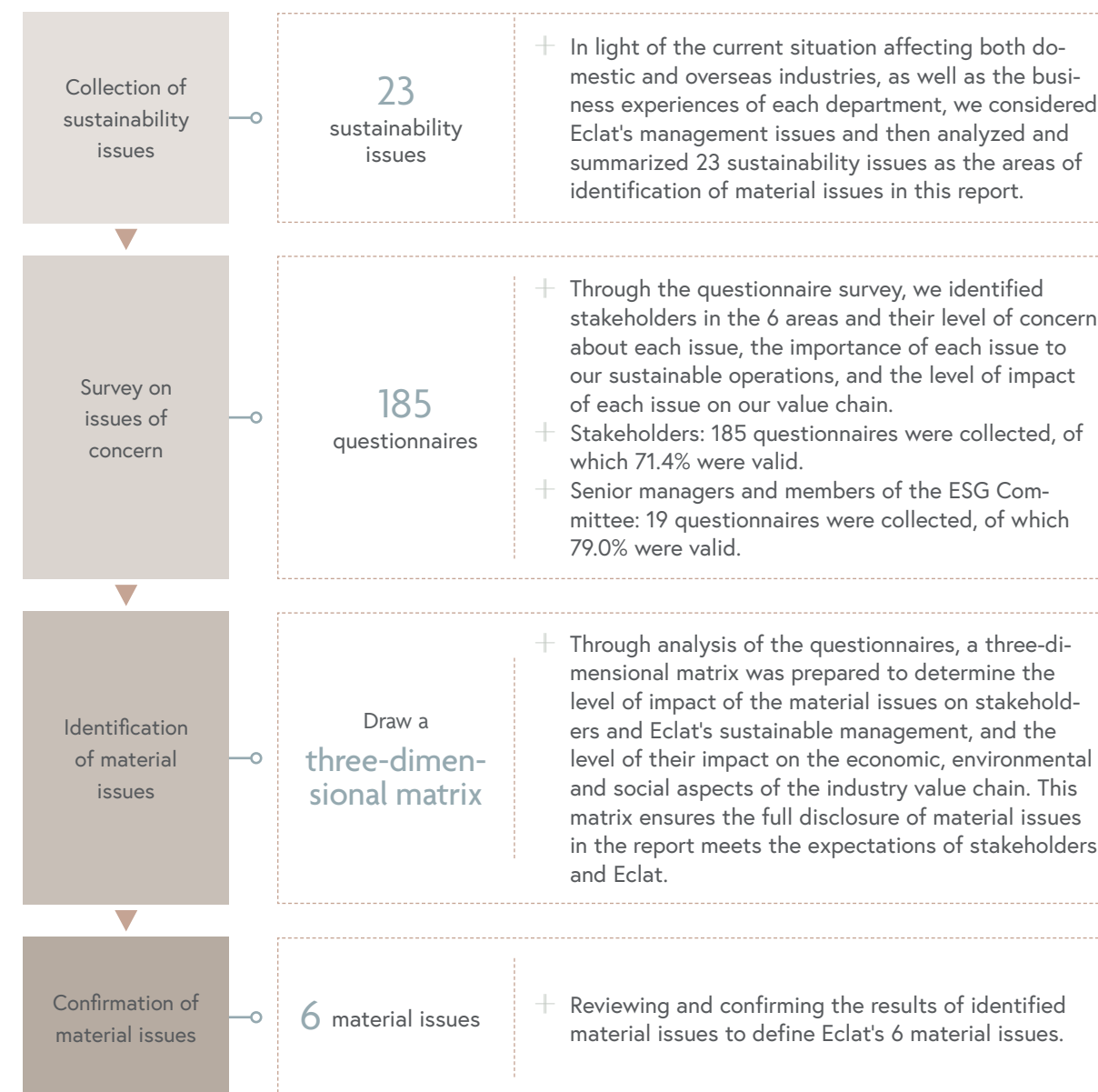
Eclat fulfills tax obligations in accordance with the law, and all of our business locations follow the applicable laws and do not transfer profits to low-tax countries for the purpose of tax avoidance. In order to avoid tax risks arising from the revision of laws, we not only have professional personnel from the financial and accounting department pay constant attention to the revision of relevant laws, but also work closely with external tax consultants to strengthen professional knowledge to minimize relevant risks. We uphold the principle of information transparency to maintain a relationship of mutual trust with tax authorities. This year's tax amount was NTD 2,351,584,384 (covering income, housing, land value, licenses, fuel, and stamp).

Unit: NTD

Item	2024
Pre-tax net profit (A)	8,256,984,000
Profit-seeking enterprise income tax in 2024	1,625,132,000
Taxes (Housing, land value, license, fuel and stamp taxes)	70,506,384
Income tax expense (B)	1,695,638,384
Valid tax rate (B)/(A)	20.51%
Income tax paid (C)	2,281,078,000
Cash tax rate (C)/(A)	27.60%
Operating revenue in 2024	36,606,183,011

1.4 Identification of Material Issues

Through a comprehensive, systematic and objective process for identification of material issues, we select issues that are of greater concern to stakeholders or have a greater impact on our sustainable management as the focuses of disclosure in the ESG report. The process for identification of material issues is as follows:



Identification of stakeholders

In order to understand the issues of concern to stakeholders and help Eclat keep track of the trend of sustainable development, we have identified 6 categories of key stakeholders, including customers/brands, employees, shareholders/investors, suppliers/third party, government agencies and community residents, based on the five principles of AA1000 SES Stakeholder Engagement Standards (SES): "dependency", "influence", "responsibility", "diverse perspective" and "tension".

Wide-ranging collection of sustainability issues

We make reference to the questionnaire topics for the textile, apparel and luxury industry under Dow Jones Sustainability Indices (DJSI) and previously identified material issues, the issues of peers, and analysis of the sustainability trend, and we follow the standards of "2021 GRI3: Material Topics" in respect to the sustainability trend and the direction of Eclat's operations. The ESG Committee has submitted a proposal regarding stakeholders and their issues of concern, taking into account the terms used and disclosures in the GRI standards, with a total of 4 aspects consisting of 23 sustainability issues:

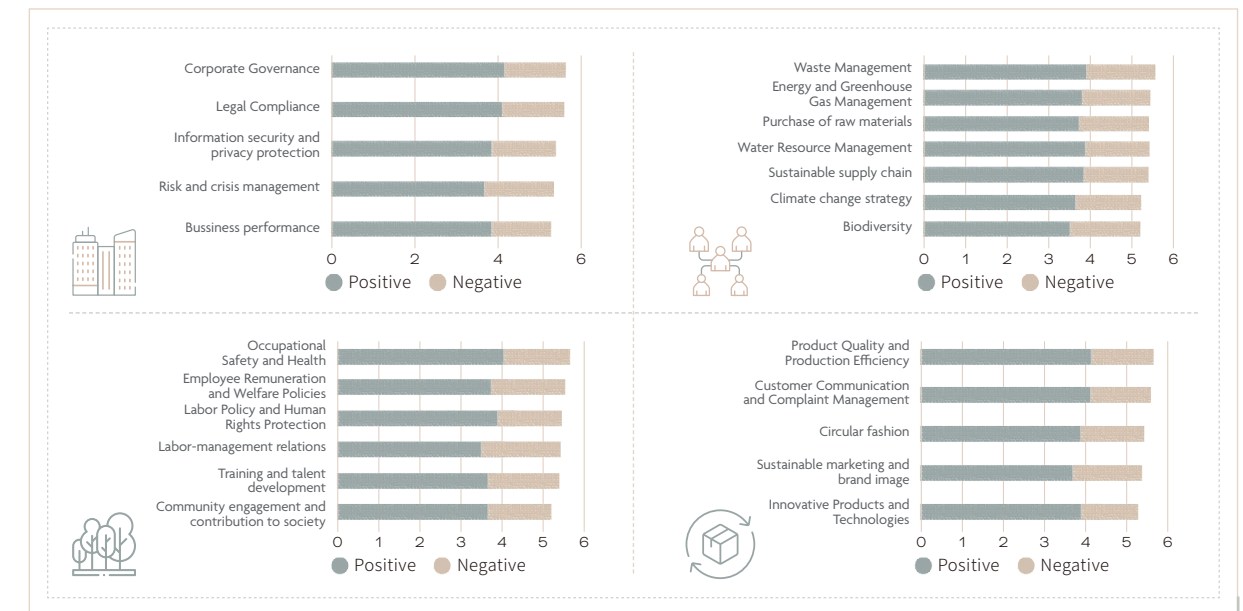


Ranking of sustainability issues

In 2023, we identified material issues by sending questionnaires to stakeholders, senior heads of Eclat and members of the ESG Committee (collectively referred to as Eclat's ESG members). The ranking was divided into two parts: "level of stakeholders' concern" and "level of impact on Eclat's sustainable development". The former was filled in by stakeholders, while the latter was answered by Eclat's ESG members. Material issues have a significant impact on the execution of the Company's sustainability strategy and should not be changed frequently. Therefore, we plan to conduct internal and external surveys every 3 to 5 years based on the implementation status. The previous survey was conducted in 2023, and the next is scheduled for 2026.

We conducted surveys on two types of evaluation aspects by means of questionnaires. For each question, a score of 1 to 5 was given for positive and negative impacts respectively, with 1 given to those having the lowest level of impact and 5 to those having the highest level of impact. The questionnaires clearly explain the content and meaning of each issue, while requiring respondents to differentiate between high and low scores for each issue. Questionnaires with little or no score variation will be considered invalid.

The evaluation scores for positive and negative impacts of the issues on stakeholders by aspect are as follows:



Furthermore, "economic, environmental and social impacts" and "impacts on businesses" were used as two axes for the ranking of sustainability issues and the matrix of material issues.

The sustainability issues are ranked as follows:

1 Corporate Governance	9 Sustainable marketing and brand image	17 Waste Management
2 Legal Compliance	10 Sustainable supply chain	18 Biodiversity
3 Employee Remuneration and Welfare Policies	11 Climate change strategy	19 Circular fashion
4 Innovative Products and Technologies	12 Labor-management relations	20 Sustainable marketing and brand image
5 Occupational Safety and Health	13 Business Performance	21 Purchase of raw materials
6 Energy and Greenhouse Gas Management	14 Information security and privacy protection	22 Training and talent development
7 Water Resource Management	15 Labor Policy and Human Rights Protection	23 Community engagement and contribution to society
8 Product Quality and Production Efficiency	16 Customer Communication and Complaint Management	

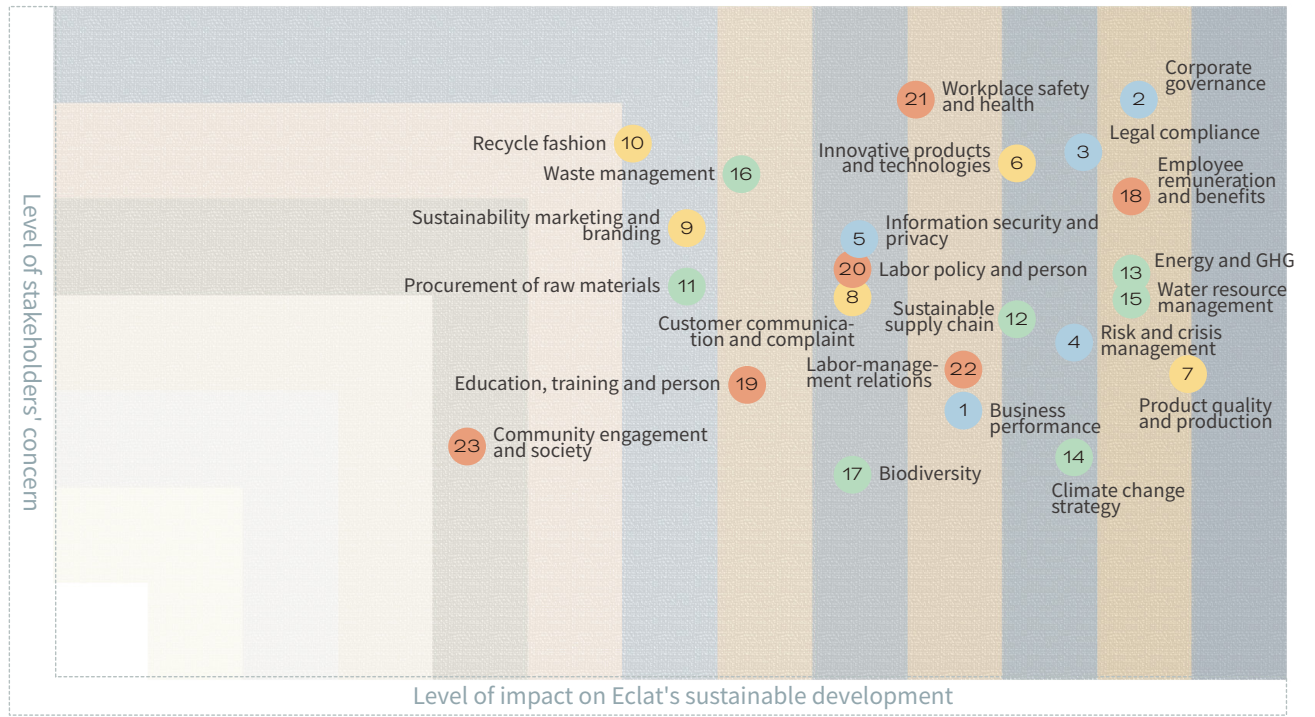
Material Topics	Ranking	Original ranking	Change
Corporate Governance	1	5	↑
Legal Compliance	2	2	↔
Employee Remuneration and Benefits	3	10	↑
Innovative Products and Technologies	4	1	↓
Occupational Safety and Health	5	3	↓
Energy and Greenhouse Gas Management	6	18	↑

The Company has observed a significant increase in stakeholder concern on the issues of "employee remuneration and benefits" and "energy and greenhouse gas management." This may reflect stakeholders' growing expectations for salary adjustments and benefit security amid inflationary pressures and changes in the global labor market. On the other hand, in response to the global net-zero trend and regulations such as carbon fee and carbon inventory, corporate decarbonization efforts have also become a key sustainability focus for stakeholders.

Matrix and boundaries of material issues

Based on the prioritization results from the aforementioned procedures, the materiality matrix is as follows: Eclat identifies issues that are of higher concern to stakeholders and have a greater impact on its sustainable development as material topics, which serve as a reference for information disclosure in the report. Material issues significantly impact the execution of the Company's sustainability strategy and should not be changed frequently. Therefore, we plan to conduct internal and external surveys every 3 to 5 years based on implementation status. The results of this year's materiality matrix are shown in the following table:

Matrix and boundaries of material issues



The rankings of material issues and the boundaries of their impact are as follows:

Ranking	Material issue	Internal		External					Corresponding Sections	Corresponding GRI topic
		Eclat	Shareholders/investors	Employees	Customers/Brand Partners	Community Residents	Government/Competent Authorities	Supplier/Third Party		
1	Corporate Governance	○	○		○			○	Chapter 1 Sustainable Governance	-
2	Legal Compliance	○	○	○	○		○	○	Chapter 1 Sustainable Governance	GRI2-27
3	Employee Remuneration and Benefits	○		○			○		Chapter 2 Cultivator of Industry Talent	GRI 405 : Diversity and Equal Opportunity (2016)
4	Innovative Products and Technologies	○	○	○	○			○	Chapter 4 Creator of Value Chains	-
5	Occupational Safety and Health	○		○	○		○	○	Chapter 3 Practitioner of Corporate Social Responsibility	GRI 403: Occupational Health and Safety (2018)
6	Energy and Greenhouse Gas Management	○			○	○	○	○	Chapter 5 Guardian of Environmental Resources	GRI 302: Energy (2016) GRI 305: Emissions (2016)

Explanation: Items without the ○ marking indicates no direct impact. However, Eclat still engages with various stakeholders through diversified means.

Management Approach for Material Topics

Material Topics		Corporate Governance
Impacts to Value Chain	Procurement	V
	Manufacturing	V
	Customers	
Actual/Potential Impacts		Good corporate governance and ethical management earn the trust of stakeholders and achieve long-term sustainable development. Conversely, lacking these fundamentals will hinder the achievement of operational goals and fail to protect the interests of shareholders and other stakeholders.
Policies and Commitments		Eclat complies with regulations, guidelines, and various corporate governance standards set forth by competent regulatory authorities. Eclat has also dedicated personnel for corporate governance and a secretarial team for the Board of Directors. This strengthens the functions of the Board of Directors, supplemented by an internal audit system, to ensure the utmost care for the interests of stakeholders. Sustainable environmental management is implemented through four main aspects: green production, energy conservation, water resource management, and environmental stewardship.
Goals		Short-term: 1. Increasing the number of directors to promote diversity of the Board of Directors. 2. Through the Nominating Committee, nominate independent directors, review senior management promotion and performance management, and develop a corporate succession plan. 3. Appointing a full-time head of corporate governance to strengthen his/her functions. 4. Maintain corporate governance ratings in the top 6% to 20% of all listed companies Medium to long term: In accordance with the "Corporate Governance 3.0 - Sustainable Development Roadmap", we continue to strengthen the functions of the Board of Directors, increase information transparency, enhance stakeholder engagement, align with international standards, and guide due diligence management in order to deepen the concepts of corporate governance and sustainable development.
Committed Actions and Resources		1. The Board of Directors and Functional Committees, dedicated Corporate Governance Specialists, the Chairman's Office and the Board of Directors' Secretarial Team are jointly responsible for corporate governance-related matters. We complete annual self-assessments of Board performance and commission an external organization to conduct board evaluations once every three years. 2. Regular courses on corporate governance are held, and board members and senior executives are invited to participate in corporate governance matters. A dedicated section for stakeholders is established on the official Eclat website to address issues of concern. Courses on ethical business practices, prevention of insider trading, and sexual harassment prevention and control are included in the annual employee training program, ensuring the integration of corporate governance principles throughout the organization. 3. The ESG Committee holds quarterly subgroup meetings to track annual goals and review the implementation of established work plans.
Assessment Mechanisms and Outcomes		1. Establish an internal auditor (including an ESH auditor) to conduct audits of the Group's businesses and report the results of the audits to the Audit Committee and the Board of Directors on a regular basis. 2. Regularly report the results of the Board of Directors' performance evaluation to the Board of Directors. 3. Regularly review the corporate governance evaluation targets, formulate improvement plans, and track them on a regular basis. 4. Regularly include the work report of the ESG Committee and report to the Board of Directors annually Eclat's risk management policy, integrity management policy and its implementation, and engagement with stakeholders. 5. Based on the results of the corporate governance evaluation, Eclat has been ranked in the top 6% to 20% of all listed companies since 2018.

Material Topics		Legal Compliance
Actual/Potential Impacts		Compliance with legal regulations not only meets societal expectations but also ensures business stability, improves efficiency, and reduces costs. Failure to comply with regulations may result in the risk of being unable to provide stakeholders with a safe and stable environment, as well as potential fines and damage to the Company's reputation.
Impacts to Value Chain	Procurement	V
	Manufacturing	V
	Customers	V
Policies and Commitments		1. Promote sustainable development and to meet or exceed the requirements and expectations of all stakeholders in order to maximize the value of all parties. 2. Vietnam, Cambodia, and Indonesia have less stringent environmental regulations compared to Taiwan. Leveraging Taiwan's experience and expertise, Eclat conducts regular internal and external audits to ensure the reduction of environmental impact in these regions.
Goals		Short-term: No violation of environmental, social, and economic laws and regulations. Medium to long term: In accordance with Eclat's risk organization structure, operational risks are classified, and relevant units are formed to establish detailed operating procedures, supplemented by internal audits, to implement risk management
Committed Actions and Resources		The Audit Office of the Board of Directors is staffed by dedicated internal auditors who receive further training each year. In terms of environmental aspects, environmental engineering auditors have been established, collaborating with various plant environmental and safety units or management departments. 1. Regularly organize corporate governance courses. 2. Hire legal and professional consultants to conduct consultations on relevant laws and regulations for preventive control. 3. Provide the latest environmental regulations and information from the briefing sessions. 4. Provide professional education and training for related personnel in regulatory identification. 5. Learn about future international conventions and regulations through NGOs. 6. Monthly compilation of important regulatory changes and updates for compliance by all plants.
Assessment Mechanisms and Outcomes		1. Internal auditors are responsible for auditing the Group's businesses, reviewing the self-assessment of internal control implementation in various units. They regularly report audit results to Eclat's Audit Committee and Board of Directors. 2. Regularly undergo plant inspections by certified organizations to obtain professional certifications and renewals. 3. Regularly review the corporate governance assessment metrics as a benchmark for improvement of the organization's internal operations.

Material Topics		Employee Remuneration and Benefits
Actual/Potential Impacts		Maintaining a robust talent pool ensures continuity and consistency in business operations. Conversely, failing to attract and retain top talent can lead to talent gaps, disrupt business succession, and ultimately reduce productivity and business performance.
Impacts to Value Chain	Procurement	V
	Manufacturing	V
	Customers	
Policies and Commitments		1. Employees grow professionally with satisfactory remuneration and benefits. 2. Employees can achieve work-life balance. 3. The long-term trend of employees' salary growth is stabilized.

Goals	Short-term: Maintain an employee turnover rate of less than 20%.	
	Medium-term: Maintain a leading position in the industry in terms of salary remuneration and benefits, so as to attract more excellent talents to join us.	
	Long-term: Offer fair direct compensation and rewards for employees to effectively motivate key talents.	
Committed Actions and Resources		1. Institutional: Paid leave (annual leave) is transitioned to an hourly system, allowing employees to leave work one hour early one day per week, and no make-up work on make-up days. 2. Facilities: daycare center, gym, yoga studio, new building, employee cafeteria, coffee machines, and more. 3. Compensation: Offer year-end bonuses, benefits for three Major Festivals, and performance bonuses that are higher than industry standards. 4. Other Benefits: Dormitory for out -of town employees, childcare subsidies, marriage, bereavement, and maternity benefits, employee incentive trip subsidies, club subsidies; departmental teambuilding meals, meal allowances, education subsidies for expatriates' children, and family rental assistance.
Assessment Mechanisms and Outcomes		1. Since 2020, the annual turnover rate has remained below 20%; furthermore, except for 2019 which was 17.87%, turnover rates in all other years have been below 15%. 2. The average score of the employee satisfaction survey was 4.33 in 2023 and 4.37 in 2024. 3. The average salary for employees in 2023 was NTD 95.3 thousand, and the average salary amounted to NTD 110.3 thousand, in 2024. 4. Employee salaries and benefits expenses amounted to NTD 4.9 billion in 2024 and NTD 5.8 billion in the current year.

Material Topics		Innovative Products and Technologies
Actual/Potential Impacts		Continuously enhancing product features and investing in new technologies are essential to expanding the market, maintaining a leading position, and achieving sustainable development. Conversely, failure to innovate may result in falling into low-price competition, leading to a decline in product gross margins and profitability, ultimately damaging the brand image.
Impacts to Value Chain	Procurement	V
	Manufacturing	V
	Customers	V
Policies and Commitments		The R&D team continues to innovate in order to improve operational performance and create value for the sustainable development of the industry.
Goals		Short-term: Invest in technology upgrades and talent cultivation to effectively manage the supply chain collaboration model; improve development accuracy and increase customer adoption rate. Long-term: Maintain traction of excellent technology and talent development, reduce production loss and environmental impact, and create a green manufacturing process and supply chain.
Committed Actions and Resources		Each processing plant, procurement department, production department, sales department, andESG team collaborate closely and communicate to explore innovative growth opportunities. In 2024, Eclat invested NTD 171 million in innovation and R&D expenses.

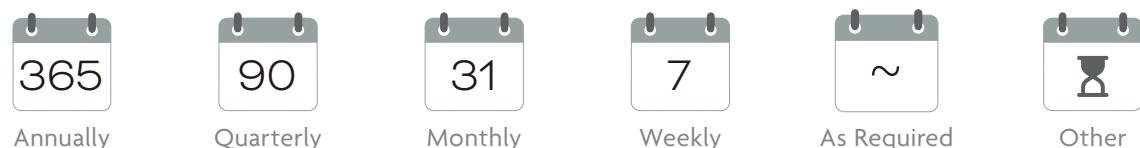
Assessment Mechanisms and Outcomes		By examining performance growth and product utilization rates, Eclat evaluates the outcomes of product research and development as well as identifies future research directions.
Material Topics		Occupational Safety and Health
Actual/Potential Impacts		Protecting employees' physical and mental health and providing a safe working environment ensures labor stability. Otherwise, occupational accidents or diseases not only affect attendance but also result in compensation costs, litigation risks, and damage to the Company's reputation.
Impacts to Value Chain	Procurement	V
	Manufacturing	V
	Customers	
Policies and Commitments		Eclat abides by the laws and regulations, strengthens the prevention of hazards, and creates a safe and healthy working environment. At the same time, Eclat actively enhances the safety awareness of employees, establishes a safety culture, and creates a safe and secure workplace.
Goals		Short-term: Comply with laws and regulations, reduce the number of accidents and disasters, and establish a system certified to the ISO45001 Occupational Safety and Health Management System to ensure the safety of our employees. Medium and long term: By enhancing the occupational safety and health management system and implementing a comprehensive PDCA (Plan-Do-Check-Act) approach, Eclat takes care of employees' physical and mental health and safety. This prevents accidents, injuries, and illnesses, fostering a safety and health culture within Eclat.
Committed Actions and Resources		1. Direct investments in safety and health, environmental improvements, and protective measures exceed NTD 31.44 million, while indirect investments such as health checkups and safety training exceed NTD 1.23 million. 2. Da-Yuan Plant has established a graded health management system for employees, offering health checkups, lung cancer screenings, pandemic prevention campaigns, and health programs that exceed regulatory requirements. 3. Da-Yuan Plant introduced a pneumatic cloth clamp handler and established an automatic chemical (material) supply system to reduce labor load and minimize contact with chemicals. 4. All of Eclat's plants purchased infrared thermal imaging equipment and conducted regular inspections of electrical panels in the plant. 5. The Company implements an ergonomic engineering improvement plan to analyze and improve work methods in packaging, sewing, cutting, and ironing operations, thereby reducing ergonomic risks.
Assessment Mechanisms and Outcomes		1. Reduce the rates of accident injuries and lost workdays; conduct internal, cross-site, and government audits. Obtain feedback through third-party verification and/or customer factory audits. 2. Level 1 management (health) increased from 5% to 13%; Level 2 management (potential risks) increased from 50% to 63%; Level 3 management (high risks) decreased from 27% to 22%; and Level 4 management (disease management) decreased from 16% to 2%. The plant nurse won the Taoyuan City Excellent Nursing Personnel Award from the Taoyuan City Government in 2024. 3. The risk value of the fabric handling machine at the Da-Yuan plant was reduced from 44 (medium-high load) to 8 (low load); the automated chemical (material) feeding system reduces employees' exposure to chemicals, minimizes errors and waste, and improves quality. 4. Two electrical panel abnormalities were corrected using infrared thermal imaging equipment throughout all of the plants. After the improvement, the risk level of human factors in packaging, sewing, and ironing operations was reduced from medium to low risk. There is no obvious effective solution for the cutting operation pattern; it is continuously evaluated and improved.

Material Topics		Energy and Greenhouse Gas Management
Actual/Potential Impacts		As a player in the manufacturing industry, energy and greenhouse gas management helps control costs and reduce environmental impact. Conversely, if mismanaged, it could not only increase the environmental burden but also result in lost purchasing orders for failing to meet customers' carbon reduction targets or incur additional manufacturing costs due to carbon tariffs.
Impacts to Value Chain	Procurement	V
	Manufacturing	V
	Customers	V
Policies and Commitments		Eclat has established a central environmental audit team at its headquarters to ensure the integrity of environmental management systems and resource usage across domestic and overseas plants. In addition to complying with prevailing regulations, we also proactively establish stricter management mechanisms and strive for continuous improvement goals.
Goals		Short-term: Gradually promote the certification of various management systems in each plant. Long-term: 1. Reduce greenhouse gas emissions. 2. Increase the use of renewable energy. 3. Enhance Eclat's resilience to extreme weather conditions.
Committed Actions and Resources		1. The Fabric Division has implemented the ISO14001 environmental management system in all of our plants. 2. The Fabric Division, except for the Knitting plant, has implemented the ISO50001 Energy Management System. 3. Since 2017, we have set KPIs for energy consumption and waste generation per unit of product in the Fabric Division, and have been tracking the achievement rate on a monthly basis. 4. Develop internal renewable energy management procedures for Eclat and increase the amount of renewable energy used in each plant. 5. Quantify financial impacts of major climate risks and opportunities and formulate management strategies and goals. 6. Taiwan's Da-Yuan Plant, Hsi-Chou Plant, and the headquarter buildings have all installed solar energy equipment to increase the use of low-carbon energy. The amount invested in construction in 2022 and 2023 was approximately NTD 100 million.
Assessment Mechanisms and Outcomes		1. The ISO management system introduced by the Fabric Division has passed external validation and continues to be effective. 2. Energy conservation and carbon reduction projects reduced 4,974.15 tCO ₂ e in 2024. 3. The total power generation of solar energy equipment in Vietnam plants was 3,441,958 kWh this year. 4. The total power generation of solar energy equipment in Taiwan plants was 3,199,244 kWh this year. 5. In 2024, we continued to track the five material climate risks and four opportunities identified in 2021.

1.5 Stakeholder Engagement

To offer diverse and convenient communication channels for stakeholders, Eclat utilizes methods such as meetings, phone calls, emails, and official documents to engage and communicate with various stakeholders. We also established a dedicated section for stakeholders on its website, providing contact information like email addresses and phone numbers to customers, suppliers, employees, investors, and other stakeholders. Dedicated personnel are responsible for appropriately responding to stakeholders' inquiries and concerns. The Company has been regularly reporting its stakeholder communication status to the Board of Directors and has publicly disclosed the relevant information in the "2024 Stakeholder Communication Report." The following are the issues that each stakeholder is concerned about, the communication channel, communication frequency and performance in 2024.

+ Communication Frequency



Stakeholders	Core Values	Issues of Concern	Communication channels, frequency, and performance.	Corresponding Sections
Employees	Talent is the bedrock of Eclat, and it forms the core of our enterprise. It's through our talented individuals that we achieve continuous growth and business success. We strive to provide our employees with a comfortable working environment and to maintain their passion for Eclat and the industry.	+ Labor Policy and Human Rights Protection + Occupational Safety and Health + Employee Remuneration and Welfare Policies	1. One meeting per quarter for communication between heads and employees, the Occupational Safety and Health Committee, and quarterly meeting on environmental protection. 2. Occasional labor-management conversation. 3. Occasional education, training and promotion. 4. If there is a need, communication can be promptly initiated through various channels such as an employee opinion box, e-mail, phone calls, face-to-face meetings, internal instant messaging platforms. 5. Employee satisfaction surveys are conducted from time to time. 6. Production and sales meetings are held once a week. 7. Unscheduled internal product launches.	2.1 Human Resource Management 2.2 Talent Cultivation and Development 2.3 Remuneration, Benefits, and Care 3.2 Labor Rights Protection
Customers/Brand Partners	Customers and brand partners are not just business partners; we share a profound bond. We aspire to mutually empower each other's growth and collaborate to achieve win-win success.	+ Customer Communication and Complaint Management + Product Quality and Production Efficiency + Innovative Products and Technologies	1. When necessary, discuss immediately via e-mail, phone, physical meeting, or video conference. 2. Plant inspections and visits from time to time. 3. Participation in international exhibitions from time to time.	4.1 Product Innovation and R&D 4.2 Service Quality and Customer Management 4.3 Sustainable Value Supply Chain

Shareholders/Investors	The responsibility of Eclat towards shareholders and investors is to create the highest profits through sound operations and stable growth.	+ Business Performance + Corporate Governance + Legal Compliance	1. The annual shareholders' meeting was held in June 2024. 2. In 2024, a total of seven investor conferences were held, during which 25 pieces of material information were released in Chinese and 25 pieces of information in English.	1.2 Sustainability Strategy and Risk Management 1.3 Business Performance and Integrity Governance
Supplier/Third Party	Continuous innovation and growth are not only a goal of Eclat, it also fosters cooperation and communication with raw material suppliers and third-party suppliers, in order to drive the textile industry forward.	+ Product Quality and Production Efficiency + Sustainable Supply Chain and Brand Marketing + Customer Communication and Complaint Management	1. Promptly communicate with customers by e-mail, telephone, written in paper, or face-to-face meeting when necessary. 2. Physical and video conferences are held from time to time. 3. Eclat holds an industrial safety meeting and hazard notification with the contractors before construction or entering the plant. 4. All major third-party suppliers have signed the Code of Conduct for Suppliers. 5. Collaborate with brand customers to conduct on-site visits to evaluate and provide guidance to the third-party suppliers that have undertaken the customer's orders. In 2024, 6 third-party suppliers were visited and coached on-site. 44 third-party suppliers have been visited and evaluated on-site since 2019.	1.2 Sustainability Strategy and Risk Management 1.3 Business Performance and Integrity Governance 3.1 Labor Safety and Health 3.2 Labor Rights Protection 4.3 Sustainable Value Supply Chain
Government/Competent Authorities	Eclat's business operations are conducted in compliance with regulatory requirements, and Eclat maintains a positive relationship with regulatory authorities. Eclat also assists the government in promoting innovation and technology in the textile industry.	+ Corporate Governance + Energy and Greenhouse Gas Management + Occupational Safety and Health	1. The annual audit plan execution status, education and training hours, and personnel, as well as the internal control statement disclosure, are reported once a year on the Market Observation Post System (MOPS). 2. Announcements are made in accordance with the regulations and reported on the website. 3. Promptly communicate by telephone, official document, e-mail, or on the government's official websites. 4. On-site inspections or audits are conducted from time to time.	1.2 Sustainability Strategy and Risk Management 1.3 Business Performance and Integrity Governance 3.1 Labor Safety and Health 3.2 Labor Rights Protection 5.1 Introduction of Management Systems 5.2 Strengthening Climate Resilience 5.3 Energy Use and Management
Community Residents	Eclat upholds transparent and ethical business conduct, maintains harmonious relationships with community residents, and minimizes environmental impacts on the community.	+ Energy and Greenhouse Gas Management + Waste Management + Water Resource Management	1. Resident complaints are handled through e-mail, phone calls, or face-to-face discussions. 2. Participate in community activities through visits to the neighborhood occasionally.	3.3 Community and Social Co-Prosp erity 5.1 Introduction of Management Systems 5.2 Strengthening Climate Resilience 5.3 Energy Use and Management 5.4 Environmental Impact Management

2

Cultivator of Industry Talent

2.1	Human Resource Management	53
2.2	Talent Cultivation and Development	57
2.3	Remuneration, Benefits, and Care	61



2024 Goals

A. Turnover rate <20%.

2024 Performance

A. 13.9%

Achieved

- + Continuously integrate employee benefits and improve the quality of the workplace environment. The target turnover rate for plants in Taiwan has been achieved for seven consecutive years since 2018.
- + Taiwan and overseas plants hire a significant number of local employees, fulfilling corporate social responsibility by providing employment opportunities to the local communities. This enables employees to have fulfilling livelihoods and contributes to creating substantial economic value.



2024 Goals

A. Added 10 new training courses

2024 Performance

A. 18 courses

Achieved

- + To provide a self-learning environment for colleagues, the "Eclat e-Academy" was launched in 2019, where digital courses produced in-house are launched every year, so that the learning location and time are no longer limited.
- + Employee education and training are reviewed and planned annually by supervisors at all levels based on the needs of their respective business units and employees. In 2024, the average training hours per colleague were 19.1 hours per year.



2024 Goals

A. Salary increases for all employees

2024 Performance

A. The overall salary adjustment is at least 3–5%.

Achieved

- + All starting salaries are based on the principle of equal pay for equal work, with no discrimination based on gender. From 2018 to 2024, except for 2023, the company gave an overall annual salary increase of 3% to 5% to reward employees for their hard work.
- + In 2024, the Company achieved its overall operational performance targets, awarding each employee an additional performance bonus equivalent to 3 months and 20 days of salary. In 2024, the average salary of non-management positions reached NTD 1,103,000.



2024 Goals

A. Enhancement of Health and Benefits

2024 Performance

A. Subsidy of NTD 50,000/club

In Progress

- + We are enthusiastic about providing employee benefits and encouraging a culture of exercise. Each plant can establish clubs and organize activities based on the needs of local employees. In 2024, subsidies were provided to 23 clubs, totaling NTD 1,073,762. With an increase in the number of clubs, the average subsidy per club was NTD 46,000.

2.1 Human Resource Management

"People" are at the core of Eclat, and are the cornerstones for the Eclat's continued success. We adhere to the "International Bill of Human Rights," "International Labour Organization's Fundamental Conventions," social responsibility standards, and local legal regulations. We establish human rights policies and management mechanisms to safeguard employees' basic labor conditions and rights.

2.1.1 Talent Composition

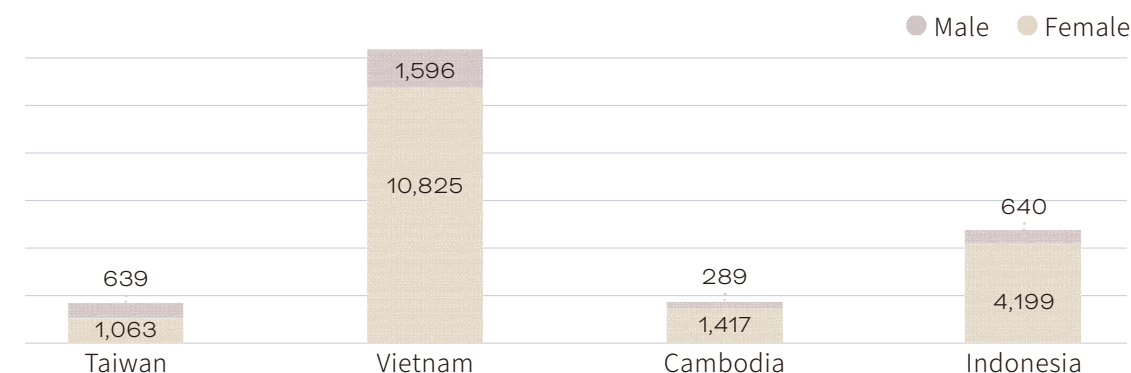
Eclat operates production facilities in Taiwan, Vietnam, Cambodia, and Indonesia. As of the end of 2024, the total number of employees across these four locations amounted to 20,668. The Company's workforce consists of regular employees and interns. Interns are a special employment type in Taiwan established through partnerships with schools and are engaged under fixed-term internship contracts. Upon completion of the internship, those who perform well and are willing may be converted to regular employees. This year, there are 11 interns, all of whom are female. Another special category consists of 13 full-time employees who are still in school. The company has agreed with these employees, 8 of whom are female, that they will work part-time so that they can balance their studies and work.

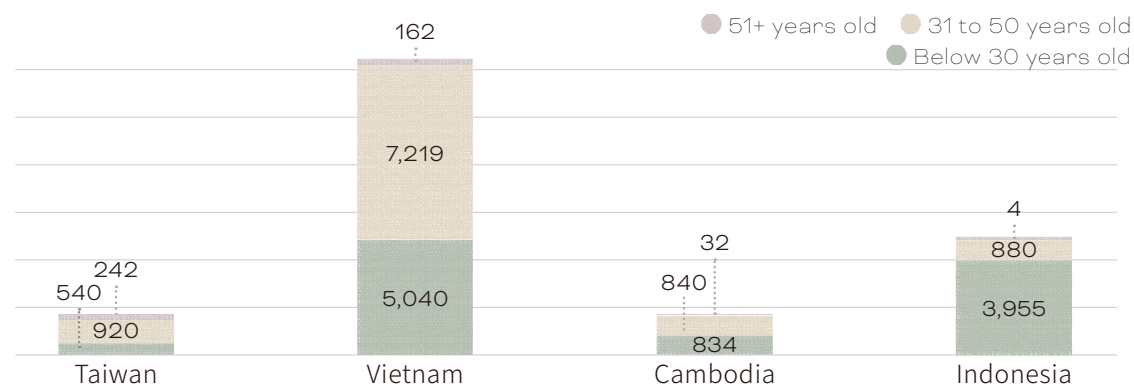
The non-employee workers in the statistics of Eclat are non-Eclat employees, such as engineering contractors, outsourced cleaning personnel, outsourced security personnel, property management companies, landscaping service providers and group catering operators, totaling approximately 396 people.

In 2024, the total number of Eclat employees and non-employees fluctuated by approximately 11% compared to last year, primarily due to continued production line expansion and staffing increases at the Indonesia plant

Workforce Dominated by Young and Female Employees

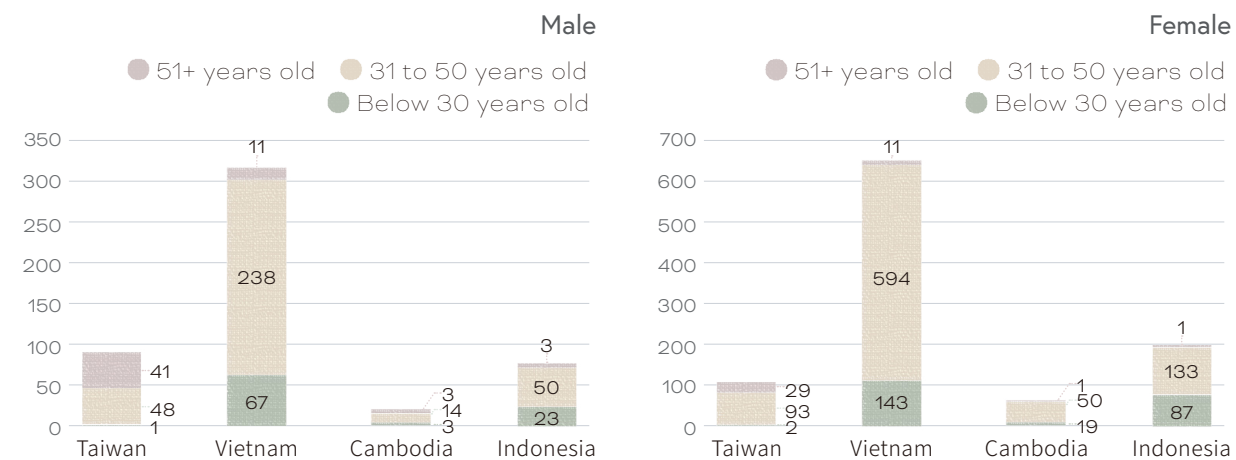
In all four locations, women make up the majority of our workforce, accounting for 62.5% of our employees in Taiwan, 87.2% in Vietnam, 83.1% in Cambodia, and 86.8% in Indonesia. We emphasize research and development, and in order to continue to maintain our innovative momentum, we are very accommodating to, and value the opinions of, our younger employees. Employees under the age of 30 accounted for 31.7%, 40.5%, 48.8%, and 81.7% of our total employees in Taiwan, Vietnam, Cambodia, and Indonesia, respectively.





In terms of gender equality in the workplace, the proportion of women in management positions in Eclat was 57.9%, 70.3%, 77.8% and 74.4% in Taiwan, Vietnam, Cambodia and Indonesia, respectively in this year. In addition, the percentage of women in senior management positions above the level of plant manager was 41.66%, and the percentage of women in the highest management positions above the level of associate was 16.66%.

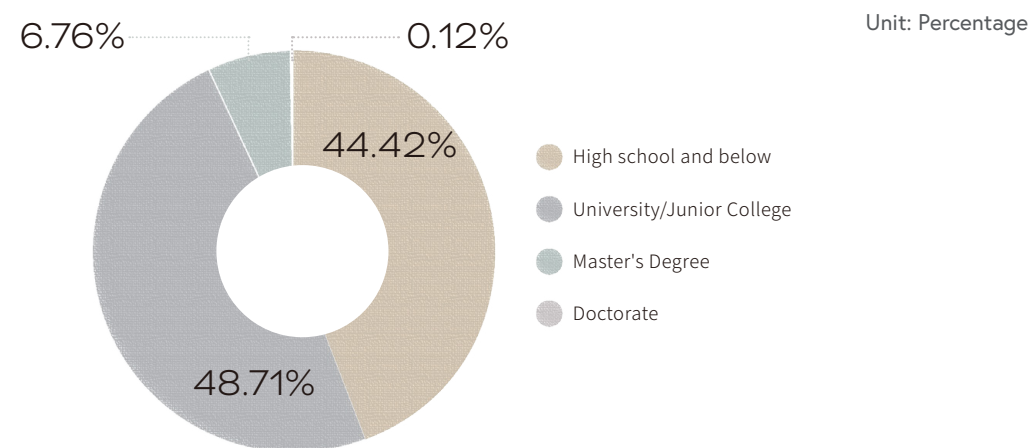
Gender Distribution of Managerial Positions



Note: Whoever serving managerial positions are included.

