



DIMERCO DATA SYSTEM CORPORATION

Sustainability Report
2023

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Chairman's Message

DIMERCO DATA SYSTEM was officially founded on the principle of "professional quality, customer satisfaction".

We comprehend our responsibility. Our focus is not on immediate gains, but on wholeheartedly supporting our clients in optimizing their digital processes and achieving a definitive competitive edge in their specific sectors. "Success for DIMERCO DATA SYSTEM CORPORATION only comes when customers are content." Upholding this principle consistently, the positive feedback from clients attests to the complete fulfillment of DIMERCO DATA SYSTEM CORPORATION vision.

The yearly profit growth and industry assessment are the successful outcomes of our committed endeavors. Our dedication and expertise are demonstrated through achievements such as winning the IBM Best Dealer Award and Best Customer Satisfaction Award, as well as attaining ISO and CMMI quality certifications.

From a distance, the westward expansion is well underway. Our dedication to customer service will further enhance value as the company grows in scale and service coverage. The principles of sustainable management, skilled professionals, personalized services, and a commitment to ongoing research and development remain our key strengths and unwavering pledge to our customers.

Computer technology evolves swiftly, with current accomplishments potentially hindering future progress. Sustainable businesses share a forward-thinking approach, emphasizing the importance of long-term vision over immediate gains. This vision should encompass more than just short-term goals and extend beyond the confines of the Taiwanese market.

Today, DIMERCO DATA SYSTEM CORPORATION has successfully concluded its pursuit of "professional quality and customer satisfaction" with exceptional performance, a strong customer reputation, ISO certification, and CMMI certification. Looking ahead, we have defined a growth strategy focused on "Innovation Development and continuous development." To achieve our aspirations, DIMERCO DATA SYSTEM CORPORATION have implemented concrete measures to integrate internal and external resources, establish a dedicated project team, conduct research on innovation and development, upskill employees, and consistently deliver up-to-date information to customers. Furthermore, we are actively supporting companies in establishing a presence in Taiwan and entering the global market.

In the future, DIMERCO DATA SYSTEM CORPORATION will encounter challenges on the path to sustainable ESG, such as heightened market competition, the imperative to enhance innovation capabilities, and product and service competitiveness. Environmental issues are escalating, necessitating action on concerns like climate change and resource depletion to attain eco-friendly and sustainable progress. The demands of society on businesses are progressively rising, requiring enhanced fulfillment of corporate social duties and the protection of human and labor rights.

We will embrace three visions, develop strategies, and persist in advancing.

1. Continue delivering high-quality services that satisfy customers in economic endeavors and achieve consistent revenue growth.
2. Become an exemplary enterprise for sustainable development in the industry, guided by social responsibility, and achieve a mutually beneficial scenario between economic growth and environmental protection.
3. Become a global responsible corporate citizen and lead the industry toward green, low-carbon, and sustainable development.

Chairman

莊斯威



Guidelines for Report Compilation

This is the inaugural sustainability report released by DIMERCO DATA SYSTEM CORPORATION. (referred to as DIMERCO DATA SYSTEM CORPORATION, the Company, and us). The report does not restate any information. The Company serves as the reporting entity and presents information related to the year 2023 (January 1, 2023, to December 31, 2023), encompassing corporate governance, economic performance, sustainable labor, public welfare initiatives, and other operational and data aspects. The objective is to transparently disclose all our sustainable endeavors, demonstrate accountability to all stakeholders, and uphold social citizenship responsibilities.

Compilation Compliance and Review

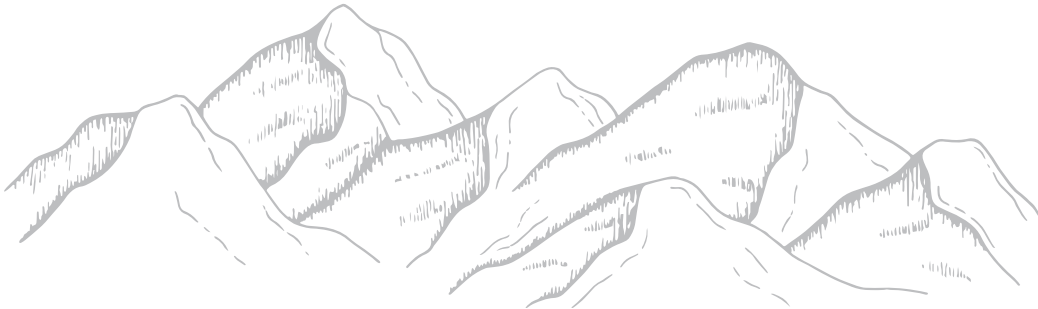
The Sustainable Development Committee is responsible for planning, coordinating, and verifying data for the compilation of the "2023 Sustainability Report of DIMERCO DATA SYSTEM CORPORATION" This report references the latest version of the Global Reporting Initiative (GRI) Standards (2021 edition), the Task Force on Climate-related Financial Disclosures (TCFD), and the Sustainability Accounting Standards Board (SASB) standards. Data and information for the report were provided by various departments within the company, covering both the Taipei headquarters and the Kaohsiung branch. Financial data also includes information from Chia DIMERCO DATA SYSTEM CORPORATION subsidiaries. After data compilation, the report was reviewed and finalized by the heads of each department. The third-party assurance was conducted by Ernst & Young (EY) based on Assurance Standards Bulletin No. 1 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information," providing limited assurance. The results of the assurance work were fully communicated with the Board of Directors and confirmed by the Chairman before publication. The scope and conclusion of the assurance are detailed in the Independent Assurance Report in the appendix of this Sustainability Report.

Time of Report Release

This marks the inaugural sustainability report prepared by DIMERCO DATA SYSTEM CORPORATION Moving forward, the company will release a "Sustainability Report" annually and publish it on the official website for public access.
Previous release: N/A.
Current version: Launched in June 2024.

Communication Method

If you have any questions or suggestions regarding this report, please feel free to contact us.
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Chapter I

The Path to Sustainable Development



1. Regarding DIMERCO DATA SYSTEM CORPORATION

Established in November 1981 in Taipei City, DIMERCO DATA SYSTEM CORPORATION specializes in the design, development, and sales of various computer software, the distribution and sales of computer hardware equipment, computer data processing services, computer information consulting services, and computer leasing. On August 16, 1999, the company was approved by the Securities and Futures Commission of the Ministry of Finance to become a listed company, with its stock officially listed for trading on October 15, 1999.

In the fiercely competitive information systems service industry, DIMERCO DATA SYSTEM CORPORATION chose to focus on trust system software and services for the financial industry decades ago. Recognizing the specialized nature of the financial sector, our R&D personnel not only possess IT-related skills but are also encouraged to further their knowledge in finance and obtain relevant certifications. This foundation allows us to effectively discuss system architectures with our financial clients. We are also acutely aware of the need for stringent management of user data stored by our clients (financial institutions). To enhance our service and ensure product quality, DIMERCO DATA SYSTEM CORPORATION obtained ISO 9001 quality certification in 1998 and ISO 27001 information security certification in 2020. These certifications enable us to proudly report zero data leaks and zero financial losses for our clients.

Company Name: DIMERCO DATA SYSTEM CORPORATION

Established: 1981

Market/Stock Code: Listed on OTC / 5403

Number of Employees: 410

Headquarters Location: 8F, No. 151, Xing ai Road, Neihu District, Taipei City

Kaohsiung Branch: 20F-3, No. 110, Sanduo 4th Road, Kaohsiung City

Capital: NT\$ 968,000,000



1.1 Business Strategy

The company has developed application software for securities firms, financial industries, and distribution industries based on the specific needs of each sector. Complete services are provided based on the various computerization needs of individual clients. The marketing policy focuses on developing industry-specific application software that is designed or modified to meet the unique requirements of different customers, making the software systems suitable for individual clients. The company also supplies all necessary computer hardware and peripheral equipment required during the computerization process and provides consultation and maintenance services for software and hardware after the system is established. As a result, the company maintains long-term cooperative relationships with its clients and emphasizes providing high-quality and comprehensive services as a key sales strategy.

Additionally, to adapt to the trend of extensive outsourcing of enterprise operations, the company has constructed an IDC equipment environment and developed comprehensive services including IDC information outsourcing, offsite backup, hosting, and the latest concepts in data center planning. The main business policy for this year focuses on deepening customer relationships and product development. By enhancing project management capabilities and professional service skills of employees, the company aims to reduce operating costs and actively strengthen its operational quality. The company has established project teams dedicated to innovative development and research, training employees to acquire new knowledge, and continuously providing customers with the latest information. This proactive approach supports enterprises in establishing a foothold in Taiwan and successfully entering the international market. Due to the planned business direction, the company has not yet participated in any public associations.



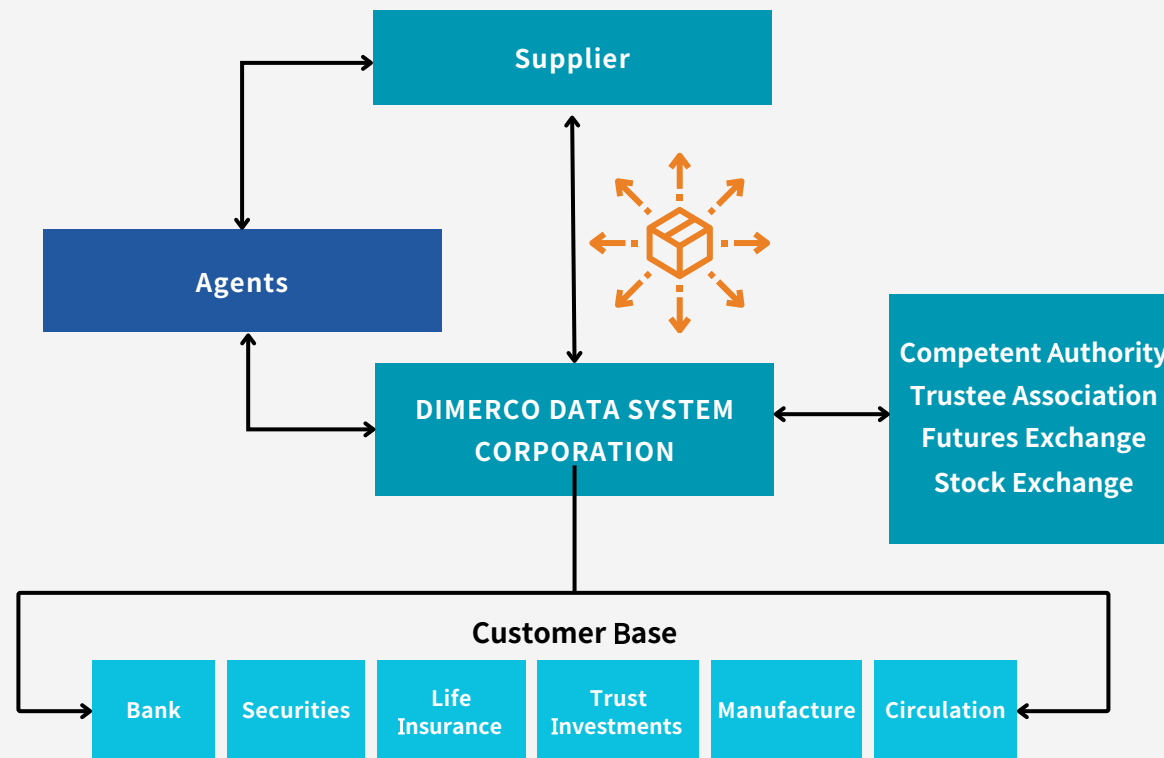
1.2 Products and Services

The primary business focus of DIMERCO DATA SYSTEM CORPORATION revolves around software sales, specifically in the areas of bank trust accounting and securities core accounting systems. Here is a detailed description:

Primary Products or Services	Significance and Functionalities
Design and sales of application software for the securities industry system	It offers front, middle, and back-end systems for securities, futures, options, multiple entrustments, wealth management, securities lending, and other securities operations. To address the real-time transaction environment, a comprehensive risk control host connection with strade complements the existing core accounting system. Furthermore, to align with the evolving trends of product diversification, digitization, and automation, DIMERCO DATA SYSTEM CORPORATION presents a cutting-edge digital online counter for securities clients, serving as an all-in-one platform for end-users.
Design and sales of application software for banking and financial industry system software	Offering a thorough trust system for the banking sector, encompassing money trusts, investment and financial management services for domestic and foreign valuable commodities, front-end order placement, back-end accounting processing and reporting, wealth management platform, customer management (CRM), and custodial bank management. Trust business management includes personal/legal person trusts, collective management systems, Anyang trusts, real estate trusts, employee benefits and shareholding trusts, family trusts, and more. It also offers a trust intermediary platform that centralizes all trust product data and segregates the initial transactions, declarations, reports, inquiries, and other functions from the accounting core, accomplishing the objective of a lean core and extensive peripherals with a clear separation between transactions and accounting.
Application software design and sales for insurance industry system software	Offers investment policy management, capital investment frameworks, and business personnel performance evaluation systems for the insurance sector.
Application software design and sales for the logistics industry system software	Offer purchase, sale, and inventory management capabilities for the logistics sector.

Primary Products or Services	Significance and Functionalities
Design and sales of application software - self-operated integrated accounting platform software	Offers financial and corporate investment management systems, including stocks, funds, ETFs, warrants, bonds, and more.
Application software design and sales-enterprise message notification integration platform	Offers a financial and corporate message notification integration platform that consolidates all external notification services into a single platform, encompassing SMS, push, LINE, Email, and fax.
Hardware sales encompass IBM Power platform (IBM i/AIX), Linux, Windows, servers, network, and information security products	Provide the construction and introduction of the hardware platform necessary for the customer's system integration process.
Packaged Software Sales - Operating platforms, virtualization, heterogeneous platforms, information security, monitoring, database software, backup software, etc	Provide the necessary software platform construction and introduction for the customer system integration process.
Services encompass system installation and integration, system maintenance, hardware maintenance, and application software platform construction services	Offer the integration, construction, and customized services needed by customers in their information process.

The company's clients span across various sectors including banks, securities firms, hospitals, and large distribution industries. After years of dedication, DIMERCO DATA SYSTEM current ly serves a total of 317 clients.

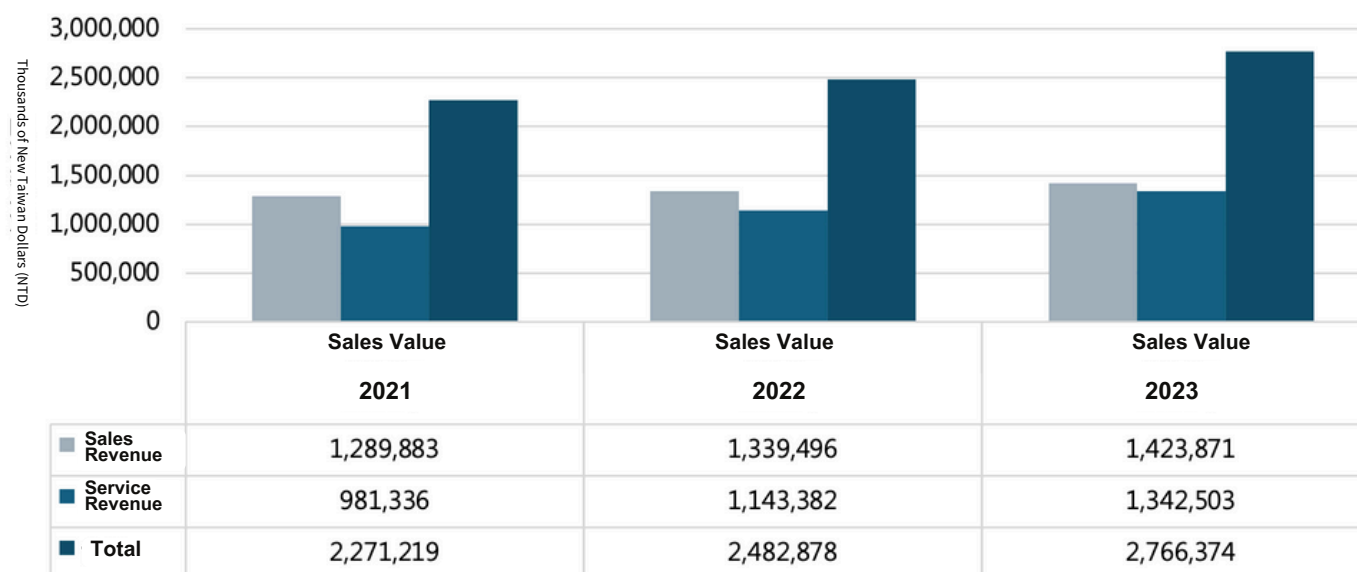


Supply Chain Diagram for Upstream and Downstream Operations.

DIMERCO DATA SYSTEM's Business Performance in the Last Three Years

DIMERCO DATA SYSTEM's Business Performance in the Last Three Years						
Year	2021		2022		2023	
Product Category	Sales Value	Proportion(%)	Sales Value	Proportion(%)	Sales Value	Proportion(%)
Sales Revenue	1,289,883	56.79	1,339,496	53.95	1,423,871	51.47
Service Revenue	981,336	43.21	1,143,382	46.05	1,342,503	48.53
Total	2,271,219	100	2,482,878	100	2,766,374	100
Note: Amounts in Thousands of New Taiwan Dollars (NTD)						