Educational Backgrounds of Employees in Taiwan

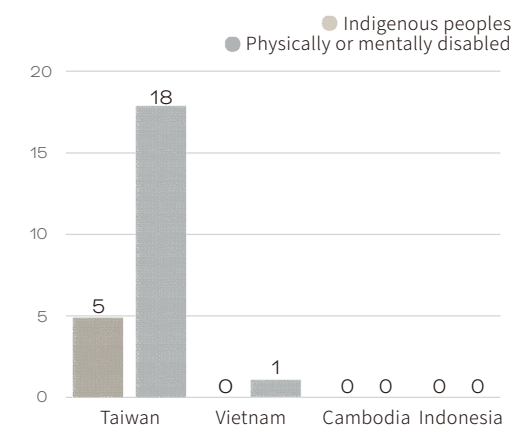
The plants in Vietnam, Cambodia, and Indonesia are primarily garment plants, belonging to labor-intensive industries. In these regions, approximately 94% of workers have an education level of high school or below. In contrast, Taiwan mainly serves as an order processing and R&D center, where about 50% of employees hold a university degree or higher, and around 45% have a high school education or below.



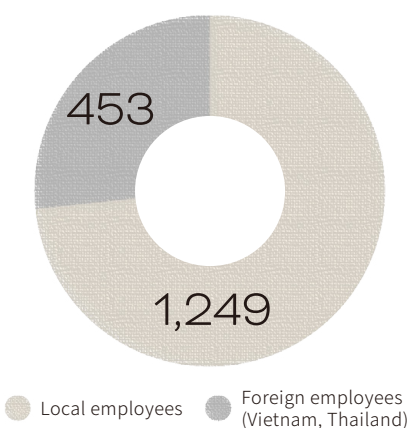
2.1.2 Diverse Backgrounds and Local Employment

Eclat does not discriminate in its treatment of individuals based on race, gender, age, religious affiliation, nationality, or political stances. Through fair and transparent selection processes, Eclat carries out recruitment to foster diversity, professionalism, and creativity within its talent pool. We hope to fulfill our corporate social responsibility and bring employment opportunities to the local community, so we hire a large number of local employees. We recruit local employees through mainstream local recruitment websites and campus recruitment in various countries. The local hiring rate in Taiwan is 73.4%, while in Vietnam, Cambodia, and Indonesia, nearly all employees are locally hired, with a local hiring rate close to 99.0%.

Number of employees by diverse backgrounds



Distribution of locally hired employees in Taiwan



Remarks: Vietnam, Cambodia, and Indonesia do not have an official definition of indigenous people, and are therefore omitted here.

2.1.3 New and Departed Employees

Starting from 2019, to better understand the adaptation status of new employees and reduce the turnover rate, each new employee receives a satisfaction survey within the first three months of employment. The surveys are directly collected by the Human Resources Department. New employee satisfaction survey dimensions include environmental adaptation 89 points; team interaction 88 points; satisfaction with mentors 91 points; overall satisfaction 90 points. The purpose is to understand the adaptation of new employees through the survey. If new employees have any questions on the survey, the Human Resources Department will assist in addressing them. In 2024, the turnover rate of Taiwanese employees is 13.9%, achieving the goal of maintaining the rate below 20%.

Distribution of New Employees and Resigned Employees

Category	Taiwan			
	Male		Female	
Age Group	Departed	Newly Recruited	Departed	Newly Recruited
Below 30 years old	52	61	97	137
31 to 50 years old	25	33	46	57
51+ years old	11	1	6	2
Total	88	95	149	196
Ratio (%)	37%	33%	63%	67%
Total	1,702			
Newly Recruitment Rate	17.1%			
Employee Turnover Rate	13.9%			

Category	Vietnam			
	Male		Female	
Age Group	Departed	Newly Recruited	Departed	Newly Recruited
Below 30 years old	402	465	2,376	2,642
31 to 50 years old	226	229	1,948	2,011
51+ years old	2	2	18	4
Total	630	696	4,342	4,657
Ratio (%)	13%	13%	87%	87%
Total	12,421			
Newly Recruitment Rate	43.1%			
Employee Turnover Rate	40.0%			

Category	Cambodia			
	Male		Female	
Age Group	Departed	Newly Recruited	Departed	Newly Recruited
Below 30 years old	34	66	335	432
31 to 50 years old	24	26	233	214
51+ years old	0	0	5	1
Total	58	92	573	647
Ratio (%)	9%	12%	91%	88%
Total	1,706			
Newly Recruitment Rate	43.3%			
Employee Turnover Rate	37.0%			

Category	Indonesia			
	Male		Female	
Age Group	Departed	Newly Recruited	Departed	Newly Recruited
Below 30 years old	168	349	2,683	1,761
31 to 50 years old	49	102	426	303
51+ years old	0	0	0	0
Total	217	451	3,109	2,064
Ratio (%)	7%	18%	93%	82%
Total	4,839			
Newly Recruitment Rate	52.0%			
Employee Turnover Rate	68.7%			

2.2 Talent Cultivation and Development

2.2.1 Employee Training and Development

To ensure that employees receive training and knowledge that meet their professional needs, Eclat's colleague education and training plan is designed at the end of each year. Heads at all levels propose respective units' work training plans for the next year based on the business units they belong to and the needs of colleagues, and report the results to the HR Department for approval. Handling resources are provided. The Human Resources Department is also responsible for establishing the Company's training policies, cultivating internal trainers, and tracking, assessing, and reviewing training programs. Employee participation in training is included in the annual performance evaluation and serves as a reference for future promotions and job adjustments.

Training plans extend across three dimensions: professional skills, general knowledge, and leadership abilities. Through these dimensions, the goal is to identify the talents and training courses needed, ensuring that individuals in each position receive the knowledge and tools necessary for their career development.

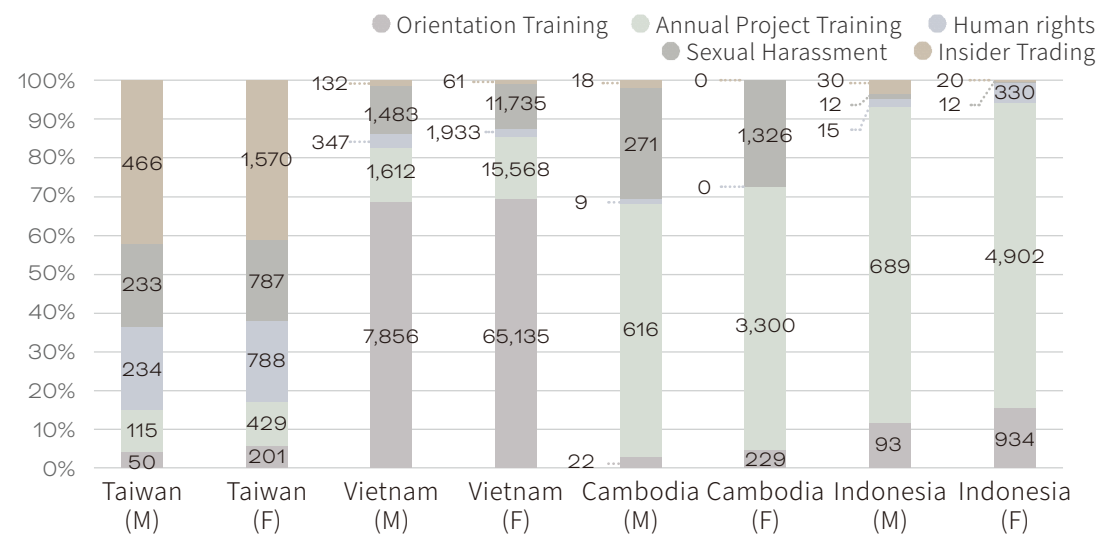
Training aspect	Type of talent	Training courses	
Professional skills	Sales and technical staff.	1. Basic fabric and garment courses	4. Enhanced professional training
		2. Advanced fabric and garment courses	5. Plant internship
		3. One-on-one tutoring	6. Training requested by individual customers
General knowledge	New employees	1. Orientation Training	2. General knowledge
	All employees	1. Sexual Harassment Prevention and Control	4. Ethical corporate management
		2. Prevention of insider trading	5. Information security
		3. Human rights and social responsibility policy	6. Annual Project Training
Leadership	Junior managers	1. Analytical skills	2. Judgment skills
		3. Communication Skills	
	Senior managers	Case analysis and overall strategy formulation	

In this year, a total of 188,465 people participated in the trainings (including internal and external training) organized by Eclat. The total training hours were about 365,369, and the annual training expenditure exceeded NTD 3.217 million.

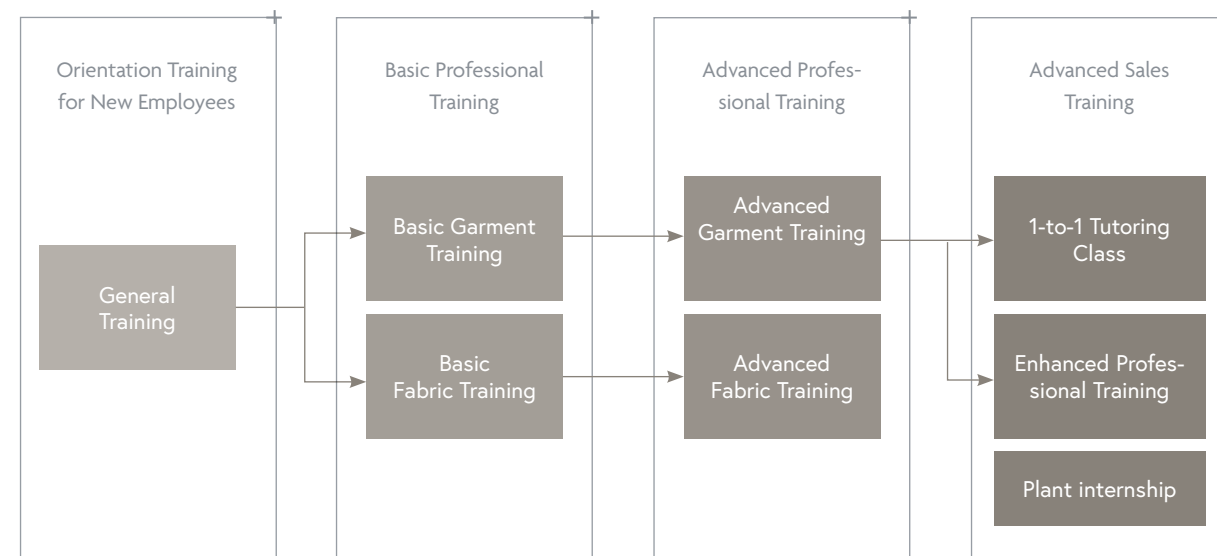
+ Number of training hours for employees of each region



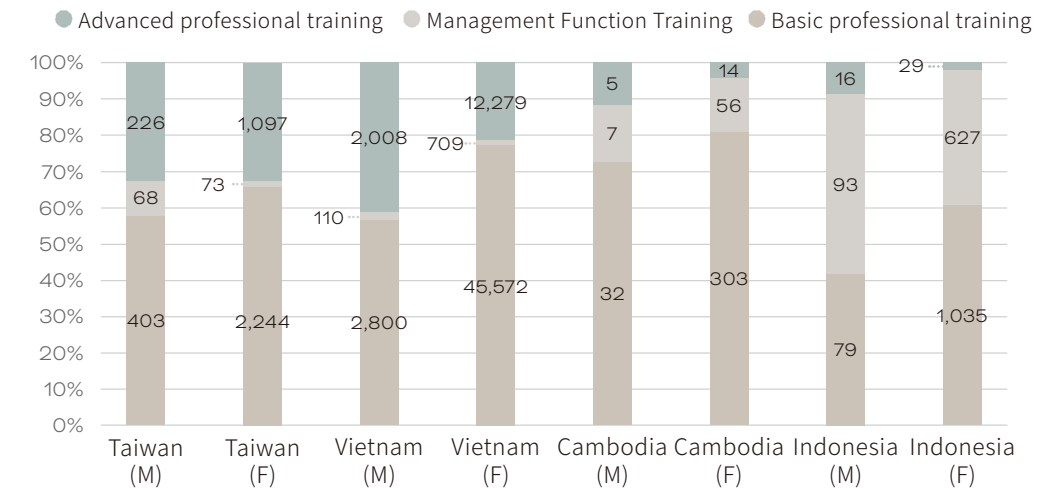
+ Attendance distribution for general trainings



+ Professional Training System For Sales Representative



+ Distribution of participants in professional and functional training



We have recently planned to develop leadership skills for junior and senior managers by designing courses aimed at enhancing their abilities in decision-making, leadership, and motivating multigenerational employees. For junior managers, the main focus of training is developing their "communication skills" "analytical skills" and enhancing their "judgement skills" before decision-making. For senior managers, the focus is on concrete case analysis and formulating overall strategies.



Executive Leadership Program



2.2.2 Employee Performance Management and Evaluation

Eclat's performance management system aims to achieve optimal organizational performance and talent development. It focuses on four dimensions: adaptability, job enthusiasm, skills, and ethics, aiming to ensure that employees are placed in roles that best suit their abilities and personal traits. The performance evaluation system covers 100% of full-time employees, except for those who are part-time workers, and employees who have been on the job for less than one year or are on a leave of absence without pay. In 2024, the performance evaluation completion rate for full-time employees was 100%.



2.2.3 Industrial Talent Cultivation

Eclat is committed to promoting industry innovation, nurturing design talents, fostering industry-academia collaborations, and giving back to society. We regularly donate equipment to relevant domestic educational institutions, provide international expert instructors, and offer internship opportunities. In collaboration with the Eclat Education Foundation, we organize the "Eclat Eternity Design Competition," featuring different themes to provide a platform for local students to showcase their talents. Through these efforts, we aim to encourage and discover potential rising stars in Taiwan, and inject momentum and energy into the apparel design industry in the country.

Eclat internship program

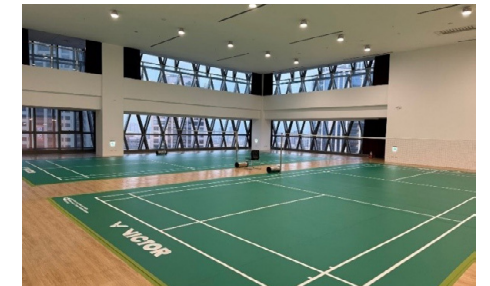
Eclat is committed to cultivating new talent for the industry and collaborates annually with colleges and universities to run internship programs. Based on students' characteristics and interests, internships are offered during winter and summer breaks or for an entire semester in relevant business or technical units at Eclat, with full-time salaries provided to help interns gain hands-on industry experience.

Selection of interns is prioritized for outstanding students recommended by their schools. Candidates must meet certain requirements in academic performance, conduct, and English proficiency. After passing interviews with department heads and technical tests, they may apply for a full-semester internship at Eclat. The Company assigns dedicated mentors to guide interns, enabling them to gain in-depth understanding of the industry and operational processes. Interns who complete the program and pass the evaluation are eligible for immediate employment upon graduation, with their internship period counted toward their length of service. In the current year, a total of 19 interns were recruited, of whom 11 became full-time employees upon completion of the internship — 9 in the technical department and 2 in the sales department.

2.3 Remuneration, Benefits, and Care

Eclat has established a comprehensive salary and benefits framework with the goal of providing the most caring support for our employees. Through salary and benefits packages that exceed local regulations and always remain competitive, we aim to motivate our employees' enthusiasm for their work. In 2024, the Company achieved its performance targets. In addition to the year-end bonus, an extra bonus equivalent to 3 months and 20 days of salary was granted. From 2018 to 2024, with the exception of 2023 when overall salary adjustments were postponed due to industry uncertainty, the Company implemented an annual overall salary increase of 3% to 5%.

To ensure a work-life balance for our employees, we have implemented flexible working hours, allowing for early departure by 1 hour on one day each week. Our leave policy includes features such as flexible use of accrued paid time off, the provision of advanced leave, and no makeup work required on makeup days with regular compensation in this year. In terms of welfare, we provide free dormitory preferentially for out-of-town colleagues, departmental dinner gatherings, rental housing for the family members of expatriate colleagues, and various subsidies for the education of children. We also encourage employees to participate in activities outside business hours. By subsidizing funds for clubs, we also provide a venue for employees to hold activities. In 2024, we subsidized nearly 23 various types of clubs, with a total subsidy of NTD 1,070,000. A multi-purpose court was set up to meet the needs of employees.



Providing a brand-new multi-purpose court for our colleagues

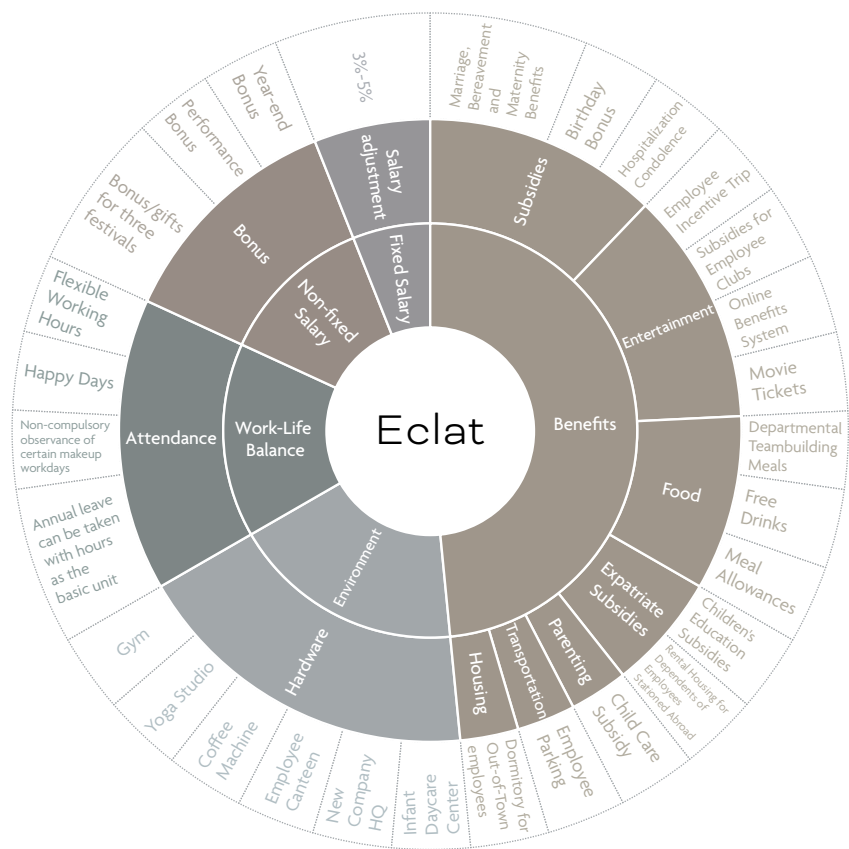
Encouraging sports participation to launch dynamic enterprise

Eclat joined the "Promoting the Employment of Corporate Sports Instructors" project by the Sports Administration of the Ministry of Education. We hired Chen Ting-Yu, the national basketball player who was elected as the Asian Youth Games and the William Jones Cup, as the corporate sports instructor. Chen is responsible for the Company's gym management, sports curriculum planning and guidance, and assisting with clerical work, etc.

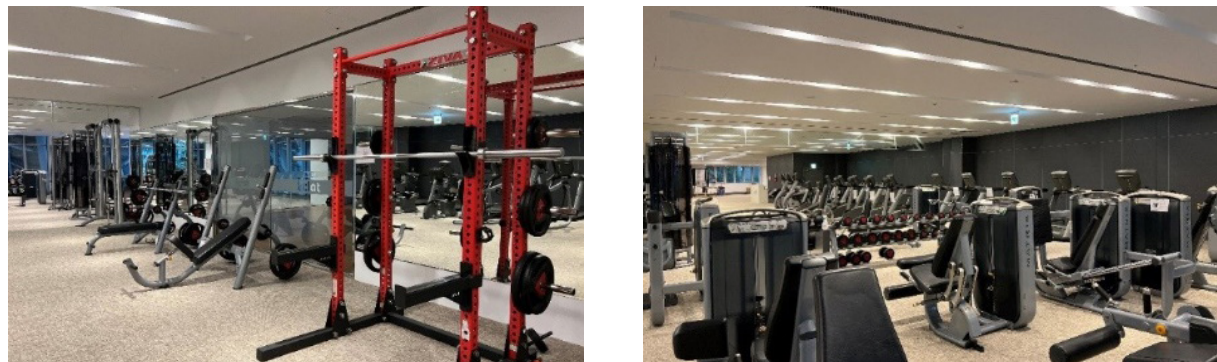
We also encourage our colleagues to reduce physical discomfort through exercise. Through organizing muscle relaxation courses and instructing colleagues in the use of the gym, we promote the concept of sports corporate to more colleagues. Moreover, according to the gender composition of the Company's employees, we have purchased fitness equipment suitable for female colleagues, set up a women-friendly zone, and encouraged all employees to exercise.



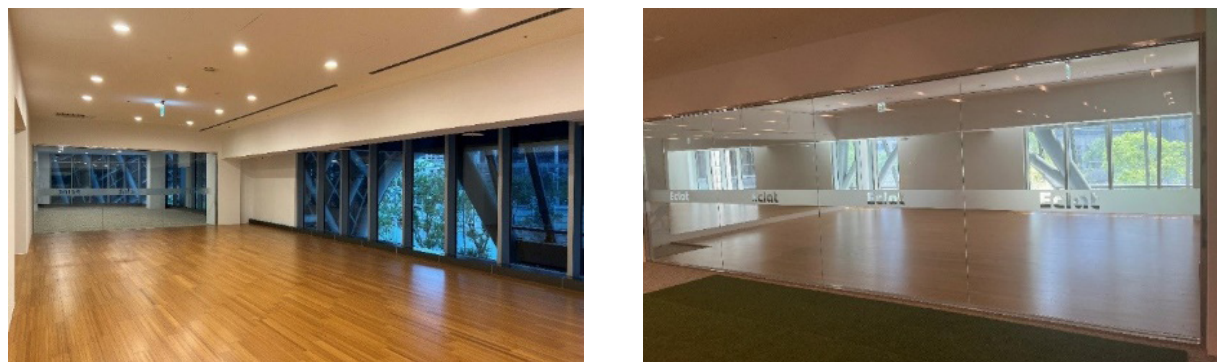
✦ Eclat's Overall Benefits Chart



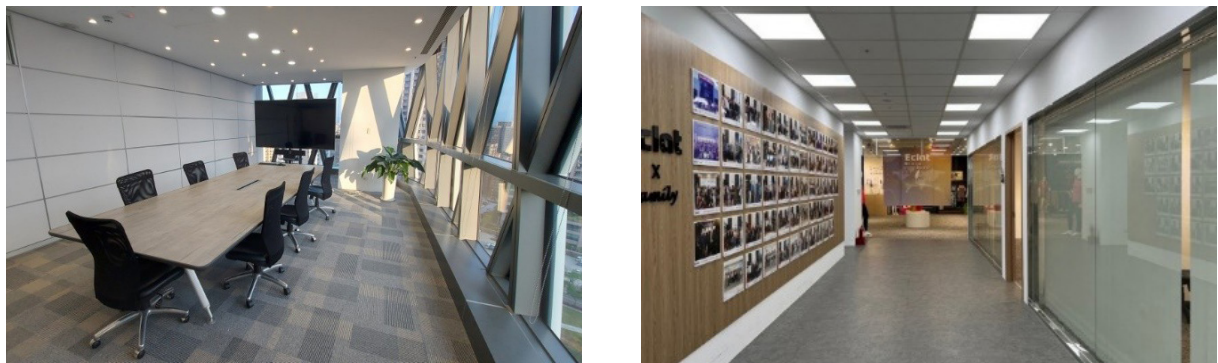
✦ Image of Eclat gym



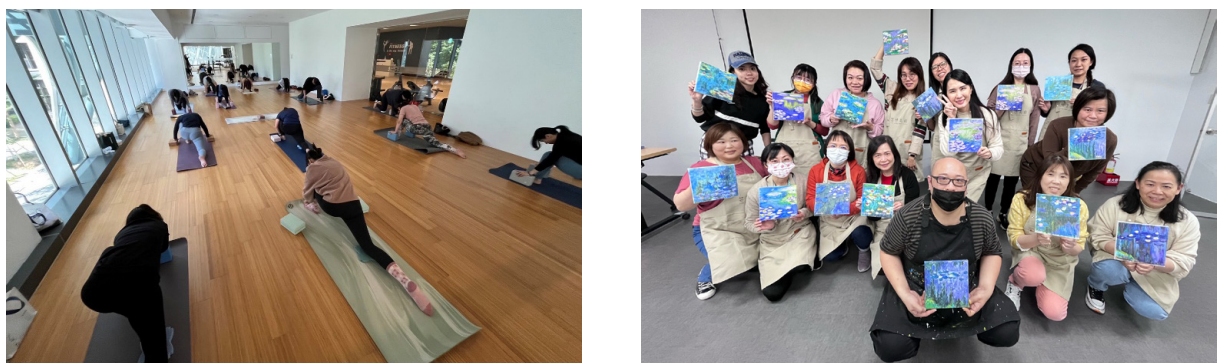
✦ Image of the yoga studio



✦ New and comfortable office environment



✦ Club Activities



Yoga Club

Arts club



Badminton Club



Table Tennis Club



Ballet Pilates Club



Circuit Strength Training Club

2.3.1 A compensation system that exceeds legal regulations.

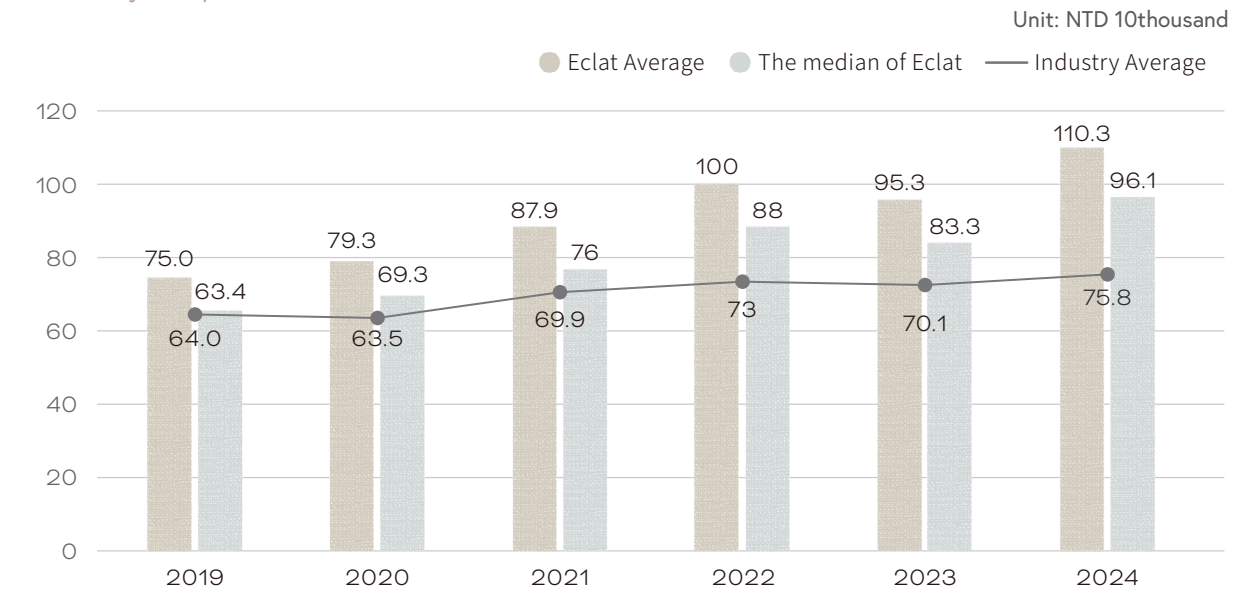
At Eclat, the principle of equal pay for equal work is upheld for all positions, ensuring that there is no gender-based wage disparity. The starting salary for entry-level positions exceeds the local statutory standards and is adjusted in accordance with local government regulations. Moreover, Eclat provides generous year-end bonuses annually, based on operational performance and profitability, to reward the contributions of employees. As of this year, the salary structure primarily consists of four components:



Salary and benefit costs that are superior to prevailing industry standards

In this year, Eclat had a total of 1,705 full-time employees in Taiwan who were not holding managerial positions, and the average salary was NTD 1.103million. The difference of the salary of non-supervisory full-time employees over the average salary is an increase of approximately NTD 150 thousand compared to 2023, which indicates a percentage increase of approximately 15.7%.

+ Salary Comparison Table



Remarks:

1. On June 28, 2019, the Taiwan Stock Exchange announced on its Market Observation Post System (MOPS), information on the salaries of non-executive employees of listed companies in the previous year, which refers to the number of employees (including local and foreign nationals) employed in Taiwan after excluding managers, part-time employees, and those who have served for less than 6 months.

2. Information on "peer companies" is categorized by market (TWSE and TPEX) according to the industry category in which each company is listed. "Salary average" refers to the average of companies in each industry (total salary cost ÷ total number of employees).

2.3.2. The Most Considerate Welfare Measures

Pension Contributions

Eclat follows legal regulations to establish a retirement pension system and allocates retirement benefits according to local laws and regulations. The goal is to ensure that all employees at various locations can benefit from the retirement system in place.

Region	Contents	Pension contribution amount
Taiwan	In accordance with the Labor Standards Act, Eclat is responsible for the payment of the pension based on the number of years of service and the average salary of the six months prior to retirement; Eclat contributes 6% of employees' monthly salary to the Labor Pension Fund and deposits it into the dedicated personal Labor Pension Fund account for each employee.	54,326,712
Vietnam	Eclat contributes 14% of base salary and 8% of base salary to the retirement and death fund.	193,121,249
Cambodia	0.8% of each employee's monthly salary is contributed to labor insurance, 2.6% to medical insurance, and 4% to pension insurance (50-50 between the plants and the employee).	13,784,107
Indonesia	7% of each employee's monthly salary is contributed to social insurance, covering sickness benefits, pensions, and unemployment relief.	9,606,580

Maternity Care with Peace of Mind

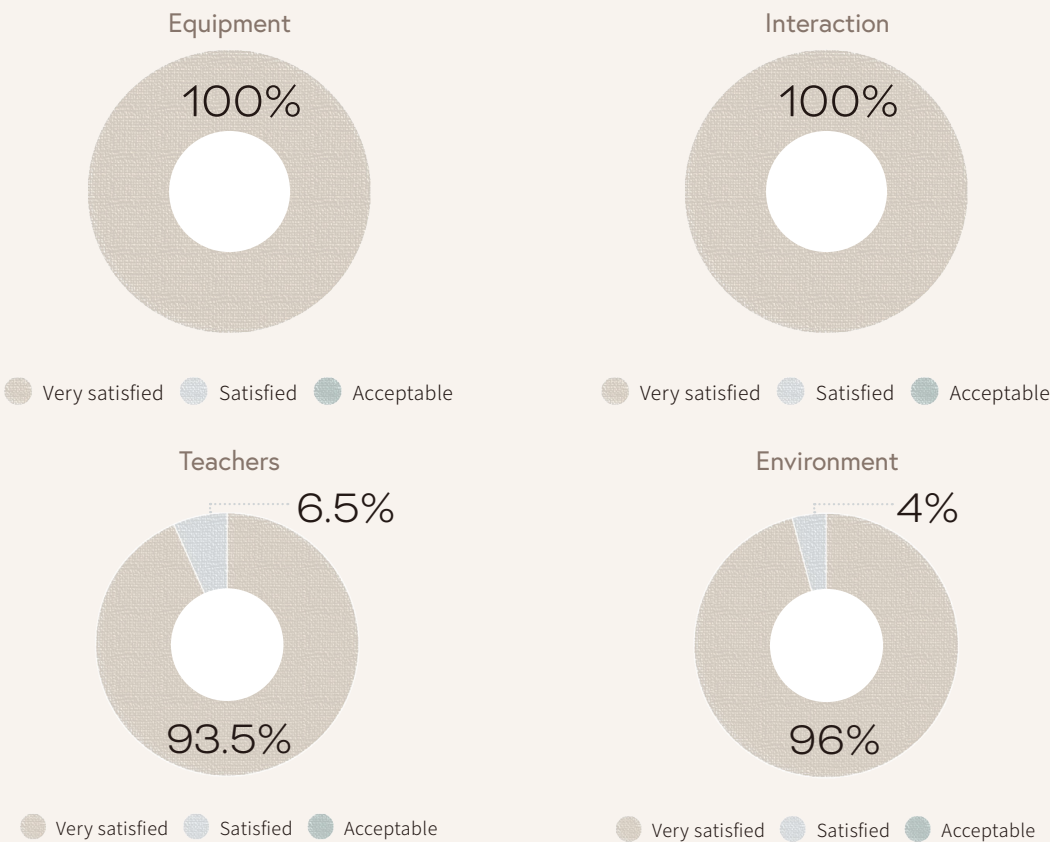
Female employees are provided with comprehensive maternity and childcare benefits, such as breast-feeding rooms, extra breaks for breastfeeding, and no pay cuts or work reassignments, to protect their right to work on an equal footing. In 2024, the reinstatement rate was 100% and the retention rate was 86%. This year's maternity leave application rate for female employees in Vietnam, Cambodia, and Indonesia was 100%.

In the Headquarter building, a childcare center has been set up on the first floor. The Company will provide additional subsidies if employees have their children in the childcare center, so that they can go to work without worrying about taking care of their children or having to pick them up. Additionally, we have observed that families in the communities surrounding the Xinzhuang Sub-City Center, where the headquarters is located in New Taipei City, have a need for infant and toddler childcare. Therefore, we also open enrollment to the public, which not only makes effective use of resources but also serves the local community families. Currently, 24 infants and young children have enrolled internally. 11 infants and young children have enrolled externally.

2024 Satisfaction Survey of Eclat Childcare Center

We also conducted a satisfaction survey on the childcare center, hoping to make the colleagues and community families use the benefits without worries. A childcare enrollment survey was conducted in 2024 on four major aspects. After the positive responses from the participants, various measures taken by the Eclat childcare center have received positive feedback. This provides employees with peace of mind and benefits the community.

Number of surveys in 2024: 27



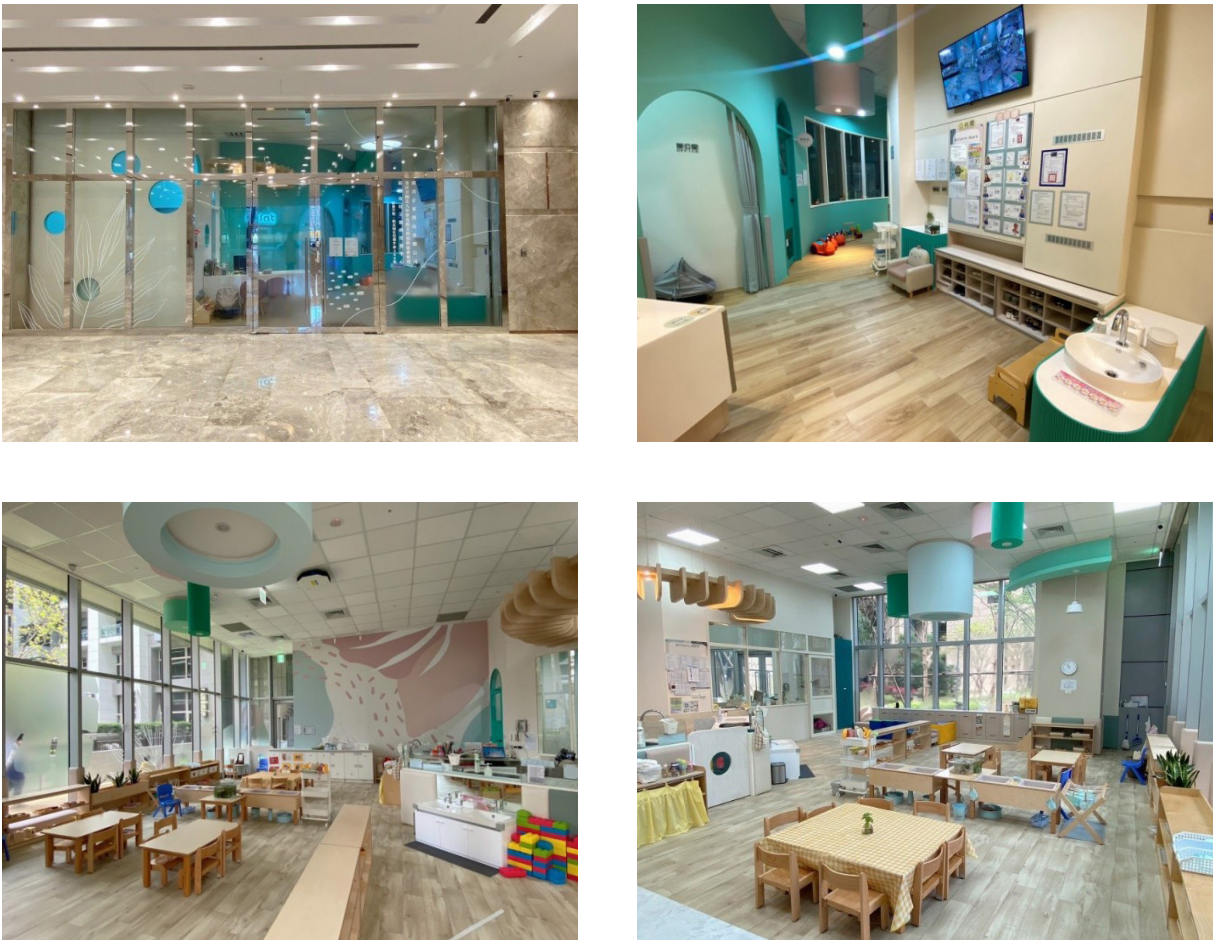
+ Parental leave statistics -Taiwan

Unit: Persons

Item	2024		
	Male	Female	Total
Number of eligible employees for parental leave in the year (A)	10	31	41
Actual number of applicants for parental leave in the year (B)	2	21	23
Application rate (B/A)	20%	68%	56%
Number of employees taking parental leave due for reinstatement in the year (C)	2	10	12
Actual number of employees who applied for reinstatement during the year (D)	2	10	12
Reinstatement rate (D/C)	100%	100%	100%
Number of persons reinstated in the previous year (E)	1	6	7
Number of employees who have worked for one year since reinstatement in the previous year (F)	0	6	6
Retention rate (F/E)	100%	100%	86%

Remarks: This table only discloses the status of parental leave applications in Taiwan. Vietnam, Cambodia, and Indonesia do not have parental leave regulations, but Vietnam provides half-year maternity leave for female workers and 5 days of paternity leave for male workers, while Indonesia provides 3 months of maternity leave for female workers.

+ Photos of the childcare center.

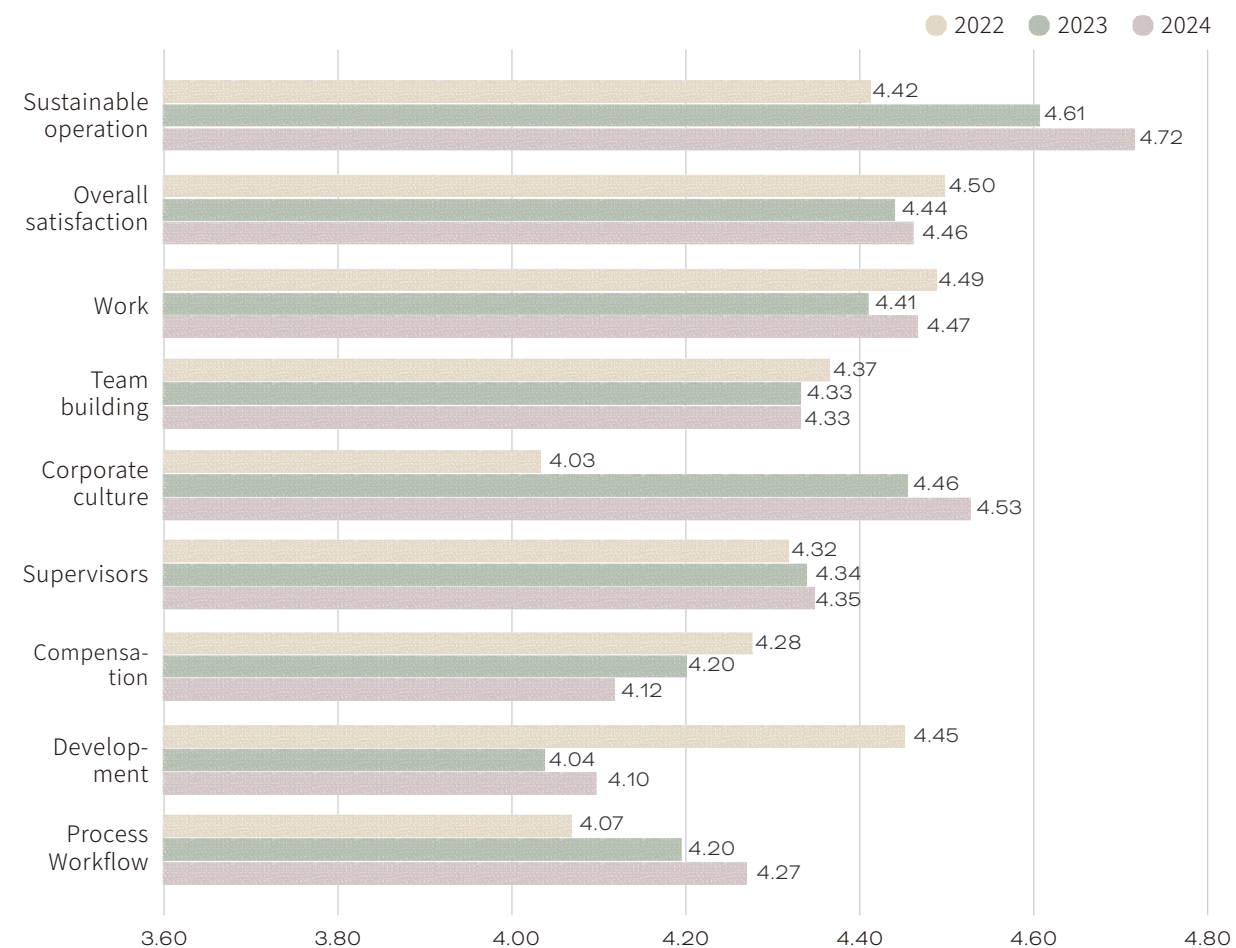


2.3.3 Employee Feedback and Communication

Eclat is committed to establishing a transparent and open communication channel with employees to promote harmonious labor-management relations and to enable employees to voice their issues and provide suggestions. Adhering to a business approach of self-management and full employee participation, department heads regularly engage in two-way communication with their team members through business meetings and production-sales meetings. This year, the average satisfaction level among new employees was "satisfied" or above, indicating that our communication and integration mechanisms are effective.

To gain a deeper understanding of employee needs and improve management efficiency, the Human Resources Division conducts an annual anonymous online satisfaction survey covering nine major areas, including supervisors, team building, compensation, work, workflow, development, corporate culture, sustainable operations, and overall satisfaction, with a total of 38 sub-items. This year's survey results show that "sustainable operations" have been on the rise for three consecutive years, indicating that employees highly appreciate the Company's commitment to sustainable development. "Corporate culture" has also continued to grow, reflecting the gradual recognition of the Company's values and culture.

The average satisfaction rating for all items this year increased from 4.33 points in the previous year to 4.37 points, indicating that overall management and communication mechanisms continue to improve.

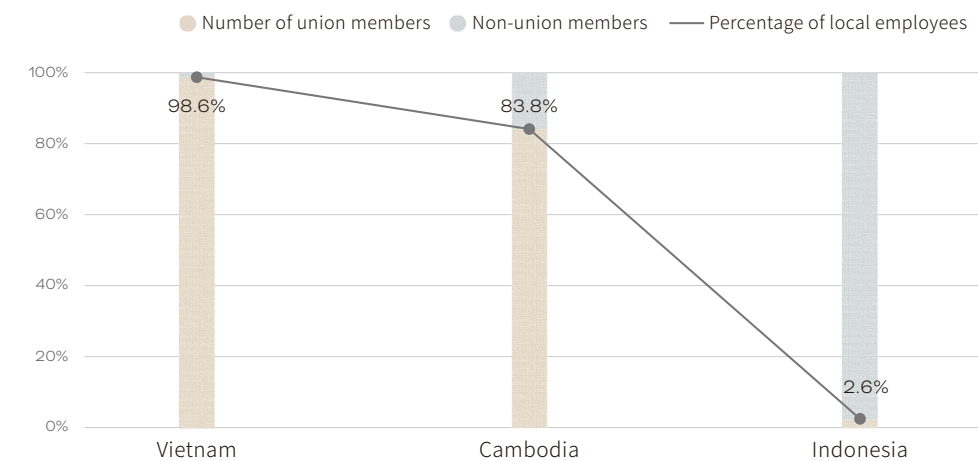


In response to employees' feedback regarding the quality of meals in the staff restaurant, the building environment, and elevator usage, we have actively consolidated the input and coordinated with suppliers to gradually introduce healthy dining options that cater to diverse needs, as well as implement elevator zoning to ease foot traffic. In addition, to enhance pay competitiveness, we continue to reflect operational performance through annual salary adjustments, quarterly bonuses, and year-end bonuses.

Other suggestions have been addressed through announcements or awareness campaigns, as appropriate, to ensure employees are informed of the Company's actions and to further strengthen communication effectiveness.

In 2009, a local labor union was officially established in Vietnam. Due to its strong influence, local colleagues are more active in joining the union compared with those in Cambodia and Indonesia. As of the end of the year, there were 13,803 members, approximately 98.6% of the local colleagues. Thus, we have built a local two-way communication bridge. There were no labor disputes, violations of freedom of association and collective bargaining violations at Eclat this year.

+ Proportion of unionized employees in each plant



Note: The Indonesia plant only recently commenced operations and the number of union members is steadily increasing

+ Notice of Material Operational Changes

seniority	Taiwan	In accordance with the Labor Standards Act, a minimum notice period is set according to the seniority of employees.
45-day	Vietnam	In accordance with the Vietnamese labor laws, a 45-day notice period is given to workers on permanent contracts and a 30-day notice period is given to workers on one-year contracts.
30-day	Cambodia	In accordance with the Cambodian labor laws, a 30-day notice period is given to workers on permanent contracts and a 15-day notice period is given to workers on fixed-term contracts.
30-day	Indonesia	In accordance with the Indonesian labor laws, a 30-day notice period is given to workers on permanent and fixed-term contracts.

Employee Communication Mechanism

+ Communication channel for opinions

Type	Communication content	Communication frequency	Communication channel	Responsible unit
Employee feedback mailbox	Various operational issues of the Company	From time to time, feedback is handled immediately upon reception.	1. Physical employee feedback mailbox 2. General affairs team 3. HR team 4. Company Website	Administrative Division
Feedback mailboxes for each plant	Various operational issues in the plant		1. Mailboxes for designated personnel in each plant area 2. Feedback platform	Administrative unit of each plant
Sexual harassment issues	Sexual harassment issues		Email for complaints: help@eclat.com.tw Complaint hotline : 22996000 ext.6616	Sexual Harassment Complaint Handling Committee
Various types of grievances	Violation of laws, unfair treatment, discrimination, etc.		Email for complaints: help@eclat.com.tw Complaint hotline : 22996000 ext.6456	Appeal and Review Committee
Opinion survey for new employees	Company satisfaction and suggestions	Trial period	Satisfaction survey distributed by HR Department	HR Department

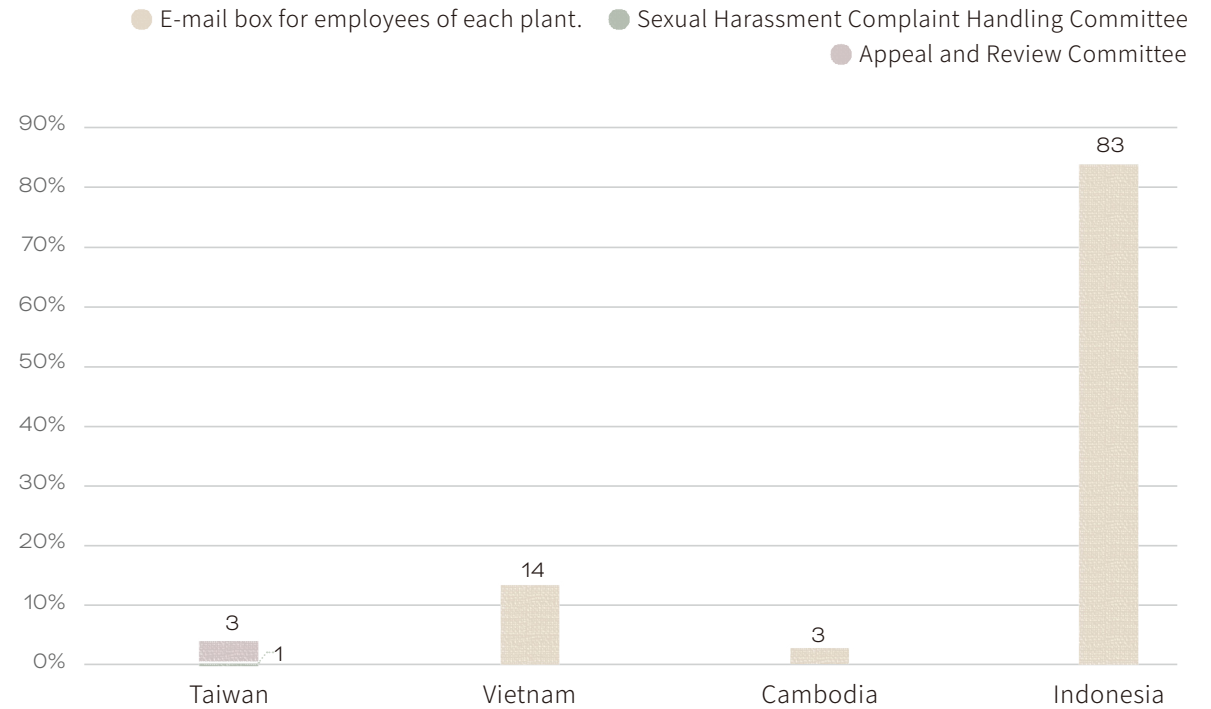
+ General complaint acceptance process



To ensure that the opinions of all parties are heard and receive appropriate responses, employees and external stakeholders can file opinions or grievances on various issues, such as labor-management relations, salary and benefits, occupational safety and health, and sexual harassment, through various opinion communication channels. For signed or anonymous feedback, the Administrative Division will assign dedicated personnel to assist in processing.

At some plants, the introduction of feedback platforms such as QR codes has enabled employees to convey their concerns to the Company more quickly, resulting in an increase in the number of formal response and improved communication efficiency. We have addressed or resolved all feedback received.

+ Number of reports through the employee feedback channel



3

Practitioner of Corporate Social Responsibility

3.1	Labor Safety and Health	76
3.2	Labor Rights Protection	90
3.3	Community and Social Co-Prosperity	101



2024 Goals

A. Sponsorship >NTD 8 million

Achieved

2024 Performance

A. Approximately NTD 8,670,000

- + Eclat sponsors community organizations that support elderly individuals living alone, orphan-ages, charitable institutions, temples, and similar organizations. This initiative serves as a disaster prevention fund and provides assistance to financially disadvantaged students, under-privileged children, and the elderly.



2024 Goals

A. The incidence rate (IR) of occupational hazards in plants in all regions decreased by 20% compared to last year.

Not Achieved

2024 Performance

A. 7.14% increase

- + Reduce the risk of operational injuries by introducing labor-saving devices and automated equipment.
- + We discuss the root causes of recurring minor injuries to prevent them from happening again. We also investigate incidents resulting in lost work hours and share improvement measures with facilities facing similar risks.
- + For the plants with more accidents this year, the occupational disaster prevention project has been planned and established, and the progress is reviewed quarterly. The SOP for labeling, auditing, and abnormality elimination are established with reference to excellent machine management cases.



2024 Goals

A. Health checkup rate among employees exceeds 90%.

Achieved

2024 Performance

A. 92.7%

- + Encourage employees to undergo health checkups, follow-up abnormality tracking, and health counseling to maintain the health of employees.
- + Promote employee health promotion and invite dietitians into the daily lives of employees to establish good eating habits and the concept of nutritional awareness.
- + Free screening for the four major cancers, consultation with the in-plant doctor for female colleagues during pregnancy, and health lectures based on the needs of the colleagues are provided.



2024 Goals

A. Average training participation rate >90%.

Achieved

2024 Performance

A. 100%

- + We continue to promote occupational safety and health education and training throughout all operations. This year, Eclat organized a total of 1,081 occupational health and safety training sessions, allocating a budget of NTD 1.23 million for educational training. Additionally, approximately NTD 31.44 million was invested in each plant for environmental improvements.



2024 Goals

A. Pass rate for sexual harassment prevention education and training (Headquarters) > 90%

Achieved

2024 Performance

A. 94.55%

- + In order to maintain gender equality in work and personal dignity, according to Eclat's "Measures and Disciplinary Procedures for Sexual Harassment Prevention and Control", female members should account for more than half of the members of the committees.
- + Regularly organize educational lectures on sexual harassment prevention and control to raise employee awareness and strive to build a healthy, non-discriminatory work environment.



2024 Goals

A. Weeding riverbanks 1 time/month, environmental inspection 2 times/month.

Achieved

2024 Performance

A. 100% Completion rate

- + Adopt the upstream section of Laojie River in Taoyuan City, conduct regular inspections and cleanups, and assist in the maintenance of the section of the river that reports abnormal water quality.

3.1 Occupational Safety and Health

Eclat has formulated the "Eclat Corporate Environmental Safety, Health and Energy Policy" in accordance with national laws and regulations for labor establishments, and the "Occupational Safety and Health Management System" in accordance with the requirements for occupational safety and health management systems, such as ISO 45001:2018, CNS 45001:2018 and TOSHMS, and has passed the verification of ISO 45001 and TOSHMS. Through the complete PDCA Occupational Safety and Health Management System, the Environment and Occupational Safety and Health Committee (EOSH Committee) is convened regularly to continuously finetune the operating environment and comprehensively prevent the occurrence of occupational injuries and diseases; the results of the Environmental Safety and Health Conference of this year are shown in the table. The term "workers" encompasses individuals engaged in work activities under the jurisdiction of Eclat, including both formal employees (constituting 98.0% of the workforce) and non-employees (constituting 2.0% of the workforce). Our Vietnam operations have also established "Labor Safety and Health Regulations" following the same system in place in Taiwan to ensure consistency in working environment conditions.

National Health Service Certified Healthy Workplace

Employee health is the biggest asset of an enterprise, and Eclat actively invests in employee health management and improvement. Taking the Headquarters and Da-Yuan plant as an example, the following measures are implemented to improve the health and relevant awareness of employees:

Location	Workplace health improvement items	Improvement goal	Implementation measures	Implementation results
Headquarter	Health checkup/consultation	Health tracking of all colleagues	1. We encourage all employees to undergo annual health check-ups, with the health screening facilities located at the headquarters. 2. Contracted physicians have been hired to offer employees consultations on their health check-up reports and provide subsequent follow-up.	1. This year's employee health check-up rate reached 92.7%. 2. This year, the headquarters provided consultations to 48 employees, and report interpretations were given to 161 new hires. 3. The medical clinic provided health-care services for 748 visits.
	Four major types of cancer screening tests	Prevention of cancer for employees	At Eclat, we provide and encourage employees to participate in tests of oral cancer, mammography, cervical smear, and colorectal stool screening free of charge.	This year, a total of 761 people were participated in the tests of the four major cancers.
	Health education for colleagues during pregnancy	Improvement of the health for female colleagues	Arranging for the pregnant colleagues to meet with the in-plant doctor for consultation and health education.	This year, 12 pregnant colleagues inquired about health education.
	Health speeches	Promoting the concept of daily health care.	Organizing lectures on health, acupressure massage, travel medicine, etc., to meet the daily health needs of employees.	A total of 3 health lectures were held this year, with 33 participants
	Disease prevention	Vaccination	Collaborating with Xin Zhuang Health Center on disease prevention and vaccination services	A total of 321 people received influenza and COVID-19 vaccines (XBB.1.5 and JN.1).

Location	Workplace health improvement items	Improvement goal	Implementation measures	Implementation results
Da-Yuan Plant	Working environment improvement	Enhancing overall work safety and efficiency	1. Increased environmental comfort: Optimize ventilation and cooling facilities to improve high-temperature and noisy work areas. 2. Equipment safety upgrade: Update anti-falling devices and transportation equipment to improve operational safety and efficiency. 3. Strengthening of facilities and management: Update the building's facilities and monitoring systems to improve on-site management quality.	1. There were no injuries or hazards from overlapping traffic flows during the year. 2. No injuries or hazard incidents caused by elevators this year.
	Risk Assessment	Workplace hazard identification	1. Hold regular environmental, safety, and health meetings to raise employees' safety awareness. 2. Respond to external audit deficiency reports, promote improvement measures, and post pictures or slogans in work areas to remind employees. 3. Implement Job Safety Analysis (JSA) to enable contractors and employees to identify hazards before performing specialized tasks, and to isolate and eliminate hazards during operations. 4. Extreme climate issues – promotion of heat hazard prevention measures.	We identified and carried out seven workplace improvement projects, including metal roofing replacement and elevator upgrades, to provide employees with a safe working environment and prevent accidents.
	Health promotion	Health management to promote well-being	1. Renewed the Healthy Workplace Promotion Certification issued by the Health Promotion Administration. 2. We were invited by National Taipei University of Nursing and Health Sciences to give a lecture on workplace health. 3. At the invitation of the Occupational Disaster Prevention and Reconstruction Center Foundation, we authored an article for their publication on outstanding health services. 4. Promote health promotion activities and management, raise employees' health awareness, and put it into practice in their lives and work.	The implementation of health check-ups and health management (including follow-up) – the percentage difference for the entire plant compared to the previous year is as follows: Level 1 management (health) increased from 5% to 13%; Level 2 management (potential risks) increased from 50% to 63%; Level 3 management (high risks) decreased from 27% to 22%; and Level 4 management (disease management) decreased from 16% to 2%.
	Update of protective gears	Covering the safety and comfort of protective gear wearing	1. New and lightweight waterproof safety shoes and helmets were purchased to meet the wearing needs of employees with different operational attributes. 2. Purchased waist support to reduce employee strain from lifting and carrying.	We provided employees with six reinforced steel belts, eight steel belts, and two wrist supports for trial use. If employees' feedbacks are positive, procurement is planned for 2025 to help reduce their lumbar load during manual handling.
	Ergonomic improvements	To reduce the possible musculoskeletal effects of employees' long-term repetitive work.	1. Labor-saving cloth clamping equipment has been added to the Sorting Division to reduce the manual handling load for employees. 2. An automatic material supply system has been installed to reduce the number of personnel picking chemicals and moving refill containers. 3. The elevator in Building A was upgraded to provide safe lifting equipment, reducing manual handling. 4. Ergonomic improvement – providing lumbar support belts for employees.	The automatic feeding system for post-dyeing was replaced, and both technicians and supervisors expressed satisfaction. Additionally, measurable performance improvements were clearly.
	Implementation of safety education and training	Enhancing the effectiveness of education and training to raise the safety awareness of employees.	1. Implementing education and training, and reviewing the training results with post-course tests. 2. Chemical leakage drills are held once every six months to enhance employees' understanding and operation of the leakage handling process.	No chemical leakage incidents this year.

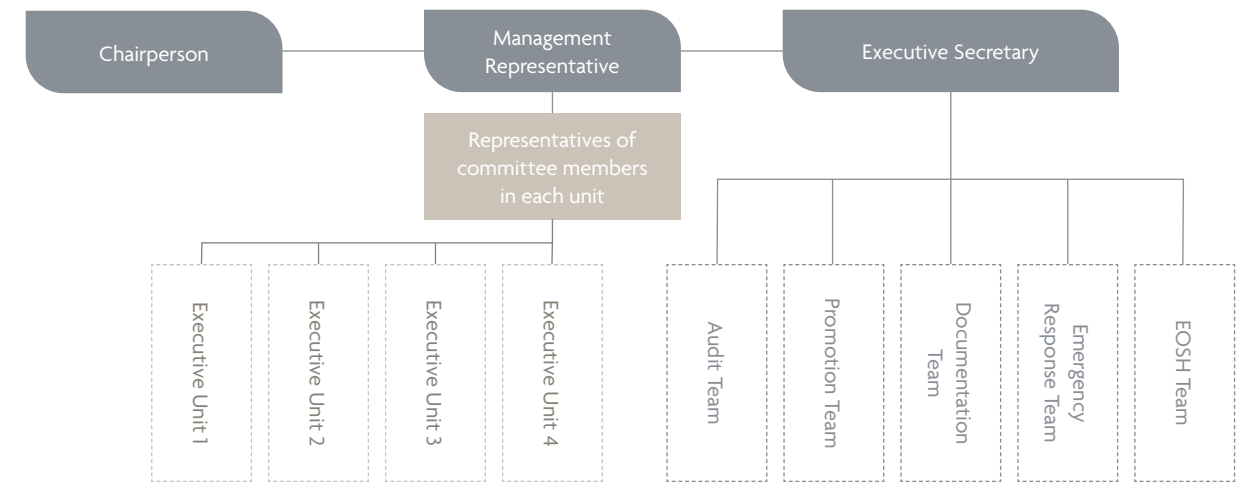
Eclat's workplace health initiatives have been recognized by the Taoyuan City Government.

Eclat's Da-Yuan plant has been recognized by the Taoyuan City Government for its efforts and investments in workplace health, comprehensive employee wellness programs, and outstanding medical performance. Nurse Li Pin-Chen from the plant was awarded the "2024 Taoyuan City Outstanding Nursing Personnel Award."



Environment, Occupational Safety and Health Committee Structure for Taiwan Plants

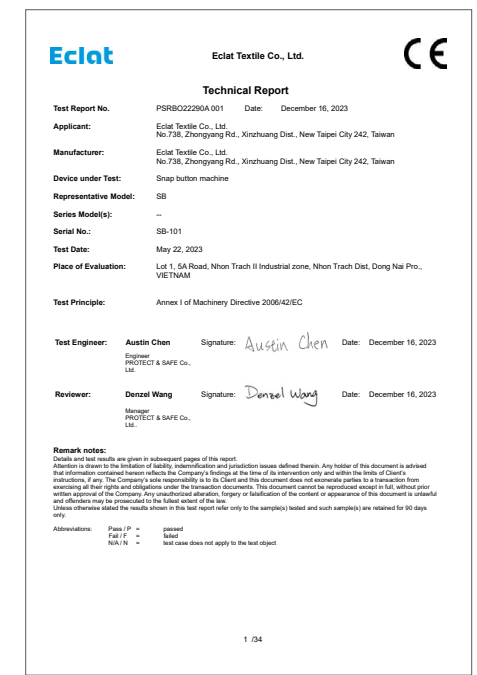
Eclat has established an Environmental and Occupational Health and Safety Committee (EOSH Committee) in accordance with the Occupational Safety and Health Act. The EOSH Committee holds regular quarterly meetings and is responsible for reviewing, coordinating, and recommending occupational safety and health-related matters. This includes participating in hazard identification, risk assessment, the application of graded control measures, accident investigations, audits, and making recommendations regarding decisions involving subcontractors and outsourcing contractors. EOSH Committee includes representation from more than half of the labor representatives and directly involves affected workers. Important tasks that were evaluated and recommended by the Occupational Health and Safety Committee this year include: Introduction of ergonomic improvement equipment, improvement of ventilation in the work area, discussion of the use and demand status of personal protective equipment, and various measures for environmental improvement.



Conducting machine safety risk assessment to reduce the risk of injury

Eclat has constructed a complete machinery safety risk assessment system to comprehensively enhance the machinery safety of each plant through machine improvement, establishing training and inspection systems, and rewarding system:

Eclat Occupational Health and Safety Management System



CE safety machinery certification

- 1. Established a Machinery Safety Committee, implemented ISO 12100 risk assessments, conducted a comprehensive inventory of high-risk machines, and collaborated with third parties for improvements and safety certification.
- 2. Developed a safety management system for new machines, requiring compliance with international safety standards and complete operational safeguards.
- 3. Trained safety seed instructors (accounting for over 1% of all employees) to promote diverse safety campaigns and enhance safety awareness across the workforce.
- 4. Established a regular safety inspection system for management to strengthen leadership in safety.
- 5. Implemented an employee safety improvement reward program to encourage proactive participation in risk prevention.

Ergonomic risk assessment to reduce injury risk

Eclat assesses employees' ergonomic musculoskeletal risks in their tasks and implements improvements to work methods or the environment to enhance efficiency and reduce the risk of injury.

1 Based on the ISO 45001 risk assessment checklist, operational risks are evaluated for each unit. For workflows with higher risks, the ergonomic risk score is further calculated using the REBA (Rapid Entire Body Assessment) checklist. Improvement priorities are then determined according to the score results.

2 The REBA checklist evaluates the posture of workers' back, neck, legs, shoulders, and elbows. It is primarily used to assess working postures when the subject frequently uses their upper and lower limbs. This assessment method divides the body into two groups, A and B, covering six major parts: Group A includes the trunk, neck, and legs; Group B includes the upper arm, forearm, and wrist. Different scores are assigned based on the force angle and load level exerted by muscles in each part, resulting in a cumulative total score for each part.

3 Improvement effectiveness evaluation: In packaging operations, significant improvements were achieved, with the average risk score decreasing by 53% after the improvements (Packaging Department).



Huyện Nhơn Garment Plant improvement example



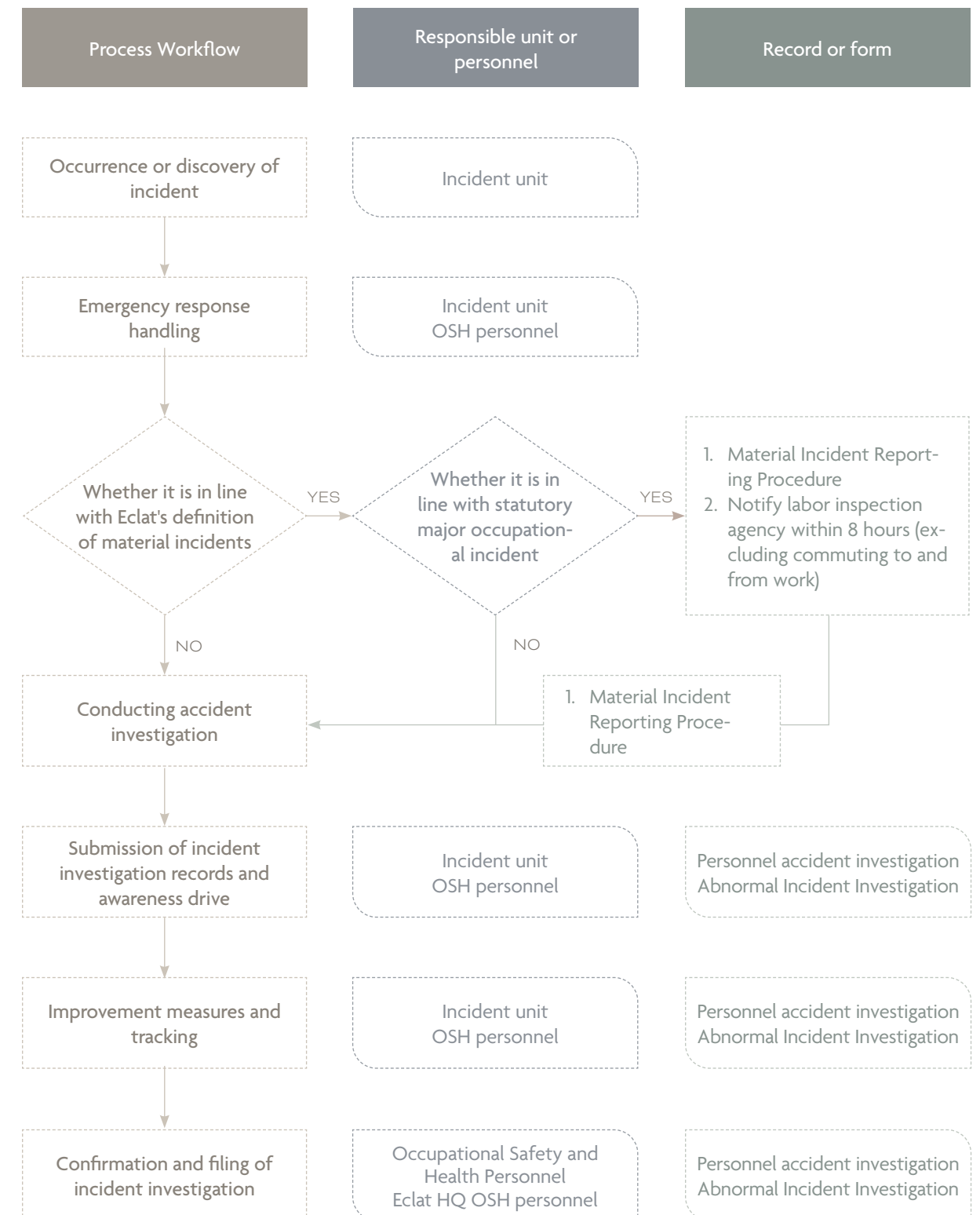
After improvement



3.1.1 Identification of Work Hazard Risks and Accident Investigation

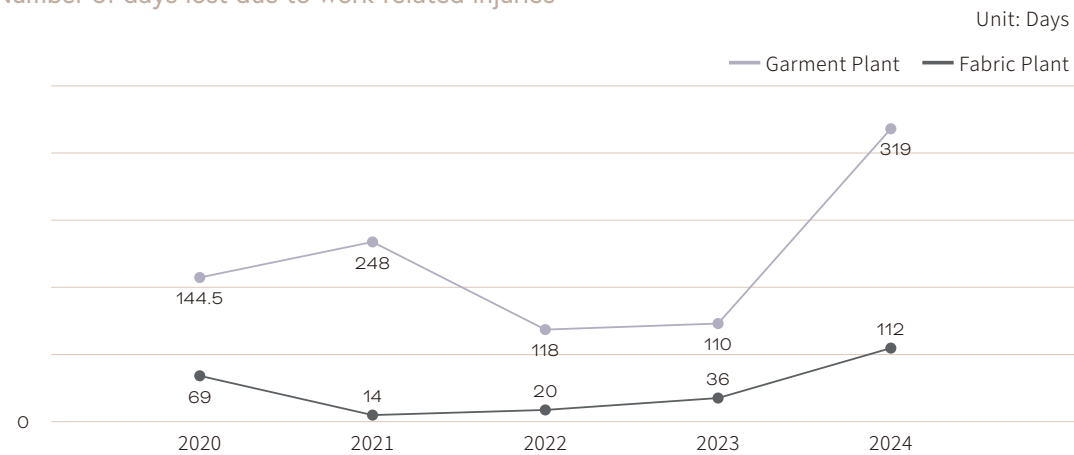
In the event of an occupational health and safety incident, relevant personnel shall follow the "Incident Reporting and Management Regulations" to determine the severity level of the incident. They shall immediately initiate the corresponding emergency response measure and notification procedures to minimize the extent of harm. Through post-incident investigation and review of the root causes, preventive measures are formulated and the occupational health and safety management system is updated to prevent the recurrence of similar incidents.

+ Accident notification management program flowchart



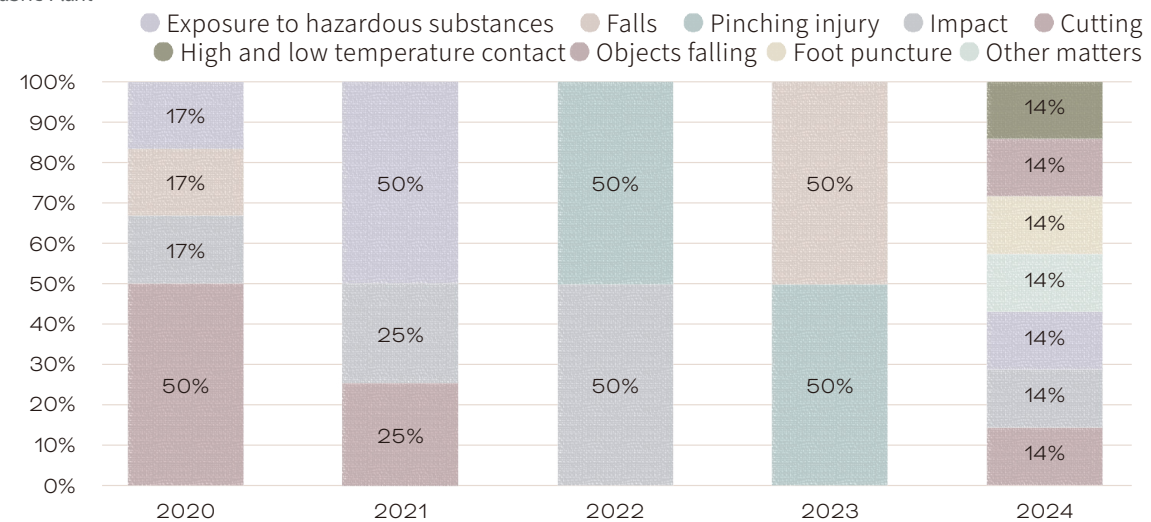
The total number of workplace injury incidents this year was 36, with a cumulative total of 431 lost workdays. Eclat conducts accident investigations based on the specific characteristics of each plant's processes:

✦ Number of days lost due to work-related injuries

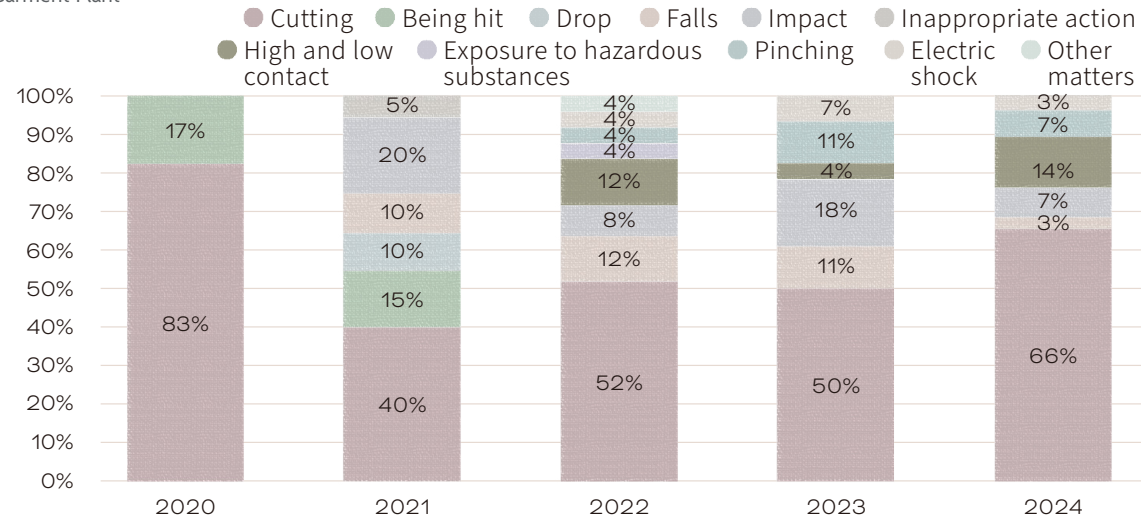


✦ Analysis of occupational injury types

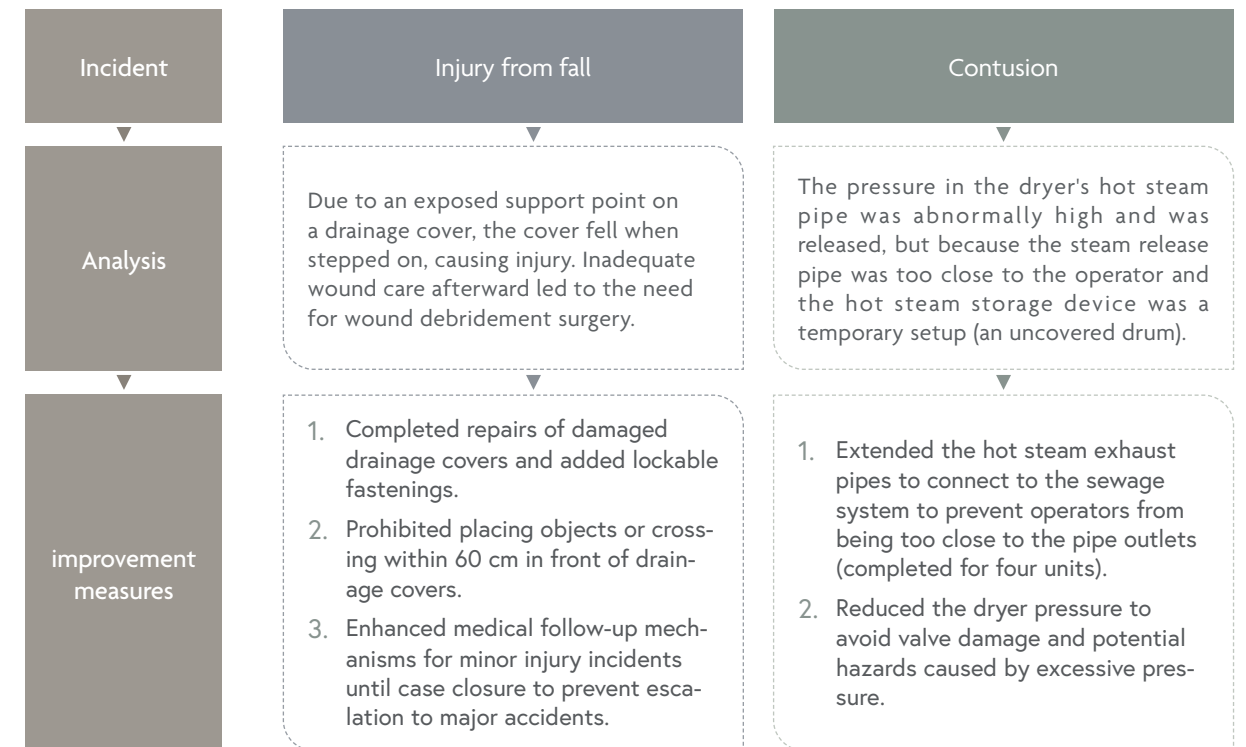
Fabric Plant



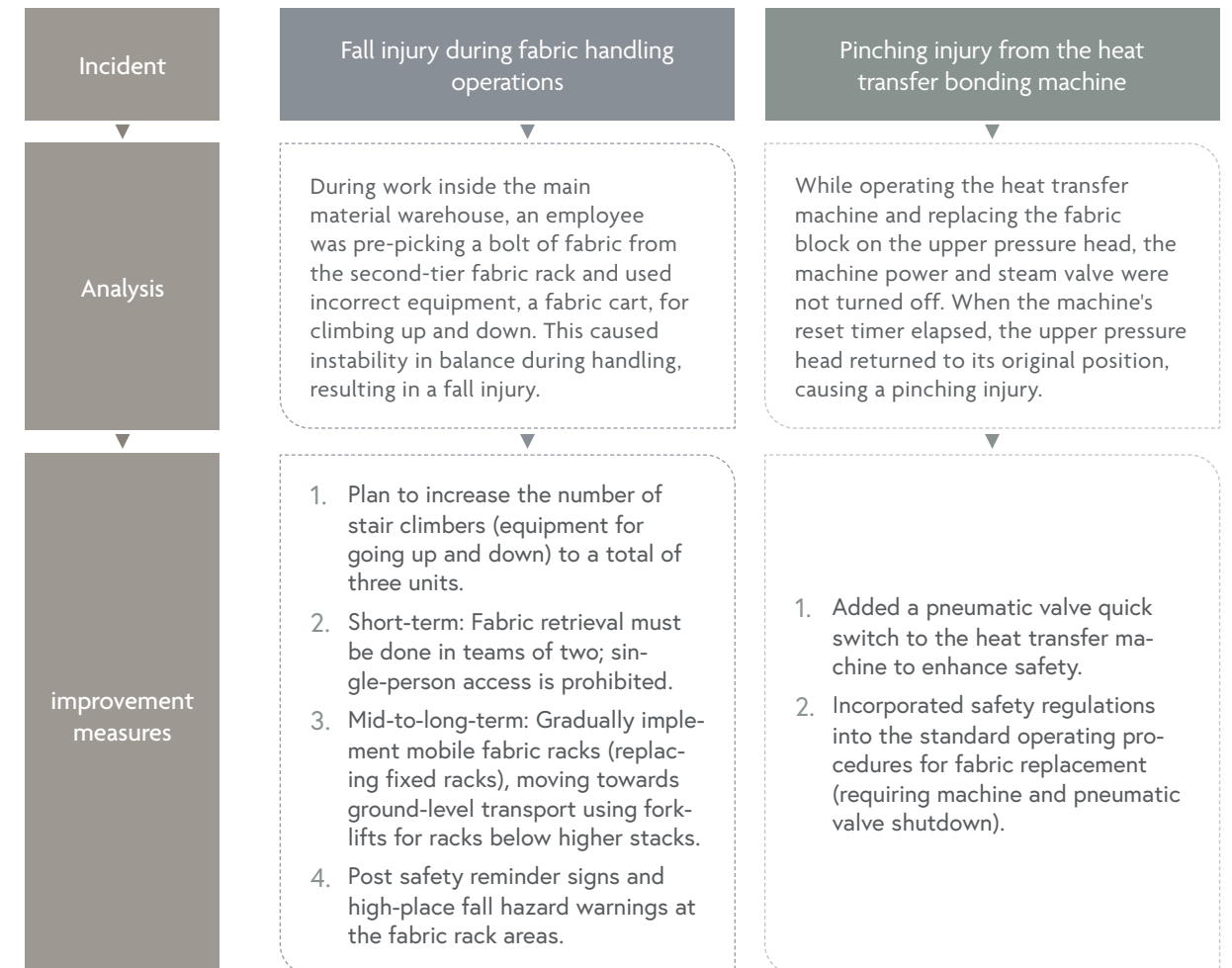
Garment Plant



Fabric plant accident investigation



Garment plant accident investigation



Horizontal investigation

Eclat has established a standard for initiating horizontal investigations of personnel accidents. Any plant experiencing an accident resulting in five or more lost workdays must conduct a horizontal investigation. The plant where the incident occurred provides a complete accident report and, after discussing preventive improvement plans with headquarters, shares the findings with other plants to raise awareness of potential hazards. Each plant then evaluates and implements improvements to effectively prevent workplace injury impacts.

Injury-related Absenteeism Statistics

In this year, there were no cases of work-related fatalities or severe occupational injuries at Eclat. The occupational fatality rate and severe occupational injury rate were both 0. Additionally, there were no reported cases of occupational diseases, resulting in an Occupational Disease Rate (ODR) of 0.

+ Injury-related absenteeism statistics

Region		Taiwan			Vietnam			Cambodia			Indonesia		
Cate-gory	Year	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024
Injury Rate (IR)	Male	0	0.17	0.16	0.17	0.008	0.32	0.63	1.27	0.95	0	0	0.19
	Female	0	0	0.2	0.1	0.06	0.1	0.13	0.51	0.31	0.12	0.058	0.11
	Total	0	0.06	0.18	0.11	0.11	0.13	0.21	0.64	0.42	0.11	0.05	0.11
Oc-cupa-tional Disease Rate (ODR)	Male	0	0	0	0	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0
Absen-teeism Rate (AR)	Male	0.007	0.05	0.003	0.011	0.008	0.006	0.06	0.01	0.012	0.01	0.008	0.003
	Female	0.0013	0.007	0.004	0.014	0.007	0.007	0.07	0.009	0.01	0.01	0.007	0.003
	Total	0.011	0.006	0.004	0.013	0.007	0.007	0.07	0.009	0.011	0.009	0.007	0.003
Lost Day Rate (LDR)	Male	0	5.61	0.322	4.32	3.42	6.697	0.47	1.591	1.58	0	0	1.348
	Female	0	0	8.934	0.35	0.195	1.448	0.48	1.14	0.498	0.45	0.176	0.169
	Total	0	2.162	5.65	0.85	0.593	2.108	0	1.218	0.676	0.41	0.163	0.286

Remarks:

1. Injury Rate (IR) = Total number of injuries / Total number of hours worked × 200,000*

2. Occupational Disease Rate (ODR) = Total Occupational Disease Incidents / Total Hours Worked × 200,000*

3. Absenteeism Rate (AR) = Number of days absent from work / Total number of working days × 100%

4. Lost Day Rate (LDR) = Number of days lost at work / Total number of working hours × 200,000*.

*LDR refers to the rate per 100 employees based on 50 weeks per year and 40 working hours per week.

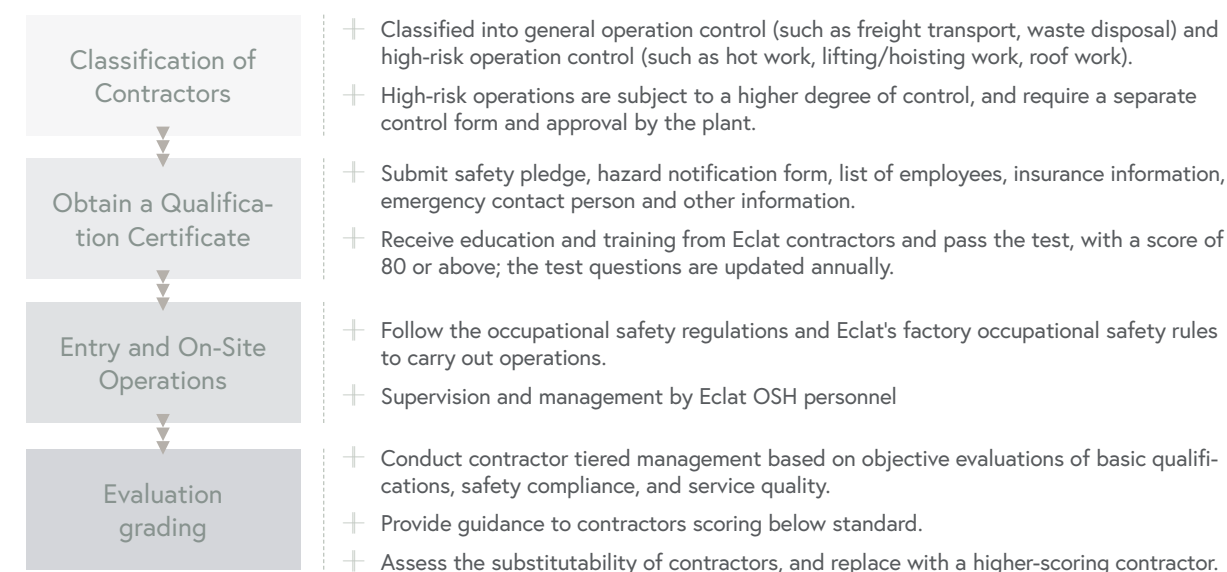
5. The higher LDR rate due to occupational injuries in the Vietnam region compared to the Taiwan region is attributed to the fact that Vietnamese regulations do not have specific guidelines for local occupational injury statistics. As a result, both minor and major injuries are included in the statistics. In 2020, occupational injury statistics were compiled in accordance with Taiwan's occupational safety and health regulations. Minor injuries were not included in the statistics presented in this table.

6. Minor injuries and traffic accidents are not included in this table.

3.1.2 Occupational Safety and Health Education and Training

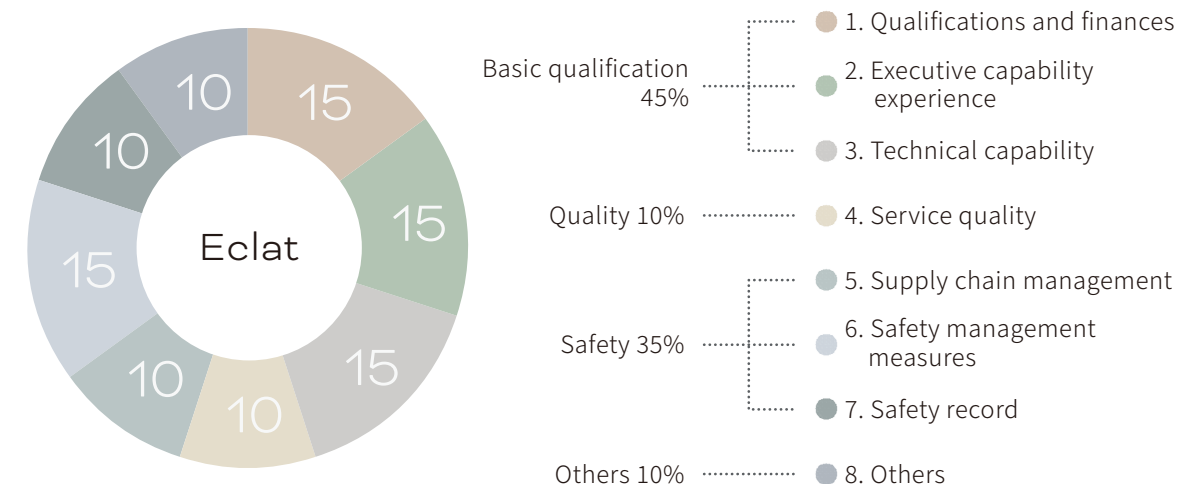
We continue to promote occupational safety and health education and training throughout the entire-plant area, raising awareness about the prevention of occupational accidents. Our aim is to achieve the goal of involving all employees in these efforts. This year, a total of 1,081 occupational safety and health training sessions were conducted by Eclat. These sessions were held both online and in-person, covering a wide range of topics including the use of personal protective equipment, chemical hazards and management, job safety, machine safety, emergency stop devices (EMO) on machines, fire prevention and firefighting, emergency response, health education and promotion, health management, ergonomics, building safety, and women's health. Regularly organize quarterly cross-plant occupational safety and health meetings to share experiences and promote horizontal communication. 8 cross-plant meetings were held in this year.