DIMERCO DATA SYSTEM's Business Performance in the Last Three Years

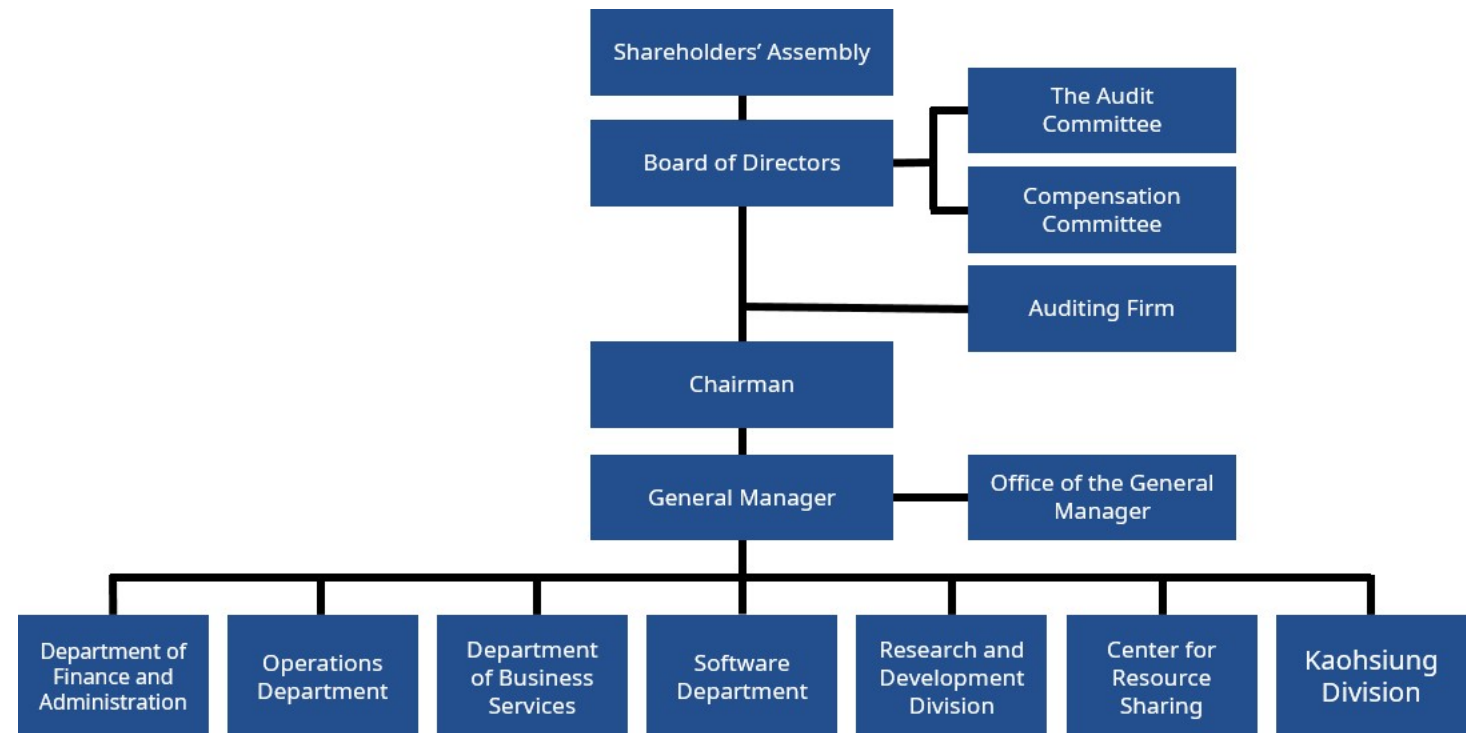


2. Corporate Governance

2.1 Board of Directors

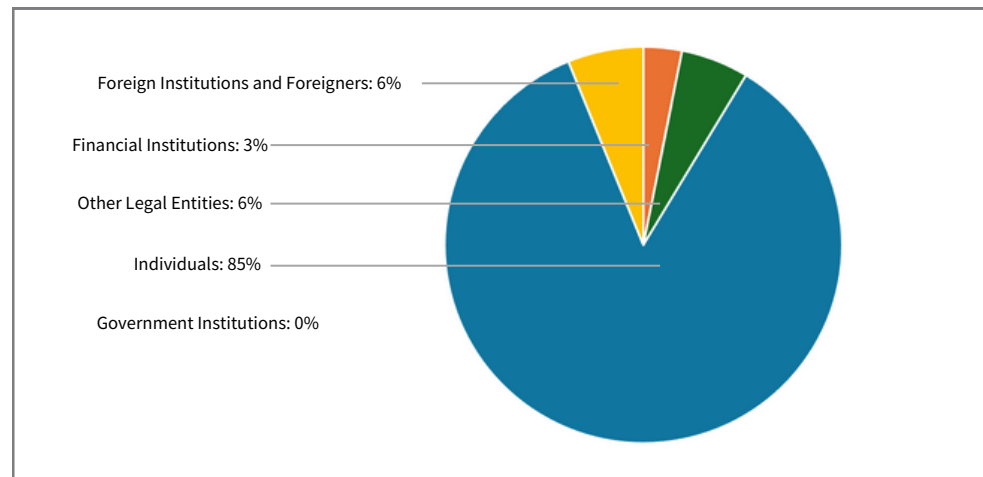
The nomination and selection policy for the company's board members, in addition to complying with company law and securities regulatory requirements, also considers organizational culture, operational patterns, diversity, and long-term development. Policies are formulated to ensure the independence of the board, which is the highest governing body of DIMERCO DATA SYSTEM. The board is led by Chairman Zhuang Siwei, with functional committees such as the Audit Committee and the Compensation Committee. It is planned to establish a Sustainability Development Committee in 2024, appointing HR Chief Amanda Chuang as the Chief Sustainability Officer to integrate and promote DIMERCO's sustainable governance. We emphasize gender equality in the composition of the board, currently having two female directors, accounting for nearly one-third of the board seats; and three independent directors, making up half of the seven board members.

The members of the company's board have diverse backgrounds in the industry, including senior professionals in information services, human resources management, financial accounting, strategic management, and banking and financial management. Their expertise and extensive experience contribute significantly to the supervision and decision-making in areas such as corporate governance, environmental sustainability, corporate social responsibility, regulatory compliance, and human rights protection. During this reporting period, the board has decided on 10 ESG issues: five economic and five social.



The ownership percentages are shown in the diagram, based on the reference date of April 2, 2023.

Nature of Ownership						
Owner Number and Ratio	Government Institutions	Financial Institutions	Other Legal Entities	Individuals	Foreign Institutions and Foreigners	Total
Number	1	10	60	8,858	48	8,977
Shareholding Ratio	0.00%	3.13%	5.51%	85.20%	6.16%	100.00%
Note: Based on data as of April 2, 2023						



Composition of the Board						
Position	Name	Gender	Age	Date of Election	Primary Learning Experience	Currently Occupying Positions within the Company and Other Organizations.
Chairman	Siwei Zhuang	Male	61~70	2023.5.31	<ul style="list-style-type: none"> Computer Science Department, Fengjia University Manager, American President Lines Taiwan Branch General Manager at China Philippines Computer Co., Ltd. 	<ul style="list-style-type: none"> Director of DIMERCO DATA SYSTEM CORPORATION International Logistics Co., Ltd. Chair of Zhonghuitong Financial Technology Co., Ltd.
Director	Shuyi Zhang	Male	61~70	2023.5.31	<ul style="list-style-type: none"> Tamkang University, Master's in Global Chinese Business Management (E-learning) Executive Master's Program Section Chief at JIE-YE Electronics Co., Ltd. Manager, Assistant Vice President, and Deputy General Manager at DIMERCO DATA SYSTEM Co., Ltd. 	<ul style="list-style-type: none"> General Manager at DIMERCO DATA SYSTEM CORPORATION.
Director	Hengyu Lin	Male	41~50	2023.5.31	<ul style="list-style-type: none"> Nanyang Technological University Republic of Singapore Equipment Engineer at JIUBAO Technology Co., Ltd. 	<ul style="list-style-type: none"> Juyang Industrial Co., Ltd. representative and Associate Manager, Investor Relations Department
Director	Ruyin Zhuang	Female	31~40	2023.5.31	<ul style="list-style-type: none"> Simon Fraser University, Communication and Linguistics Project Assistant Manager in the Human Resources Department at KKBOX GROUP 	<ul style="list-style-type: none"> Chief Human Resources Officer at DIMERCO DATA SYSTEM CORPORATION.
Non-executive director	Yaozhang Ruan	Male	51~60	2023.5.31	<ul style="list-style-type: none"> Master of Management at City University of New York Group Chief Financial Officer at DIMERCO Express Group 	<ul style="list-style-type: none"> DIMERCO DATA SYSTEM CORPORATION International Logistics Company, Ltd. Vice President of Investment and Investor Relations Management
Non-executive director	Junru Dou	Female	61~70	2023.5.31	<ul style="list-style-type: none"> Soochow University, Legal Practice Division Clerk in the Legal Affairs Department at Veterans Engineering Corporation 	<ul style="list-style-type: none"> United Daily News Co., Ltd., Manager of Legal and Safety Health Department and Director of Legal Affairs Division
Non-executive director	Jiazhong Chen	Male	61~70	2023.5.31	<ul style="list-style-type: none"> National Taiwan University, Institute of Agricultural Economics President (Director) of Yuanta Bank (China) Headquarters 	<ul style="list-style-type: none"> Director of Mega Financial Holding Co., Ltd. Director of Mega International Commercial Bank Independent Director of Chunghwa Telecom Co., Ltd.

Directors Professional Competencies	
Name	Professional Credentials and Expertise
Siwei Zhuang	Organizational leadership and strategic management in information service-related industries
Shuyi Zhang	Organizational leadership and strategic management in information service-related industries
Hengyu Lin	Fields related to organizational leadership, strategic management, investment, and public relations
Ruyin Zhuang	Fields related to organizational leadership, strategic management, and human resource management
Yaozhang Ruan	Financial accounting and organizational leadership pertain to industries related to circulation affairs
Junru Dou	Legal affairs and organizational leadership, and information media-related industries
Jiazhong Chen	Organizational leadership, strategic management, banking finance, and business decision-making

2.2 Board Member Conflict of Interest Avoidance

The execution of conflict of interest avoidance by board members concerning stakeholder-related proposals should clearly state the board member's name, the proposal content, the reason for the conflict of interest, and the voting participation details.

112th 'First Board Meeting Agenda' and 'Resolutions

Meeting Date: 'March 9, 2023

Agenda Content and Subsequent Handling: 'Review of various salary and compensation items for the company's directors and managers for the year 2023.

Resolution Result: 'Unanimous agreement by all committee members.

Handling of the Compensation Committee's Opinion by the Company: Directors and managers abstained from discussing and deciding on their own salary and compensation items due to conflict of interest.



2.3 Ongoing Board of Directors Training

Position	Name	Date	Organizer	Course	Number of Hours	Total Hours
Non-executive director	Yaozhang Ruan	2023.12.22	Association for Corporate Governance in China	ESG Board Governance	3.0	6.0
		2023.12.22	Association for Corporate Governance in China	International Taxation Trends and Their Effects on Businesses	3.0	
Non-executive director	Junru Dou	2023.03.14	Republic of China Internal Audit Association	Legal Self-defense - navigating Investigation and Trial Processes	6.0	6.0
Director	Ruyin Zhuang	2023.12.22	Association for Corporate Governance in China	International Taxation Trends and Their Effects on Businesses	3.0	6.0
		2023.12.22	Association for Corporate Governance in China	ESG Board Governance	3.0	
Director	Hengyu Lin	2023.12.22	Association for Corporate Governance in China	International Taxation Trends and Their Effects on Businesses	3.0	6.0
		2023.12.22	Association for Corporate Governance in China	ESG Board Governance	3.0	
Director	Shuyi Zhang	2023.12.22	Association for Corporate Governance in China	ESG Board Governance	3.0	6.0
		2023.12.22	Association for Corporate Governance in China	International Taxation Trends and Their Effects on Businesses	3.0	
Non-executive director	Jiazhong Chen	2023.02.16	Taiwan Institute for Financial Research and Training	Lecture on Information Security Governance -Strategic Thinking and Practice in Information Security	3.0	9.0
		2023.02.10	Association for Corporate Governance in China	Competition and Consumer Protection Concerns in the Digital Economy	3.0	
		2023.01.05	Securities and Futures Market Development Foundation of the Republic of China	Profit-enhancing Roles of Functional Committees within the Board of Directors	3.0	
Director	Siwei Zhuang	2023.12.22	Chinese Corporate Governance Association	International Taxation Trends and Their Effects on Businesses	3.0	6.0
		2023.12.22	Chinese Corporate Governance Association	ESG Board Governance	3.0	

2.4 Implementation of Board Evaluation

The board of directors conducts an annual evaluation, completing it before the first quarter of the subsequent year. The evaluation encompasses assessing the performance of the entire board, individual members, and functional committees. Evaluation methods consist of internal self-assessment of the board, self-assessment of members, peer evaluation, or other suitable methods. The evaluation process, criteria, standards, and outcomes are detailed below:



Step 1: Establish the units, period, and scope to be evaluated in the current year.