Management of On-site Contractors



Contractor Assessment Items

Since 2023, Eclat has established and implemented a contractor evaluation system, managing contractor data through an electronic information system to enhance management efficiency and strengthen on-site operational safety audits. The evaluation covers eight criteria, assessing contractors' basic qualifications (45%), quality (10%), safety compliance (35%), and other factors. This year, 12 contractors were evaluated, resulting in 2 rated as Grade B and 10 as Grade C. Through entrance training and evaluation requirements, contractors who are non-employees entering the plant have had no serious or disabling occupational injuries this year.

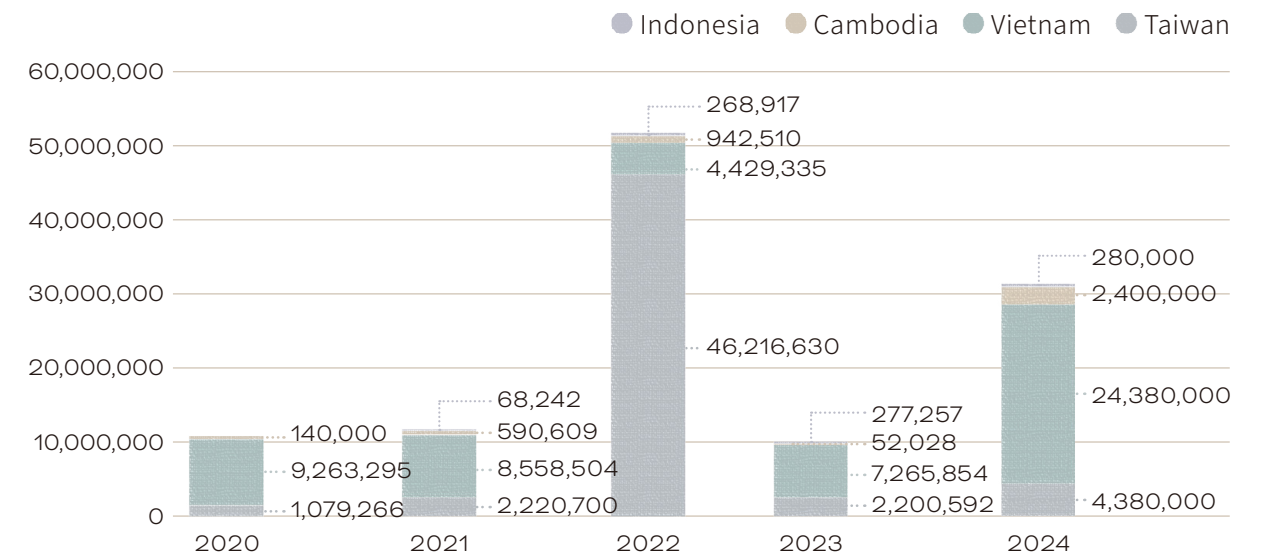


3.1.3 Occupational Disaster Protection

This year, environmental assessments were conducted at each plant, and various improvement measures were implemented. The investment amounts were approximately NTD 4.38 million in Taiwan, NTD 24.38 million in Vietnam, NTD 2.40 million in Cambodia, and NTD 280,000 in Indonesia.

Region	Environmental improvement promotion measures	
Taiwan	1. Fence repair and environmental safety	5. Pest control and environmental sanitation in the plan
	2. Medical clinic supplies and maintenance expenses	6. Purchase of ergonomic protective gear and lumbar support
	3. Procurement of personal protective equipment	7. Rental of forklifts to reduce manual handling
	4. Replacement of plant roofing sheets	
Vietnam	1. Implement machinery safety projects and improve equipment safety	5. Procure personal protective equipment
	2. Conduct LABS building safety, fire, and electrical improvement plans in the plants	6. Improve workshop ventilation fans
	3. Update plant fire protection systems	7. Perform regular disinfection within the plant
	4. COSMA safety-related program promotion activities and expenses	
Cambodia	1. Implementation of the LABS building safety, fire safety, and electrical improvement project in the factory area. 2. Procurement of personal protective equipment	
Indonesia	1. Conduct environmental testing every six months	5. Replace fire extinguishers
	2. Conduct wastewater testing monthly	
	3. Install additional wastewater monitoring equipment	
	4. Monitor purified and drinking water	

† Amount of investment in environmental improvement



Note: After implementing the automatic feeding equipment in the post-dyeing process in 2022, the amount for Taiwan significantly increased that year.

Fire Prevention and Building Safety

This year, a total of 51 disaster preparedness drills were held, and each production site also completed the annual building fire safety inspection and maintenance of firefighting systems. These measures ensure that the systems can operate effectively during emergency situations. All employees participate in online occupational safety and health as well as fire safety management foundation courses to learn about identifying, analyzing, addressing strategies for, and assessing the risks of fire and explosions in the plant area. This aim is to achieve plant-wide involvement in fire prevention and enhance fire safety awareness.

The Taiwan plant conducts quarterly inspections of electrical panels using IR infrared thermography. This institutionalized regular inspection helps identify equipment anomalies early. Abnormal panel temperatures are investigated and addressed promptly. Starting this year, we have extended this practice to all overseas plants. Through regular thermographic inspections, abnormal temperature points are detected early, causes are analyzed, and investigations are conducted to implement preventive measures before actual hazards occur, effectively reducing operational risks in the plants.

3.1.4 Chemicals Management

- + Personnel training and emergency management: We regularly conduct hazard awareness and personal protective equipment training for chemical handling personnel. Additionally, chemical spill response drills and reviews are carried out every six months to continuously strengthen on-site staff's emergency response capabilities.
- + Plant audit and guidance management: Led by the Headquarters Sustainability and Occupational Safety & Health Management Division, quarterly audits and guidance are conducted at each plant focusing on chemical use, storage, and labeling to ensure compliance with regulations and customer standards.



Procurement and supplier management

To strengthen chemical source management, Eclat prioritizes the procurement of chemicals that comply with ZDHC MRSL standards and encourages suppliers to proactively complete product certifications. For those not yet certified, suppliers are required to provide product compliance certificates to ensure the safety and regulatory compliance of chemical sources. Eclat regularly organizes chemical supplier conferences to clearly explain chemical management procedures, procurement policies, and risk cases to partners. These events provide a two-way communication platform that helps the supply chain—from raw yarn suppliers to processing chemical manufacturers—fully understand Eclat's regulations and expectations regarding chemical safety.

As of 2024, over 90% of the chemicals used at the Da-Yuan plant and the Vietnam fabric plant have passed ZDHC MRSL certification (Levels 1–3), demonstrating significant supply chain collaboration results. This year, a total of 24 suppliers and 12 contractors participated in supplier conferences, with 55 attendees in total, deepening partners' understanding of and commitment to Eclat's chemical management policies.



Chemical MRSL and product RSL management.

Eclat continuously strengthens its chemical management system by establishing a group-wide chemical database that integrates hazard classifications, regulatory controls, and certification information to enhance procurement and usage efficiency. At the same time, proprietary MRSL/RSL standards and acceptance procedures have been developed, with regular compliance reviews. For high-risk chemicals, the system proactively flags the use of specific restricted substances and provides alternative recommendations to reduce future risks of prohibition.

In addition, high-usage chemicals and key products are regularly tested annually, with spot checks and wastewater testing conducted according to regulations to ensure end-to-end compliance.

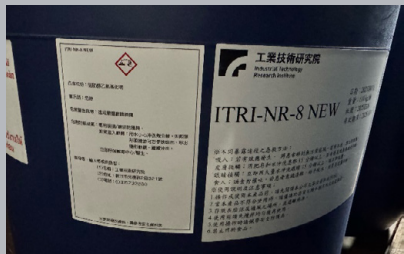
In 2023, all fabric plants passed the Higg FEM Level 1 verification and continue to strive for higher levels. The Da-Yuan and Vietnam fabric plants also completed bluesign® certification renewals, with the Vietnam plant further achieving InCheck Level 1 certification, demonstrating effective management outcomes.



Storage and labeling management

Based on occupational safety regulations and GHS standards, Eclat implements strict chemical segregation storage and clear labeling management. Liquid chemicals are stored according to their properties in banded areas with spill containment, and personnel access is restricted. All containers carry Chinese hazard labels, and each facility maintains an up-to-date chemical inventory and Safety Data Sheets (SDS) for instant reference. In 2024, no incidents occurred due to improper storage or labeling, and no chemical leakage-related hazards were reported.

All deficiencies identified during plant inspections were rectified in 2024, achieving a 100% improvement rate.

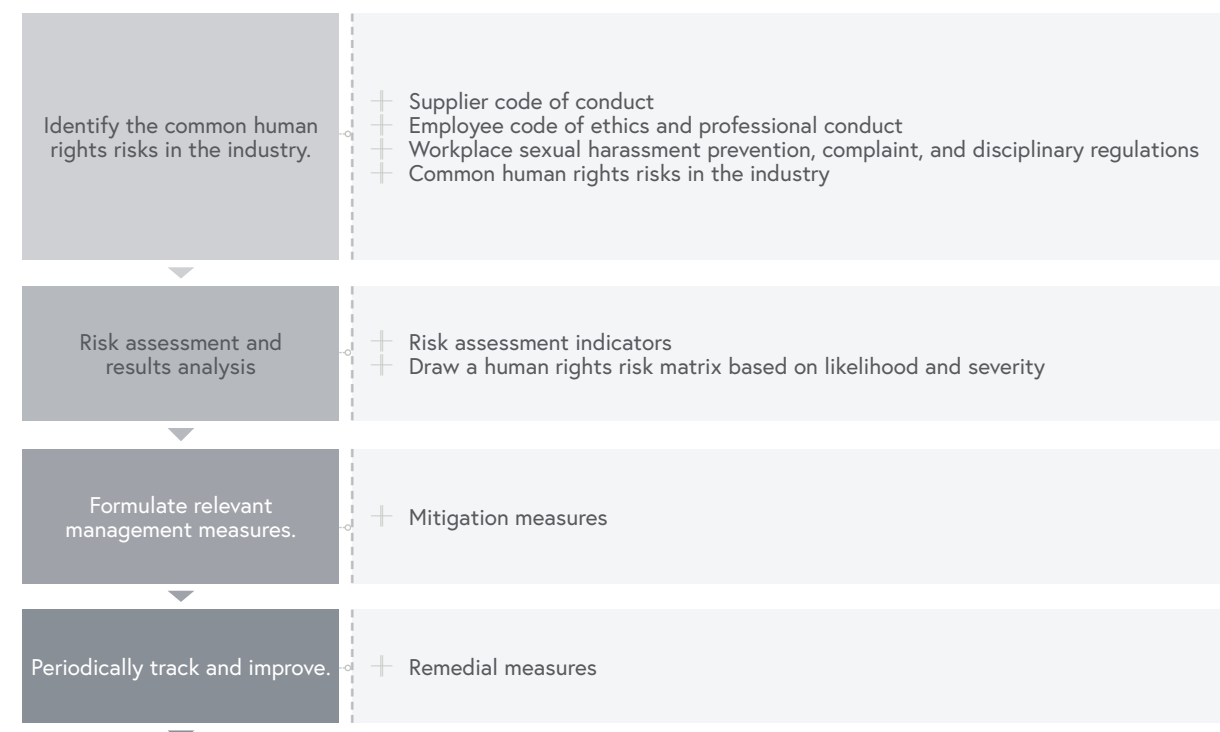


3.2 Labor Rights Protection

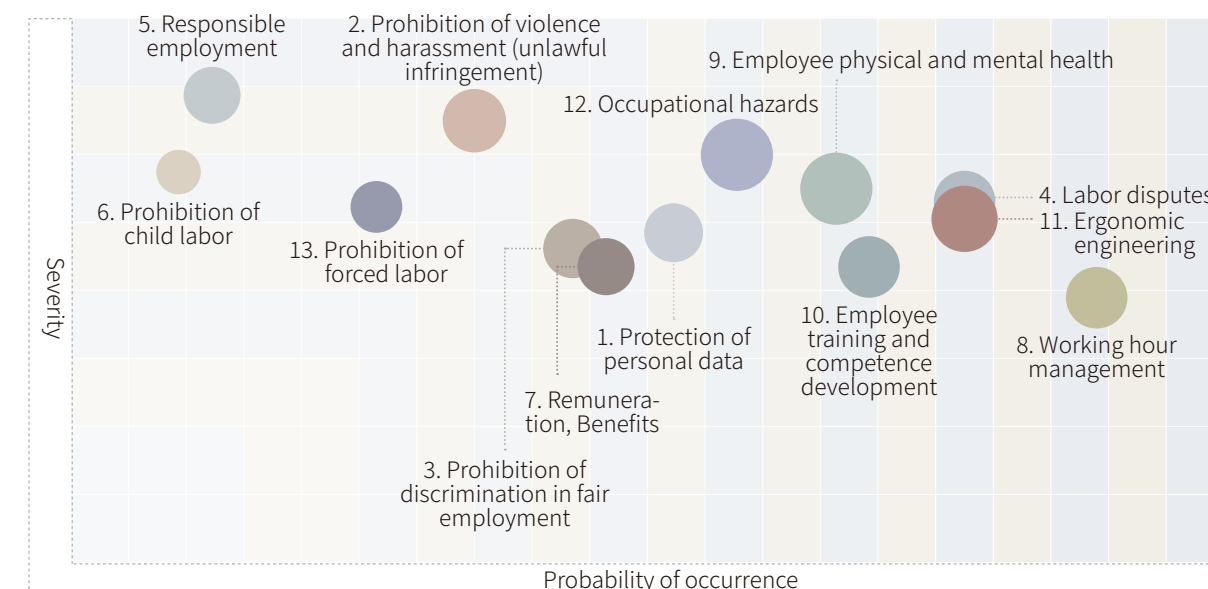
We highly value diversity, inclusion, and safety in the workplace. Through a comprehensive occupational safety and health management system, we safeguard the safety and well-being of our employees. Eclat is committed to providing excellent working conditions and environment, enabling our employees to maintain a passionate, innovative, and responsible work attitude, and to grow together with the Company.

In 2017, Eclat formally established the "Eclat Human Rights Policy," enhancing our human rights management standards. This policy extends to providing the best skills training and quality living benefits to all plant employees, ensuring their well-being and security. Through an equitable performance assessment and promotion system, Eclat ensures that each employee receives compensation and growth opportunities commensurate with their individual abilities. This approach ensures that all employees are treated with respect and fairness.

Eclat draws on the "International Bill of Human Rights," the "Core Labour Standards of the ILO Fundamental Conventions," and the "Eclat Human Rights Policy," while also referencing common human rights risks in the textile industry. Based on this, the Company has identified 14 human rights topics, set corresponding human rights goals, established assessment indicators for risk evaluation, and implemented both preventive mitigation measures and remedial actions in the event of incidents.



This year, based on the above-mentioned human rights issues and Eclat's internal circumstances, we identified 13 human rights topics that require attention within the company. Accordingly, we initiated the Eclat Corporate Human Rights Issue Survey, inviting members of the ESG Committee, various teams involved in the ESG Report, and internal human rights officers to complete questionnaires. We received 18 valid responses. Using the issues' "Occurrence Chances" (including probability and frequency) and the "severity of non-compliance" (including impact scope, remediability, and quantifiable financial impact), we created a human rights risk matrix. Prioritization was determined from the perspectives of employees handling related human rights matters. Based on this prioritization, we focused on managing and improving those issues with higher severity.



✦ Eclat's material human rights issues and mitigation and remediation measures

Materiality	Human rights issues	Goals	Risk assessment indicators	Mitigation measures	Remedial measures
√	Labor disputes	Comply with the laws and regulations of various countries and strive to coordinate labor rights and management rights.	Complaint cases, labor mediation cases	1. Formulate corresponding policies and procedures in accordance with local labor, health and safety regulations, as well as relevant international labor regulations and standards. 2. Conduct two-way communication through business meetings and production and marketing meetings, and conduct an employee satisfaction survey every year. 3. Establish "Complaint Handling Regulations" to receive complaints and feedback via a complaint hotline or email, with designated personnel responsible for handling them. 4. Regarding labor disputes, Eclat has established a complaint handling mechanism in accordance with local labor laws and international standards. Communication with employees is conducted through meetings and investigations. For detailed measures and implementation status, please refer to 2.3.3 Employee Feedback and Communication in this report.	1. Conduct labor-management negotiations in accordance with legal procedures. 2. Provide statutory severance pay.
√	Work environment safety (ergonomics/occupational hazards)	Reduce the risk of occupational accidents and occupational diseases. Minimize accident injuries as much as possible when an accident occurs.	1. Occupational hazard risk assessment 2. Health checkup report	1. Introduce the ISO 45001 Occupational Health and Safety Management System, review health and safety management, and prevent work-related injuries and illnesses. 2. Invest in upgrading equipment, introduce automated equipment, improve the working environment, and reduce the incidence of occupational accidents and diseases. 3. Ensure the maintenance of a good and comfortable working environment through regular environmental monitoring. 4. Conduct occupational health and safety training on the use of personal protective equipment, chemical hazard management, machinery safety, fire prevention, and emergency response. 5. Train and evaluate contractors entering the plants to ensure the safety of contractor personnel working within the plants. 6. Introduce the ISO 45001 Occupational Health and Safety Management System, improve working conditions through equipment upgrades, automation, and environmental monitoring, and regularly conduct occupational health and safety training and chemical management for employees and contractors. For more details, please refer to 3.1 Labor Safety and Health, 3.1.2 Occupational Safety and Health Education and Training, and 3.1.4 Chemicals Management.	Conduct accident investigations and establish corrective measures in accordance with the accident reporting and handling procedures.
√	Employee physical and mental health	Improve the physical and mental health of employees and reduce employee turnover.	Employee satisfaction survey	1. Provide statutory health-related leaves such as menstrual leave, prenatal checkup leave, and family care leave, along with comprehensive maternity and childcare benefits. 2. Establish nursing rooms (equipped with AED automatic external defibrillators) and lactation rooms, employ nursing staff and contracted physicians to manage labor health protection. 3. Implement annual health plans and organize health-related lectures and activities. 4. Set up yoga studios, badminton courts, and gyms, offering employees diverse fitness equipment. 5. Allow employees to leave work one hour early on "Happiness Day." 6. Non-compulsory observance of certain makeup workdays 7. We offer diverse types of health leave and maternity benefits, provide nursing and breastfeeding facilities, and implement annual health programs. Additionally, exercise facilities and flexible welfare measures are available to enhance employee well-being. For more details, please see 2.3 Remuneration, Benefits, and Care as well as the materiality matrix and boundaries.	Examine employee health checkup results, provide consultation on health checkup reports, and follow up on any anomalies.
√	Working hour management	Working hours comply with local regulatory requirements.	Attendance system	1. Comply with local overtime regulations and do not force employees to work overtime against their will. 2. Track attendance statistics from the clock-in system and immediately notify supervisors to follow up on employee overtime if any irregularities are detected. 3. Using computer program controls, employees who have not applied for overtime will receive reminders, followed by automatic forced shutdown of their computers.	Develop reasonable production plans, appropriately adjust work tasks, and increase manpower.

Materiality	Human rights issues	Goals	Risk assessment indicators	Mitigation measures	Remedial measures
√	Prohibition of violence and harassment (Illegal infringement)	Avoidance of workplace abuse.	Complaint case	1. Establish the "Sexual Harassment Prevention Measures and Disciplinary Procedures." 2. Prohibit all forms of violence, harassment, and abuse, whether verbal, psychological, physical, or workplace bullying. 3. Provide education and training for employees and supervisors to identify unlawful acts such as violence and harassment, and to understand the complaint and handling procedures for addressing such violations. 4. Violence and harassment in all forms are prohibited. Regulations for the prevention and reporting of sexual harassment are in place, and regular education and training are provided to all employees and supervisors to enhance their ability to identify and address such issues. Please see 2.3.3 Employee Feedback and Communication, 3.2.1 Advocacy and Management of Human Rights Issues and 3.3 Community and Social Co-Prosperity for further details.	Immediately correct the offender's behavior, implement corrective and remedial actions, and impose disciplinary measures according to the Company's work regulations and internal policies.
√	Employee training and functional development	Enhance employees' career development	1. Annual education and training plan 2. Post-training satisfaction survey 3. Performance evaluation	1. Provide employees with various job-related training programs. 2. Implement an online learning platform that adds new courses annually, allowing employees to attend classes anytime and anywhere without location restrictions.	1. Employees who failed the post-training test must retake the examination. 2. Adjust the training program based on the satisfaction survey. 3. Implement performance evaluation improvement plans.
√	Personal data protection	Establish storage and monitoring mechanisms to prevent the leakage of employee personal information.	Complaint case	1. An "Information Security Policy" has been established, with dedicated personnel assigned to oversee and manage information security matters and protect employees' personal information. 2. All employees participate in annual information security training and assessments, with periodic awareness campaigns on information security knowledge. 3. An "Information Security Policy" has been established, appointing dedicated personnel responsible for personal data protection and cybersecurity management. Annual training and awareness campaigns are conducted to strengthen cybersecurity awareness among all employees. Related measures are detailed in 1.2.2 Sustainability Risks and Opportunities.	1. Notify the affected persons. 2. Initiate an investigation process to prevent further leakage or recurrence.
√	Prohibition of discrimination and fair employment	Ensure that the entire hiring process is fair and just	1. Complaint case 2. Performance evaluation	1. In compliance with the Gender Equality in Employment Act and the ethical codes of conduct for each brand, relevant ethical standards are published at all plants. We ensure that employees are not discriminated against or treated unfairly in hiring, compensation, benefits, promotion, rewards and penalties, resignation, or retirement based on gender, gender identity, race, religion, age, disability, illness, marital status, pregnancy, sexual orientation, nationality, political views, social or ethnic background, or any other factors. 2. Formulate the Sexual Harassment Prevention and Control Regulations and establish a complaint channel.	Immediately correct the offender's behavior, implement corrective and remedial actions, and impose disciplinary measures according to the Company's work regulations and internal policies.
√	Remuneration and benefits	We motivate employees with salaries and benefits to improve their quality of life and reduce turnover.	1. Retention rate 2. Salary survey 3. Employee satisfaction survey	We have established a competitive remuneration and benefits system, with remuneration determined based on operational and employee performance. We also offer a childcare center and related subsidies to help employees achieve work-life balance. Please refer to section 2.3 Remuneration, Benefits, and Care for further details.	Employee welfare programs are adjusted based on employee satisfaction surveys

Materiality	Human rights issues	Goals	Risk assessment indicators	Mitigation measures	Remedial measures
	Responsible employment	Ensure that migrant workers are not exploited as a result of working abroad	1. Recruitment procedures 2. Due diligence of the agency	We have implemented a "zero-fee" hiring policy to protect foreign migrant workers from economic burdens during the recruitment process, ensure their personal freedom and information transparency, and conduct due diligence on cooperating agents. Please see section 3.2.1 Advocacy and Management of Human Rights Issues for detail.	Immediately reimburse the mistakenly collected fees.
	Prohibition of forced labor.	No forced labor.	Complaint case	We comply with government labor laws and international regulations, and do not force or coerce any unwilling personnel to perform labor. We also prohibit restricting the freedom of movement of any personnel, including the withholding of any personal documents.	Immediately correct the offender's behavior, implement corrective and remedial actions, and impose disciplinary measures according to the Company's work regulations and internal policies.
	Prohibition of child labor	Ensure that no child labor is employed.	Recruitment procedures	1. The Company prohibits the employment of child labor below the local legal working age at any operational site or within the supply chain, and ensures that children are not allowed to enter the workplace. 2. Formulate recruitment and interview procedures, and verify the applicant's age using identity documents and interviews.	1. Immediately stop work and lay off employees according to law. 2. Notify their guardian.
	Freedom of association	Employees are free to join clubs	1. Complaint case 2. Employee satisfaction survey	We respect employees' freedom of association, protect their right to participate in trade unions as stipulated by law, and encourage the formation of clubs and provide subsidies to facilitate employee interaction. Please refer to 2.3 Remuneration, Benefits, and Care and 2.3.3 Employee Feedback and Communications.	Immediately correct the offender's behavior, implement corrective and remedial actions, and impose disciplinary measures according to the Company's work regulations and internal policies.
	Supplier human rights engagement	To be in compliance with local regulations and Eclat's code of conduct.	1. Code of conduct signing status 2. Penalty records of local governments 3. Internal audit report 4. External third-party audit report	By implementing code of conduct agreements, training, audits, and evaluation mechanisms, we strengthen suppliers' requirements for human rights, health and safety, and environmental management, ensuring their compliance with relevant laws and sustainability responsibilities. For details, please refer to Sections 1.3.2 Philosophy of Ethical Management and 3.2 Labor Rights Protection.	1. Track and improve deficiencies based on internal and external audit reports. 2. Penalties are imposed on suppliers with serious human rights violations, including removal and elimination from the supplier list.

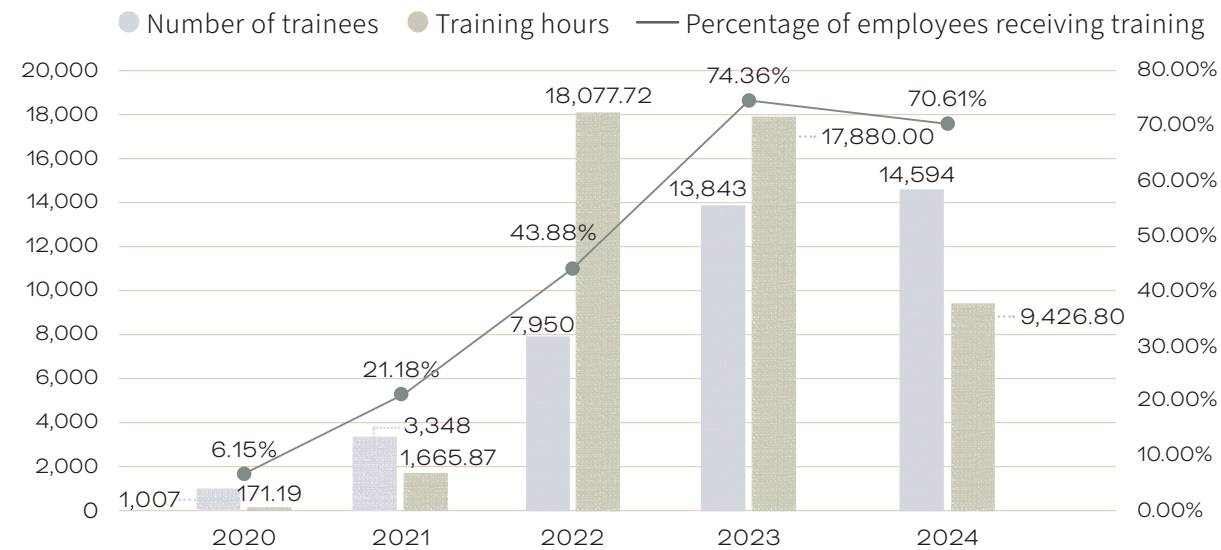
In 2024, Eclat had no records of violations related to labor or human rights laws.

3.2.1 Advocacy and Management of Human Rights Issues

With the increasing global emphasis on human rights issues, Eclat strives to enhance employees' understanding of their own rights, aiming to establish a work environment characterized by equality and equity. We regularly conduct human rights-related training and encourage all employees to participate. The training covers topics such as freedom of employment, working hours, wages, and child labor.

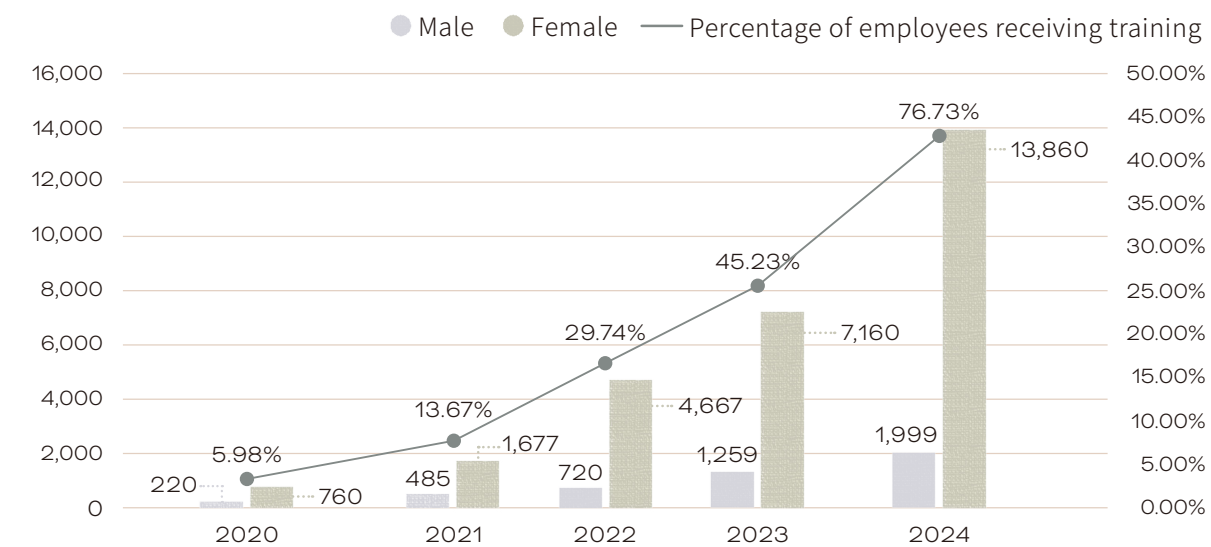
This year, 94.4% of headquarters employees participated in and passed the "Human Rights and Social Policy" training. Due to the impact of the pandemic, the training participation rates at the Vietnam, Cambodia, and Indonesia plants decreased, but have gradually recovered post-pandemic.

+ Training on human rights issues



+ Sexual Harassment Prevention and Control Workshop

The percentage of employees participating in and passing the "sexual harassment prevention" training at headquarters this year reached 94.5%. In Vietnam, Cambodia, and Indonesia, the training participation rate has been steadily increasing as the Company encourages all employees to attend training.



Migrant Workers "Zero Fee"

To improve the working conditions for foreign workers in Taiwan and address the issue of inequality between migrant workers and migrant labor agencies and intermediaries, Eclat has been responsive to the "No Fees" initiative launched by brand customers Patagonia and lululemon in 2017. By presenting detailed work plans and establishing a document management system, Eclat maintains continuous communication and collaboration with these brands. This commitment is aimed at eliminating all forms of human trafficking, forced labor, and exploitation within the supply chain, working towards a fair and just work environment.

Starting at the end of 2019, the "Zero-Fee" project took effect on January 1, 2020. From that date onward, all foreign migrant workers hired by Eclat's Taiwan plants are officially covered under the "Zero-Cost" project. Each currently employed migrant worker in Taiwan is no longer required to bear any recruitment-related fees, visa fees, residence permit fees, or medical examination fees. At the same time, Eclat also guarantees that every migrant can keep his/her personal documents such as identification cards, passports, and bank passbooks, under their own custody. They are granted full freedom of movement and are provided with employment terms in their native language before leaving their home countries. This is done to ensure the protection of the rights and interests of every migrant worker.

Social Labor Integration Program

In 2019, Eclat introduced the SLCP and both completed and validated the Facility Social & Labor Module (FSLM) on the Higg platform which was established by the Sustainable Apparel Coalition (SAC). Eclat can thus integrate the results of the SLCP assessment into FSLM on the Higg platform and openly and transparently share social and labor conditions at its factories to its brand customers. We also share the verification results with many brand customers, reducing factory audit fatigue at the social level and minimizing repetitive inspection procedures for our customers.



Migrant Workers' Opinions Matter - Migrant Workers' Opinion Collection Project

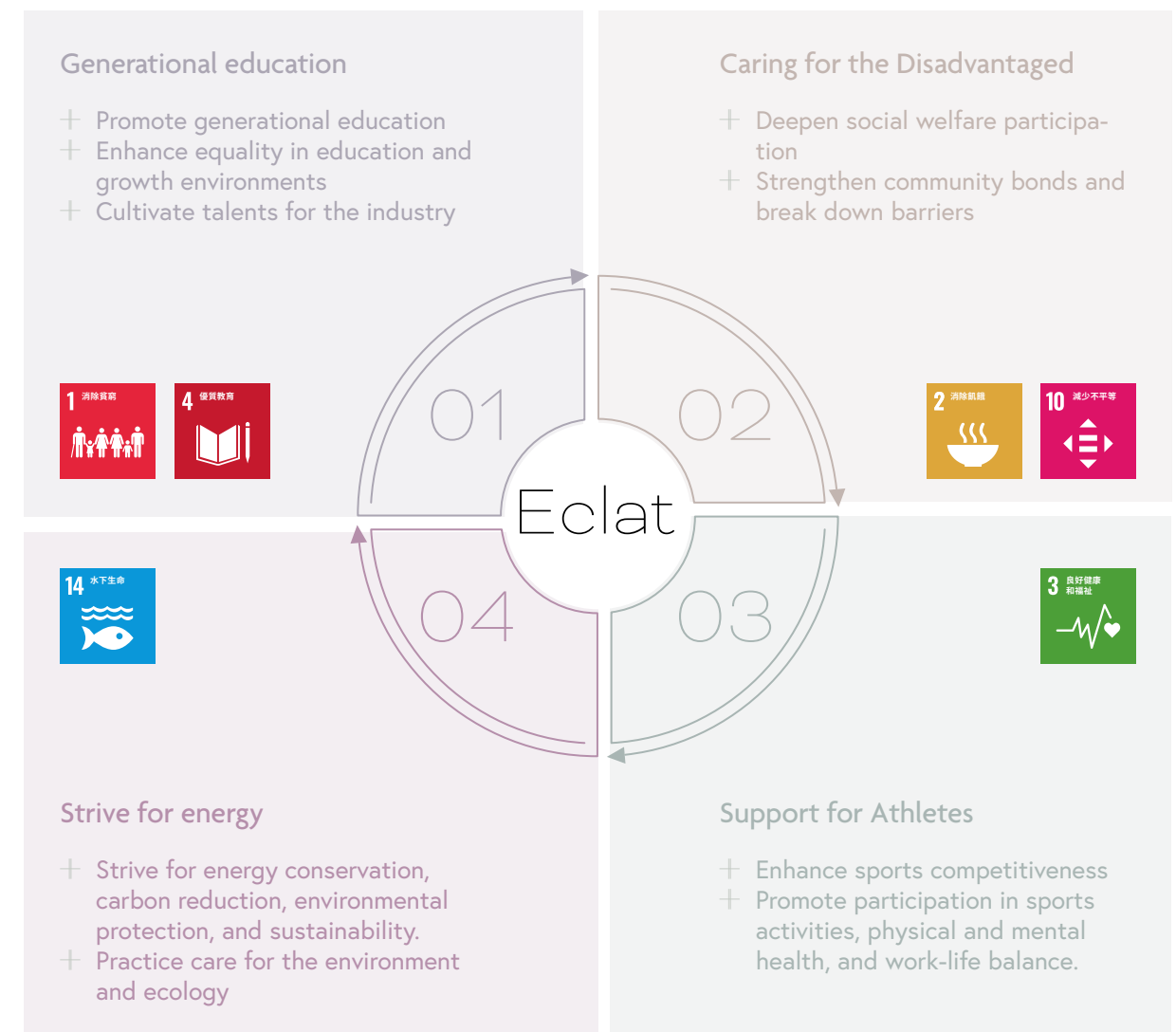
Eclat has collaborated with various brand partners to conduct multiple projects for collecting feedback from migrant workers. We actively engage in efforts to reduce the risks of forced labor, aligning with the eleven indicators of forced labor provided by the International Labour Organization (ILO). Through this collaboration with our brand partners, we aim to identify and address the risks of forced labor within the supply chain and fulfill responsible recruitment goals. During the course of the project, Eclat actively collected feedback from migrant workers through diverse and open channels of communication. We continuously work on improvements based on this feedback, aiming to create a safe and fair working environment and living conditions that are free from harm for all workers.



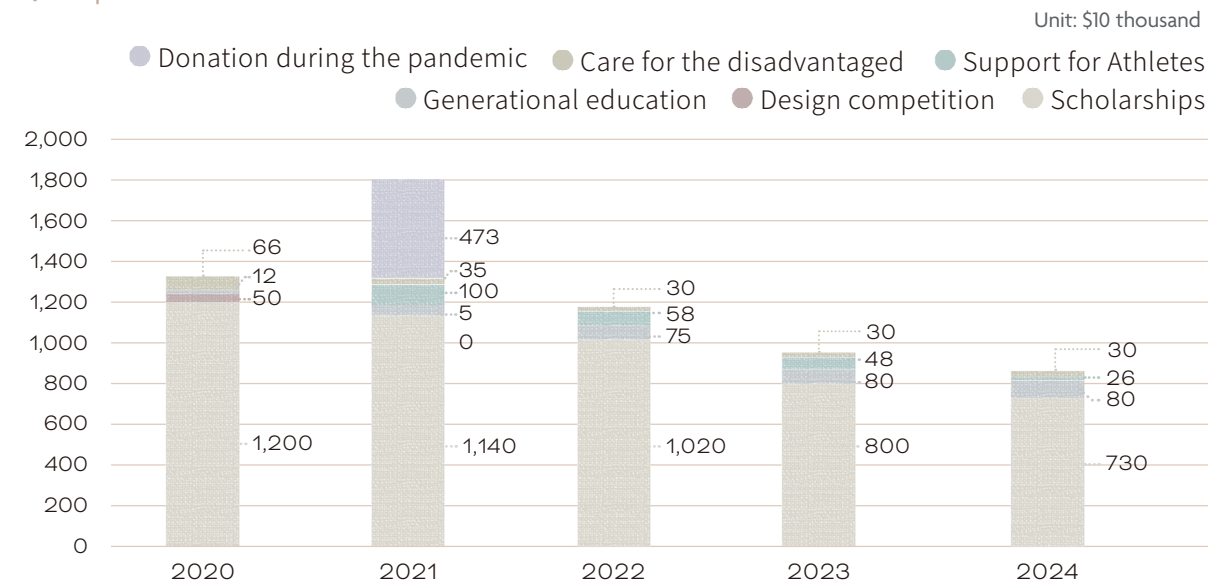
3.3 Community and Social Co-Prosperity

Since establishment, Eclat has upheld the principle of "giving back to society" and has continuously grown and thrived with the support of societal resources and the trust of stakeholders. We combine our industry expertise, focus on four key pillars, and invest resources and personnel to give back to society.

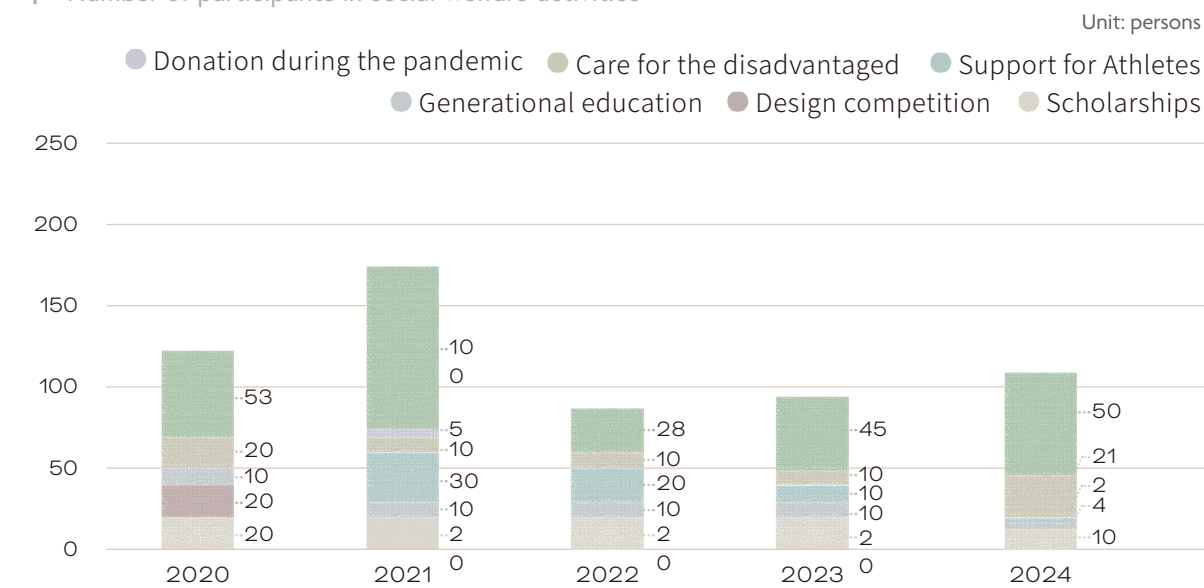
This year, across all key initiatives, a total of approximately NTD 8.67 million was invested; about 87 volunteer participants contributed; and it is estimated that around 784 people benefited.



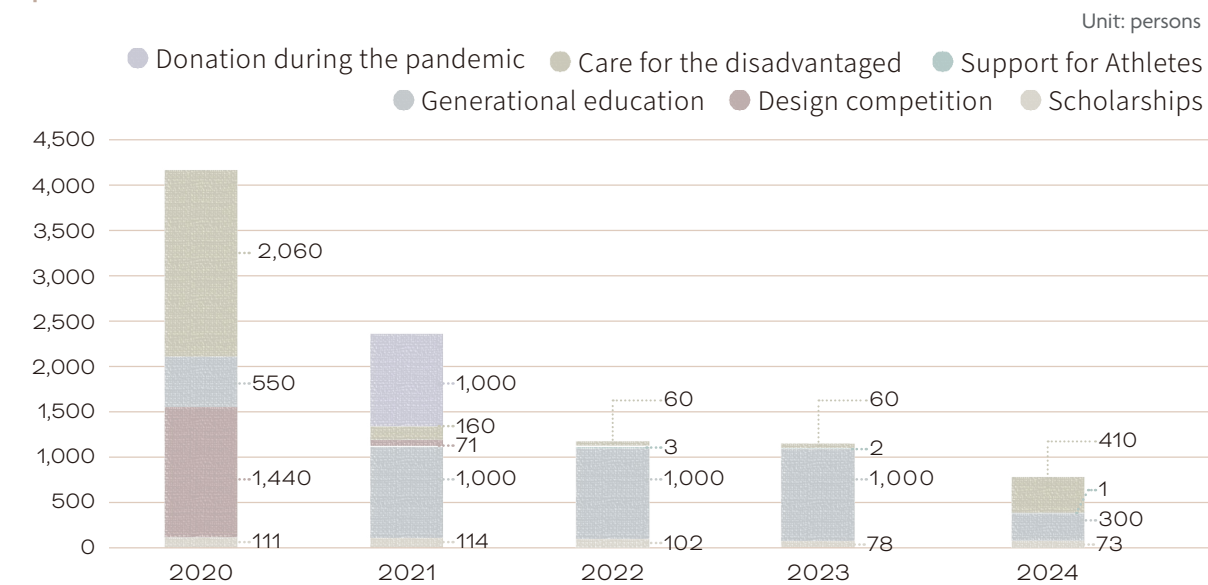
Expenditure for social welfare activities



Number of participants in social welfare activities



Estimated number of beneficiaries



P.A.C.E Training Program

The Eclat Textile Vietnam Plant collaborates with customers on the Personal Advancement & Career Enhancement (P. A.C.E.) program, aiming to tailor personalized programs for female employees to enhance their skills and advance their careers. This initiative aims to empower female employees to achieve greater fulfillment in both their workplace and family life, providing opportunities for learning, development, and self-improvement.



Participating employees	Basic training courses provided	Number of sessions/time	Total hours provided in 2024
160 people, divided into 6 groups.	1. Communication leadership skills 2. Problem-solving skills 3. Time pressure management skills 4. Career and life enhancement skills 5. Cleaning and hygiene skills 6. Education and wealth management skills	28 sessions, 21 hours per group.	126 hours

Linkou Jia bao beach cleanup

Eclat actively guided employees to build up the concept of environmental sustainability and called on all departments to clean up marine waste and garbage at Jia Bao Beach, Linkou, actively practicing marine ecological conservation. Although a single beach cleanup cannot remove all marine debris, this action raises awareness among employees and the public about marine pollution and highlights the importance of ocean conservation. It also encourages people to start incorporating plastic reduction and carbon footprint reduction into their daily lives. More than 50 employees participated in this event with their families, not only strengthening Eclat's cohesion but also passing on the concept of sustainable environment to the next generation. This event holds special educational significance and serves as a demonstration, influencing those around to reduce plastic usage, educate the next generation on proper waste management, and have a positive impact on the environment. We hope that the next generation will be able to enjoy a beach free from marine debris and pollution.



Charity cookie sale

On March 25 and October 17, 2024, Eclat partnered with the TzuTai Shelter Workshop of the Syin-Lu Social Welfare Foundation to hold charity cookie sales in the Eclat employee cafeteria. This event provided trainees with a platform to showcase their handmade skills, boosting their confidence and workplace abilities. Eclat employees purchased a total of 500 cookie sets across both events, raising approximately NTD 90,000. All proceeds were fully allocated to supporting the operations and training of the TzuTai Shelter Workshop, helping more vulnerable groups. This activity not only fostered social care but also promoted social inclusion, allowing everyone to feel the warmth and support from the community.



Visiting elderly living alone

Eclat partnered with Pilot Cafe to organize care activities for the elderly, encouraging employees to participate together. Through fitness exercises, handicrafts, and social gatherings, the activities aim to accompany seniors in enhancing their physical and mental health, reducing loneliness, and promoting social interaction. These events not only strengthen physical fitness and creativity but also deepen emotional bonds and community connections. At the same time, Eclat actively fulfills its corporate social responsibility by giving back to society, promoting inclusive development between the company and the community, and spreading care and positive impact.



Donation to Vietnamese kindergartens

The Hiep Phuoc Eclat Nursery School in Nhơn Trạch County, Dong Nai Province, Vietnam, was built by Eclat Textile (Vietnam) Co., Ltd. in June 2013, and is a testament to Eclat's recognition of the importance of early childhood education. In collaboration with the local government of Nhơn Trạch County, Eclat Vietnam joined forces to establish this kindergarten. The government provided the land, Eclat contributed funding, and the construction was undertaken by Jun Bao Private Enterprise. The kindergarten was completed in June 2013 and subsequently donated to the Nhơn Trạch County government, officially commencing operations in July of the same year.

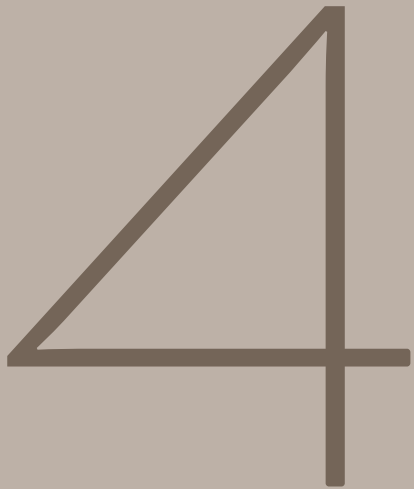
1. School building cost USD222 thousand.
2. At present, the kindergarten has 8 classes and more than 200 students.



Eclat Education Foundation

In addition to donations of materials, financial contributions, and providing employment opportunities, Eclat officially established the "Eclat Education Foundation" (corporation registration number: 2017-Zheng-Tou-Zi No. 304) in 2013 with the purpose of giving back to society, cultivating talent, encouraging innovation, promoting industry-academia cooperation, enhancing social and cultural literacy, and caring for disadvantaged groups. The foundation also conducts charitable education activities to promote the following:

1. The foundation has established a scholarship program that annually supports dozens of outstanding young students. In cases of special circumstances or major hardships, priority funding is granted to alleviate their financial burdens. The foundation also conducts regular follow-ups to monitor the students' post-graduation lives and continues to provide ongoing care. By leveraging expertise from the textile industry, the foundation is committed to promoting collaboration between the textile sector and academia, strengthening the talent base for Taiwan's textile industry.
2. The foundation sponsors various amateur athletes to strive for top rankings in domestic and international competitions, embodying the philosophy that "sports are life."
3. The foundation sponsors events and competitions organized by domestic textile-related departments to enhance the competitiveness of the local textile industry, inspiring the next generation through education.
4. Sponsorships for other activities aligned with the foundation's mission.



Creator of Value Chains

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2024 Goals
A. R&D expenditure reached NTD 148 million
2024 Performance
A. NTD 171 million



- + Grasp the development trends and advantages of the industry to promote economic growth.
- + Stabilize costs and accelerate production through global deployment.
- + Continuously improve production efficiency, output and R&D capability to create industrial value.



2024 Goals
A. Ratio of locally sourced raw materials (Taiwan)
>80%.
2024 Performance
A. 92.74%



- + Promote sustainable products through innovative technologies and the use of renewable and recycled materials in response to international supply chain initiatives:
 - ✓ Provide customers with sustainable textile products certified by bluesign® Chemical and Hazardous Substances Management and compliant with ZDHC MRSL.
 - ✓ Utilizing the Sustainable Apparel Coalition's (SAC) Higg Index to evaluate the environmental and social impacts of our business.
 - ✓ Provide customers with recycled yarn products or services that meet the Global Recycled Standard (GRS) and obtain IDFL certification.



2024 Goals
A. On-site Visits and Assistance to Improve Collaborative Suppliers $\geq$ 5 Companies
2024 Performance
A. 6 Companies



- + Collaboration with upstream and downstream partners to drive sustainable industry transformation
- + We provide the government and industry associations with industry trends and suggestions to promote social sustainability and growth.

4.1 Product Innovation and R&D

Eclat continues to introduce new raw materials and equipment, develop process technologies, and innovate products. With the advantages of vertical integration, we provide customers with one-stop shopping for everything from fabric to finished clothing. We have also established strategic partnerships with customers and suppliers to jointly develop products that are competitive in the market and create industrial value.

Eclat adheres to the business strategy of "Rooted in Taiwan, Manufactured Globally". We establish design and research centers as well as advanced production technology centers in Taiwan. Simultaneously, we establish production bases globally and form strategic alliances with excellent local plants. This approach effectively enhances our production capacity, reduces costs, and shortens lead times. Through our keen grasp of new technologies and a robust quality control system, we have established a differentiation capability that spans from OEM to high-value ODM. This approach positions Eclat with a crucial competitive edge against neighboring countries' contract manufacturing markets, leveraging our ability to compete against the advantage of their lower labor costs.

4.1.1 Innovative R&D Advantage

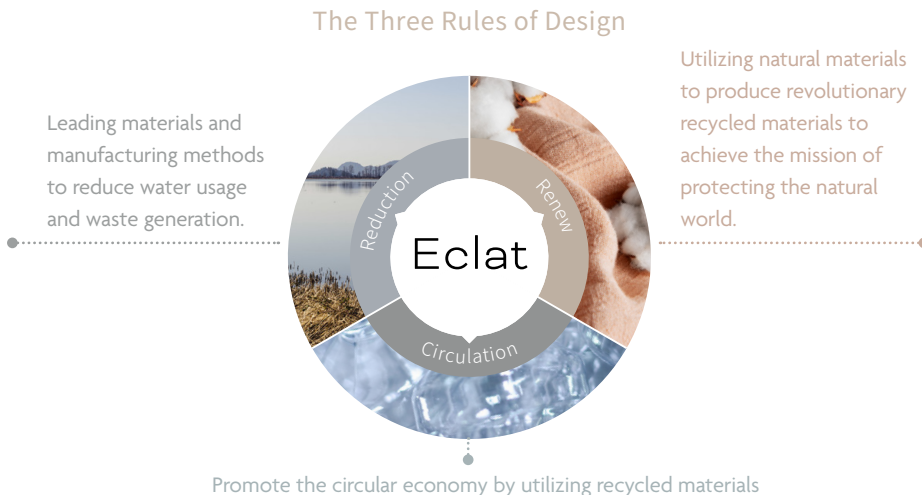
Eclat established its "Research and Development Center" in 1993, comprising the Technology R&D Division and the Marketing Design Team under the Taipei headquarters. The team keeps abreast of market fashion trends, focusing on intelligence, sustainability, and functionality as its core R&D principles.

The Technology R&D Division is dedicated to developing new types of fabrics, knitting techniques, dyeing, finishing, and post-processing technologies. The Marketing and Design Team is responsible for designing garment styles and garment-stage processes, such as design drawings, sample making, laser cutting, printing, embroidery, patterns, trademarks, labels, and hangtags. In addition, we have an Industrial Engineering Team, a Technical Design Team, a Pattern Making Team, and a Sample Team, all dedicated to improving production efficiency and quality control. They focus on developing precise methods for calculating procurement quantities, reducing waste, and optimizing manufacturing processes. Our Research and Development Center operates on the principle of close collaboration among all departments—from fabric development, raw material procurement, and garment design to large-scale production—dedicated to comprehensively enhancing innovation and research efficiency.



Research and development of fabric design for diverse needs

Through the development of new yarn materials, adjustments in knitting techniques, and modifications in finishing processes, we enhance the value and performance of existing market products in terms of functionality, appearance, and texture. We provide fresh ideas to the business units and develop customized product lines tailored to different customers. The direction of technical development is determined by factors such as the environment, the intended purpose of the final product, the market, and the diversity of the company's product range.

Consideration of technology development.	Description of technology development
Environmental Considerations	In response to environmental changes and limited natural resources, we have initiated Three Principles for Development and Design, focusing on altering the nature of raw materials and streamlining processing procedures: The Three Rules of Design 
Consideration of the final products' purpose	Select suitable yarn raw materials and organizational structures according to different functional and design style requirements.
Market consideration	For existing fabrics in the market, we analyze common issues raised by users, engage in discussions, and propose possible solutions.
The Company's product diversity considerations	We expand the existing product categories of the Company by integrating different knitting and finishing processes to create various types of product lines, thereby increasing the breadth of the Company's offerings.

Environmentally friendly processing methods

Building on the foundation of technology development and product design, Eclat further focuses on craftsmanship by introducing environmentally friendly processing methods. Through process innovation, it practices the concepts of reduction, regeneration, and recycling, thereby achieving energy-saving and carbon reduction benefits. At the same time, by collaborating with upstream yarn suppliers to introduce recycled yarns, Eclat not only meets the environmental requirements of downstream customers but also strengthens a positive cycle of green products and environmental friendliness.

Environmentally friendly processing methods	Description
Material characteristics adjustment	Innovations in yarn processing techniques give the yarn itself greater elasticity and improve the fabric's water-wicking efficiency.
Structural function design	- Adopts a flexible knitting structure to provide the fabric with excellent mechanical elasticity and a soft hand feel, while constructing a moisture-wicking layer to effectively reduce discomfort from skin contact. - Introduces a porous structure to enhance breathability and body temperature regulation, thereby accelerating the drying process. - Utilizes multi-layered fabric construction to strengthen the microclimate effect between the fabric and the skin, improving thermal insulation performance.
Process optimization through technical integration	Integrates traditional yarn-drawing techniques with new false-twist technology to optimize processes, reducing manufacturing steps while simultaneously enhancing colorfastness, and lowering carbon emissions and water consumption.
Subtractive design	Uses a single material to simplify the fabric composition, making the processes of garment recycling and waste material recovery more efficient.*

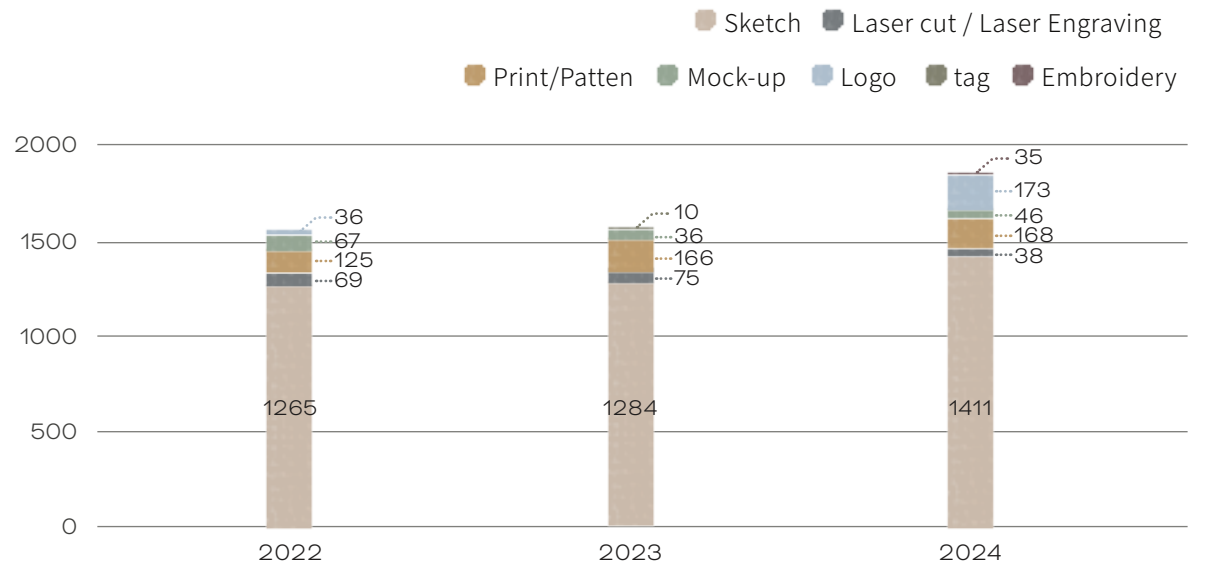
Note: Garments containing elastic fibers must undergo additional processing to remove the elastic fibers before they can be recycled and remanufactured into recycled yarn.

Innovative garment design and development

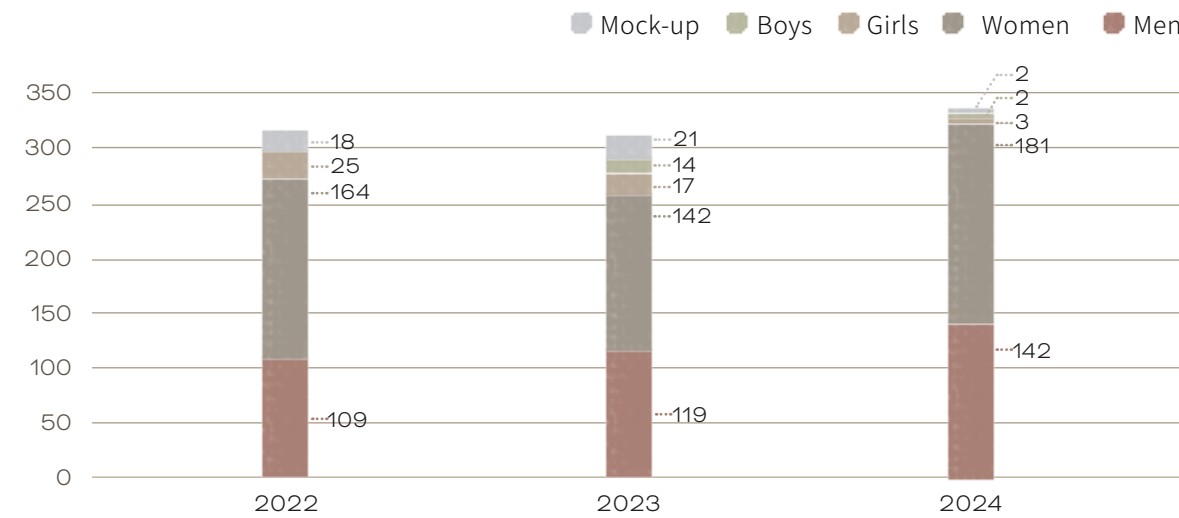
We possess capabilities in garment style design and sample development, and with decades of refined expertise, we offer comprehensive customized services. By combining functional materials with fashionable clothing styles and process designs, we create stylish, casual, and sports apparel that inspire and motivate consumers worldwide.

Our dedicated product range covers professional sportswear, functional fashion apparel, athleisure wear, business attire, and seamless knitwear, among other diverse offerings. Backed by strong design capabilities, Eclat not only designs according to customer needs but also engages in co-creation with customers or provides in-house designs based on market trends and innovation. In the current year, we co-developed 1,871 styles and independently designed 330 styles, showcasing exceptional design and development capabilities as well as market innovation strength.

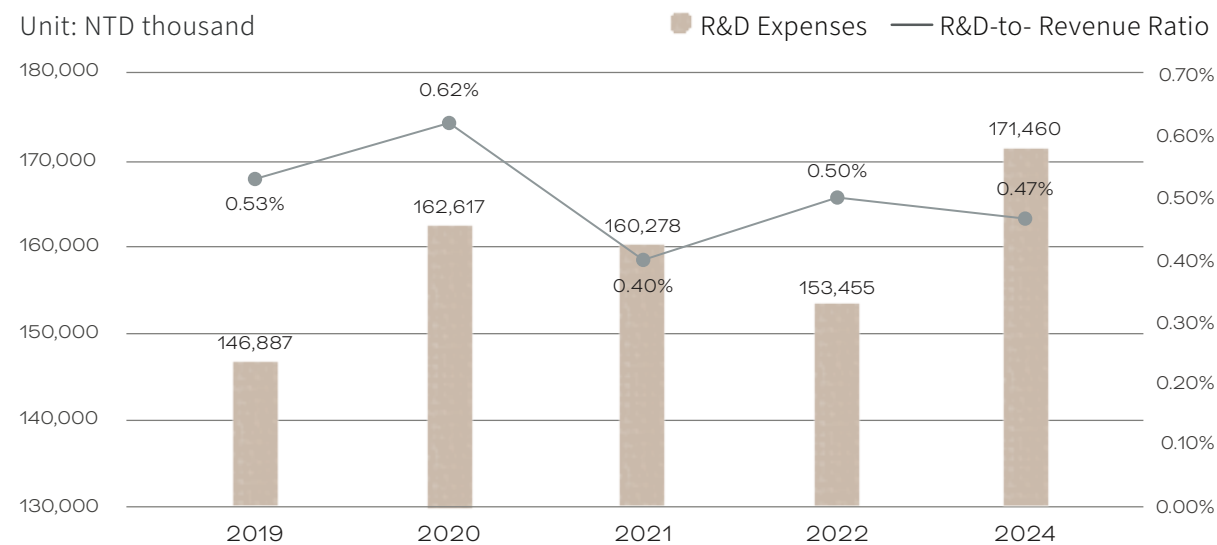
+ Co-creation



✦ In-house Design



Investment in innovative research and development



Sustainability - R&D Strategic Alliance and Partnerships

Eclat has long been committed to the development of advanced dyeing and finishing technologies and low-carbon transformation. Since 2019, we have consecutively received multiple international R&D awards for innovative solutions such as CO2SD, MatabColor, and BioDA. Collaborating with external partners including the Industrial Technology Research Institute (ITRI) team and JINTEX, we promote technology commercialization and application expansion, laying the foundation for low-carbon textile solutions.

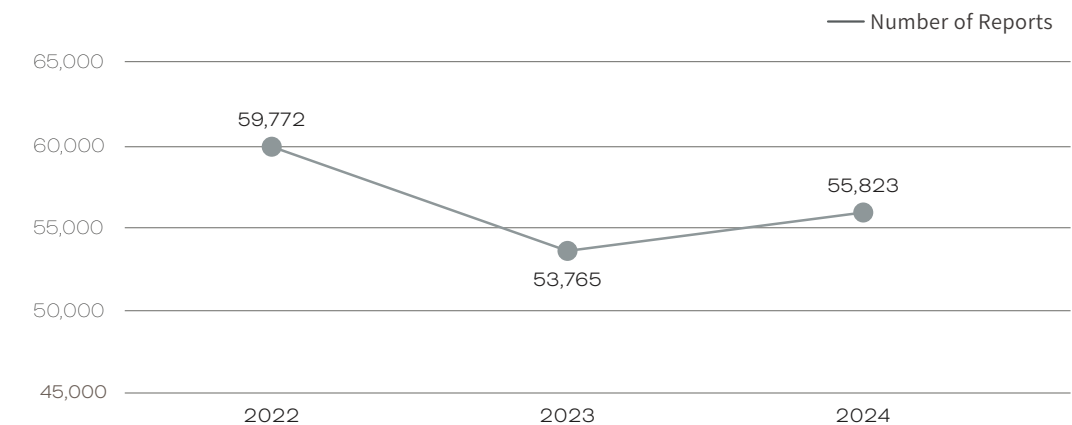
Eclat actively promotes the commercialization and practical testing of relevant technologies, including collaborating with brand customers on the development of natural dye products and implementing low-carbon dyeing and finishing processes in specific product lines, thereby transforming innovative R&D momentum into tangible business benefits.

4.2 Service Quality and Customer Management

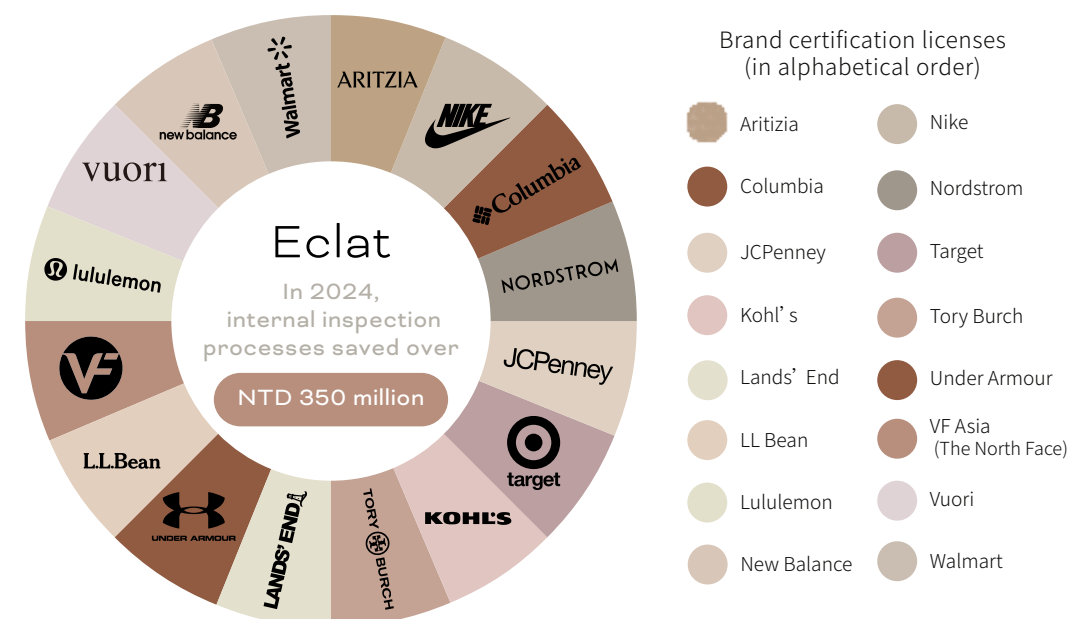
4.2.1 Product Quality and Marketing Labeling

Prior to shipment, Eclat requires that third-party inspection units verify the quality, safety, and sustainability of its textiles and fabrics. This stringent process ensures compliance with brand and customer specifications, as well as the legal regulations of the sales region. The design of the product sales label is also specified by the customer, and the labeling is completed according to the test results, so as to protect the consumer's right to obtain product information.

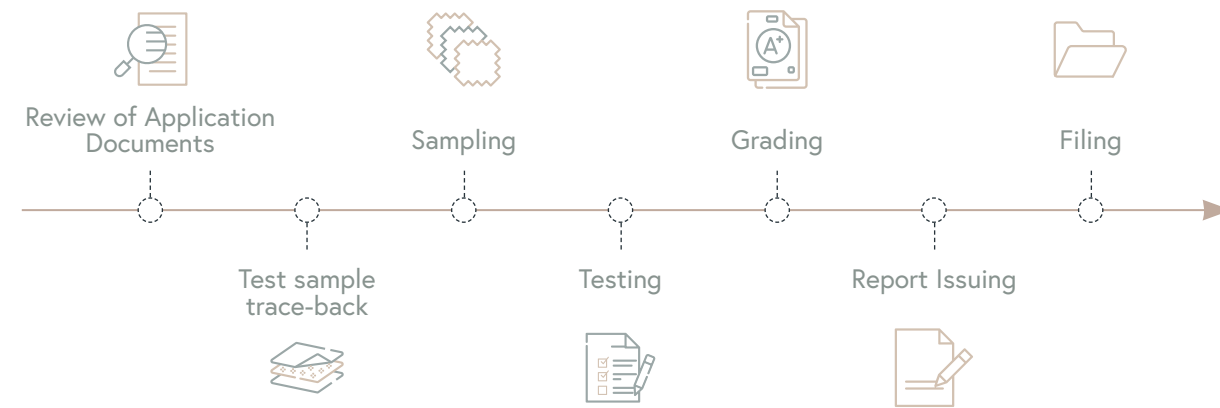
At the same time, Eclat has established its own testing center, which has been certified by certain brand customers. This enables us to conduct product inspections for specific textiles and fabrics by our-self, providing data directly to customers for review, thereby reducing testing turnaround time and improving delivery efficiency.



Internal inspection processes



Internal inspection process



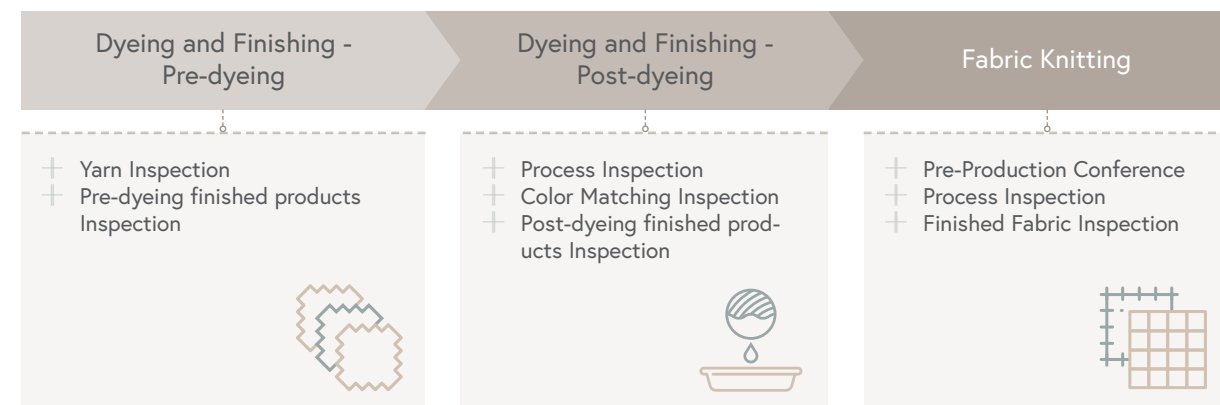
Eclat's in-house testing center has obtained multiple certifications. Its four major categories of testing equipment cover all standard test items, and with the support of professional inspectors, a complete set of tests can typically be completed within about one week.

Eclat in-house testing categories and items

Durability Dimensional Stability	Shrinkage, skewness, post-wash appearance
Colorfastness	Washing fastness, water fastness, sweat fastness, seawater fastness, rubbing fastness, heat press/sublimation fastness, storage staining, phenol yellowing, chlorine bleach and non-chlorine bleach fastness, light fastness, sweat and light fastness.
Physical	Fabric width, fabric weight, bursting strength, elasticity testing, abrasion resistance, pilling, snagging.
Performance	Moisture absorption, climbing height, water management, ventilation.

Eclat is the first company in Asia Pacific region to be awarded the "Q Mark" quality certification by DuPont, including a positive affirmation of quality by major brand customers. Our products have also obtained a number of international product safety and environmental certificates, which are regularly updated to ensure continuous compliance. Thorough management of processes and product quality, Eclat had no incidents this year involving violations of product health and safety or marketing labeling regulations.

Quality Control Process of Eclat Fabric Plant

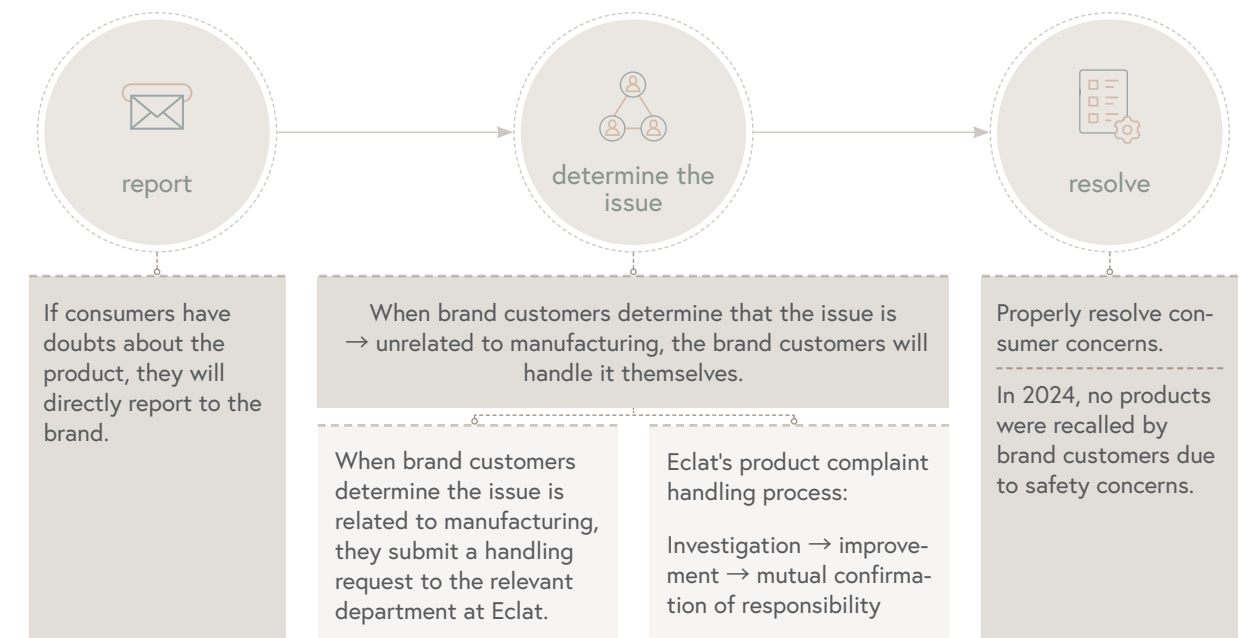


Maintaining close communication with customers to ensure consumer rights

Eclat's brand customers span across the globe. With the goal of being the best partner for our customers, we assign dedicated service teams to each customer. Through regular or ad hoc correspondence, business visits, supplier meetings, and quarterly or monthly performance reviews and audits, we established smooth communication channels and comprehensive service processes. We are committed to providing timely, necessary, and sufficient information to meet the requirements of upstream and downstream partners, end customers, and public authorities. We also support customers' sustainable development plans by implementing necessary activities, surveys, verifications, audits, and data collection. We value every piece of customer feedback and respond promptly to their needs, conducting follow-ups and continuous improvements to maintain strong and positive partnerships while enhancing customer satisfaction and trust.

To ensure that customer feedback is effectively communicated, promptly responded to, and properly handled, Eclat clearly mandates in the "Sustainable Development Best Practice Principles" a transparent and efficient complaint procedure for our products and services. We regard brand customer feedback as an opportunity to continuously improve and refine our operations, ensuring all issues receive the most appropriate resolution and safeguarding customer rights.

+ Eclat product complaint process (the Company operates a business-to-business model)

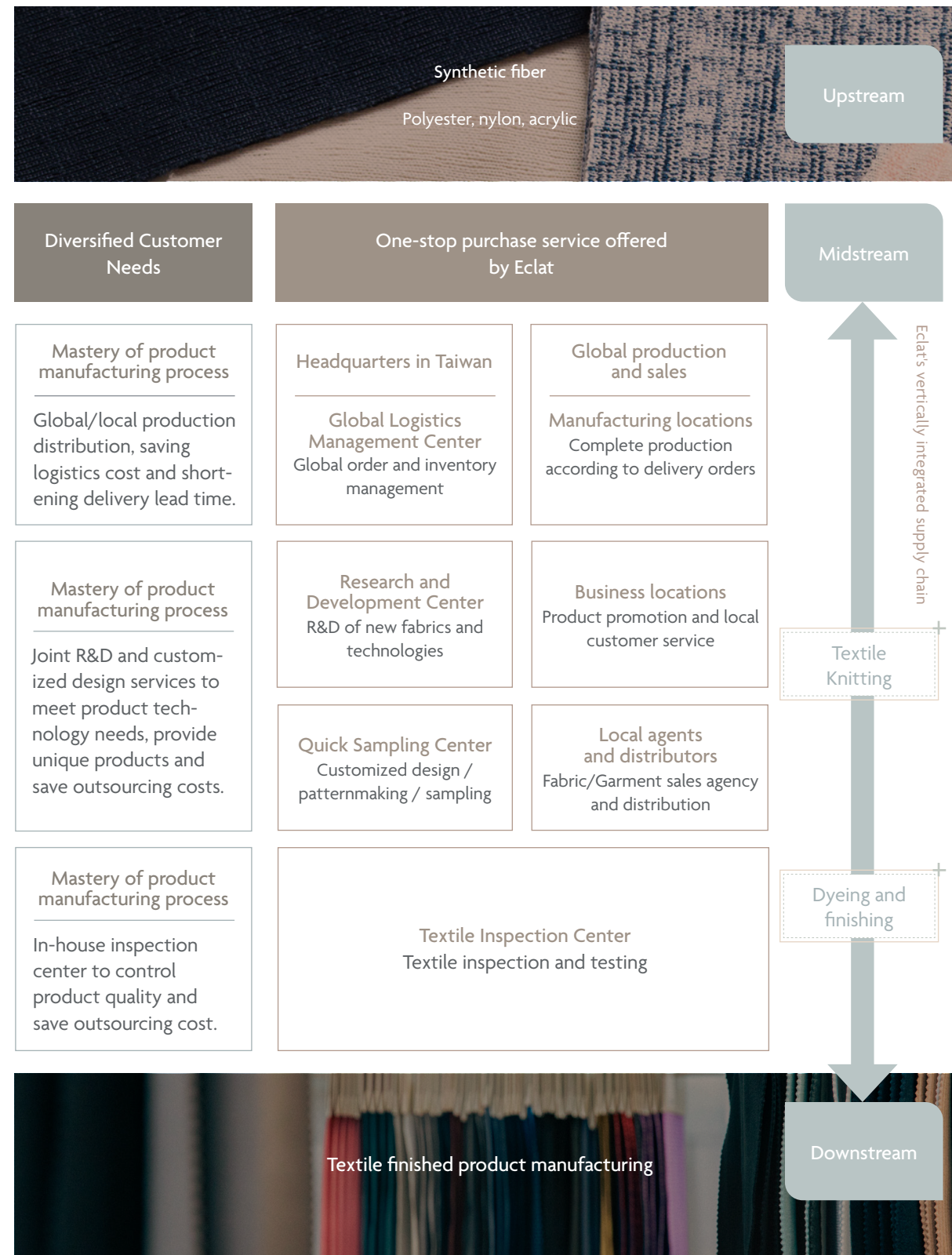


Additionally, if needed, contact can be made through the Company website's dedicated contact section, by phone, or via the complaint mailbox.



Eclat's Vertically Integrated Supply Chain Management

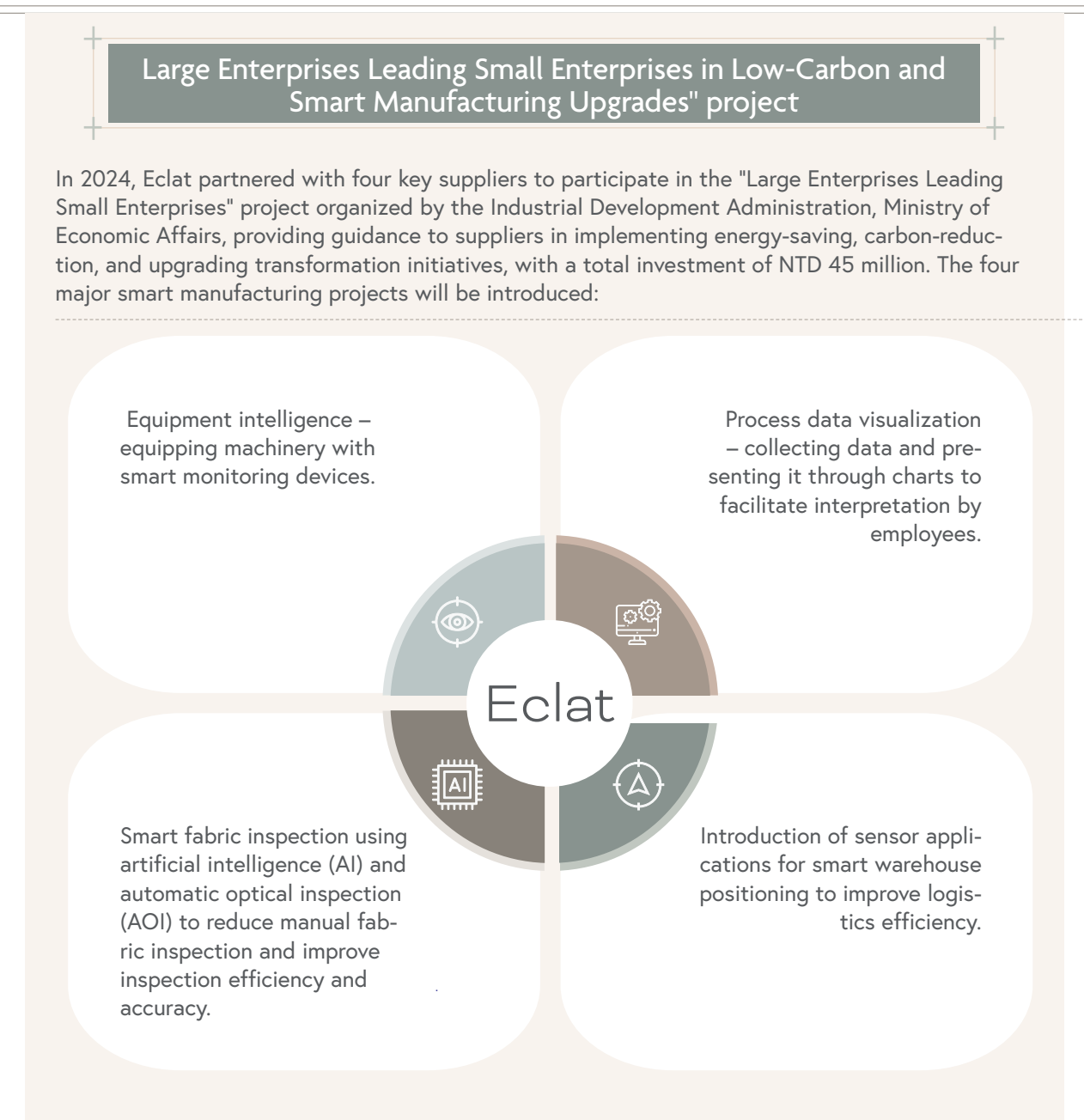
Through a vertically integrated production model and a parallel collaborative system across various operational units, Eclat has created the flexibility for process improvements and the capacity for large-scale production. This allows Eclat to effectively respond to the demands of the international textile market, characterized by the need for small batch diversity and shortened lead times. The one-stop-shopping service model helps us and our customers to significantly reduce the time and cost of heavy industry, product import and export, outsourced design and inspection, creating the greatest value for suppliers and brand customers.



Internal ERP system and digital transformation

To handle the highly intensive and detail-rich data of the textile and garment industry, Eclat independently developed an ERP system that quickly and accurately responds to customers' real-time needs while also improving employee efficiency and accuracy. Eclat's ERP system integrates functions such as development, sample making, orders, procurement, shipping, quality control, and general affairs. It incorporates tools like Tableau, Python, ABBYY, and VBA to programmatically consolidate customer order-related data and daily reports from production sites. This integration helps avoid common manual errors from the past, significantly reduces processing costs, and delivers substantial external benefits.

In 2024, Eclat participated in the "Large Enterprises Leading Small Enterprises in Low-Carbon and Smart Manufacturing Upgrades" project, integrating contractors' production progress and shipping speed into Eclat's ERP system to ensure real-time visibility of production and operational efficiency data. By replacing repetitive visual inspections and manual supervision with smart equipment, the Company aims to achieve optimized operational management. The project is expected to be completed in phases by 2025 and is anticipated to lower costs, enhance production efficiency, and reduce energy consumption.



4.3 Sustainable Value Supply Chain

Eclat views suppliers as vital partners in co-creating value. Together with brand customers, we aim to strongly influence the supply chain in fulfilling business ethics and social responsibilities, reducing the consumption and impact on environmental resources, and generating positive value for the economy, society, and environment as a whole—driving robust industry growth and sustainable development.

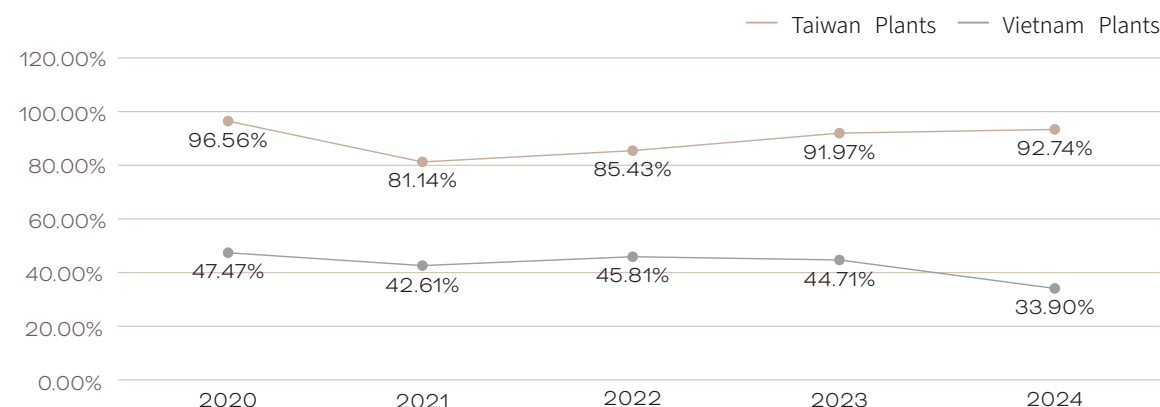
4.3.1 Procurement of Raw Materials

Local Procurement

Eclat has production bases all over the world. In order to effectively promote the development of regional industries and to do our part for the sustainability of the local community; we are committed to promoting the localization of purchasing and production (Local to Local), and to reducing the carbon footprint of product transportation and packaging. Eclat achieves 100% local sourcing for freight, outsourced services, waste management, and other general administrative procurements across all regions, thereby providing robust employment opportunities for local communities.

Percentage of locally procured raw materials

Eclat's calculation of the local procurement ratio for raw materials covers the Hsi-Chou, Da-Yuan, and Miaoli plants in Taiwan, as well as the fabric plant in Vietnam. However, for certain garment plants—namely Eclat Textile Vietnam Plant, COLTEX Plant, E-TOP Plant and Tai-Yuan Plant in Vietnam, and the Phnom Penh Plant in Cambodia—the sourcing of raw materials is restricted by customer or brand-mandated supplier requirements, preventing autonomous procurement decisions and thus making it impossible to calculate their local procurement ratios.



Remarks: The type of raw materials purchased by Taiwan Plants and the Vietnam Plant are yarn and dyeing auxiliaries.

Responsible Cotton Procurement

Due to the characteristics of its products, Eclat uses a very low proportion of cotton, which is only used in a small number of yarns blended with chemical fibers. When cotton use is necessary, only sources certified by BCI and free from human rights concerns are procured. Moreover, the Company strictly enforces supplier compliance with international regulations. We avoid engaging with companies or individuals subject to international sanctions due to forced labor or related issues. Collaborating with brand customers, we strive to build a supply chain that upholds international human rights standards.