Step 2: Determine the evaluation method.

Step 3: Choose the appropriate evaluation execution unit.

Step 4: Annually, each execution unit gathers information concerning the board of directors' activities and disseminates it. Complete the "Board of Directors Performance Evaluation Self-Evaluation Questionnaire," "Board Member Performance Evaluation Self-Evaluation Questionnaire," and "Functional Committee Performance Evaluation Self-Evaluation Questionnaire."

Step 5: Following the coordinated data collection by the execution unit, assess the indicators based on Article 7 Scoring standards, document the evaluation results report, and present it to the board of directors for review and enhancement.



Assessment Criteria and Rating Benchmarks

Five facets of board performance evaluation measurement initiatives

- Involvement in corporate activities
- Enhance the quality of board decision-making
- Composition and Structure of the Board
- Director Selection and Ongoing Education
- Internal Regulation

Six dimensions of measurement items for assessing board member performance

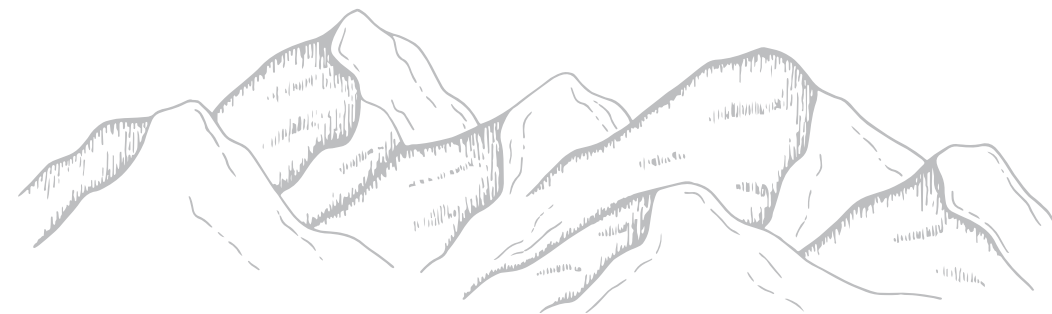
- Understanding of Company Goals and Missions Recognition of Directors' Responsibilities
- Degree of Participation in Company Operations
- Management and Communication of Internal Relations
- Directors' Professionalism and Continuous Training
- Internal Control

Five dimensions of assessing the performance of functional committee evaluation initiatives

- Degree of Participation in Company Operations
- Recognition of Functional Committee Responsibilities
- Improvement of Functional Committee Decision Quality
- Composition and Member Selection of Functional Committees
- Internal Control

Results of the 2023 Board Evaluation

- **Board Performance Evaluation:** The directors' involvement in the company's activities and the board's decision-making quality were deemed excellent.
- **Evaluation of Individual Directors' Performance:** While each director demonstrates a strong understanding of the company's objectives, responsibilities, and involvement in operations, there is a need to enhance attendance at shareholder meetings.
- **Functional Committee Performance Assessment:** The assessment indicates excellent levels of participation in company operations, understanding of committee responsibilities, and decision-making quality.



2.5 Audit Committee

In 2020, the company established the Corporate Governance Practices Code. After the term of the supervisors expired in 2020, three independent directors were elected at the shareholders' meeting, and the Audit Committee was established that same year. The purpose of the Audit Committee is to assist the Board of Directors in supervising the quality and integrity of the company's accounting, auditing, financial reporting processes, and financial controls. The main items for deliberation include:

- The fair presentation of the company's financial statements
- The selection (and dismissal) of the certifying accountant and their qualifications, independence, and performance
- The effective implementation of the company's internal controls
- The company's compliance with relevant laws and regulations
- The control of existing or potential risks within the company

The Audit Committee is called at least every season in which the implementation, results, and follow-ups of audition are reported to the independent directors.



2.6 Remuneration Committee

The formation of the salary and remuneration committee aligns with the guidelines outlined in Article 3 of the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange" to develop a robust salary and remuneration framework for directors and managers.

Scope of responsibilities:

Regularly review and suggest corrections for this procedure.

Establish and routinely assess the company's performance evaluation criteria for directors and managers, annual and long-term performance objectives, as well as salary and remuneration policies, systems, standards, and structures. Disclose the details of the performance evaluation criteria in the annual report.

Regularly assess the company directors' and managers' performance targets, and establish their individual salary compensation based on the evaluation results derived from performance standards. The annual report must reveal the individual performance evaluation outcomes of directors and managers, along with the alignment and reasonableness of their salary compensation with the evaluation results, and present it at shareholders' meeting.

Directors' and managers' performance evaluations and salary compensation are determined based on industry norms and individual performance metrics. Factors considered include time commitment, responsibilities, goal attainment, and equitable treatment. Compensation aligns with short and long-term business objectives, financial health, and risk management. It is crucial to maintain a balance between personal performance and company success, avoiding actions that surpass risk thresholds for personal gain. Compensation structures must adhere to legal requirements, attract top talent, and align with financial performance.

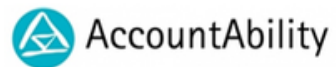
Annual Compensation Structure for Directors and Managers							
Category	Director Compensation Items			Manager Compensation Items			
	Compensation	Director Remuneration	Meeting Attendance Fees	Salary and Bonuses	Retirement Pension	Employee Compensation	Employee Stock Ownership Trust
Director	✓	✓	✓	✓	✓	✓	✓
Independent Director	✓		✓				
General Manager				✓	✓	✓	✓
Deputy General Manager				✓	✓	✓	✓
Explanation: 1. Compensation: Fixed income. The chairman is paid according to the general manager's salary standards. Independent directors receive a fixed monthly amount and do not participate in the distribution of director remuneration. 2. Director Remuneration: Variable income. The upper limit is set at 3.75% of the company's annual profit. 3. Meeting Attendance Fees: Variable income. The company pays attendance fees for each board meeting attended. 4. Salary: Fixed income. Applicable to all employees (including directors who are also employees) and paid according to the employment contract. 5. Bonuses: Fixed bonuses (such as festival bonuses) and performance bonuses (variable income). Employees receive either based on job nature. Fixed bonuses are equivalent to two months' salary. Performance bonuses are based on annual operational targets and are approved annually by the chairman for each department. 6. Employee Compensation: Variable income. If the company is profitable, 7.5% of the profit is allocated. This is paid after the board's decision and reported to the shareholders' meeting. 7. Retirement Pension: Handled according to the relevant regulations of the Labor Standards Act. 8. Employee Stock Ownership Trust: Applicable to full-time employees with more than three months of service. Handled according to the Employee Stock Ownership Trust implementation plan.							



3. Stakeholder Engagement

3.1 Identifying Stakeholders

DIMERCO DATA SYSTEM CORPORATION values the input of all stakeholders as a driving force for progress. The GRI guidelines categorize stakeholders into nine common types: shareholders/investors, banks, customers, suppliers, employees, government agencies, community residents, business partners, public associations, and non-governmental organizations. By utilizing AA1000SES (2015), stakeholders are assessed based on interests through five human participation standards: dependence, influence, attention, responsibility, and multiple perspectives. Notably, the company's key stakeholders in 2023 include customers, employees, shareholders/investors, suppliers, and the public.



3.2 Communication with Stakeholders

The key to sustainable management lies in attentively listening to the voices of all stakeholders. Establishing regular or real-time multi-directional communication channels and embracing diverse opinions are essential. By communicating with stakeholders, we obtain valuable insights to understand and meet their needs, thereby resolving unnecessary misunderstandings and disputes. We collect feedback through labor-management meetings, shareholder meetings, annual reports, and our official website to make necessary adjustments and plans. For example:

Labor-Management Meetings: In 2023, we held four meetings during which we revised the "Work Rules" and "Employee Leave Regulations," obtaining approval from the Taipei City Labor Bureau. These revisions aim to comply with regulations and ensure uniform standards and protections for employees in both northern and southern regions. Employees with lactation needs are given an additional 60 minutes for lactation during their rest time, which is considered regular working hours. We also revised the "Health Service Plan for Middle-aged and Elderly Workers" to provide more care for employees aged 45 and above, including job redesign plans to help eliminate work barriers and create a friendly work environment.

Shareholder Meetings: We report the company's annual operational performance, profit distribution, and capital increase status to shareholders. In response to regulatory updates, we amend the "Company Articles of Association" and the "Procedures for Acquisition or Disposal of Assets" to strengthen shareholder rights and conduct board member elections.

Annual Report: We annually publish the company's operational status for the previous year, explaining market trends and outlining the company's future development direction to shareholders and the public, thereby increasing confidence among potential investors interested in our company.

Official Website: Our official website serves as the most immediate platform for external communication, allowing stakeholders to provide feedback promptly, enabling us to make appropriate adjustments. Additionally, it helps potential customers find trustworthy information about DIMERCO DATA SYSTEM CORPORATION in a transparent online environment.

Supplier Evaluation: Although termed as evaluation, it is also an opportunity for communication with suppliers. Regular interactions with partners help identify sustainable business practices, serving as one method to control external risks in business operations.

Customer Satisfaction Survey: We conduct biannual satisfaction surveys to comprehensively understand customer needs. These surveys evaluate various aspects, including industry experience, proactive attitude, project documentation richness, communication channel accessibility, product adjustment capability, problem identification and resolution ability, communication and coordination skills, and understanding of the customer's environment. This thorough understanding fosters long-term trust relationships, encouraging customers to continue using our products or services.



Exploring potential risks and management scenarios in advance will provide a foundation for the company to formulate management strategies later. This will enable DIMERCO DATA SYSTEM CORPORATION to adapt and react to shifts in business strategies, collaborating with stakeholders to achieve mutual success and uphold sustainable business practices.

Stakeholders	The Importance of stakeholders for DIMERCO DATA SYSTEM CORPORATION	Communication Channels	Frequency	Effectiveness of Communication
Employee	Key Organizational Resources and Competitiveness	<ul style="list-style-type: none"> Meeting between labor and management 	<ul style="list-style-type: none"> Once per season 	<ul style="list-style-type: none"> Good
Shareholder/Investor	Determining the Major Direction of the Organization	<ul style="list-style-type: none"> Shareholders' meeting Yearly report 	<ul style="list-style-type: none"> Once a Year Once a Year 	<ul style="list-style-type: none"> Good
Supplier	Key collaborators	<ul style="list-style-type: none"> Website 	<ul style="list-style-type: none"> Immediate 	<ul style="list-style-type: none"> Good
Community	Ultimate Appeal of Organizational Products and Services	<ul style="list-style-type: none"> Website 	<ul style="list-style-type: none"> Immediate 	<ul style="list-style-type: none"> Good
Customer	Primary Drivers of Organizational Growth	<ul style="list-style-type: none"> Website 	<ul style="list-style-type: none"> Immediate 	<ul style="list-style-type: none"> Good

4. Identification of Material Topics

Through the process of identifying material topics, DIMERCO DATA SYSTEM CORPORATION scrutinizes operational issues, business partnerships, and sustainability factors, pinpointing the identification for 2023. Within the framework of GRI 3 material topics management, it will adeptly address stakeholder concerns. To ensure that the information shared in the sustainability report aligns with stakeholder requirements, three crucial steps - "understanding the organizational context," "identifying actual and potential impacts of sustainability issues and evaluating their significance," and "disclosing reports on sustainability issues" - are taken to determine primary sustainability themes.

Step 1: Comprehend the Organizational Context	Step 2: Identifying the Real and Potential Impacts of Sustainability Issues and Evaluating the Significance of these Impacts	Step 3: Sustainability Topic Disclosure
<p>To comprehend the organizational context and identify sustainability concerns, DIMERCO DATA SYSTEM CORPORATION consulted GRI Standards, Sustainability Accounting Standards (SASB), Task Force on Climate-related Financial Disclosures (TCFD), and other relevant sources. A comprehensive list of 36 sustainability issues was compiled, encompassing corporate governance, economic, and social aspects.</p>	<p>Questionnaire affected by the issue: Sustainability Promotion Group, Senior Managers, and Board of Directors. Stakeholder Questionnaire: 16 copies from customers, 40 copies from employees, 10 copies from shareholders and investors, 25 copies from the general public, and 10 copies from suppliers. The sustainability topics are assessed for actual or potential negative and positive impacts on the economy, environment, and society (people and human rights). Subsequently, the actual negative impacts, potential negative impacts, actual positive impacts, and potential positive impacts of each topic are evaluated across the economy, environment, and social (people and human rights) aspects. The social scores are aggregated and then ranked. The scoring outcomes are validated following deliberations with external experts and internal discussions. Drawing from previous operational encounters, the significance and likelihood of the issues' impact are deliberated, leading to the analysis and determination of 10 items. Noteworthy sustainability concerns in DIMERCO DATA SYSTEM CORPORATION.</p>	<p>External experts conduct comprehensive assessments with various departments of the company based on the analysis results of major sustainability issues. They communicate and respond to stakeholders through sustainability reports.</p>
<p>3 Key Elements of Sustainability</p> <p>36 Sustainability Challenges</p>	<p>10 Material Topics</p>	

4.1 Identification Outcomes

Material Topic Ranking

25. Human Resource Management and Compensation System
28. Training and Education
29. Advantages and entitlements
30. Employee diversity and equal opportunities
8. Management of Integrity
13. Information security
1. Financial performance
3. Customer privacy.
26. Employment relationship
5. Corporate governance in general

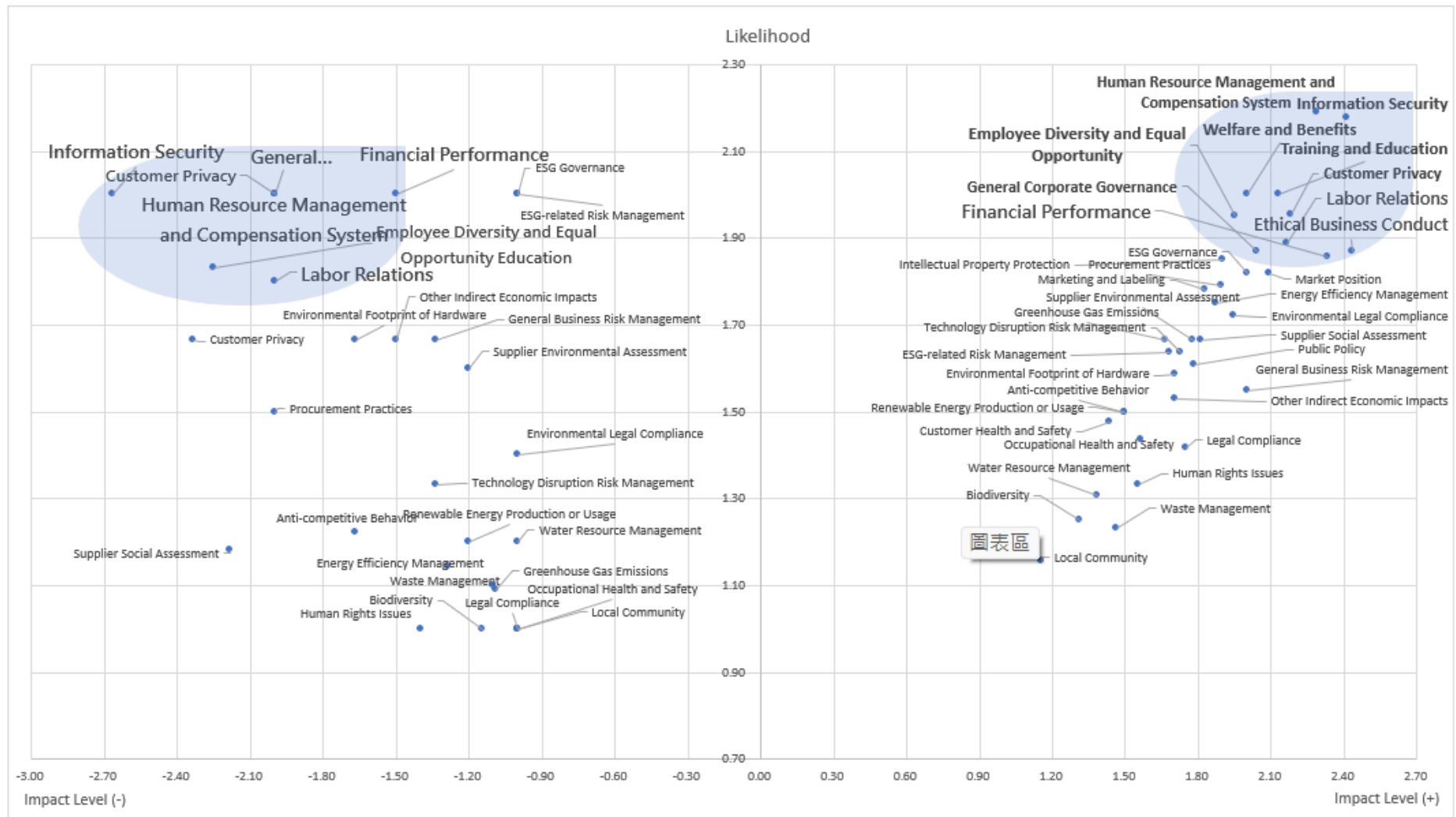
Secondary Topic Ranking

2. Other indirect economic ramifications
4. Position in the market
6. Governance of ESG
7. Procurement procedures
9. Anticompetitive conduct
10. Adherence to regulations
11. Risk management of overall operations.
12. Management of ESG-related risks.
14. Protection of intellectual property rights
15. Management of Technology Disruption Risk
16. Greenhouse gas emissions
17. Energy Management
18. Management of water resources