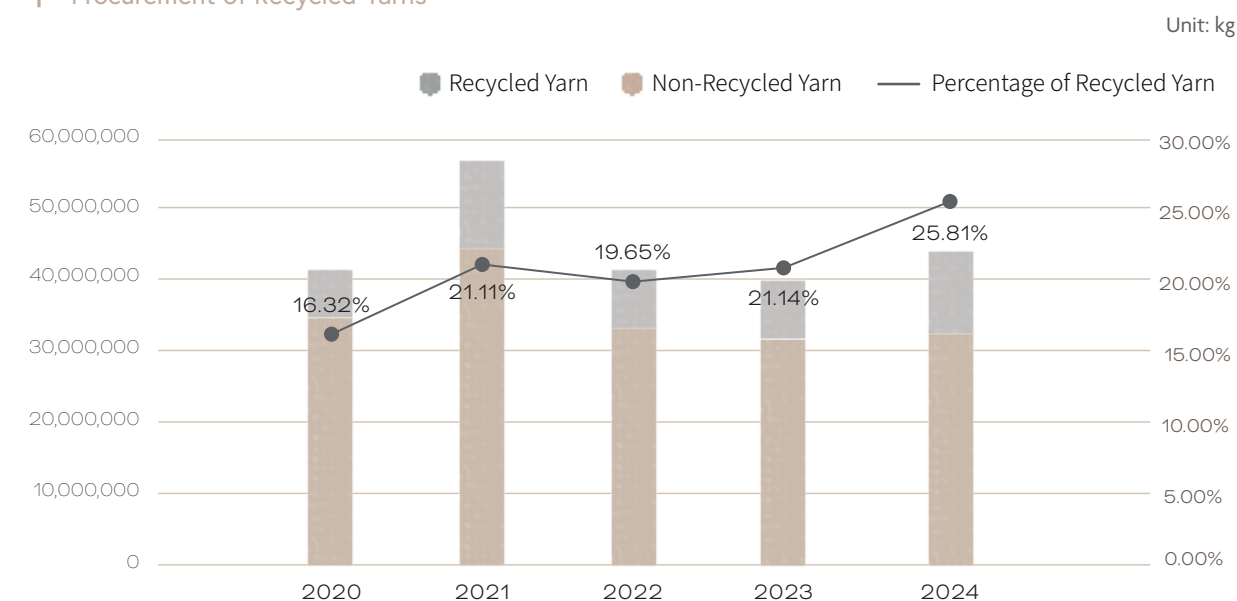
Purchase of Renewable Raw Materials and Recycling of Materials

Eclat is committed to the protection of environmental resources, with the vision of "continuous innovation and development of functional and fashionable, sustainable fabrics and garments to enhance the quality of life", and promotes the use of renewable raw materials through third-party cooperation with customers and suppliers.



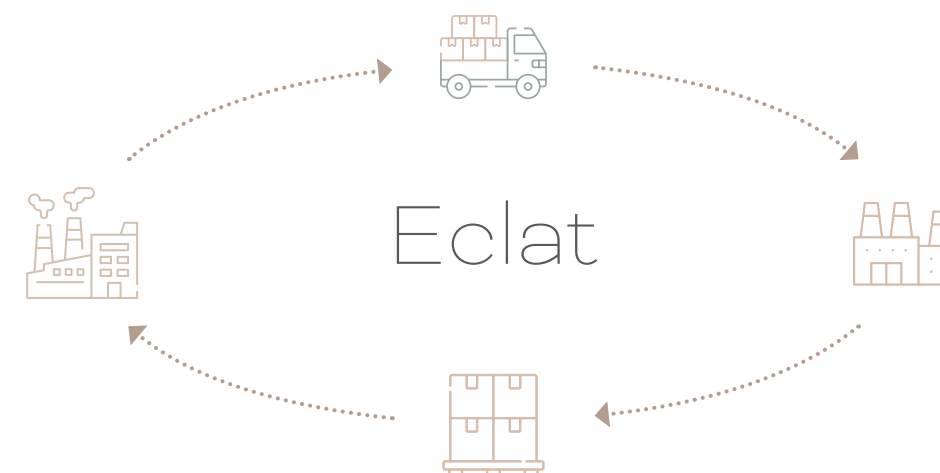
The main raw material of textile products is yarn. We actively promote customers' use of environmentally friendly recycled yarn, allowing existing materials to continue to be valued and reducing final waste output. The recycled yarns we procure comply with the Global Recycled Standard (GRS) and have obtained certification from IDFL. In 2024, the proportion of recycled yarn purchased was 25.81%.

+ Procurement of Recycled Yarns



4.3.2 Product and Packaging Material Recycling

In addition to promoting the use of recycled materials at the source, Eclat also values the circular benefits of the transportation process and end products. We recycle the cartons used for transporting raw materials and reuse them for product packaging. In addition, we circulate packaging materials between plants, recycling cartons, paper tubes, and plastic tubes for repeated use. By leveraging the advantages of vertical integration, we promote the recycling and reuse of packaging materials, reducing resource consumption while minimizing corporate waste generation.



4.3.3 Sustainable Supply Chain

ESG Management and Evaluation of Contractors

Eclat strives to ensure a sound partnership with our contractors and maintains the integrity of the sustainable supply chain through the following practices:

Code Compliance	Risk Assessment	On-site Audits	Counseling for improvement
+ Requirement of contractors to comply with local laws and regulations on environmental conservation, labor conditions and human rights, as well as Eclat's Code of Ethical Conduct. + Contractors shall agree to the "Supplier Code of Conduct" attached to the contracts, sign the "Declaration of Non-Use of Toxic Substances in Processing" and provide the business registration, and the wastewater and air pollution discharge related permits.	+ Contractors shall provide required self-assessment reports + Evaluate the business credit, quality, and equipment capacity of contractors.	+ Conducting on-site audits, reviewing data, and conducting on-site evaluations through direct visits, communicating directly with contractors, and conducting follow-ups and counseling for improvement. For details, please refer to the following "ESG On-Site Field Visit to Contractors Process" and "Evaluation Results and Counseling for Improvement".	

+ Eclat Supplier Code of Conduct

Supplier signing ratio in 2024 100%

Environment

Human Rights

Overtime Work

Anti-Discrimination

Prohibition of Child Labor

Anti-Harassment

Workplace and Occupational Health and Safety

Compliance with Environmental Regulations

Environmental Pollution Prevention and Control

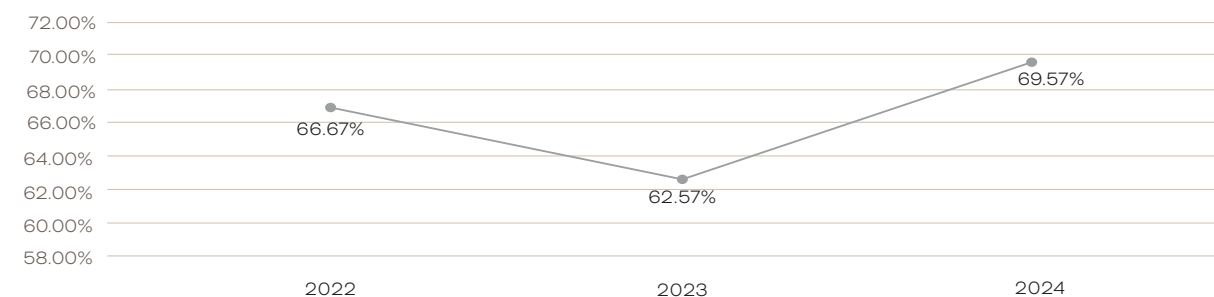
Hazardous Substance Management

Wastewater and Waste Disposal Management

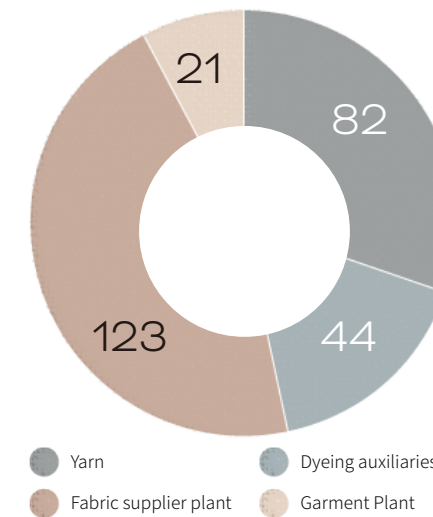
Air Pollution Management

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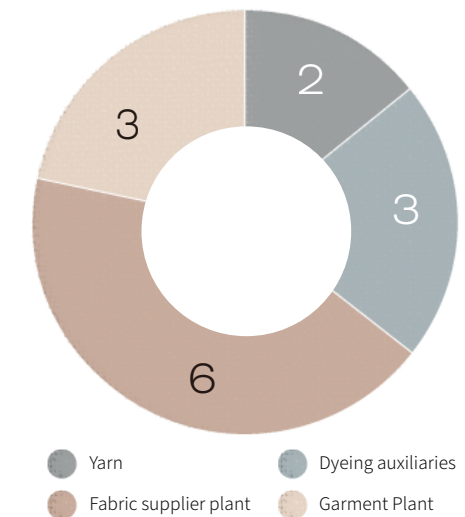
We follow a materiality principle for disclosure, whereby the Tier 1 Suppliers are categorized based on transaction amounts, and the top 50% of suppliers in each category, ranked by transaction amounts, are considered as Key Tier 1 Suppliers in each respective category. We currently focus our disclosure efforts on the key first-tier suppliers. Among them, the proportion of suppliers complying with wastewater discharge permits is 100%. Additionally, 69.57% of these suppliers have completed the Sustainable Apparel Coalition (SAC) Facility Environmental Module (Higg FEM) assessment or an equivalent environmental data assessment.



+ Number of Tier 1 Suppliers



+ Number of key Tier 1 suppliers

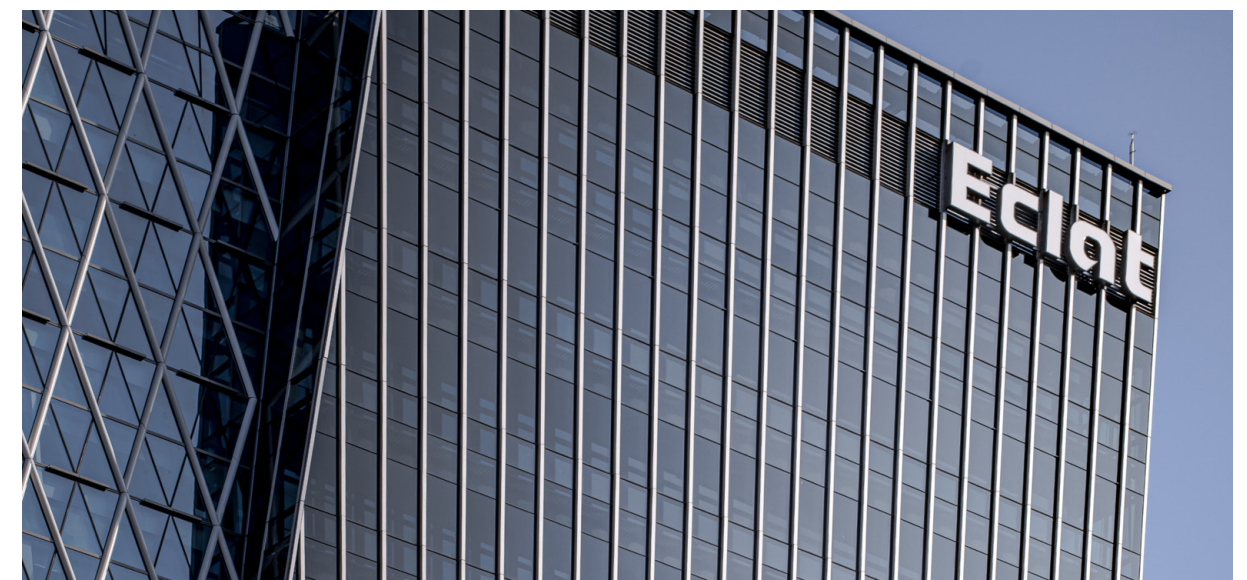


Note :

1. Dyeing auxiliaries Tier 1 suppliers are traders or research institutes, and are not applicable to manufacturing industry standards and are specifically excluded from the benchmark.
2. The main and secondary material suppliers for the Garment Division are designated directly by brand customers, and Eclat cannot negotiate changes. Therefore, these suppliers are excluded from the assessment.

ESG On-Site Field Visit to Contractors

Since 2019, with the assistance of specific customers, Eclat has initiated on-site visits and assessments of environmental practices, occupational health and safety, and human rights at the subcontracting plants responsible for the customer's orders. Through site visits, discussions, and document reviews, we aim to understand the ESG practices of these contractors and extend the spirit of sustainability to them. If any deficiencies are found, guidance will be provided to help the contractors pass the evaluation, ensuring that products sold to customers come from well-qualified suppliers in all aspects, thereby enhancing and creating influence within the value chain. From 2019 to the present, a total of 44 contractors visited on-site.



Supplier audit status in the last three years

Year	2022		2023		2024	
	Quantity	%	Quantity	%	Quantity	%
Supplier Audit Status						
Number of audits of key Tier 1 suppliers	30		24		23	
Suppliers that have passed the Labor Code of Conduct Audit.	18	60.0%	12	50.0%	20	86.9%
Suppliers that have undergone third party audits to certify the Labor Code of Conduct	12	40%	12	50.0%	19	82.6%
Total number of audited suppliers	30	100%	24	100%	23	100%
Audit and continuous improvement						
Priority non-compliance cases	5	16.7%	6	25%	6	26%
Completion of remediation of priority non-compliance cases	3	60%	6	100%	4	66%

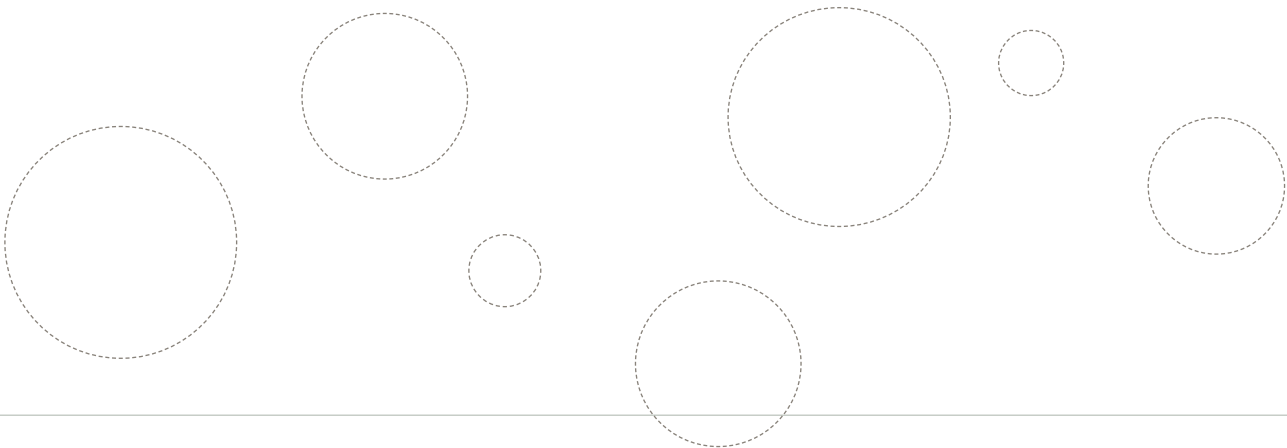
Note: This table shows the number of Tier 1 supplier audits, with data adjusted to also include garment plants accounting for the top 80% of cumulative transaction value.

Evaluation Results and Counseling for Improvement

This year, assessment was conducted for 6 Tier 1 contractors, all located in Taiwan. The assessment results were "Needs Improvement." The deficiencies identified at each factory were mostly "non-material" issues related to environmental health and safety and labor matters. Following guidance from Eclat, all issues were corrected within the specified timeframe, except for two major environmental, health, and safety deficiencies. For the aspects that could be addressed immediately, we required the contractors to take prompt action, while for those requiring more time, we will regularly follow up to track their improvement progress. We have also identified key areas of concern regarding deficiencies at our contractors, conduct irregular audits and follow-ups, and strengthen regulatory awareness to improve the health, safety, and environmental awareness of workers of our contractors.

Supplier meeting

In 2024, Eclat has incorporated the chemical suppliers' meeting into its supply chain governance mechanism. Besides continuing to explain management guidelines and procurement policies, it has also strengthened brand requirements and provided analysis of international regulations (such as ZDHC and REACH) to enhance suppliers' compliance capabilities. By sharing risk cases and new product introductions, practical identification and response capabilities are deepened, gradually building a more transparent and resilient sustainable supply chain.



5

Guardian of Environmental Resources

5.1	Implementing Management Systems	127
5.2	Strengthening Climate Resilience	129
5.3	Energy Resource Utilization and Management	139
5.4	Environmental Impact Management	145



2024 Goals

In Progress

- In 2025, the greenhouse gas emission intensity targets will decrease by 20% compared to the 2017 baseline year (4.35 tons CO₂e per thousand dozen for the garment division; 5.94 tons CO₂e per ton for the fabric division) for both business units.
- In 2025, the goal is to achieve 10% renewable energy usage at the Taiwan plants.
- In 2025, the goal is to achieve 15% renewable energy usage at overseas plants.

2024 Performance

- Garment:34.43% decrease; Fabrics:11.32% decrease
- 9.3%
- 5.9%

- + Identify major climate risks and opportunities for the organization following TCFD's disclosure recommendations.
- + Quantify financial impacts of major climate risks and opportunities and formulate management strategies and goals.
- + Develop internal renewable energy management procedures for Eclat and increase the amount of renewable energy used in each plant.
- + In 2024, the Fabric Division promoted 5 energy saving and carbon reduction projects, and the Garment Division promoted 3 energy saving initiatives, with a total reduction of 4,975.15t CO₂e.
- + Solar power generation:
 - Taiwan plants: 3,199,224 kWh
 - Vietnam Plants: 3,441,958 kWh
- + CDP questionnaire:
 - Climate change: B
 - Water Safety: B



2024 Goals

Achieved

- In 2024, the percentage of recycled water to total water consumption was greater than 11.5%.
- In 2024, the water intake intensity of the Fabric Division gradually decreased by 12% compared to the 2020 baseline (100.84 cubic meters/ton)

2024 Performance

- The proportion of recycled water is 19.81%.
- 78.67 cubic meters/ton; 21.99% decrease

- + The water recycling rate of the Eclat Fabrics Vietnam Plant reached 41.83% in 2024.
- + Starting from 2017, water-saving KPIs have been set for the Fabric Division on a 3-year cycle, using 2020 as the baseline year. By 2024, the KPIs are projected to be 22% lower than the baseline year. The 2024 goal has been achieved, with progress underway toward the 2026 goal; the 2026 goal is a 30% reduction compared to the baseline year.



2024 Goals

Achieved

- In 2024, the waste discharge intensity goal for both business divisions is set to decrease by 6% compared to the 2020 baseline year (0.73 kg per dozen for garments; 454.48 kg per ton for fabric).

2024 Performance

- Garments:0.675 kg/dozen; 7.8% decrease
- Fabrics:410.65 kg/ton; 9.6% decrease

- + Waste clearance and disposal plant management, 8 existing suppliers and 2 new suppliers.
- + Both business units achieved their 2024 goals and are progressing towards their 2026 goals. The 2026 goal is a 10% reduction compared to the baseline year.

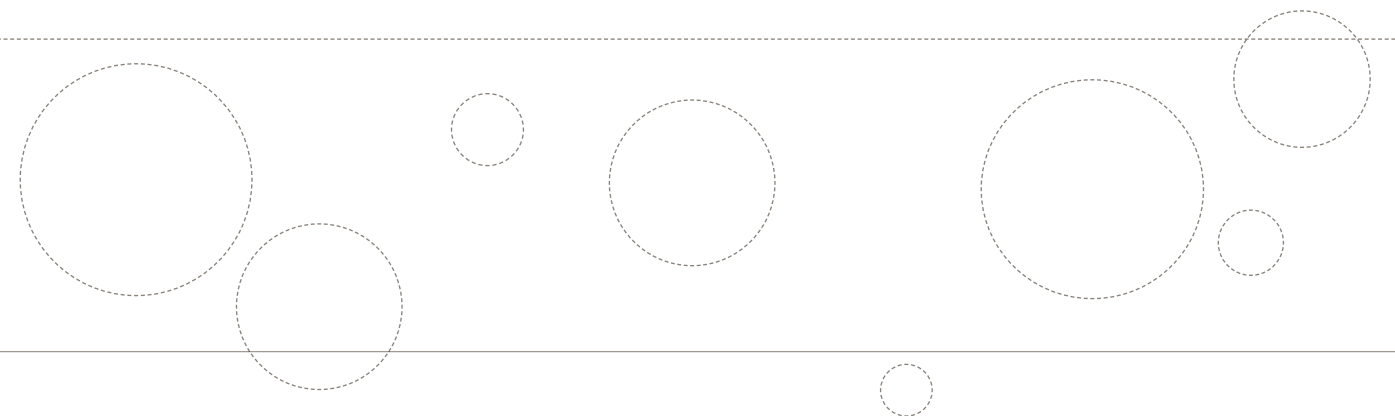
5.1 Implementing Management Systems

5.1.1 Environmental Policy

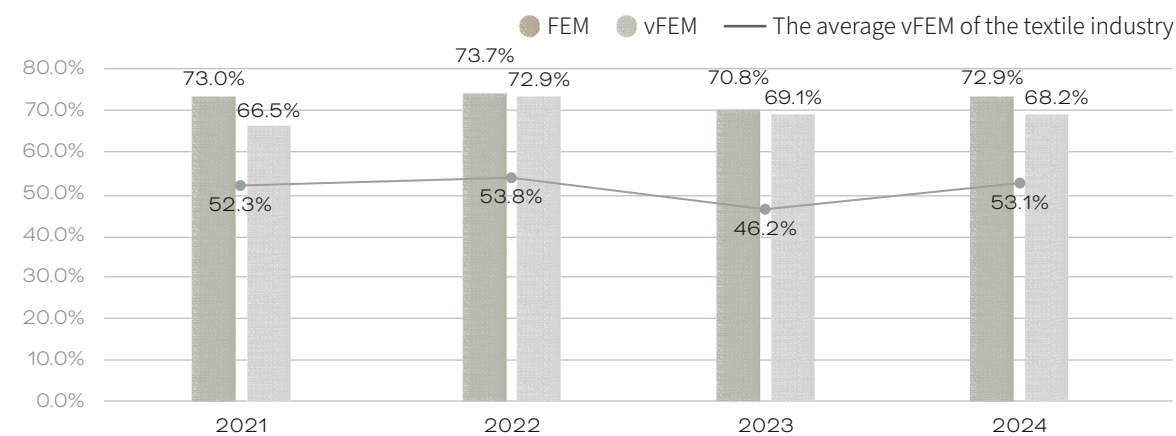
Eclat continuously upholds the vision of "Continuously innovating and developing functional, fashionable, and sustainable fabrics and garments to enhance the quality of life". While rigorously ensuring product quality, Eclat also regards environmental protection, worker safety, and health as its responsibilities, and has established an "Environmental, Health, Safety, and Energy Policy."

5.1.2 Environmental Management Objectives

- Conduct monthly audits of regulations to ensure that current practices comply with new local laws and regulations.
- Conduct annual internal audits and external third-party verification to ensure the effective operation of the management system.
- In addition to continuous attention to international environmental issues and trends, Eclat has implemented the ISO14064 greenhouse gas inventory system at all international operating sites. Each site conducts inventories for Scope 1, Scope 2, and Scope 3 emissions, with third-party verification completed. Also, both ISO14001 environmental management system and ISO45001 occupational safety and health management system are introduced at multiple sites to ensure that local environmental regulations are adhered in the process of pursuing operational outcomes. We hope to effectively reduce the impact our business activities create on the environment, and improve our environmental management performance to ultimately achieve sustainable development.
- For ISO-certified plant, please see the [official website link](#).



All of Eclat's self-owned plants use the Higg Index, launched by the Sustainable Apparel Coalition (SAC), for sustainability assessment. This standardized evaluation tool assesses the Company's environmental and social impacts. To facilitate dialogue among supply chain partners, we conduct a self-assessment annually and engage a third-party certification body recognized by the SAC to perform FEM verification, evaluating our environmental sustainability performance for continuous improvement. The average rating of the self-owned plants is as follows:

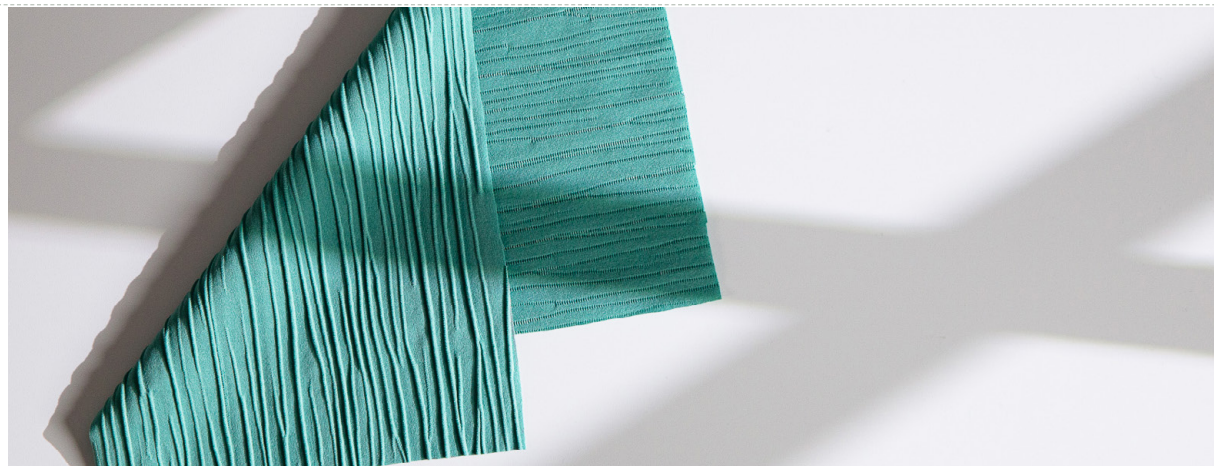


5.1.3 Compliance with Environmental Regulations

On September 3, 2024, Eclat's Da-Yuan plant violated Article 7, Paragraph 1 of the Water Pollution Control Act, as its biochemical oxygen demand (BOD) and chemical oxygen demand (COD) did not meet the effluent standards, resulting in a fine of NTD 273,000. The main cause was an abnormal failure in the wastewater treatment dosing system, which led to insufficient dosing and consequently excessive BOD and COD levels. The factory has since completed the required improvements within the deadline and strengthened preventive measures.

The Headquarters Sustainability Division regularly collects new or amended environmental and energy-related laws and regulations each month, evaluates their applicability, and then submits them to each manufacturing locations for compliance evaluation. In 2024, all manufacturing locations are in compliance with all applicable environmental and energy-related laws and regulations.

Some of Eclat's production sites are located within industrial zones, where there is no related impact on biodiversity and minimal effect on the surrounding communities. Nonetheless, the Company has established an "Environmental Management Communication and Control Procedure" as a communication mechanism with external stakeholders (community residents). Residents can provide suggestions on environmental improvements and pollution prevention through phone calls, mail, or face-to-face meetings. Each plant handles these matters according to the "Communication Operation Procedure." No community impact incidents were reported this year.



5.2 Strengthening Climate Resilience

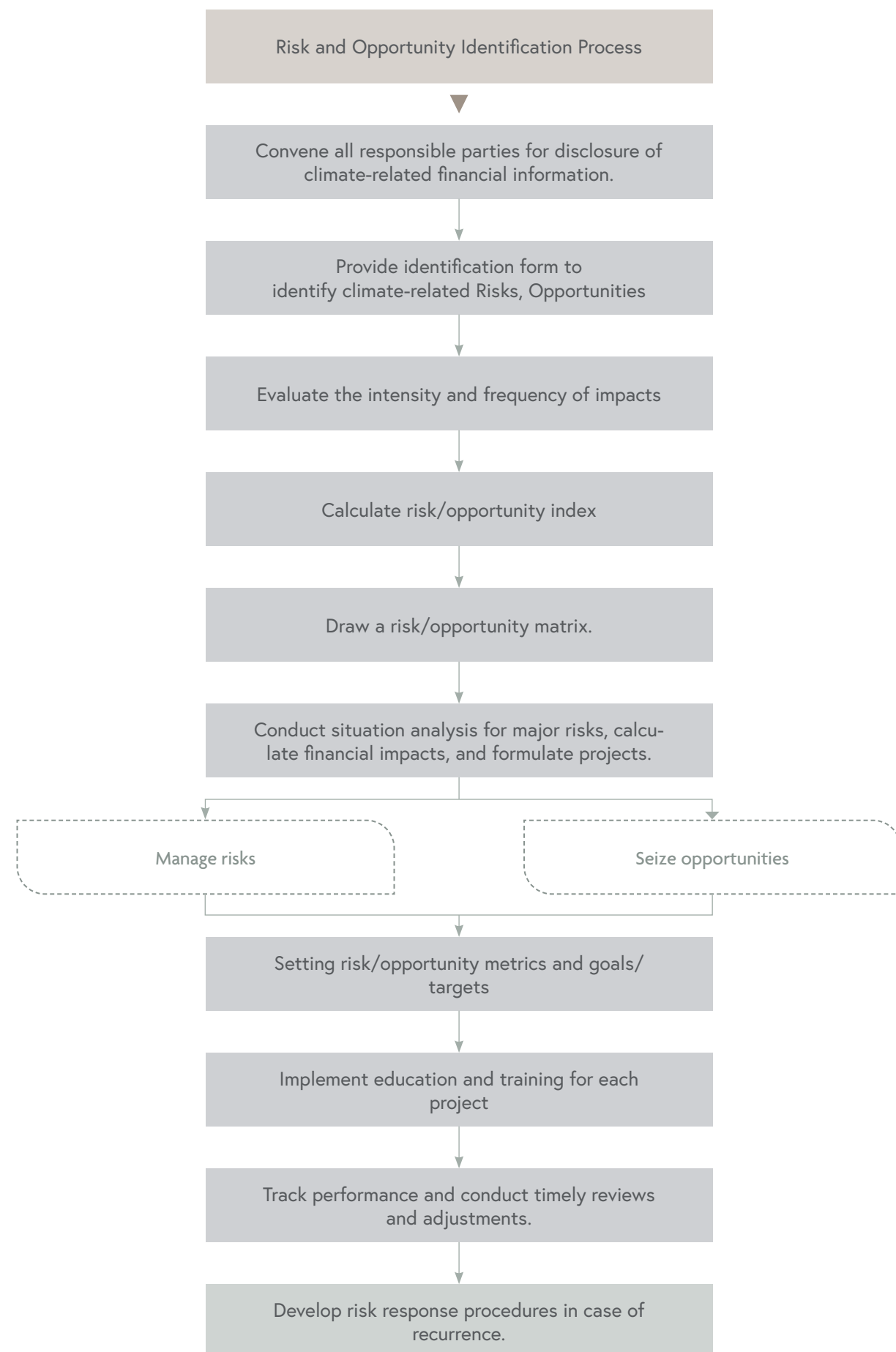
5.2.1 Adoption of the Task Force on Climate-Related Financial Disclosures (TCFD)

Facing global climate change and the push for net-zero targets worldwide, businesses must proactively identify and respond to climate risks, enhance operational resilience, reduce the impact of climate-related disasters, and seize transformation opportunities. Eclat has listed climate change risks as one of the key risks in its Corporate Risk Management Regulations. The Company has established a [Climate Change Response Policy](#) covering compliance with laws and regulations and international initiative responses, assessment of climate risks and opportunities, establishment of risk management mechanisms and performance indicators, energy saving, carbon reduction, and energy transition actions, and strengthening climate resilience and adaptation measures. The policy has been approved by the Board of Directors. In the 2024 CDP climate change questionnaire, Eclat was rated "B", demonstrating the Company's continuous efforts and transparent disclosure in climate governance.

The implementation process is coordinated by the Eclat HQ's ESG Committee, as the climate change management organization. The Board of Directors serves as the highest-level decision-making entity. The Environmental Sustainability Team designs a risk and opportunity identification table, and convenes overseas internal plants and various business management departments (the division of roles for risk and opportunity identification is as follows) and aligns with the Task Force on Climate-Related Financial Disclosures (TCFD) metrics to conduct benchmarking. Through inventory and identification of various risks and opportunities, a matrix of significant risks and opportunities is developed. Based on the matrix analysis results, the estimated management costs and financial impacts are calculated, and this information is utilized to strengthen Eclat's climate change governance. Systematic assessment of financial relevance is conducted to reduce risks and seize potential improvements and transformation opportunities.

Risk	Physical	Immediacy	Sustainable Environmental Development Team
		Long-term	
	Transition	Policy and Regulations	Corporate Governance Team
		Technology	Products and Services
		Market	
Opportunities	-	Goodwill (Reputation)	Corporate Governance Team
		Energy Efficiency	Sustainable Environmental Development Team
		Energy Source	
		Products and Services	Products and Services
		Market	
		Resilience	Corporate Governance Team

✦ Climate Change Risk and Opportunity Identification Flowchart:



+ Climate Change Risk Matrix

a. Changes in rainfall (water) patterns and extreme changes in climate patterns

b. Increased carbon disclosure requirements

c. Tightening of GHG-related regulations and carbon tariff mechanism at borders

d. Replacement of existing products and services with low carbon alternatives

e. Costs of low-carbon technology transition

f. Increased severity of extreme weather events such as typhoons, floods, etc.

g. Rising raw material costs

h. Failure to invest in new technologies

i. Stigmatization of the industry

j. Requirements and supervision of existing products and services

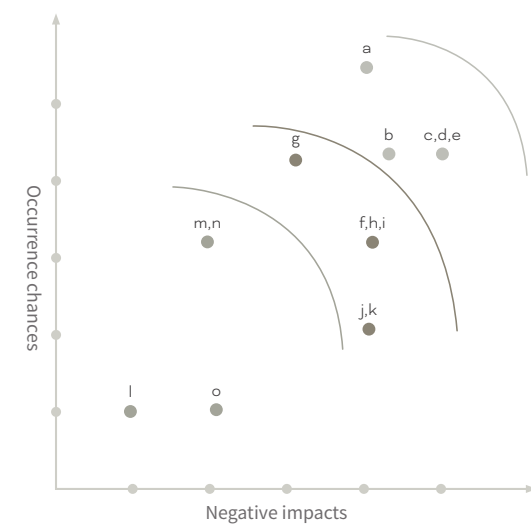
k. Exposure to litigation

l. Sea level rise

m. Market information risk uncertainty

n. Changing consumer preferences

o. Concerns of stakeholders and increased negative feedbacks



Major Climate Risk Identification and Assessment Table

Risk Category		Climate-related Risks	Risk description	Financial Impact	Location of value chain impact	Goals of mitigation or adaptation strategies
Physical Risks	Long-term	1. Changes in rainfall (water) patterns and extreme changes in climate patterns	A severe water shortage could result in the following operational risks: 1. Restriction of raw material soaking due to water restriction. 2. Reduced water usage in the dyeing process will result in a reduction in production. 3. Lack of cooling water for the air compressor will result in production suspensions.	Decrease in revenue Losses of approximately NTD 127 million	Eclat Downstream	Strategy: 1. Monitor water consumption, identify significant water consumptions and implement various water conservation measures. 2. Develop water restriction measures to increase water recycling rates. Goals: 1. Increasing water recycling rate. The water recovery rate target for 2024 is 11.5% of total water consumption; for 2024, it is 19.18%. 2. Increase the number of water towers to increase the plant's water storage capacity.
		2. Increased carbon emissions disclosure requirements	Increasing scrutiny and carbon-related demands from investors and customers will lead to higher costs, thereby squeezing profitability.	Increases in cost Increase of approximately NTD 7.7116 million	Eclat	Strategy: In order to proactively address customer demands, we have been gradually replacing high-energy-consuming equipment with decentralized low-energy alternatives. Goals: Completing the replacement and improvement of all garment plants.
Transition Risks	Policies and Regulations	3. Tightening of greenhouse gas-related regulations and imposition of border carbon tariffs.	1. The TWSE's requirements for disclosure of non-financial information in annual reports are becoming more detailed and stringent. 2. If greenhouse gas management regulations formally implement a carbon trading system, open a carbon trading market, or begin imposing carbon taxes, both carbon quota purchases and company emissions costs will increase. 3. The Renewable Energy Development Act will increase the cost of renewable energy consumption if the government mandates a certain percentage of renewable energy use for large energy users. 4. The introduction of a border carbon tariff will increase operating costs.	Increases in cost Increase of over NTD 90 million	Eclat	Strategy: 1. Monthly tracking and identification of relevant regulations. 2. Pay close attention to the EU Carbon Border Adjustment Mechanism (CBAM). 3. Energy transformation, increasing the use of renewable energy and reducing the carbon footprint of products. Goals: 1. Taiwan Plants to achieve 10% renewable energy use by 2025. 2. Overseas plants to achieve 15% renewable energy use by 2025
		4. Replacement of existing products and services with low carbon alternatives	The need to progressively adopt new technologies and equipment for energy transformation will lead to increased costs.	Increases in cost approximately NTD 100 million	Upstream Eclat	Strategy: Revise adoption of certain technologies and raw materials, introduce new equipment, and hire technical personnel to increase the proportion of renewable energy usage across various plants. Goals: After stabilization, the cost of both energy allocation and technology operation will be reduced, which in turn will reduce the production cost.
	Technology	5. Costs of Low Carbon Technology Transition				

Climate Change Significant Opportunity Matrix

a. Adoption of more efficient modes of transportation

b. Use of low carbon energy sources

c. Develop and/or increase low-carbon goods and services

d. Develop R&D and innovation in new products and services

e. Diversification of business activities

f. Participation in renewable energy projects and adoption of energy saving measures

g. Recycling

h. Reduce water use and consumption

i. Adopt incentive policies

j. Use of new technologies

k. Participate in the carbon trading market

l. Switching to decentralized energy sources

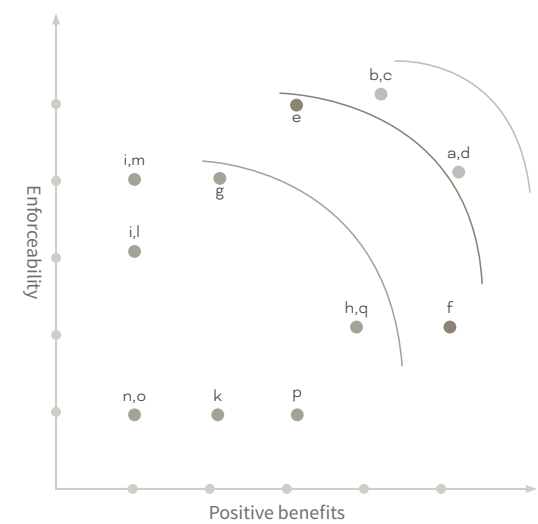
m. Entering new markets

n. Utilize public sector incentives

o. Acquire new assets and regions to insure

p. Develop climate adaptation and insurance risk solutions

q. Energy substitution/diversification



Material Climate Opportunity Identification and Assessment Table

Opportunity Category	Climate-Related Opportunity	Opportunity Description	Financial Impact	Location in the Organization	Management Strategies and Goals
Opportunities	Energy Efficiency	a-1.Adopt more efficient transportation methods.	Avoiding the costs and wastage of labor resources generated by redundant transportation.	Cost reduction approximately NTD 1.2 million per year	Fabric Division
			Encourage suppliers to invest in the vicinity of our plants to reduce overseas transportation costs. The procurement cost of raw materials is expected to decrease due to shorter transportation distances, leading to a reduction in Scope 3 of greenhouse gas emissions from plants.	Cost reduction approximately NTD 7.5 million per year	
		a-2.Utilize more efficient production and distribution processes.	Avoiding redundant production of the same products conserves resources (energy and manpower) and reduces environmental impact (carbon emissions and wastewater).	Cost reduction approximately NTD 1.2 million per year	
		a-3.Reduce energy use and emissions	Save energy consumption.	Cost reduction approximately NTD 1.15 million per year	All production sites
	Energy Source	b. Use of low carbon energy	1. Taking advantage of Vietnam's abundant sunlight, utilizing solar power for a portion of electricity consumption (utilizing plant roof space, solar energy companies providing equipment installation and maintenance, self-consumption) not only increases the share of green energy but also qualifies for discounted green energy rates, ranging from an 8% to 10% reduction. 2. Increasing the proportion of green energy can reduce Scope 2 emissions within the market baseline, consequently lowering product emissions. This reduction is beneficial in terms of potential cost savings from future decreases in border carbon tariffs.	Cost reduction approximately NTD 250,000 per year	Vietnam Production Plants
	Products and Services	c. Develop or increase low-carbon products and services.	Carbon footprint certification of products to enable carbon reduction in manufacturing processes.	Revenue Increase approximately NTD 15 million per year	Fabric Division
		d. R&D and innovation in the development of new products and services	With the rise in average temperature, the demand for moisture wicking fabrics increases. In response, Eclat has developed functional fabrics with high moisture wicking performance. Temperature changes will indeed change consumer preferences and demand for clothing, but the annual temperature change is highly uncertain, and it is not possible to ensure that the opportunity for change is sustainable.		

5.2.2 Greenhouse Gas Management

Eclat has established a medium- to long-term greenhouse gas reduction target to lower carbon emission intensity by 20% by 2030 compared with the baseline year. Eclat, following its "Climate Change Management Policy" (see 5.2.1), has developed multiple action plans and has already seen results in energy transition. Since 2020, Eclat has used green electricity for the first time at its Vietnam plant. By 2024, the share of renewable energy at the Vietnam and Taiwan sites has approached 10%, with the future goal of continuously doubling the proportion of green electricity. In terms of clean energy, since 2021, all production sites have completely stopped using coal as fuel, which not only effectively reduces greenhouse gas emissions but also significantly lowers emissions of nitrogen oxides and sulfur oxides.

In the current year, Scope 1 and 2 total emissions increased by 7,212.76 tons of CO₂e compared to the previous year, representing an absolute increase of 6.07%, primarily due to a production increase of approximately 20%. However, in terms of emission intensity, the fabric division reduced emissions by 3.68% compared to the prior year, and the garment division reduced emissions by 12.24%. As of this year, we have achieved the target set for the fabric division relative to the baseline year, while the garment division has reached 56% of its goal.

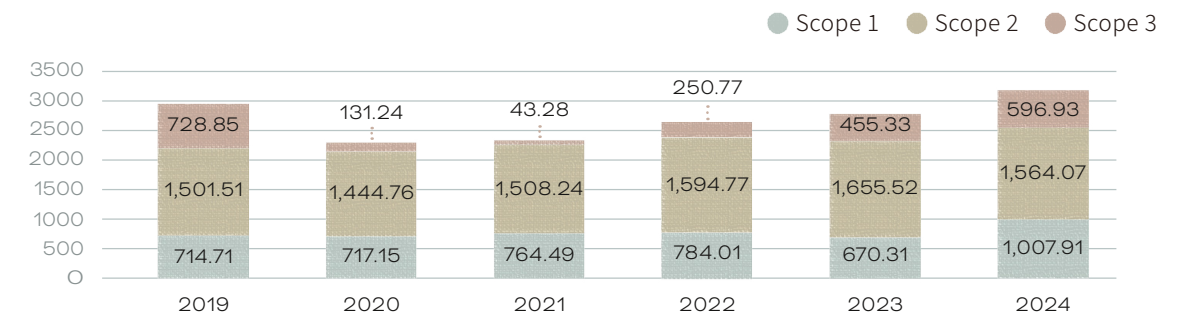
At present, Eclat is not subject to mandatory inventory reporting and registration. Instead, voluntary reporting is carried out in accordance with ISO 14064-1:2018. Based on the available data, the Scope 3 inventory items are selected and calculated for each location.