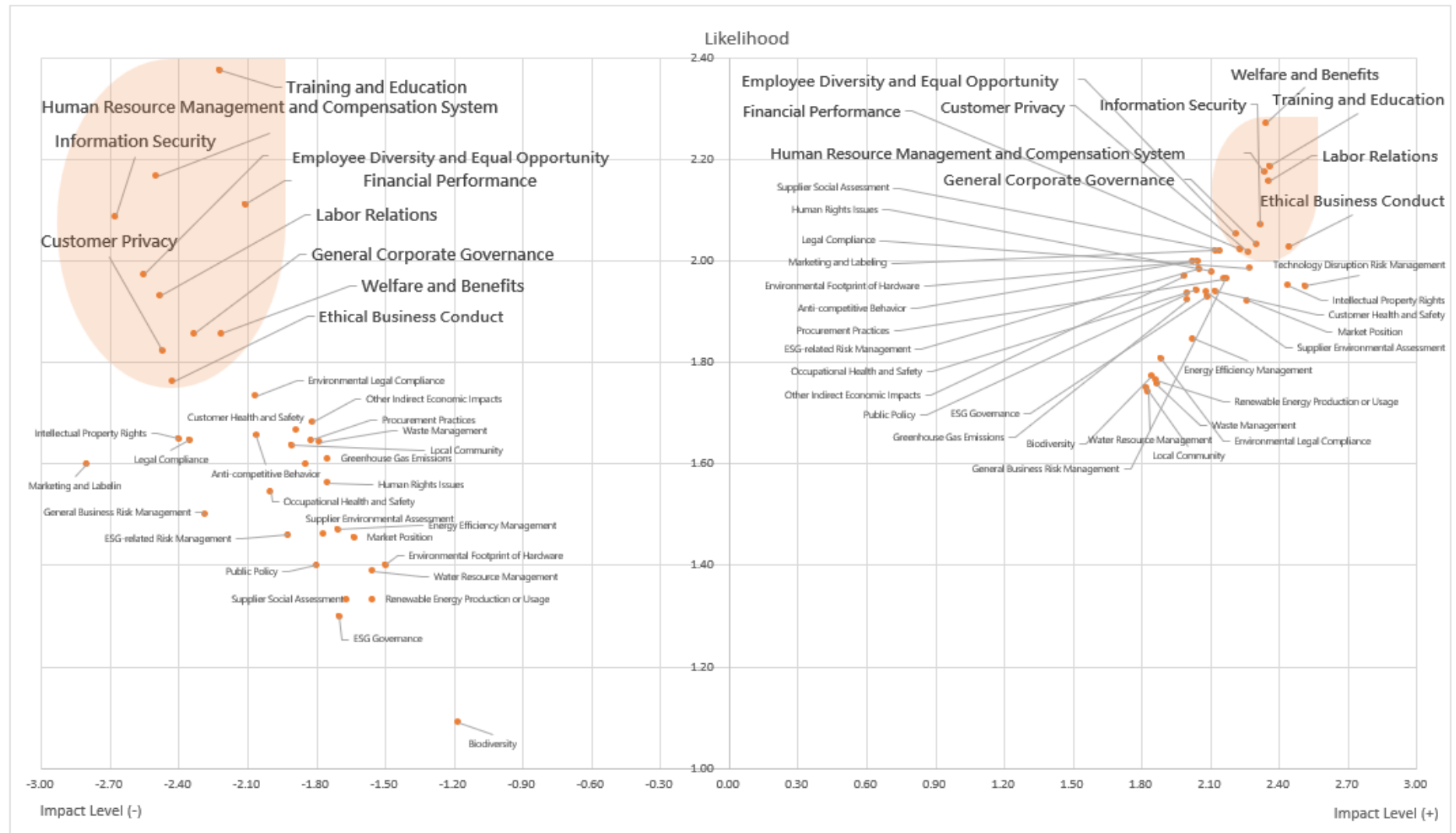
Secondary Topic Ranking

19. Waste management
20. Renewable energy production or utilization
21. Environmental impact of hardware devices
22. Adherence to environmental laws and regulations
23. Biodiversity
24. Supplier environmental assessment.
27. Occupational safety and health
31. Human rights concerns
32. Community
33. Public Policy
34. Marketing and Branding
35. Customer Health and Safety
36. Supplier Social Assessment

Impact Assessment Survey Statistical Distribution Graph



Statistical Distribution Chart of Stakeholder Survey



Catalog of Material Topic (1/3)

Material Topic	Organization's Policies or Commitments Regarding Material Topics	Influence	Actual/Potential Positive/Negative	Primary Impacted Entities Affected/Contributed/Directly Associated
Human Resource Management and Compensation System	The company aims to enhance internal diversity and inclusion, enhance employee welfare, ensure their safety and health, uphold transparency and communication channels, promote employee engagement in social responsibility activities, implement a fair, transparent, and performance-based compensation system, and establish a monitoring mechanism for ongoing performance improvement.	Effective human resource management and compensation systems can enhance employee retention and deter talent poaching by customers or competitors.	Actual/Positive	Staff
Training and Education (GRI 404)	The company will persist in offering employees professional skills training, leadership development, and personal growth plans. It will enhance ESG knowledge and awareness training, environmental and social issues training, and foster an enduring internal learning culture.	The market's demand for talent is robust, making it challenging to locate skilled individuals. Internal education and training can enhance the quality of human resources and foster a culture of mutual development.	Actual/Positive	Staff
Advantages and Entitlements	The company aims to offer competitive salaries and benefits, safeguard employee health and safety, promote work-life balance and career development opportunities, foster diversity and inclusion, encourage employee participation and communication, and uphold labor rights and social responsibility.	Enhance employee engagement, boost productivity, and meet corporate social obligations.	Actual/Positive	Staff
Employee Diversity and Equal Opportunities (GRI 405)	The company will prioritize diverse recruitment and hiring, ensuring equal opportunities, offering professional development support, fostering cultural inclusion, advocating for gender equality, and assisting individuals with disabilities.	Can attract and retain employees, enhance company reputation, and fulfill corporate social responsibilities.	Actual/Positive	Staff

Catalog of Material Topic (2/3)

Material Topic	Organization's Policies or Commitments Regarding Material Topics	Influence	Actual/Potential Positive/Negative	Primary Impacted Entities Affected/Contributed/Directly Associated
Management of Integrity	The company will persist in adhering to laws and regulations, fostering transparency and communication channels, upholding the principle of honest communication, respecting the rights and interests of stakeholders, participating in reasonable competition, following corporate ethics, focusing on risk management and disclosure, and striving for continuous improvement.	The societal prerequisites for businesses aid investors in making well-informed investment choices, cultivating a positive ESG reputation, and boosting corporate value and competitiveness.	Actual/Positive	Shareholders, Investors, Suppliers, Customers
Security of Information	The company will endeavor to safeguard customer data privacy, ensure the security of information systems, offer accuracy and reliability assurances, continuously monitor and update, provide employee training and awareness, and adhere strictly to compliance and standards.	It might harm customers' rights and interests, consequently impacting the public's interests in utilizing financial services.	Potential/Negative	Clientele, Community
Financial Performance (GRI 201 Economic Performance)	The company will prioritize sustainable profit pursuit, risk management, innovation, efficiency improvement, transparency, regular reporting, and maximizing shareholder value.	The investors' return rate, enterprise value, and market position are all elevated, thereby fostering long-term value creation.	Potential/Positive	Shareholders, Employees
Customer Privacy (GRI 418)	The company will endeavor to uphold customer data protection and privacy confidentiality, ensure legal collection and use, maintain transparency and controllability, safeguard data security, establish data storage and retention periods, conduct regular security and risk assessments, and provide employee training and awareness building to safeguard customer rights.	Failure to adequately safeguard customer privacy can result in data breaches or cyber attacks, posing risks to both customers and businesses, and tarnishing their social responsibility reputation.	Potential/Negative	Clientele, Community

Catalog of Material Topic (3/3)

Material Topic	Organization's Policies or Commitments Regarding Material Topics	Influence	Actual/Potential Positive/Negative	Primary Impacted Entities Affected/Contributed/ Directly Associated
Labor Relations (GRI 401)	The company will offer equal employment opportunities, ensure fair wages and benefits, prioritize employee safety and health protection, uphold labor rights, offer career development assistance, promote work-life balance and flexibility, facilitate communication and participation avenues, and foster internal diversity and inclusion.	Continuous promotion of diversity and inclusion is essential to prevent team pressure and cooperation barriers that can impact corporate innovation and competitiveness.	Potential/Negative	Staff
Corporate Governance	The company will uphold governance transparency and public reporting, appoint independent directors and supervision mechanisms, prioritize safeguarding shareholders' rights and interests, enhance risk management and internal controls, foster ethics and corporate culture, establish transparent and equitable remuneration, and guarantee stakeholder participation and sustainability. Enhance and assess.	Transparency boosts stakeholders' confidence in the company, while the board of directors' independence enhances decision-making efficiency and risk management. Safeguarding shareholders' rights and interests can drive the long-term growth of the company's value.	Actual/Positive	Staff, Shareholders, the Community

Chapter II

Risk Management and Performance



Management of Integrity

Conduct business operations with a foundation in fairness, honesty, trustworthiness, and transparency. Implement integrity management protocols to proactively deter dishonest conduct.



Security of information

International information security standards, information security management and technology certifications, Security Scorecard (information security maturity assessment score), endpoint security protection (EDR) deployment coverage rate, annual information security promotion course completion rate, disaster recovery drill frequency, social engineering drill frequency, information security attack and defense drill frequency, and establishment of an information security monitoring center.



Customer Privacy

Global Norms



Corporate Governance

Functional committees establish and operate risk control mechanisms and implement outcomes.

Material Topic: Management of Integrity

Society's fundamental expectations for businesses include protecting investors' rights and interests, cultivating a positive ESG image, and boosting corporate value and competitiveness.

Specific Indicators

Conduct business operations with a foundation in fairness, honesty, trustworthiness, and transparency. Implement integrity management protocols to proactively deter dishonest conduct.

Short -Term	Implementing the promotion and enforcement of integrity policies and training for all employees, including biannual education and training sessions. Employees are required to undergo a minimum of one anti-corruption training session, with a completion rate target of 95%. No instances of corruption and bribery have been reported.
Mid-Term	Establish company policies, define incentive and penalty structures, guarantee efficient execution, and consistently assess and analyze the risks associated with unethical conduct in the corporate domain.
Long-Term	Enforce legal and ethical management policies with agents, suppliers, customers, or other business entities.

Strategic Management

Based on the company's ethical code of conduct and integrity management code, we will strive for continuous improvement in the short, medium, and long term.

Assessment Method

The leader of the accountable department must present an implementation report annually to the office of the general manager for assessment.



Material Topic: Information Security

It may harm customers' rights and interests, consequently impacting the public's interests in utilizing financial services.

Specific Indicators

International information security standards, information security management and technology certifications, Security Scorecard (information security maturity assessment score), endpoint security protection (EDR) deployment coverage rate, annual information security promotion course completion rate, disaster recovery drill frequency, social engineering drill frequency, information security attack and defense drill frequency, and establishment of an information security monitoring center.

Short -Term	Adhere to international information security standards (ISO 27001/ISO 27701) and possess adequate information security management and technical certifications. Security Scorecard achieves a score of 90 points in the assessment of information security maturity, reaching an A level. Endpoint security protection (EDR) deployment now covers 80%. The annual information security promotion course achieves a completion rate of 90%.
Mid-Term	Perform disaster recovery exercises annually. Annual social engineering drills to simulate hacker phishing emails.
Long-Term	IntroductionDevSecOps



Strategic Management

- Enhance visibility of security risks (security scorecard).
- Minimize the attack surface. (Checkpoint Harmony).
- Enhance information security governance and risk awareness through an annual security awareness course, including a social engineering drill to simulate hacker phishing emails.
- Enhance the resilience of application systems.
- Establishing a secure network, system, and application infrastructure along with a robust security governance structure is essential to mitigate the impact of potential security risks and threats on the organization.

Assessment Method

The leader of the accountable department must present an implementation report annually to the office of the general manager for assessment.

Preventive or Remedial Actions

Preventive measures encompass enhancing encryption technology, establishing multi-layered defenses, ensuring authentication and authorization, providing employee security training, and implementing security updates and vulnerability management; whereas remedial measures involve creating incident response plans in advance, conducting data backup and recovery, isolating infected systems, and performing security audits and enhancements.

Material Topic: Customer Privacy

The clientele we encounter primarily consists of financial institutions. In this age of advanced technology, any potential breach of personal information or cyber attacks could result in financial losses for corporate clients, tarnish their reputation for social responsibility, and jeopardize their operations.

Specific Indicators: Global Benchmarks

Short-Term

ISO27701

Strategic Management

The company will attain the objective of safeguarding customer privacy through the subsequent management strategies:

- Define the organization's scope.
- Establishing risk assessment and control measures.
- Develop a policy for safeguarding personal information.
- Ensure compliance with the law.
- Provide internal training.
- Establish procedures for information protection.
- Establish supplier management protocols.
- Enhance.

Assessment Method

The leader of the accountable department must present an implementation report annually to the office of the general manager for assessment.

Preventive or Remedial Actions

Preventive measures encompass establishing a clear privacy policy, implementing data minimization principles, adopting security technology measures, ensuring transparency and communication of changes, and providing employee training; whereas remedial measures involve developing a privacy incident handling plan, notifying customers and providing compensation, and tracking and recovering data.



Material Topic: Corporate Governance

Regarding stakeholders' confidence in the enterprise, the company's decision-making efficiency and risk management level, and the long-term growth of the company's value.

Specific Indicators

Functional committees establish and operate risk control mechanisms and implement outcomes.

Short -Term	Establish a sustainable development committee to formulate organizational regulations and sustainable development codes.
Short -Term	Establish a risk management group within the Sustainable Development Committee to develop the organizational rules of the Risk Management Committee and create risk management policies and procedures. Establish an impact management committee to develop organizational regulations and codes of conduct.

Strategic Management

According to the "Corporate Governance 3.0-Sustainable Development Blueprint," the aim is to enhance the board of directors' functions and increase the enterprise's sustainable value. This involves improving information transparency, promoting sustainable operations, enhancing communication with stakeholders, creating effective interaction channels, integrating "International standards guide due diligence," and deepening the company's sustainable governance culture to offer diversified products.

Assessment Method

It will be managed following the "Public Offering Corporate Governance Implementation Guidelines" of the Financial Supervisory Commission and the board of directors' performance evaluation methods.



1. Business Performance

The company operates from two locations, hence financial performance data is consolidated. In 2023, DIMERCO DATA SYSTEM CORPORATION did not receive government subsidies, engage in political donations, or make any community investments. To fulfill corporate social responsibilities, emphasis will be placed on "community investment" starting in 2024 to attract more individuals. The company prioritizes the development of Taiwan's treasure island, its current location. A robust community enhances employee family stability and ensures personal safety.



Consolidated Financial Performance of DIMERCO DATA SYSTEM in the Last Three Years			
Item / Year	2021	2022	2023
Operating Revenue	2,271,219	2,482,878	2,766,374
Gross Profit	826,436	979,099	1,099,206
Operating Profit	439,049	536,888	620,748
Non-operating Income and Expenses	22,430	43,338	55,964
Net Profit Before Tax	461,479	580,226	676,712
Net Profit After Tax	368,852	462,847	541,350
Total Comprehensive Income	56,723	(35,040)	21,281
Earnings Per Share (NTD)	5.59	6.86	8.37
Employee Welfare Amount	7,242	11,304	11,598
Dividends	219,205.14	318,955.71	371,614.99
Employee Salary (including Employee Welfare)	563.77	642.56	713.58
Payments to Government	92,627	117,379	135,362
Community Investment	0	0	0

Notes:

1. The unit is New Taiwan Dollars (NTD) thousands.
2. Employee Salary (including Employee Welfare): Includes recorded salary expenses (excluding director remuneration) + bonuses + overtime pay.
3. Payments to Government : Refers to taxes.
4. Financial data for each year has been audited by accountants.

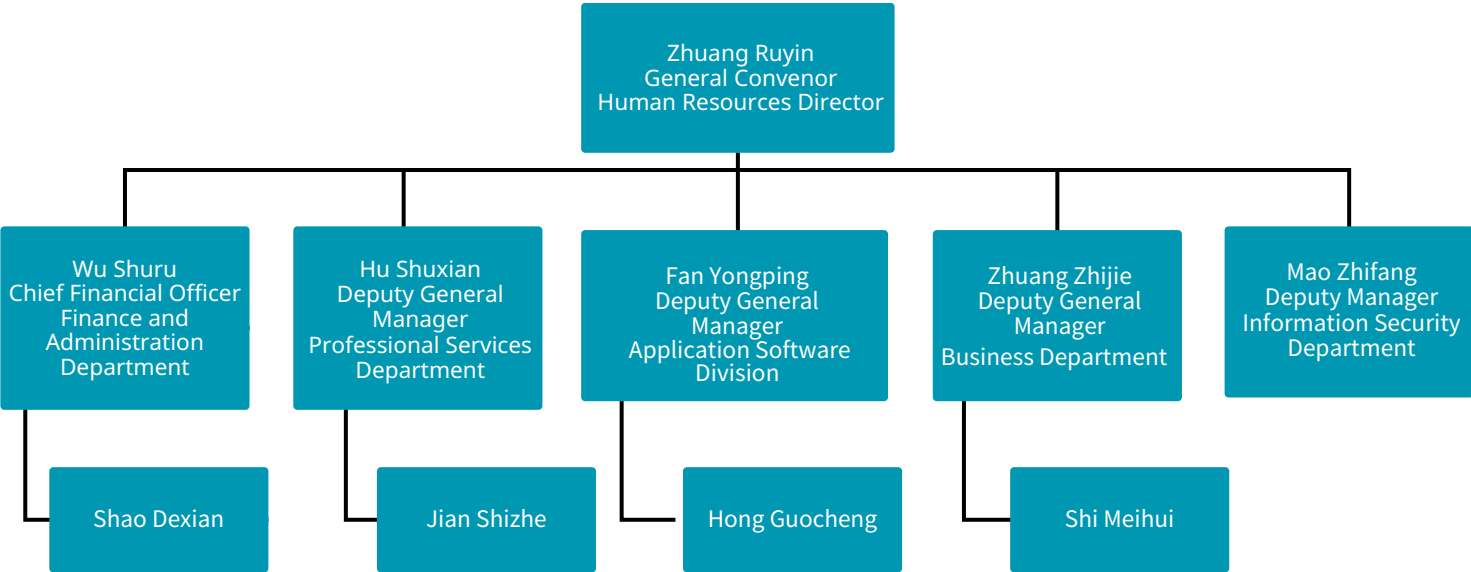
2. Risk Management

In line with the guidelines for sustainable development in publicly traded companies, a sustainable development committee will be formed in 2024, along with the creation of a corresponding organizational charter. The committee will consist of a minimum of three individuals selected by the board of directors, with a majority being independent directors. Their role will be to support the board in advancing sustainable practices and enhancing corporate governance to ensure sustainable management. Their authority will encompass the following areas:

- Develop the company's sustainable development direction, strategies, goals, management policies, and specific promotion plans.
- Promote and implement work related to the company's integrity management and other relevant aspects.
- Tracking, reviewing, and revising the implementation and effectiveness of corporate sustainable development.
- Other issues addressed by this committee following the board of directors' decision.

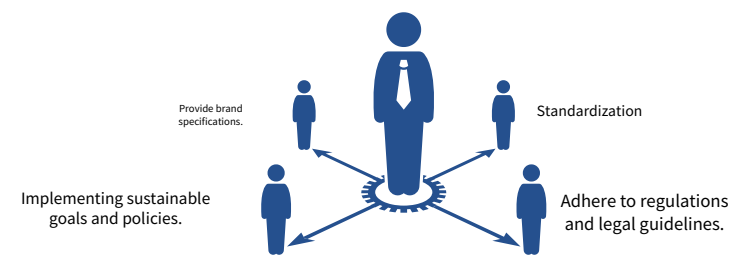
Meetings are anticipated to occur biannually, with the possibility of extra meetings as needed.

In a landscape where incidents of personal information leakage are on the rise, we prioritize data protection with utmost care. DIMERCO DATA SYSTEM CORPORATION holds rigorous ISO 27001 certification and consistently evaluates and addresses pertinent information security threats. Consequently, no data breaches transpired during the reporting period, ensuring no service disruptions or technical hitches.



2.1 Quality Control

"Quality and professionalism" have been the core values of DIMERCO DATA SYSTEM CORPORATION since its inception. When faced with diverse projects, we strategically outsource certain aspects of our operations and engage expert assistance across various domains to ensure efficient and high-quality service delivery to meet customer needs. Adhering to the "Outsourcing Supplier Management Measures" set forth by the company, outsourcing activities of relevant business units, such as computer room engineering and personnel support, fall within the defined parameters. These units assess the credentials of outsourcing partners, review outsourcing requests, and evaluate the quality of products or services. A list of approved suppliers is compiled by the procurement department based on this assessment data. The criteria outlined in the "Supplier Evaluation Form" are utilized to onboard new suppliers that align with the company's sustainability objectives. For instance, the current equipment in use complies with environmental standards like ENERGY STAR or RoHS, and supplier performance is regularly appraised. In cases of any misconduct in anti-corruption assessments, a failing grade will result in disqualification, leading to the removal of non-compliant suppliers from the approved list, with procurement personnel refraining from engaging in further transactions with them.



Throughout the reporting period, 125 suppliers were assessed by us.
The evaluation results all passed.

Criteria for Supplier Evaluation			
Capacity of Supply	Item Delivery Price	Service Offerings	Corruption Assessment
<ul style="list-style-type: none">Corporate SustainabilityQuality StandardsSupply of Inventory and Maintenance Items	<ul style="list-style-type: none">DeliveryTicket DurationPrice	<ul style="list-style-type: none">Maintenance CapabilityCertified EngineerEducational AssistanceTechnical Information Assistance	<ul style="list-style-type: none">Adherence to Legal RequirementsPrinciple of Good FaithPrinciple of Order

2.2 Climate Risk Management

Climate change is increasingly severe. While the company's business structure may not be directly impacted, a proactive approach is crucial for sustainable operations. Currently lacking a dedicated risk management unit, we align with the TCFD (Task Force on Climate-Related Financial Disclosures) framework proposed by the International Financial Stability Board (FSB). This framework focuses on "Governance," "Strategy," "Risk Management," "Metrics," and "Targets." By 2023, an initial framework will be in place for the first three disclosure areas to assess climate change risks and suggest mitigation strategies. Starting in 2024, the sustainable development team will oversee these efforts.