Greenhouse gas inventory table

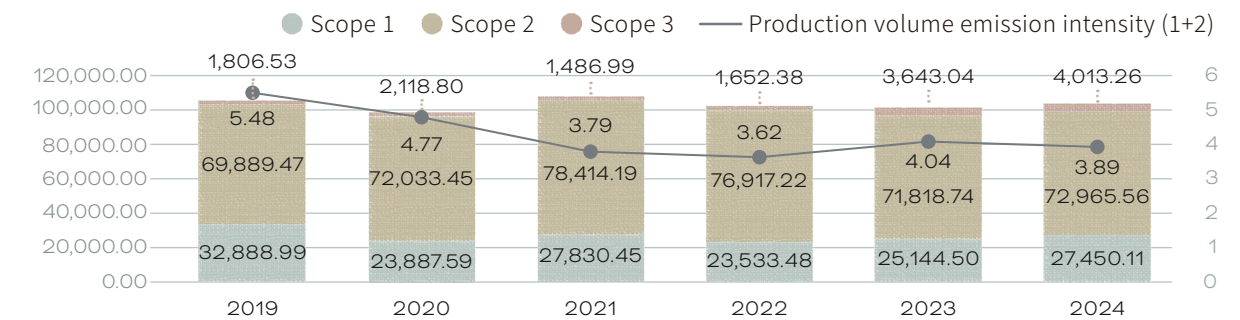
Unit: tCO ₂ e				
Year	2022	2023	2024	Percentage change compared to the previous year
Total emissions of the Group*				
Scope 1 direct emissions	27,129.80	28,225.17	31,029.99	9.94%
Scope 2 energy (indirect)	97,001.45	90,560.75	94,968.69	4.87%
Scope 1+2 (direct emissions + energy indirect)	124,131.25	118,785.91	125,998.68	6.07%
Operating revenue (\$ millions)	39,736.17	30,790.46	36,828.49	19.61%
Emission Intensity per unit of revenue (tons CO ₂ e / million NTD)	3.12	3.85	3.42	-11.14%
Scope 3 other indirect GHG emissions	2,848.90	9,881.73	10,535.73	6.62%
Total (Scope 1 + 2 + 3)	126,980.15	128,667.64	136,534.41	6.11%
Fabric Division Emissions Intensity				
Fabric Division Scope 1+2 (direct emissions + indirect energy use)	100,450.70	96,963.24	100,415.67	3.56%
Total Production (ton)	27,723	23,980	25,783	7.52%
Unit emission intensity per unit of production (tons CO ₂ e/ton)	3.62	4.04	3.89	-3.68%
Garment Division Emission Intensity				
Garment Division Scope 1+2 (direct emissions + indirect energy use)	21,301.77	19,496.84	23,011.03	18.02%
Total Production (dozen)	6,070,438	4,435,183	5,964,852	34.49%
Emission intensity per unit of production (metric tons CO ₂ e/ thousand dozen)	3.50	4.39	3.85	-12.24%

* including Headquarters

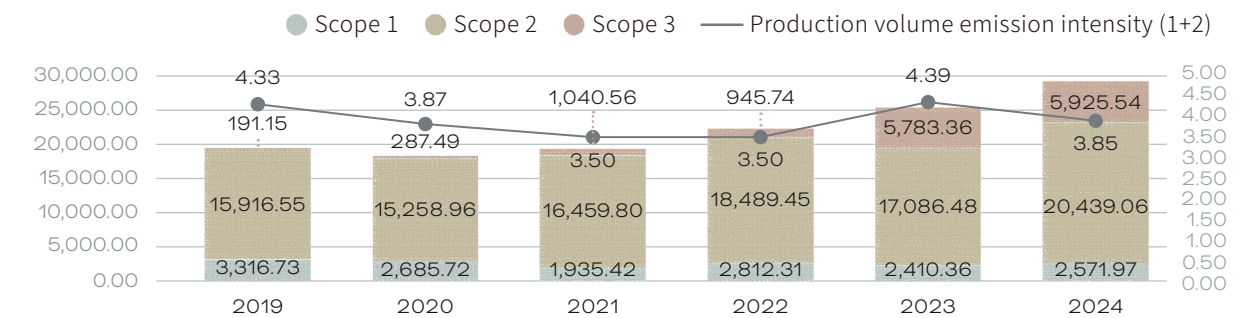
+ Headquarters



+ Fabric Division



+ Garment Division



Remarks:

1. Scope 1 refers to direct GHG emissions.
2. Scope 2 refers to indirect GHG emissions from energy use.
3. Scope 3 refers to other indirect greenhouse gas emissions (employee overseas travel, waste disposal, upstream raw materials, transportation of raw materials and products, etc.). Product transportation originally included only land freight; in 2023, sea freight was added.
4. Scopes 1, 2, and 3 have all been verified by the independent third-party organization (SGS). The Greenhouse Gas Verification Statement is available on the [official website](#).
5. The inventory boundary covers the parent company and subsidiaries included in the consolidated financial statements.
6. The inventory boundary was expanded in 2022 to include the Indonesia Plant, which was established in 2021.

GHG Emissions Table (by greenhouse gas type)

Unit: tCO₂e

Greenhouse Gas Type	CO ₂	CH ₄	N ₂ O	HFC	PFCs	SF ₆	NF ₃	Total
Emissions	28,125.22	2,118.11	38.13	718.53	0.00	0.00	0.00	30,999.99
Percentage (%)	90.73	6.38	0.12	2.32	0.00	0.00	0.00	100

Remarks:

1. The emissions factors and global warming potentials used by our company are sourced from the "EPA Greenhouse Gas Emission Factor Management Table 6.0.4" announced by the Climate Change Administration, Ministry of Environment of the Executive Yuan and values published in the IPCC Sixth Assessment Report (2021). We follow the ISO 14064-1:2018 standard for conducting greenhouse gas inventory and calculations. Our greenhouse gas inventory includes the calculation of six major gases: carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, and sulfur hexafluoride. Additionally, we incorporate the latest international standards for nitrogen trifluoride emissions.

2. Eclat compiles greenhouse gas emissions under the operation control right method, therefore, 100% of the inventoried emissions are recognized.

3. Scope 1 direct greenhouse gas emissions include: natural gas, coal, diesel, and gasoline.

4. The electricity emission factors for various manufacturing sites in Taiwan are based on the 2024 Electricity Emission Coefficients announced by the Bureau of Energy, Ministry of Economic Affairs, at 0.474kg CO₂e per kWh. For the Vietnam manufacturing site, the electricity emission factor is based on the announcement from the Ministry of Natural Resources and Environment of Vietnam - Meteorology, Hydrology, and Climate Change Department, at 0.6592 kg CO₂e per kWh. The emission factor for externally purchased steam is derived from the Ta-Yuan Cogen Corporation, at 0.2578 CO₂e/kg.

5.2.3 Science-based carbon reduction targets initiative

In order to actively respond to the requirements and expectations of various stakeholders, the Company formally signed an undertaking to set science-based carbon reduction targets in December 2024. In response to global efforts to address climate change, we will submit reduction targets within two years, aligned with the 1.5° C warming limit, and plan specific emission reduction pathways to effectively reduce carbon emissions and contribute to the goals of the Paris Agreement. This commitment will guide us in more actively integrating sustainable development strategies into our business operations, ensuring the achievement of our long-term goals and the joint protection of the environment.



SCIENCE
BASED
TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

COMPANY

ECLAT TEXTILE CO., LTD
Taiwan, Province of China, Asia

NEAR-TERM STATUS

COMMITTED

NET-ZERO STATUS

—

ORGANIZATION TYPE

Corporate

View less

SBTI ID: 40019866

Organization type: Corporate

Sector: Textiles, Apparel, Footwear and Luxury Goods

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5.3 Energy Use and Management

5.3.1 Development of Renewable Energy and Energy Usage Statistics

Eclat's first solar power system began operation in 2022 at its fabric production site in Vietnam. As of this year, solar power equipment has been installed at four production sites and the headquarters building. Additionally, the second phase of solar power installation at the Vietnam fabric plant has been completed, adding 3,000 kWp of capacity and commencing operation. The group's total installed solar capacity has reached 7,955 kWp, which is 6.6 times that of 2022. This year, total solar power generation reached 6.64 million kWh, resulting in a carbon reduction of 3,909 tons of CO₂ equivalent. Eclat is proactively advancing energy transition and expects more production sites to install solar power systems by 2025.

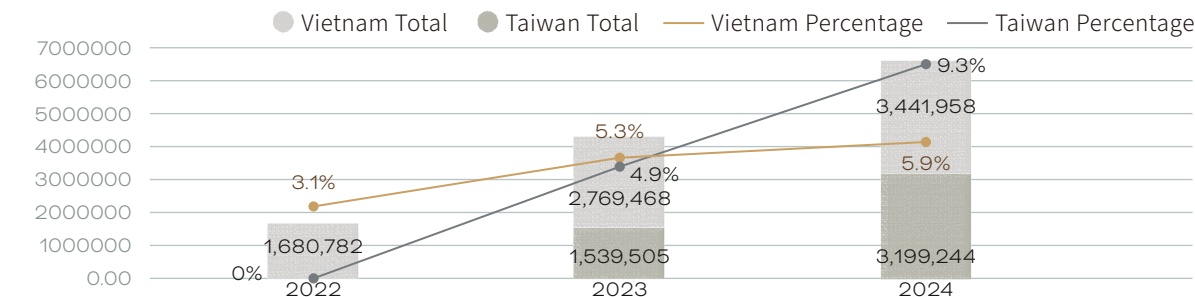
Taiwan Solar Power Plants



Use of renewable energy at production sites.

Region	Installed capacity (kWp)	Total electricity consumption (kWh)	Renewable energy usage (kWh)	Green power usage ratio (%)
Taiwan	2,519	34,218,904	3,199,244	9.3
Vietnam	5,436	58,216,472	3,441,958	5.9

Trend chart of renewable energy use in production sites



Results of energy saving goals

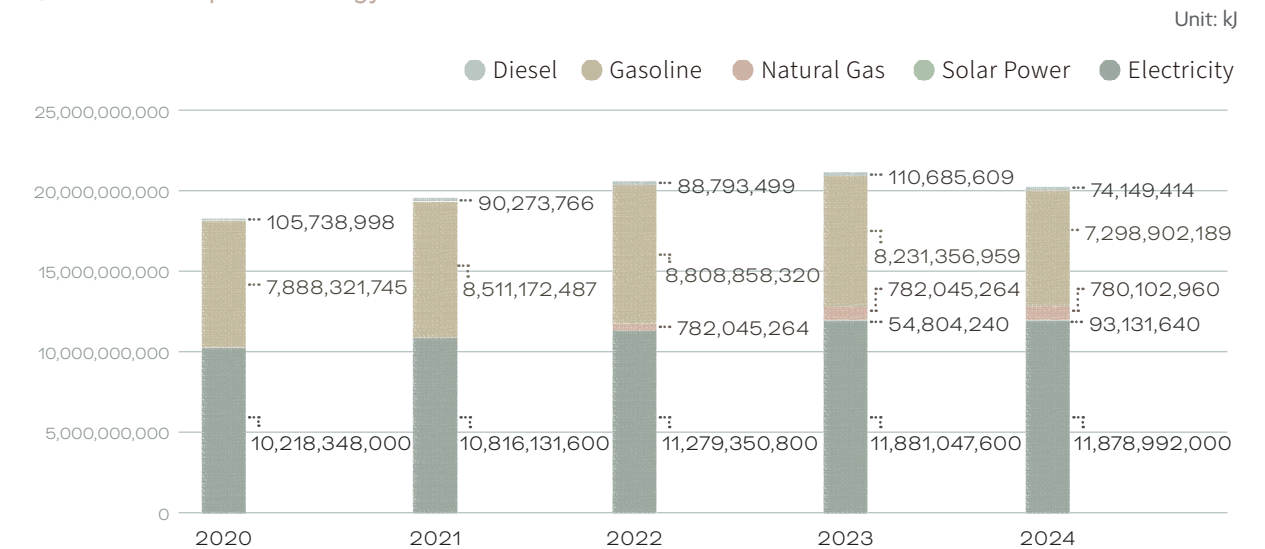
Eclat regularly analyzes and reviews enterprise energy consumption with reduced energy use as an operational goal. In the Fabric Division, total energy consumption increased by 6.6% compared to the previous year, but energy intensity decreased by 0.8%. In the Garment Division, total energy consumption rose by 18.6% year-over-year, while energy intensity decreased by 11.7% during the same period. We will continue to promote various energy saving initiatives to gradually reduce our energy intensity, thereby mitigating global climate change.

Energy usage statistics table

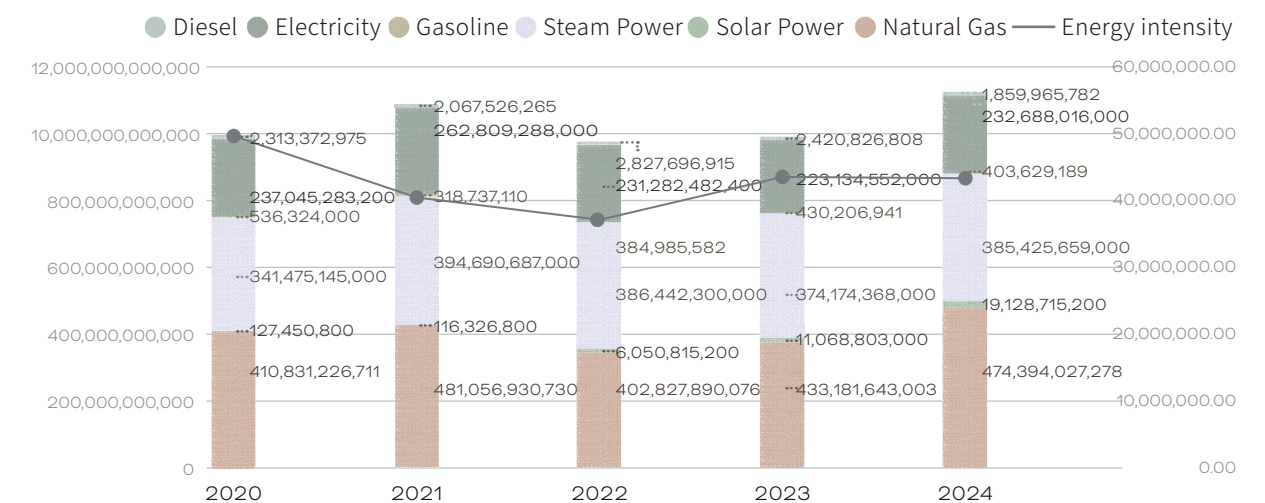
Year	2022	2023	2024	Percentage change compared to the previous year
Total consumption of the Group*				
Non-renewable Energy	1,154,208,379,208	1,151,065,162,125	1,230,169,915,433	6.87%
Renewable Energy	6,050,815,200	15,680,753,640	24,001,469,640	53.06%
Total Energy Use	1,160,259,194,408	1,166,745,915,765	1,254,171,385,073	7.49%
Operating revenue (\$ millions)	39,736.17	30,790.46	36,828.49	19.61%
Energy intensity (kJ/\$ million)	29,199,069.62	37,893,097.92	34,054,379.78	-10.13%
Fabric Division Intensity				
Non-renewable Energy	1,023,765,354,973	1,033,341,596,752	1,094,771,297,249	5.94%
Renewable Energy	6,050,815,200	11,068,803,000	19,128,715,200	72.82%
Total Energy Use	1,029,816,170,173	1,044,410,399,752	1,113,900,012,449	6.65%
Total production (ton)	27,723	23,980	25,783	7.52%
Energy Intensity (kJ/ton)	37,146,635.29	43,553,394.49	43,202,886.11	-0.80%
Garment Division Intensity				
Non-renewable Energy	109,983,784,752	96,718,429,941	115,366,471,621	19.28%
Renewable Energy	0	4,557,146,400	4,779,622,800	4.88%
Total Energy Use	109,983,784,752	101,275,576,341	120,146,094,421	18.63%
Total production (dozen)	6,070,438	4,435,183	5,964,852	34.49%
Energy intensity (kJ/dozen)	18,117.93	22,834.59	20,142.34	-11.79%

* including the Headquarters building

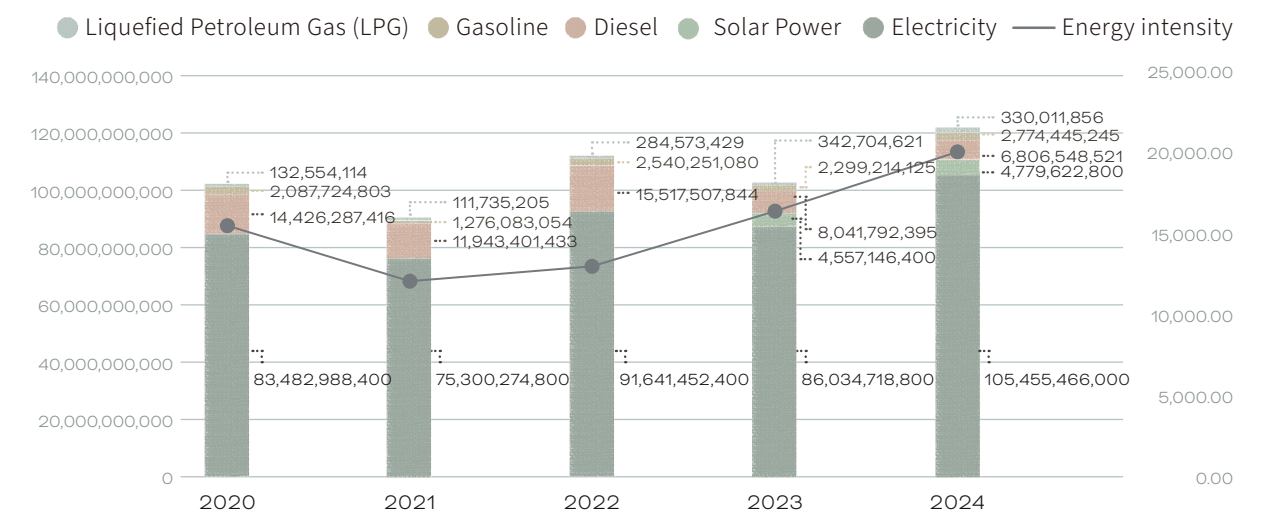
Eclat Headquarters energy use



Energy Use by the Fabric Division



Energy Use by the Garment Division



Remarks:

1. The intensity of activities is sourced either from recorded meter readings or procurement quantities.
2. The conversion coefficients are based on the "Heat Content of Energy Products" announced by the Energy Bureau of the Ministry of Economic Affairs.
3. Power conversion factor: 1kWh = 3600 kJ.
4. Unit: kJ

2024 project energy-saving measures and carbon reduction performance

Unit: tCO₂e/year

Operating Locations	Energy saving methods	Project/ Initiative Description	Carbon Reduction Performance
Da-Yuan Plant	Improve energy efficiency	14 new low liquor ratio machines were added to replace traditional dyeing machines, reducing electricity and steam consumption.	1,945.86
	Energy transformation	Constructed a solar power system with an installed capacity of 749.25 kWp.	428.85
Hsi-Chou Plant	Improve energy efficiency	Installed variable frequency drives on LTG spray motors	85.6
	Energy transformation	Constructed a solar power system with an installed capacity of 1,746.76 kWp.	1,151.57
Eclat Fabrics Viet-nam Plant	Energy transformation	Developed the second phase of the solar power system with a total installed capacity of 4,200 kWp.	1,430.53
E-TOP Plant	Improve energy efficiency	Replaced lighting with LED fixtures	24.36
	Energy transformation	Constructed a solar power system with an installed capacity of 1,236 kWp.	898.30
PT. Eclat Textile Plant	Energy transformation	Use electric hot plate boilers to replace diesel boilers.	160.89
Total			4,974.15

Remarks:

1. The solar energy is calculated based on 33,924 kWh per year and uses the solar energy reduction coefficient announced by the Vietnamese government (Vietnam Government Notice 605/KTTVBDKH-GSPT).

2. Taiwan's electricity emission factor: 0.495 kg CO₂e/kWh; Vietnam: 0.7221 kg CO₂e/kWh; Indonesia: 0.877 kg CO₂e/kWh.

3. The calculation method involves tallying the reduced electricity consumption compared to the previous year and then converting it into carbon reduction based on the coefficient.

5.3.2 Water Resource Management

Water resource management is one of the key environmental challenges faced by the textile industry. This is especially critical in water-intensive processes such as dyeing and finishing, where proactive measures are needed to address water resource conservation, climate change, and regional water risks. Eclat upholds a responsible manufacturing philosophy and has established a "Water Resource Management Policy" covering the promotion of water-saving culture, adoption of low-water-consumption technologies, development of alternative water sources, and enhancement of wastewater recycling and reuse. This policy has been reviewed and approved at the board level and serves as a key guideline for the group's water resource management. In the 2024 CDP Water Safety Questionnaire Evaluation, Eclat received a "B" rating. This demonstrates that the Company has robust water risk identification and management mechanisms in place, and is actively promoting improvements in water conservation performance and supply chain water footprint.

Strengthen water resource management and the benefits of recycling and reuse.

Eclat's regional factories all implement rigorous water resource management plans, achieving effective water resource monitoring and management through daily meter readings, monthly analyses, and quarterly reviews. To alleviate pressure on water resource development, we have implemented a rainwater harvesting system since 2016. As of this year, the volume of rainwater collected accounts for 10.30% of the total water consumption in the Garment Division, making it one of Eclat's important water sources.

We have also continued to optimize the wastewater recycling system. In 2024, after adding RO equipment, the recycling rate increased from 30% to 40%. Recycled and reused water accounted for 19.18% of the total water consumption of the Fabric Division, a significant increase of 12.66% compared to the previous year. We will continue to increase the proportion of rainwater and recycled water to promote positive circulation and sustainable water resource management.

Eclat is also committed to reducing water consumption at the source by leveraging innovative process technologies to minimize water use. In the past, we collaborated with industry peers to develop water-less dyeing technology, marking a significant milestone in environmentally friendly textile manufacturing in our industry.

Results of reduction goal

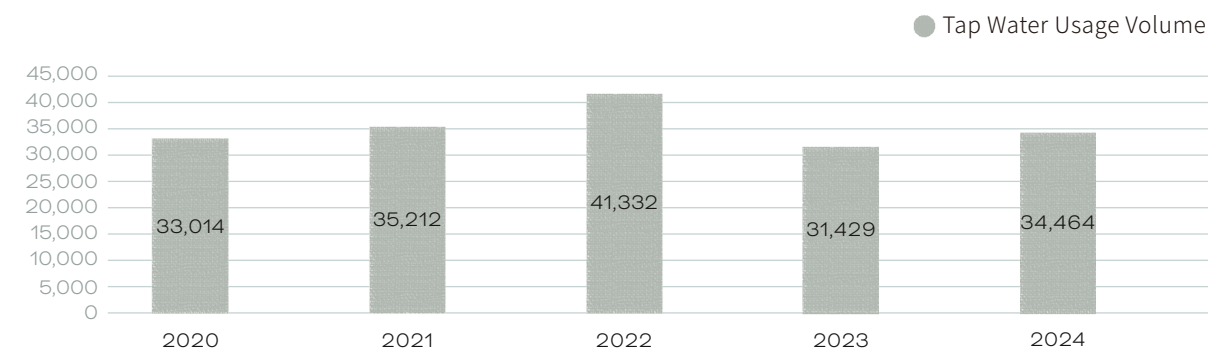
Eclat's fabric division, which has high water consumption, sets water intake reduction targets and reviews and adjusts them every three years based on progress. The 2023 goal aimed to reduce water intake intensity by 12% compared to the 2020 baseline (100.84 cubic meters per ton). Actual reduction achieved was 24.54%, exceeding the goal.

After reassessment in 2024, a new goal was set to reduce water intake intensity by 30% compared to the baseline year by 2026. This year, a 21.9% reduction has already been realized. Additionally, in October this year, we expanded wastewater recycling equipment, which is expected to significantly reduce fresh water usage in 2025 and improve water use efficiency.

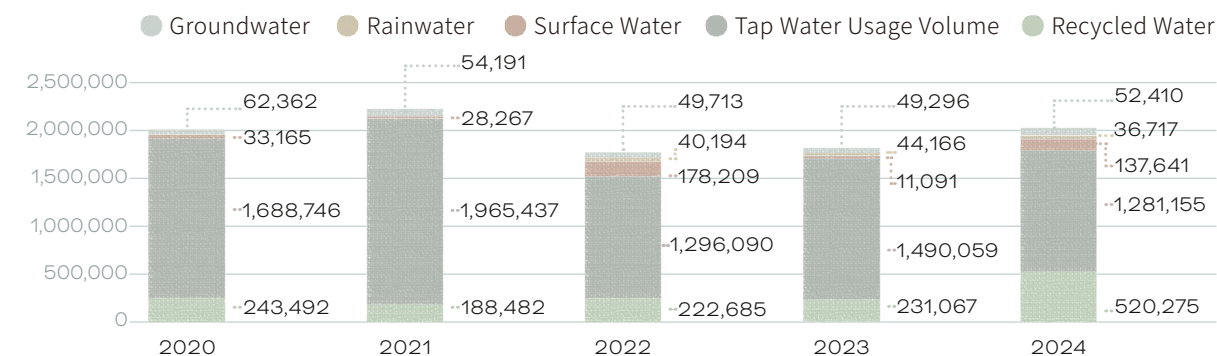
Water resource usage statistics table

Year	2022	2023	2024	Percentage change compared to the previous year
Total consumption of the Group*				
Total water consumption	2,423,526	2,431,033	2,685,208	11.60%
Operating revenue (\$ millions)	39,736.17	30,790.46	36,828.49	19.61%
Water resource intensity (cubic meters/\$million)	60.99	78.95	73.67	-6.69%
Fabric Division Intensity				
Total water consumption	1,786,891	1,825,679	2,028,198	11.09%
Total production (ton)	27,723	23,980	25,783	7.52%
Water resource intensity (cubic meters/ton)	64.45	76.13	78.66	3.32%
Garment Division Intensity				
Total water consumption	595,303	573,925	650,460	13.34%
Total production (dozen)	6,070,438	4,435,183	5,964,852	34.49%
Water resource intensity (cubic meters/thousand dozen)	98.06	129.40	109.05	-15.73%

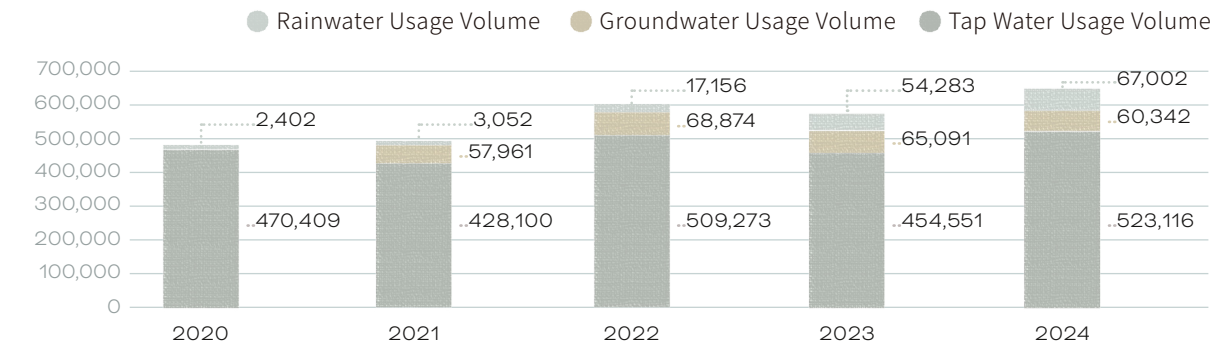
✦ Total water intake at Headquarters



✦ Water consumption table of the fabric division



✦ Water intake by the Garment Division



Remarks:

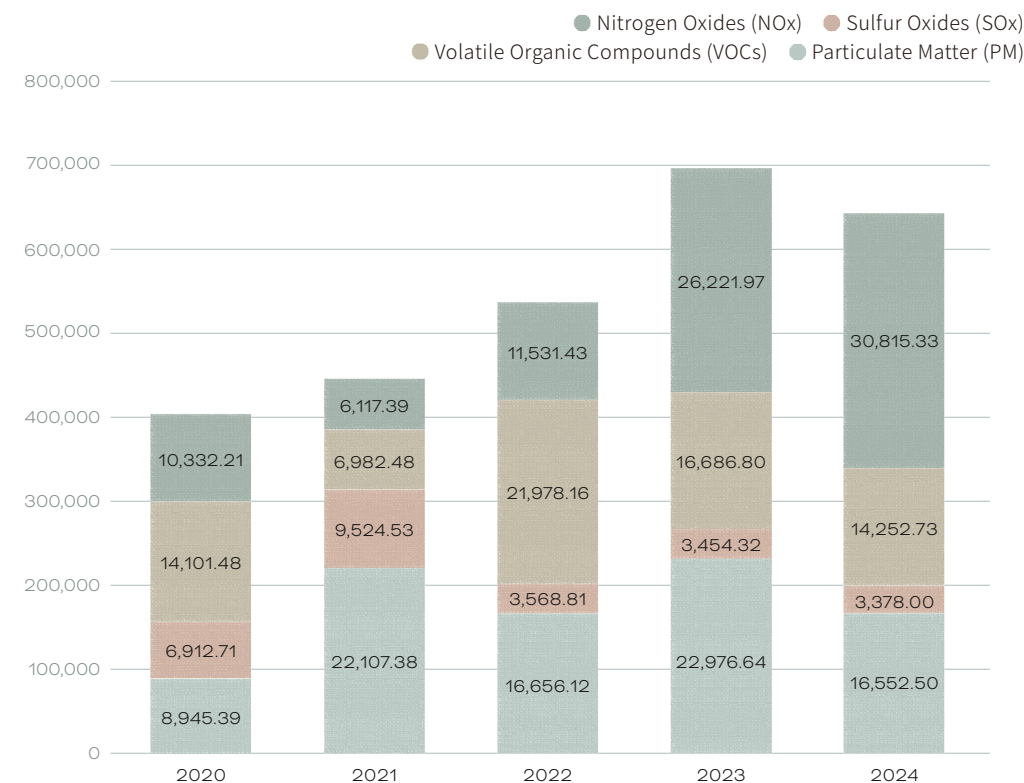
1. Activity data source is based on meter reading records or purchase receipts.
2. The sources of water consumption do not involve national or international protected areas.
3. Recycled water consumption calculations do not include rainwater consumption.
4. In 2021, the water consumption statistics of the Garment Division, including the Eclat Textile Cambodia Plant, will be increased to include groundwater consumption.
5. Unit: M³

5.4 Environmental Impact Management

5.4.1 Air Pollution

Eclat strives to reduce the impact of operation processes on the atmosphere by installing relevant preventive equipment for each pollution source, i.e. condensing equipment, electrostatic dust collection equipment and scrubbing towers were installed to remove over 90% of volatile organic compounds and over 95% of particulate matter emitted from the molding machines. Likewise, through the fuel substitution program, traditional coal and heavy fuels are replaced by cleaner natural gas to substantially reduce the amount of NOx, Sox, VOCs and particulate matter produced.

Since 2018, the Da-Yuan Plant has been gradually replacing its machinery to replace coal use with purchased steam. By the end of 2019, the Da-Yuan Plant completely ceases coal usage, hence resulting in a significant reduction of NOx, SOx and particulate matters (PM). Since 2023, E-TOP Plant has replaced diesel boilers with electric heating ironing machines, which not only reduces carbon emissions but also further decreases air pollutants such as nitrogen oxides and sulfur oxides.



Remarks:

1. The NOx, SOx, and particulate matter (PM) emission coefficients are based on the results of the annual inspection reports. The emission coefficients of volatile organic compounds (VOCs) are selected based on the announcement of the Environmental Protection Administration, Executive Yuan, in the "Emission Coefficients of Industrial Processes, Emission Coefficients of Operating Units (Including Equipment Components), Control Efficiency, and Other Measurement Requirements for Volatile Organic Compounds for Stationary Sources in Public and Private Establishments Reporting Air Pollution Prevention Fees".
2. Calculation method in the test report: The result is obtained by multiplying the test result and the total annual air output volume.
3. For industry-specific emission coefficients, the results are obtained by multiplying announced industry-specific coefficients by the volume of products or services.
4. Eclat does not import, use, nor produce ODS.
5. The scope includes plants in the Fabric Division and the Garment Division. As the head office is not a production plant, no testing was conducted at the head office.
6. VOC data estimation method: Production volume x industry-specific emission coefficient.
7. Unit: kg

5.4.2 Effluent

Eclat has established a comprehensive wastewater management protocol and strictly adheres to local regulations for effluent discharge standards. In addition to regular annual effluent testing, each facility also conducts daily water quality checks to achieve real-time alertness and management. The testing scope includes parameters such as pH value, biochemical oxygen demand (BOD), chemical oxygen demand (COD), temperature, and more. Depending on the size of each facility, quarterly or semi-annual effluent inspections and reporting are carried out. Dedicated environmental management auditors verify the reported data to ensure its accuracy. All fabric plants also comply with the ZDHC (Zero Discharge of Hazardous Chemicals) standard for zero discharge of hazardous substances, conducting wastewater testing every six months. The 2024 test results all met the requirements of this standard.

By periodically collecting and providing the latest regulations and briefing sessions related to wastewater, and conducting relevant training as needed, Eclat helps employees stay informed of the most current developments. In the future, besides adjusting processes to reduce water consumption, Eclat will also enhance the efficiency of existing wastewater recycling equipment or add new wastewater recycling systems to achieve corporate goals of reducing water usage and minimizing wastewater discharge.

Effluent Discharge Consumption

Unit: M³

Locations	Treatment method/water quality	Emissions
Fabric Division		
Da-Yuan Plant - Laoxi River	Chemical and biological treatment	726,368
Hsi-Chou Plant - Shuiweizi Canal- Houlong River	Chemical and biological treatment	45,092
Eclat Fabrics Vietnam Plant - Shibu River	Chemical and biological treatment	579,176
Garment Division		
E-TOP Plant	Centrally managed and treated by the industrial park authorities	69,932
Tai-Yuan Plant	Centrally managed and treated by the industrial park authorities	17,690
COLLTEX Plant	Centrally managed and treated by the industrial park authorities	70,909
Eclat Textile Vietnam Plant	Centrally managed and treated by the industrial park authorities	154,511
Eclat Textile Cambodia Plant	Self-discharge after physicochemical treatment.	33,072
PT. Eclat Textile Plant	Centrally managed and treated by the industrial park authorities	53,838
Non-planned discharge		0
Total Discharge Consumption		1,750,588

Remarks:

- Laojie River and Houlong River both belong to Class C water bodies, which are not water source protection zones and are not classified as national or international protected areas. The discharge destination for wastewater from the Vietnamese textile plant is Shibu River, which is not a source protection zone and is not classified as a national or international protected area. All the effluents from garment plants undergo managed treatment and are directly discharged to industrial wastewater treatment plants within various industrial zones, rather than being directly released into water bodies.
- There were no instances of serious effluent leakage events in 2023.

Effluent quality testing data

Test Item	Test Results								
	Da-Yuan Plant	Hsi-Chou Plant	Eclat Fabrics Vietnam Plant	E-TOP Plant	Tai-Yuan Plant	COLLTEX Plant	Eclat Textile Vietnam Plant	Eclat Textile Cambodia Plant	PT. Eclat Textile Plant
pH Value	7.6	8.5	7.78	7.49	6.0	6.8	6.1	8.85	7.25
Biochemical oxygen demand (BOD)	6.0	6.1	8.4	16	16.6	10	21	ND	<2
Chemical oxygen demand (COD)	47.5	21.1	25.6	38	48.1	23	48	9	<1.6
Temperature (°C)	29.7	27.7	32.9	31	-	-	30	-	29
Total Dissolved Solids (TSS)	17.4	6.7	15	36	23.9	20	37	12	<1

Remarks:

- E-TOP, Tai-Yuan, COLLTEX, and Eclat Textile Vietnam plants only produce domestic wastewater which is treated by the plant in a rudimentary process, and then piped to the industrial area sewage plant.
- Both wastewater from manufacturing processes and domestic wastewater from the Da-Yuan, Hsi-Chou and Eclat Fabric Vietnam Plant are treated in the in-plant wastewater treatment plant before being discharged.
- Eclat Textile Cambodia Plant only produces domestic effluent, and local regulations have yet to require effluent testing.

5.4.3 Waste

Eclat has established a "Waste Management Policy" that complies with waste regulations, focuses on waste reduction at the source, optimizes wastewater treatment, enhances waste reutilization, and implements supplier evaluation and audit systems. This policy has been approved at the board level.

Regulatory compliance constitutes the fundamental requirements of Eclat's waste management. All industrial waste is reported and responded to in accordance with local regulations. Waste is classified and stored based on its characteristics. Each plant designates responsible personnel to be in charge of inspections of temporary waste storage areas and to report relevant production and storage quantities. Over the past five years, all waste generation has been reported in accordance with regulations. This year, we also completed the evaluation of waste disposal contractors, with no violations occurring during the period.

Results of reduction goal

The waste reduction goals for the two divisions in 2023 were set to reduce emission intensity by 6% compared to the 2020 baseline year (Garment Division: 0.73 kg per dozen; Fabric Division: 454.48 kg per ton). Although the overall goal was not achieved in the year, the waste emission intensity of the Fabric Division and the Garment Division decreased by 9.6% and 7.4% respectively compared to the baseline year, both meeting their individual goal this year. Based on this, we reassessed the reduction results and set a new goal to reduce waste emission intensity by 10% compared to the baseline year by 2026.

Waste statistics table — group

Year	2022	2023	2024	Percentage change compared to the previous year
Group total				
General Business Waste	11,996,892	14,062,101	14,347,015	2.03%
Hazardous Waste	184,189	229,888	269,901	17.41%
Total amount	12,181,081	14,291,989	14,616,916	2.27%
Operating revenue (\$ millions)	39,736.17	30,790.46	36,828.49	19.61%
Waste intensity(tons/\$ million)	0.3065	0.4641	0.3969	-14.49%
Fabric Division				
Total waste amount	8,089,590	10,539,496	10,587,698	0.46%
Total production (ton)	27,723	23,980	25,783	7.52%
Waste intensity (kg/ton)	292	440	411	-6.57%
Garment Division				
Total waste amount	4,091,491	3,752,493	10,329,559	7.37%
Total production (dozen)	6,070,438	4,435,183	5,964,852	34.49%
Waste intensity (kg/dozen)	0.67	0.85	0.68	-20.16%

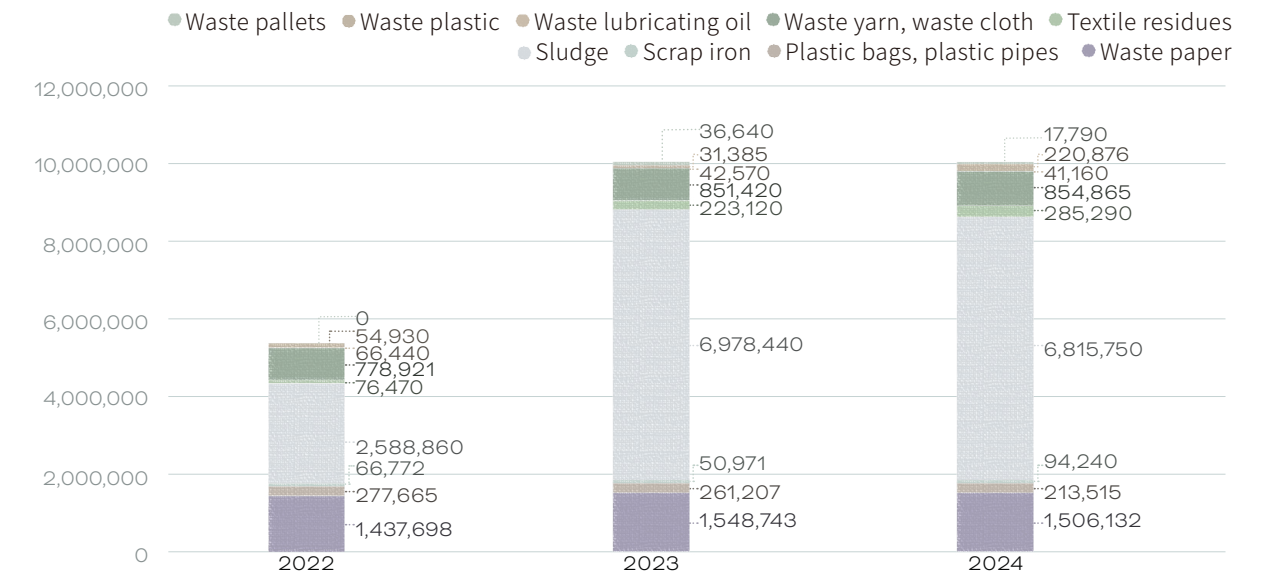
Waste Statistics - Fabric Division

Year	2022	2023	2024
General Business Waste			
Recycling	5,347,756	10,024,478	10,049,618
Incineration	146,130	20,790	45,110
Landfill treatment	2,416,680	270,080	228,950
Total amount	7,910,566	10,315,348	10,323,678
Hazardous waste (Eclat Fabric Vietnam Plant only)			
Recycling	143,254	162,190	93,550
Incineration	35,770	58,200	170,470
Landfill treatment	0	3,758	0
Total amount	179,024	224,148	264,020

Remarks:

1. The Fabric Division consists of the Da-Yuan Plant, Hsi-Chou Plant, and Eclat Fabrics Vietnam Plant.
2. Due to local regulations in Vietnam, hazardous waste only includes Eclat Fabrics Vietnam Plant.

+ Types of "recycling" treatment for general industrial waste.



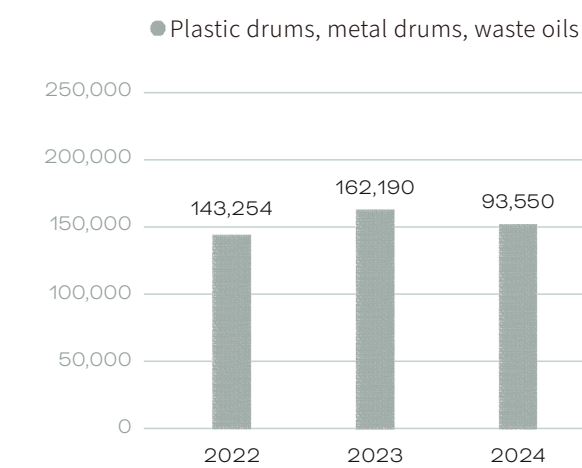
+ Types of "incineration" treatment for general industrial waste



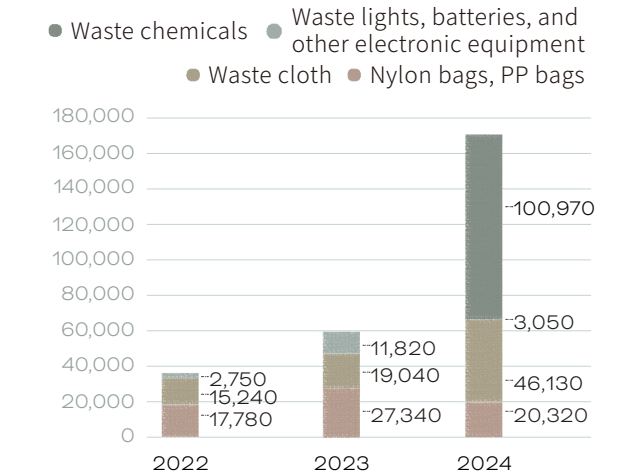
+ Types of "landfill" treatment for general industrial waste



+ Types of "recycling" treatment for hazardous industrial waste



+ Types of "incineration" treatment for hazardous industrial waste

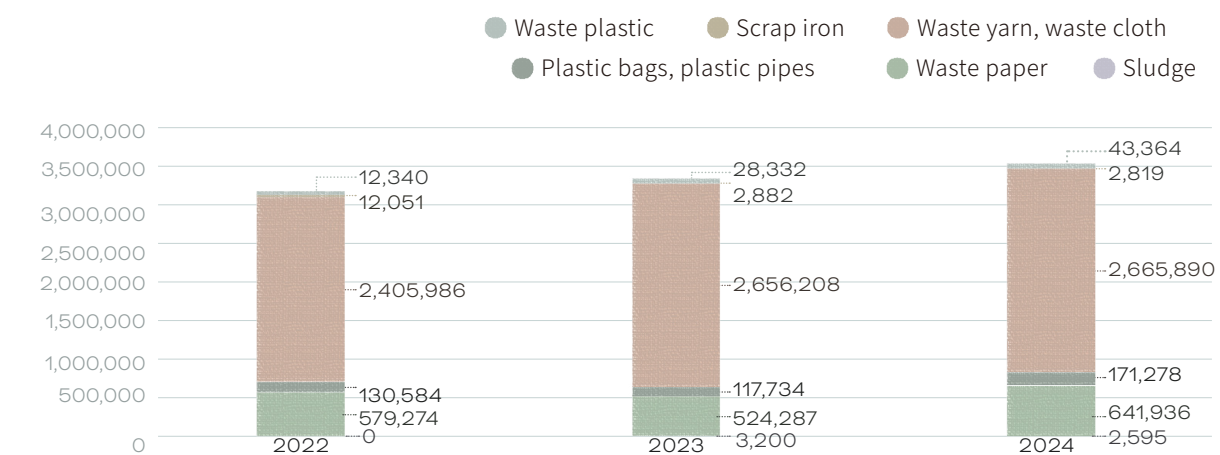


Waste StatisticsGarment Division

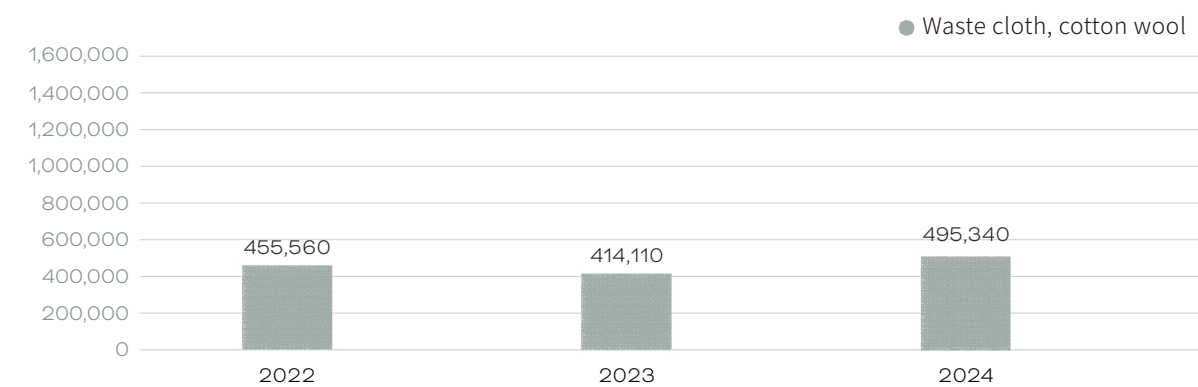
Unit: kg

Year	2022	2023	2024
General Business Waste			
Recycling	3,140,236	3,332,643	3,527,882
Incineration	455,560	414,110	495,340
Landfill treatment	490,530	0	115
Total amount	4,086,326	3,746,753	4,023,337
Hazardous Waste			
Recycling	674	823	902
Incineration	4,491	4,917	4,979
Total amount	5,165	5,740	5,881

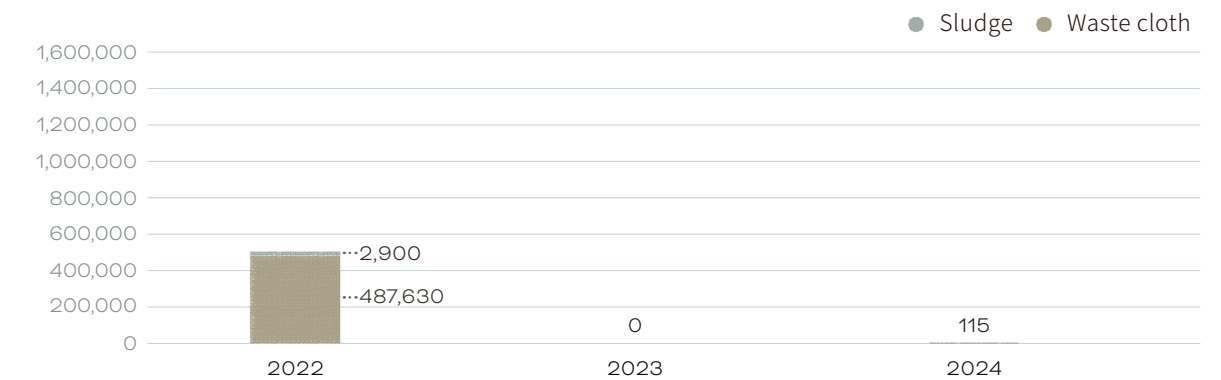
Types of "recycling" treatment for general industrial waste.



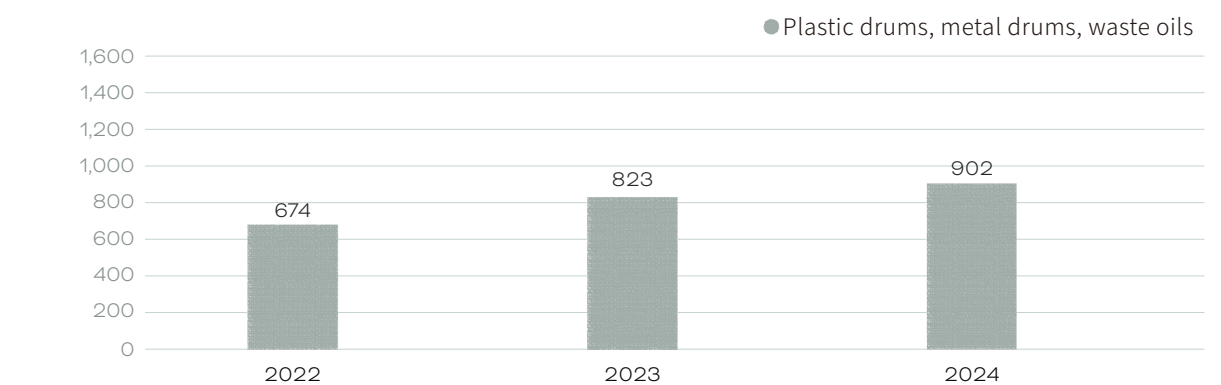
Types of "incineration" treatment for general industrial waste



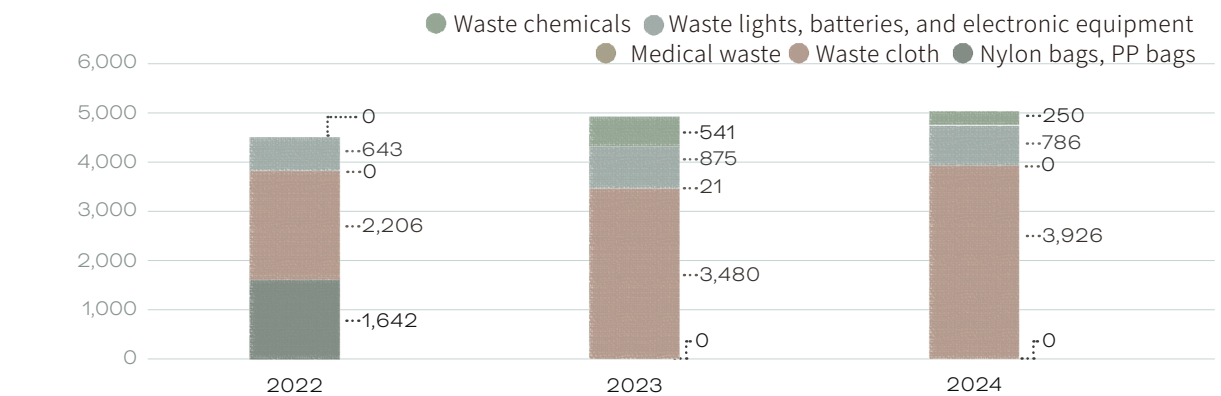
Types of "landfill" treatment for general industrial waste



Types of "recycling" treatment for hazardous industrial waste



Types of "incineration" treatment for hazardous industrial waste



In addition to the basic regulatory requirements, since 2016, Eclat's Taiwan plants have established the 'Waste Disposal Supplier Survey Form' and 'Waste Disposal Supplier Audit Form' for waste disposal facilities. The survey covers aspects such as documentation review, cleaning capabilities, and risk assessment (illegal incidents, public complaints), while the audit items encompass clearing, storage, processing, final disposal, and documentation review.

In 2023, the assessment mechanism was extended to all overseas plants. Through a comprehensive audit system, the best waste treatment facilities are selected to ensure that corporate waste is managed in the most effective manner. In 2024, audits were conducted on two new enterprises and nine existing enterprises for Taiwan plants, as well as six existing enterprises overseas. One used lubricating oil treatment enterprise was not audited due to contract non-renewal. Additionally, unannounced ride-along audits were conducted this year on waste disposal enterprises in Taiwan, with no illegal activities found. A total of three disposal enterprises were randomly inspected, and all results complied with legal regulations.

Survey results of waste treatment enterprises

2 new waste treatment enterprises		9 existing waste treatment enterprises	
Items to be handled by the enterprises	Waste lubricating oil	General waste, waste cloth, wooden pallets, empty wooden pallets, empty buckets (3)	
		Textile sludge (5)	Waste lubricating oil (1)
Assessment results	Contract signing with qualified enterprises (2)	Contract signing with (3)	
		Contract signing with (5)	Contract signing with (0)



Emergency Preparedness and Contingency Control Procedures

Eclat is committed to reducing the environmental burden and impact of its plant operations. To ensure effective and timely response measures in the event of emergencies, Eclat has established the "Emergency Preparedness and Contingency Control Procedures." An emergency response handling team is established in accordance with the procedure, with control processes planned and regular drills conducted. These drills include chemical spill and fire response exercises, ensuring a swift and proper reaction in case of accidents.

This year, to enhance the response capability for major incidents, a total of nine plants in Taiwan and overseas participated in simulation drills. The scenarios included fire incidents, equipment or power failures, and supply chain disruptions. The drill topics are randomly selected, and the results of the drill are reviewed, with feedback provided to enhance personnel familiarity with the reporting process and their ability to respond, thereby further accumulating practical experience.

References	Process	Responsible Unit
Emergency Response and Contingency Standard Operating Procedures	Emergency Preparedness Contingency Planning	Emergency Response Team
	Occurrence of an Emergency	Occurrence Unit
	Emergency Notification Assessment	Occurrence Unit, Environmental Engineering Team, and OSH Personnel
	Emergency Preparedness	Emergency Response Team
Environmental Safety Non-conformity and Corrective Measures Management Procedures	Post-incident Handling	Occurrence Unit, Environmental Engineering Team, and OSH Personnel
	Report Filing	Occurrence Unit
	Review and update Emergency Preparedness and Contingency Control Procedures	EOSH Management Committee

5.4.4 Biodiversity policy

Eclat places great importance on biodiversity, recognizing its critical role in ecosystem health and the sustainable development of the textile industry. The company has incorporated the Global Biodiversity Framework (GBF) goals and SDG 15 into its sustainability strategy, committing to achieve "No Net Loss" and "Net Positive Impact." In 2024, following board approval, we established and implemented the "Biodiversity Policy."

Appendix I- GRI Standards Cross Reference Table

GRI 1: Foundation 2021

Declaration of Use	Eclat has published its 2024 ESG Report in accordance with the GRI guidelines. The data and information cover the period from January 1 st to December 31 st , 2024.
GRI1 Version	GRI 1: Foundation 2021
Applicability of GRI industry-specific standards	Not applicable

GRI 2: General Disclosures 2021

Metric	GRI Content	Corresponding Sections	Description omitted	Page
The organization and its reporting practices				
2-1	Organizational details	1.1 About Eclat		16
2-2	Entities included in the organization's sustainability reporting	1.1 About Eclat		4
2-3	Reporting period, frequency and contact person		About the Report	4
2-4	Restatements of information	The report has not been recompiled		
2-5	External assurance	Appendix V: Assurance Report by Attesting CPAs		157
Activities and workers				
2-6	Activities, value chain and other business relationships	1.1 About Eclat		18
2-7	Employees	2.1 Human Resource Management		53
2-8	Workers who are not employees	2.1 Human Resource Management		53
Governance				
2-9	Governance structure and composition	1.1 About Eclat		23
2-10	Nomination and selection of the highest governance body	1.1 About Eclat		23
2-11	Chair of the highest governance body	1.1 About Eclat		23
2-12	Role of the highest governance body in overseeing the management of impacts	1.2 Sustainability Strategy and Risk Management		23
2-13	Delegation of responsibility for managing impacts	1.2 Sustainability Strategy and Risk Management		29
2-14	Role of the highest governance body in sustainability reporting	1.2 Sustainability Strategy and Risk Management		29

Metric	GRI Content	Corresponding Sections	Description omitted	Page
2-15	Conflicts of interest	1.1 About Eclat		24
2-16	Communication of critical concerns	1.2 Sustainability Strategy and Risk Management		29
2-17	Collective knowledge of the highest governance body	1.1 About Eclat		29
2-18	Evaluation of the performance of the highest governance body	1.1 About Eclat		27
2-19	Remuneration policies	1.1 About Eclat		25
2-20	Process to determine remuneration	1.1 About Eclat		25
2-21	Annual total compensation ratio	-	The highest annual total remuneration is considered confidential information within the organization.	
Strategy, policies and practices				
2-22	Statement on sustainable development strategy	Message from the Chairman		6
2-23	Policy commitments	1.2 Sustainability Strategy and Risk Management		34
2-24	Embedding policy commitments	1.2 Sustainability Strategy and Risk Management		29
2-25	Processes to remediate negative impacts	1.3 Business Performance and Integrity Governance		36
2-26	Mechanisms for seeking advice and raising concerns	1.3 Business Performance and Integrity Governance		36
*2-27	Legal Compliance	3.2 Labor Rights Protection		90
		4.2 Service Quality and Customer Management		113
		5.1 Implementing Management Systems		126
		5.4 Environmental Impact Management		145
2-28	Membership associations	1.1 About Eclat		21
Stakeholder engagement				
2-29	Approach to stakeholder engagement	1.5 Stakeholder Engagement		29
2-30	Collective bargaining agreements	2.3 Remuneration, Benefits, and Care		68

GRI 3: Material Topics 2021

Metric	GRI Content		Corresponding Sections	Description omitted	Page
3-1	Process to determine material topics		1.4 Identification of Material Issues		39
3-2	List of material topics		1.4 Identification of Material Issues		39
3.3	Management of material topics		1.4 Identification of Material Issues		39

Disclosure of specific material topics				
Name of specific material topics	No.	GRI Content	Corresponding Sections	Page
Economic				
* Bussiness performance	3-3	Management of material topics	1.4 Identification of Material Issues	39
	201-1	Direct economic value generated and distributed	1.3 Business Performance and Integrity Governance	35
	201-3	Defined benefit plan obligations and other retirement plans	2.3 Remuneration, Benefits, and Care	65
	201-4	Financial assistance received from government	1.3 Business Performance and Integrity Governance	35
Market Presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	2.3 Remuneration, Benefits, and Care	64
Indirect Economic Impacts	203-1	Infrastructure investments and services supported	3.3 Community and Social Co-Prosperity	101
Procurement Practices	204-1	Proportion of spending on local suppliers	4.3 Sustainable Value Supply Chain	118
Anti Corruption	205-2	Communication and training about anti-corruption policies and procedures	1.3 Business Performance and Integrity Governance	35
Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No such incidents occurred in 2024	
Tax	207-1	Approach to tax	1.3 Business Performance and Integrity Governance	38
	207-2	Tax governance, control, and risk management	1.3 Business Performance and Integrity Governance	38
	207-3	Stakeholder engagement and management of concerns related to tax	1.3 Business Performance and Integrity Governance	38
Environmental aspect				
Materials	301-1	The weight or volume of the materials used	4.3 Sustainable Value Supply Chain	119
	302-2	Use of recycled and reused materials	4.3 Sustainable Value Supply Chain	119

Disclosure of specific material topics				
Name of specific material topics	No.	GRI Content	Corresponding Sections	Page
* Energy	302-1	Energy consumption within the organization	5.3 Energy Resource Utilization and Management	140
	302-3	Energy intensity	5.3 Energy Resource Utilization and Management	140
	302-4	Reduction of energy consumption	5.3 Energy Resource Utilization and Management	140
Water and Effluents	303-3	Water withdrawal	5.3 Energy Resource Utilization and Management	143
	303-4	Water discharge	5.4 Environmental Impact Management	145
* Discharge	305-1	Direct (Scope 1) GHG emissions.	5.2 Strengthening Climate Resilience	136
	305-2	Indirect (Scope 2) GHG emissions.	5.2 Strengthening Climate Resilience	136
	305-4	Intensity of greenhouse gas emissions.	5.2 Strengthening Climate Resilience	136
Waste	306-3	Waste generated	5.4 Environmental Impact Management	147
	306-5	Direct disposal of waste	5.4 Environmental Impact Management	147
Supplier environmental assessment	308-1	New suppliers that were screened using environmental criteria	4.3 Sustainable Value Supply Chain	120
	308-2	Negative environmental impacts in the supply chain and actions taken	4.3 Sustainable Value Supply Chain	120
Social aspect				
Labor/Management Relations	401-1	New employee hires and employee turnover	2.1 Human Resource Management	55
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	2.3 Remuneration, Benefits, and Care	61
	401-3	Parental leave	2.3 Remuneration, Benefits, and Care	66
	402-1	Minimum notice periods regarding operational changes	2.2 Talent Cultivation and Development	69
* Occupational Safety and Health	3-3	Management of material topics	1.4 Identification of Material Issues	39
	403-1	Occupational health and safety management system	3.1 Occupational Safety and Health	76
	403-2	Hazard identification, risk assessment, and incident investigation	3.1 Occupational Safety and Health	81

Disclosure of specific material topics				
Name of specific material topics	No.	GRI Content	Corresponding Sections	Page
* Occupational Safety and Health	403-3	Occupational health services	3.1 Occupational Safety and Health	76
	403-4	Worker participation, consultation, and communication on occupational health and safety	3.1 Occupational Safety and Health	83
	403-5	Worker training on occupational health and safety	3.1 Occupational Safety and Health	85
	403-6	Promotion of worker health	3.1 Occupational Safety and Health	76
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3.1 Occupational Safety and Health	79
	403-8	Workers covered by an occupational health and safety management system	3.1 Occupational Safety and Health	76
	403-9	Work-related injuries	3.1 Occupational Safety and Health	84
	403-10	Work-related ill health	3.1 Occupational Safety and Health	84
Training and Education	404-1	Average hours of training per year per employee	2.2 Talent Cultivation and Development	58
	404-2	Programs for upgrading employee skills and transition assistance programs	2.2 Talent Cultivation and Development	57
Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	2.1 Human Resource Management	53
	405-2	Ratio of basic salary and remuneration of women to men	2.1 Human Resource Management	53
Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	4.3 Sustainable Value Supply Chain	120
Material topics not covered by specific GRI topics.				
* Corporate Governance	3-3	Management of material topics	1.4 Identification of Material Issues	39
			1.3 Business Performance and Integrity Governance	35
* Innovative Products and Technologies	3-3	Management of material topics	1.4 Identification of Material Issues	39
			4.1 Product Innovation and R&D	109

Appendix II Climate-Related Information Cross Reference Table for TWSE/TPEX Companies

Risks and opportunities for Eclat arising from climate change and related measures taken by Eclat.

Item	Status of Execution
1. Describe the Board's and management's oversight and governance of climate-related risks and opportunities.	1. 129
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the organization (short, medium, and long term).	2. 132-135
3. Describe the financial impacts of extreme weather events and transition actions.	3. 47
4. Describe how the process of identifying, evaluating and managing climate risk is integrated into the overall risk management system.	4. 129
5. If scenario analysis is used to assess the resilience to climate change risk, the scenarios, parameters, assumptions, analytical factors, and major financial impacts should be described.	5. We will continue to plan and refine relevant measures in the future
6. If there is a transition plan for managing climate-related risks, describe the content of the plan and the metrics and objectives used to identify and manage physical and transition risks.	6. 132-135
7. If internal carbon pricing is used as a planning tool, the basis for price determination should be explained.	7. We will continue to plan and refine relevant measures in the future
8. If climate-related targets are set, information on the activities covered, the scope of greenhouse gas emissions, the planning period, and the annual progress of achievement should be described; if carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and amount of carbon reduction credits offset or the amount of renewable energy certificates (RECs) should be described.	8. 132-135
9. Status of greenhouse gas inventory and assurances	9. 159

Status of greenhouse gas inventory and assurances

Company profile	According to the Roadmap for the Sustainable Development of TWSE/TPEX Listed Companies, it shall at least disclose	
☐ Company with capital exceeding NT\$10 billion,(steel industry and cement industry).	☐ Parent company individual review	☐ Consolidated financial report subsidiaries review
☐ Company with capital of NT\$5 billion or more but less than NT\$10 billion.	☐ Parent company individual assurance	☐ Consolidated financial report subsidiary inventory
☒ Company with capital less than NT\$5 billion		

Past inventory certificates can be downloaded from this [official website](#)

2023 Information

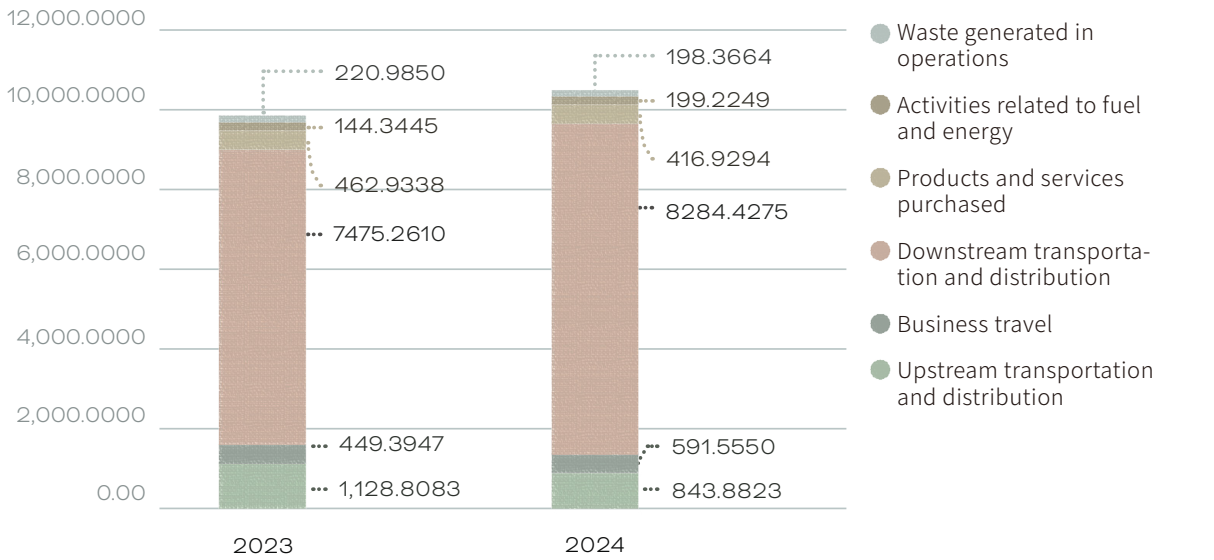
Scope 1	Total emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e\$ millions)	Assurance institution	Description of assurance
Parent company	7,955.1432	0.26	SGS	Among the total greenhouse gas emissions disclosed by the Company,128,667.642metric tons of CO ₂ e (representing100%of the total emissions) have been verified by a certification body in accordance with the ISO 14064-3 standard, andreasonable assurancehas been provided.
Eclat Fabrics Vietnam Plant	17,859.6608	0.58		
COLLTEX Plant	215.1354	0.01		
Eclat Textile Vietnam Plant	691.6520	0.02		
Tai-Yuan Plant	136.2780	0.00		
E-TOP Plant	492.8330	0.02		
Eclat Textile Cambodia Plant	564.2375	0.02		
PT. Eclat Textile Plant	310.2277	0.01		
Total	28,225.1678	0.91		
Scope 2	Total emissions	Intensity		
Parent company	51,760.0078	1.68		
Eclat Fabrics Vietnam Plant	21,714.2591	0.71		
COLLTEX Plant	2,693.1035	0.09		
Eclat Textile Vietnam Plant	5,775.2201	0.19		
Tai-Yuan Plant	1,469.8458	0.05		
E-TOP Plant	2,130.6134	0.07		
Eclat Textile Cambodia Plant	1,705.6069	0.06		
PT. Eclat Textile Plant	3,312.0900	0.11		
Total	90,560.7466	2.94		
Scope 3	9,881.7272			

2024 Information

Scope 1	Total emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e/\$ millions)	Assurance institution	Description of assurance
Parent company	8,586.062	0.23	SGS	Among the total greenhouse gas emissions disclosed by the Company, 136,534.41 metric tons of CO ₂ e (representing 100% of the total emissions) have been verified by a certification body in accordance with the ISO 14064-3 standard, and reasonable assurance has been provided.

Scope 1	Total emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e/\$ millions)	Assurance institution	Description of assurance
Eclat Fabrics Vietnam Plant	19,871.9564	0.54	SGS	Among the total greenhouse gas emissions disclosed by the Company, 136,534.41 metric tons of CO ₂ e (rep- resenting100%of the total emissions) have been veri- fied by a certification body in accordance with the ISO 14064-3 standard, andrea- sonable assurancehas been provided.
COLLTEX Plant	255.7842	0.01		
Eclat Textile Vietnam Plant	736.6905	0.02		
Tai-Yuan Plant	150.8990	0.00		
E-TOP Plant	347.7518	0.01		
Eclat Textile Cambodia Plant	644.5491	0.02		
PT. Eclat Textile Plant	436.2930	0.01		
Total	31,029.9857	0.84		
Scope 2	Total emissions	Intensity		
Parent company	52,373.326	1.42		
Eclat Fabrics Vietnam Plant	22,156.3053	0.60		
COLLTEX Plant	3,127.5072	0.08		
Eclat Textile Vietnam Plant	6,929.9165	0.19		
Tai-Yuan Plant	1,482.0134	0.04		
E-TOP Plant	2,408.3213	0.07		
Eclat Textile Cambodia Plant	1,600.2722	0.04		
PT. Eclat Textile Plant	4,891.0290	0.13		
Total	94,968.6911	2.58		
Scope 3	10,535.734			

Scope 3 Categories and Emissions



Appendix III SASB Metrics Cross Reference Table

Disclosed Topics	No.	Corresponding Metrics	Corresponding Sections	Page
Management of chemicals in products	CG-AA-250a.1.	Discuss the process of maintaining compliance with regulations for controlled substances	3.1 Occupational Safety and Health	85
	CG-AA-250a.2.	Discuss the assessment and management of risks and hazards related to chemicals in products	3.1 Occupational Safety and Health	85
Environmental Impacts on the Supply Chain	CG-AA-430a.1.	Percentage of Tier 1 supplier facilities and supplier facilities beyond Tier 1 in compliance with wastewater discharge permits and/or contractual agreements	4.3 Sustainable Value Supply Chain	121
	CG-AA-430a.2.	Percentage of Tier 1 suppliers and suppliers beyond Tier 1 that have completed the Higg Facility Environment Module (FEM) assessment or equivalent environmental data assessments	4.3 Sustainable Value Supply Chain	121
Labor Conditions in the Supply Chain	CG-AA-430b.1.	(1) Percentage of Tier 1 supplier facilities and supplier facilities (2) those beyond Tier 1 that have been audited to a labor code of conduct, (3) percentage of total audits conducted by a third-party auditor.	4.3 Sustainable Value Supply Chain	122
	CG-AA-430b.2.	Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits	4.3 Sustainable Value Supply Chain	122
	CG-AA-430b.3.	Description of the greatest labor and environmental, health and safety risks in the supply chain	4.3 Sustainable Value Supply Chain	122
Raw Material Sourcing	CG-AA-440a.1.	Description of environmental and social risks associated with sourcing priority raw materials.	4.3 Sustainable Value Supply Chain	118
	CG-AA-440a.2.	Percentage of raw materials that are third party certified to an environmental and/or social sustainability standard	4.3 Sustainable Value Supply Chain	119
Activity Metric	CG-AA-000.A	Number of Tier 1 suppliers and suppliers beyond Tier 1.	4.3 Sustainable Value Supply Chain	121

Appendix IV TCFD Guideline Index

Disclosed topics	Disclosure content	Corresponding sections	Page
Governance	Climate change-related risks have been integrated into the scope of corporate risk management, and Eclat's "Climate Change Risk Management Procedure" has been approved by the Chairman. ESG Committee reports corporate risks and response measures to the Board of Directors on an annual basis.	1.2 Sustainability strategy and risk management	30
	The ESG Committee manages climate change matters at Eclat, with the Board of Directors as the highest level decision-making unit, which reviews the status of the promotion of climate change related issues every quarter, and reports the results of the implementation of climate change related issues directly to the Board of Directors on an annual basis.		30
Strategies	Following Eclat's internal goal management timeline, climate risks and opportunities are defined within the framework of short-term (less than three years), medium-term (three to five years), and long-term (more than five years) periods.	5.2 Strengthening Climate Resilience	129
	In accordance with the "Climate Change Risk Management Procedure," the "Climate Change Risk and Opportunity Identification Questionnaire" is used to identify material risks and opportunities related to climate change. This assessment helps to evaluate their potential operational and financial impacts on Eclat.		129
	Eclat takes climate change scenarios into account to set strategies and short-, medium- and long-term goals for major risks and opportunities.		
Risk Management	The TCFD framework is used to identify climate risks and opportunities, and all departments and plant-related units are brought together to discuss and reach a consensus on the results of the annual significant climate risks, which are confirmed by senior management.	1.2 Sustainability strategy and risk management 5.2 Strengthening Climate Resilience	30 129
	This is conducted in accordance with the risk identification process of Eclat's "Climate Change Management Procedures".		
	In 2010, Eclat formulated the Enterprise Risk Management (ERM) methodology, and the second revision was completed in 2018, incorporating climate change risk management into the scope of the ERM methodology, defining and identifying climate change risks and opportunities, evaluating their financial impacts, formulating climate risk management strategies, and proposing risk mitigation measures.		129
Indicator and Goal	We reduce total greenhouse gas emissions, electricity consumption, and water usage per unit of product; minimize waste sent to landfills or incineration; increase waste recycling rates; raise the proportion of renewable energy usage; and minimize climate-related disruptions to production.	5.3 Energy Use and Management	139
	Inventory GHG Scope 1, 2, and 3 emissions data annually in accordance with ISO 14064-1 and subject to external verification.	5.2.2 Greenhouse Gas Management	136
	Eclat has formulated strategies, management methods and goals for each identified material climate-related risks and opportunities, please refer to the significant risks and opportunities assessment table for details.	5.2 Strengthening Climate Resilience	132-135

Appendix V: Assurance Report by Attesting CPAs



安永聯合會計師事務所

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會計師獨立確信報告

儒鴻企業股份有限公司 公鑒

確信範圍

本會計師接受儒鴻企業股份有限公司（以下簡稱儒鴻）之委任，對2024年度永續報告書中所選定之永續績效資訊（以下稱「標的資訊」），執行財團法人中華民國會計研究發展基金會所發布之確信準則所定義之「有限確信案件」並出具報告。

標的資訊及其適用基準

有關儒鴻之標的資訊及其適用基準詳列於附件一。

管理階層之責任

儒鴻管理階層之責任係依據適當之基準編製標的資訊，包括參考全球永續性報告協會（Global Reporting Initiatives, GRI）所發布之2021年GRI 準則（GRI Standards），儒鴻管理階層應選擇所適用之基準，並對標的資訊在所有重大方面是否依據該適用基準報導負責，此責任包括建立及維持與標的資訊編製有關之內部控制、維持適當之記錄並作成相關之估計，以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

本會計師之責任

本會計師之責任係依據所取得之證據對標的資訊作成結論。

本會計師依照財團法人中華民國會計研究發展基金會所發布之確信準則3000號「非屬歷史性財務資訊查核或核閱之確信案件」之要求規劃並執行有限確信工作，以對標的資訊是否存在重大不實表達出具有限確信報告。本會計師依據專業判斷，包括對導因於舞弊或錯誤之重大不實表達風險之評估，以決定確信程序之性質、時間及範圍。

本會計師相信已取得足夠及適切之證據，以作為表示有限確信結論之基礎。

會計師之獨立性及品質管理

本會計師及所隸屬組織遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

本事務所遵循品質管理準則1號「會計師事務所之品質管理」，該品質管理準則規定組織設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及適用之法令規範相關之政策或程序。

所執执行程序之說明

有限確信案件中執执行程序之性質及時間與適用於合理確信案件不同，其範圍亦較小，因此，有限確信案件中取得之確信程度明顯低於合理確信案件中取得者。本會計師所設計之程序係為取得有限確信並據此作成結論，並不提供合理確信必要之所有證據。



儘管本會計師於決定確信程序之性質及範圍時曾考量儒鴻內部控制之有效性，惟本確信案件並非對儒鴻內部控制之有效性表示意見。本會計師所執行之程序不包括測試控制或執行與檢查資訊科技(IT)系統內資料之彙總或計算相關之程序。

有限確信案件包括進行查詢，主要係對負責編製標的資訊及相關資訊之人員進行查詢，並應用分析及其他適當程序。

本會計師所執行之程序包括：

- 與儒鴻人員進行訪談，以瞭解儒鴻之業務與履行永續發展之整體情況，以及永續報導流程；
- 透過訪談、檢查相關文件，以瞭解儒鴻之主要利害關係人及利害關係人之期望與需求、雙方具體之溝通管道，以及儒鴻如何回應該等期望與需求；
- 與儒鴻攸關人員進行訪談，以瞭解用以蒐集、整理及報導標的資訊之相關流程；
- 檢查計算標準是否已依據適用基準中概述的方法正確應用；
- 針對報告中所選定之永續績效資訊進行分析性程序；蒐集並評估其他支持證據資料及所取得之管理階層聲明；如必要時，則抽選樣本進行測試；
- 閱讀儒鴻之永續報告書，確認其與本會計師取得關於永續發展整體履行情況之瞭解一致。

先天限制

因永續報告中所包含之非財務資訊受到衡量不確定性之影響，選擇不同的衡量方式，可能導致績效衡量上之重大差異，且由於確信工作係採抽樣方式進行，任何內部控制均受有先天限制，故未必能查出所有業已存在之重大不實表達，無論是導因於舞弊或錯誤。

結論

依據所執行之程序及所取得之證據，本會計師未發現標的資訊有未依照適用基準編製而須作重大修正之情事。

其他事項

本確信報告出具後，儒鴻對任何確信標的或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

安永聯合會計師事務所

會計師：呂倩雯

呂倩雯



民國一十四年七月十八日



附件一：

編號		章節標題		內文標題		標的資訊																適用基準																																																																																																																																																																																																																			
1		第二章		2.1 人力資源管理		<table><tr><th rowspan="2">類別</th><th colspan="4">臺灣</th><th colspan="4">越南</th><th colspan="4">柬埔寨</th><th colspan="4">印尼</th></tr><tr><th colspan="2">男</th><th colspan="2">女</th><th colspan="2">男</th><th colspan="2">女</th><th colspan="2">男</th><th colspan="2">女</th><th colspan="2">男</th><th colspan="2">女</th></tr><tr><td>年齡層</td><td>離職</td><td>新進</td><td>離職</td><td>新進</td><td>離職</td><td>新進</td><td>離職</td><td>新進</td><td>離職</td><td>新進</td><td>離職</td><td>新進</td><td>離職</td><td>新進</td><td>離職</td><td>新進</td><td>離職</td><td>新進</td></tr><tr><td>30歲以下</td><td>52</td><td>61</td><td>97</td><td>137</td><td>402</td><td>465</td><td>2,376</td><td>2,642</td><td>34</td><td>66</td><td>335</td><td>432</td><td>168</td><td>349</td><td>2,683</td><td>1,761</td><td></td><td></td></tr><tr><td>31-50歲</td><td>25</td><td>33</td><td>46</td><td>57</td><td>226</td><td>229</td><td>1,953</td><td>2,011</td><td>24</td><td>26</td><td>233</td><td>214</td><td>49</td><td>102</td><td>426</td><td>303</td><td></td><td></td></tr><tr><td>51歲以上</td><td>11</td><td>1</td><td>6</td><td>2</td><td>2</td><td>2</td><td>13</td><td>4</td><td>0</td><td>0</td><td>5</td><td>1</td><td>0</td><td>0</td><td>0</td><td>0</td><td></td><td></td></tr><tr><td>總計</td><td>88</td><td>95</td><td>149</td><td>196</td><td>630</td><td>696</td><td>4,342</td><td>4,657</td><td>58</td><td>92</td><td>573</td><td>647</td><td>217</td><td>451</td><td>3,109</td><td>2,064</td><td></td><td></td></tr><tr><td>比率(%)</td><td>37%</td><td>33%</td><td>63%</td><td>67%</td><td>13%</td><td>13%</td><td>87%</td><td>87%</td><td>9%</td><td>12%</td><td>91%</td><td>88%</td><td>7%</td><td>18%</td><td>93%</td><td>82%</td><td></td><td></td></tr><tr><td>總人數</td><td colspan="4">1,702</td><td colspan="4">12,421</td><td colspan="4">1,706</td><td colspan="4">4,839</td><td colspan="4"></td></tr><tr><td>新進率</td><td colspan="4">17.1%</td><td colspan="4">43.1%</td><td colspan="4">43.3%</td><td colspan="4">52.0%</td><td colspan="4"></td></tr><tr><td>離職率</td><td colspan="4">13.9%</td><td colspan="4">40.0%</td><td colspan="4">37.0%</td><td colspan="4">68.7%</td><td colspan="4"></td></tr></table>																類別	臺灣				越南				柬埔寨				印尼				男		女		男		女		男		女		男		女		年齡層	離職	新進	離職	新進	離職	新進	離職	新進	離職	新進	離職	新進	離職	新進	離職	新進	離職	新進	30歲以下	52	61	97	137	402	465	2,376	2,642	34	66	335	432	168	349	2,683	1,761			31-50歲	25	33	46	57	226	229	1,953	2,011	24	26	233	214	49	102	426	303			51歲以上	11	1	6	2	2	2	13	4	0	0	5	1	0	0	0	0			總計	88	95	149	196	630	696	4,342	4,657	58	92	573	647	217	451	3,109	2,064			比率(%)	37%	33%	63%	67%	13%	13%	87%	87%	9%	12%	91%	88%	7%	18%	93%	82%			總人數	1,702				12,421				1,706				4,839								新進率	17.1%				43.1%				43.3%				52.0%								離職率	13.9%				40.0%				37.0%				68.7%								GRI 401-1 新進員工和離職員工 報導組織應報告以下資訊： a. 在報導期間內，按年齡層、性別及地區劃分新進員工的總數及比例。 b. 在報導期間內，按年齡層、性別及地區劃分離職員工的總數及比例。	
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2		第二章		2.1 人力資源管理		<table><tr><td colspan="5">人才組成</td></tr><tr><td colspan="2">項目</td><td colspan="2">臺灣</td><td colspan="2">越南</td><td colspan="2">柬埔寨</td><td colspan="2">印尼</td></tr><tr><td colspan="2">男</td><td colspan="2">639</td><td colspan="2">1,596</td><td colspan="2">289</td><td colspan="2">640</td></tr><tr><td colspan="2">女</td><td colspan="2">1,063</td><td colspan="2">10,825</td><td colspan="2">1,417</td><td colspan="2">4,199</td></tr><tr><td colspan="2">項目</td><td colspan="2">臺灣</td><td colspan="2">越南</td><td colspan="2">柬埔寨</td><td colspan="2">印尼</td></tr><tr><td colspan="2">30歲以下</td><td colspan="2">540</td><td colspan="2">5,040</td><td colspan="2">834</td><td colspan="2">3,955</td></tr><tr><td colspan="2">31-50歲</td><td colspan="2">920</td><td colspan="2">7,219</td><td colspan="2">840</td><td colspan="2">880</td></tr><tr><td colspan="2">50歲以上</td><td colspan="2">242</td><td colspan="2">162</td><td colspan="2">32</td><td colspan="2">4</td></tr><tr><td colspan="5">管理職性別人數分布</td></tr><tr><td rowspan="4">男</td><td colspan="2">項目</td><td colspan="2">臺灣</td><td colspan="2">越南</td><td colspan="2">柬埔寨</td><td colspan="2">印尼</td></tr><tr><td colspan="2">30歲以下</td><td colspan="2">1</td><td colspan="2">67</td><td colspan="2">3</td><td colspan="2">23</td></tr><tr><td colspan="2">31-50歲</td><td colspan="2">48</td><td colspan="2">238</td><td colspan="2">14</td><td colspan="2">50</td></tr><tr><td colspan="2">51歲以上</td><td colspan="2">41</td><td colspan="2">11</td><td colspan="2">3</td><td colspan="2">3</td></tr><tr><td rowspan="4">女</td><td colspan="2">小計</td><td colspan="2">90</td><td colspan="2">316</td><td colspan="2">20</td><td colspan="2">76</td></tr><tr><td colspan="2">30歲以下</td><td colspan="2">2</td><td colspan="2">143</td><td colspan="2">19</td><td colspan="2">87</td></tr><tr><td colspan="2">31-50歲</td><td colspan="2">93</td><td colspan="2">594</td><td colspan="2">50</td><td colspan="2">133</td></tr><tr><td colspan="2">51歲以上</td><td colspan="2">29</td><td colspan="2">11</td><td colspan="2">1</td><td colspan="2">1</td></tr><tr><td colspan="2">小計</td><td colspan="2">124</td><td colspan="2">748</td><td colspan="2">70</td><td colspan="2">221</td></tr><tr><td colspan="2">合計</td><td colspan="2">214</td><td colspan="2">1,064</td><td colspan="2">90</td><td colspan="2">297</td></tr></table>																人才組成					項目		臺灣		越南		柬埔寨		印尼		男		639		1,596		289		640		女		1,063		10,825		1,417		4,199		項目		臺灣		越南		柬埔寨		印尼		30歲以下		540		5,040		834		3,955		31-50歲		920		7,219		840		880		50歲以上		242		162		32		4		管理職性別人數分布					男	項目		臺灣		越南		柬埔寨		印尼		30歲以下		1		67		3		23		31-50歲		48		238		14		50		51歲以上		41		11		3		3		女	小計		90		316		20		76		30歲以下		2		143		19		87		31-50歲		93		594		50		133		51歲以上		29		11		1		1		小計		124		748		70		221		合計		214		1,064		90		297		GRI 405-1 治理單位與員工的多元化 報導組織應報告以下資訊： a. 就以下多元化類別，組織治理單位的成員百分比： i. 性別； ii. 年齡層：30歲以下、31-50歲、51歲以上； iii. 其它相關的多元化指標（例如：少數或弱勢團體）。 b. 就以下多元化類別，各項員工類別的員工百分比： i. 性別； ii. 年齡層：30歲以下、31-50歲、51歲以上； iii. 其它相關的多元化指標（例如：少數或弱勢團體）。																													
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編號	章節標題	內文標題	標的資訊	適用基準	
3	第五章	5.4 環境衝擊管理		GRI 303-3 取水量 報導組織應報告以下資訊： a. 以百萬公升 (megaliters)為單位報告所有地區的總取水量，並按以下來源細分總量（倘有適用）： i. 地表水； ii. 地下水； iii. 海水； iv. 產出水； v. 第三方的水。	
			總公司 單位：度（立方米）		
			水資源使用	2024 年度	
			自來水使用量	34,464	
			織布事業部 單位：度（立方米）		
			水資源使用	2024 年度	
			自來水使用量	1,281,155	
			地下水使用量	52,410	
			地表水使用量	137,641	
			雨水使用量	36,717	
			回收水使用量	520,275	
			總使用量	2,028,198	
			成衣事業部 單位：度（立方米）		
			水資源使用	2024 年度	
			自來水使用量	523,116	
			地下水使用量	60,342	
			雨水使用量	67,002	
			總使用量	650,460	
					c. 根據以下類別，以百萬公升(megaliters)為單位，依揭露項目 303-3-a 與 303-3-b 所列之來源細分總取水量： i. 淡水 (≤1,000 mg/L 總溶解固體)； ii. 其他的水 (>1,000 mg/L 總溶解固體)。 d. 瞭解如何彙編數據之任何必要背景資訊，如所使用的任何標準、方法學、及假設。



編號	章節標題	內文標題	標的資訊	適用基準
4	第一章	1. 2. 2 永續風險與機會	如遇有重大事件，廠區或負責人應先初步判斷，事件性質，辨識其為屬於影響公司內部同仁、生產或營銷計畫層面之「一般重大事件」，或是否可能對公司外部利益與形象造成危機，需回應機關、媒體或大眾，或對未來生產營運產生影響之「特殊重大事件」。若是一般重大事件應先實施緊急應變處理後事後再通報總公司；若為特殊重大事件，應立即通知總公司，由總公司召集相關單位成立重大事件處理小組，並依核決權限管理辦法辨別所屬核決層級，報請相對應主管、總經理或董事會核定後執行處置。	GRI 2-27 法規遵循 報導組織應報告以下資訊： a. 報導報導期間發生的重大違反法規事件總數，並按以下方式細分： i. 被罰款的事件； ii. 非金錢制裁的事件； b. 報導在報導期間內支付違反法規罰款的總數和金額，並按以下方式細分： i. 在當次報導期間內發生違反法規行為事件的罰款； ii. 在先前的報導期間內發生違反法規行為事件的罰款； c. 描述重大違規事件； d. 描述組織如何判定重大違規事件。
	第三章	3. 1 勞工安全與健康	2024 年 3 月，大園廠一名同仁於廣場清點時，因水溝蓋支撐點裸空踩空跌倒，造成擦挫傷。該事件後續經桃園市政府勞動檢查處到廠查核，除未保持不致使勞工踩傷之安全狀態，並額外就乙炔熔接裝置未於每一吹管分別裝置安全器與電焊作業之焊接柄，未有相當之絕緣耐力及耐熱性事項，依職業安全衛生法及相關規定裁罰新台幣 10 萬元整。	
	第五章	5. 1. 3 環境法規遵循	儒鴻大園廠於 2024 年 9 月 3 日，違反水污染防治法第 7 條第 1 項，生化需氧量及化學需氧量未符合放流水標準，處新台幣 27 萬 3000 元罰鍰。	