Transition Scenarios		Impact and Likelihood for the Organization
Risks	Policy and Regulatory Risks	<p>Stricter Regulations on Equipment Energy Efficiency: In the future, we will choose equipment with ESG-related certifications such as ENERGY STAR, RoHS, Carbon Trust Standard, etc.</p> <p>Implementation of Carbon Fees/Taxes: The implementation of carbon fees/carbon taxes may significantly impact our organization's operating costs. The organization should closely monitor changes in government policies and consider developing corresponding strategies to mitigate potential risks from carbon fees or carbon taxes. These strategies could include investing in energy efficiency, renewable energy, and carbon-neutral measures.</p> <p>Stricter Regulations on the Use of Renewable Energy: Our organization has a low dependency on energy, but we are closely monitoring regulations and continuously reviewing our response strategies.</p>
	Technological Risks	<p>Invention of Low-Carbon Technologies to Replace Existing Products: We have always used the most mature and stable software components available on the market as the foundation for our development, thus minimizing risk. If there is a need in the future, we can introduce corresponding technologies and components based on the proficiency of our engineers during the development process. Low-carbon technologies will be developed and sold alongside existing technologies, such as using cloud services.</p> <p>Investment in New Carbon Reduction Technologies: Information providers need to invest in learning the environments of various cloud service providers, learning how to migrate client on-premises environments to the cloud, and how to manage cloud environments, cloud information security, network traffic, virtual patching, workload, etc. In the development of innovative low-carbon technologies, we will proceed while accepting the risks associated with potential innovation failures.</p>
	Market Risks	<p>Customers Preferring to Purchase High-Efficiency Equipment for Carbon Reduction: Customers have always been centralizing operations using high-efficiency hardware, thus the business impact is minimal. In the future, the product line may be adjusted to sell more environmentally friendly products.</p> <p>Rising Energy Prices, Especially Electricity Prices, Increasing Operating Costs: For medium and large enterprises, considering the use of different energy sources, diversifying energy supply such as solar, wind, natural gas, etc., can help mitigate energy supply risks. It's crucial to closely monitor energy market dynamics and factors that may affect energy prices, and attempt to predict future price trends to formulate adaptive strategies. For medium and large enterprise customers, centralization typically results in reduced energy costs for customers.</p>
	Reputation Risks	<p>Customers Perceive the Organization's Efforts in Low-Carbon Transition as Insufficient: Clients have gradually started to include requirements in their supply chain and contracts, but currently, clients do not have this perception.</p>
Opportunities	Opportunity Scenarios	Impact Level and Likelihood of Occurrence for the Organization:
	Products and Services	<p>Organization's Launch of Low-Carbon Products or Service Models: Integrated cloud technology services, such as providing customers with migration services from on-premises to the cloud and offering related cloud services.</p>
	Market	<p>Green Finance and Low-Carbon Consumption Creating New Market Demands for the Organization: Cloud applications related to the financial industry, software solutions for carbon footprint calculation, etc.</p>

3. Adherence to Regulations

The company's "Code of Business Integrity" explicitly states that directors, supervisors, managers, and all employees must refrain from offering, promising, soliciting, or accepting improper advantages directly or indirectly in the course of business dealings, or through alternative channels to clients or agents. In cases where a business partner, contractor, supplier, public official, or any other involved party engages in the exchange of improper benefits, and if dishonest conduct is detected, the contract terms may be promptly terminated, and the directors and managers may face repercussions. Listed OTC companies have established an "Ethical Code of Conduct" along with relevant regulations. Senior management is expected to lead by example and uphold legal standards. The audit department has clearly outlined operational procedures, conduct guidelines, as well as disciplinary and grievance mechanisms for each scheme, which are to be enforced and reported to the board of directors on a regular basis.

We routinely provide education, training, and promotion for directors, managers, employees, appointees, and substantial controllers. We also extend invitations to counterparties involved in business activities with the company to join these initiatives. This ensures a comprehensive understanding of the company's resolve, policies, prevention strategies, and the repercussions of dishonest behavior. The "Employee Code of Conduct" outlines specific investigation procedures for reported issues, incorporating a confidentiality protocol for such matters.

- Acceptance Report Unit: Human Resources
- Department Special line: 02-81705168 ext. 6018
- Email: selena@ddsc.com.tw.

Statement on Internal Control


中菲電腦股份有限公司
內部控制制度聲明書


日期：113 年3月7日

本公司民國112年度之內部控制制度，依據自行評估的結果，謹聲明如下：

- 一、本公司確知建立、實施和維護內部控制制度係本公司董事會及經理人之責任，本公司業已建立此一制度。其目的係在對營運之效果及效率(含獲利、績效及保障資產安全等)、報導具可靠性、及時性、透明性及符合相關規範暨相關法令規章之遵循等目標的達成，提供合理的確保。
- 二、內部控制制度有其先天限制，不論設計如何完善，有效之內部控制制度亦僅能對上述三項目標之達成提供合理的確保；而且，由於環境、情況之改變，內部控制制度之有效性可能隨之改變。惟本公司之內部控制制度設有自我監督之機制，缺失一經辨認，本公司即採取更正之行動。
- 三、本公司係依據「公開發行公司建立內部控制制度處理準則」(以下簡稱「處理準則」)規定之內部控制制度有效性之判斷項目，判斷內部控制制度之設計及執行是否有效。該「處理準則」所採用之內部控制制度判斷項目，係為依管理控制之過程，將內部控制制度劃分為五個組成要素：1. 控制環境，2. 風險評估，3. 控制作業，4. 資訊與溝通，及5. 監督作業。每個組成要素又包括若干項目，前述項目請參見「處理準則」之規定。
- 四、本公司業已採用上述內部控制制度判斷項目，評估內部控制制度之設計及執行的有效性。
- 五、本公司基於前項評估結果，認為本公司於民國112年12月31日的內部控制制度(含對子公司之監督與管理)，包括瞭解營運之效果及效率目標達成之程度、報導係屬可靠、及時、透明及符合相關規範暨相關法令規章之遵循有關的內部控制制度等之設計及執行係屬有效，其能合理確保上述目標之達成。
- 六、本聲明書將成為本公司年報及公開說明書之主要內容，並對外公開。上述公開之內容如有虛偽、隱匿等不法情事，將涉及證券交易法第二十條、第三十二條、第一百七十一條及第一百七十四條等之法律責任。
- 七、本聲明書業經本公司民國113年3月7日董事會通過，出席董事7人中，有0人持反對意見，餘均同意本聲明書之內容，併此聲明。

中菲電腦股份有限公司

董事長：莊斯威 簽章 

總經理：張樹義 簽章 

3.1 Anti-corruption Mechanism

Throughout the reporting period covered by this report, no instances of corruption, anti-competition activities, anti-trust violations, or monopolistic behaviors were recorded. This can be credited to the company's consistent annual efforts in educating and training employees on anti-corruption policies and protocols. In 2023, the allocated training hours per rank are as follows:

Training Participation by Job Level, 2023					
By Email Promotion	Expected Participants	Actual Participants	Senior Manager	Mid/Low Manager	Staff
Total Number of Employees as of 12/31	410	362	38	87	237
Percentage (%)	-	88.29	9.27	21.21	57.8
Post 03/07 New Employees (Did not receive E-mail promotion)	-	48	0	6	42
Percentage (%)	-	11.7	0	1.46	10.24

In-person Training Course Participation by Job Level, 2023					
By In-person Course	Expected Participants	Actual Participants	Senior Manager	Mid/Low Manager	Staff
Sales Personnel	27	26	4	6	16
Pre-sales	14	4	3	0	1
Procurement Unit	2	0	-	-	-
Total Number	43	30	7	6	17
Percentage (%)	-	69.77	16.28	13.95	39.53

Chapter III

Cultivating Sustainable

DIMERCO Employees



Human Resource Management and Compensation System

Effective human resource management and compensation systems can boost employee loyalty, support employees' families, and improve the company's long-term value.



Training and Education

Discovering talents is a challenging endeavor. Internal education and training can enhance the caliber of human resources and foster a culture of mutual development.



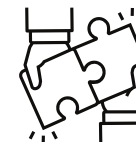
Advantages and Entitlements

We prioritize the rights and interests of employees, aiming to enhance the company's welfare system and foster a positive workplace environment.



Diversity and Equal Opportunity for Employees

Attracting and retaining employees, enhancing company reputation, and meeting corporate social responsibilities.



Employer-Labor Relations

A harmonious labor-employer relationship can empower employees to secure jobs with peace of mind, achieve a sense of accomplishment, and enhance corporate innovation, competitiveness, and ESG performance.

Material Topic: Human Resource Management and Compensation Framework

Effective human resource management and compensation systems can boost employee loyalty, support employees' families, and improve the company's long-term value.

Specific Indicators

To ensure competitive remuneration and benefits, we frequently consult survey reports from professional organizations regarding market salary and benefit benchmarks.

Short-Term

Establish a comprehensive salary system.

Mid-Term

Continue collaborating with educational institutions to nurture exceptional individuals via internship initiatives.

Long-Term

The annual salary for both supervisors and non-supervisors remains at P60+

Strategic Management

1. Offer a competitive salary, benefits package, and a career environment conducive to the sustainable development of talents, including:

- Establish clear compensation policy objectives.
- Develop a compensation structure by designing a framework and hierarchy to provide employees with a clear path for advancement within the organization. Determine components such as salary, allowances, bonuses, benefits, etc.
- Performance assessment and incentive system.
- Establish suitable transparency and communication channels for compensation.

2. Achievement will be attained through the subsequent strategies:

- Establishing a partnership involves identifying the needs and goals of both the organization and the university.
- Develop and execute internship programs, encompassing guidance and training approaches, evaluation and feedback systems, provision of growth opportunities, etc.
- Establish enduring relationships with top-performing interns to create pathways for full-time employment or cultivate a talent reservoir for future recruitment.

3. Annually conduct talent market surveys and salary analysis to gather data on market salary levels within the organization's industry, region, and relevant functions/positions.

Assessment Method

The leader of the accountable department must present an implementation report annually to the office of the general manager for assessment.



Material Topic: Training and Education

Discovering talents can be challenging. Internal education and training can enhance the quality of human resources and foster a culture of mutual development.

Specific Indicators

Execute yearly education and training schedules.

Short -Term	Responsible for KPI training courses, technical staff conduct 95% of employee performance reviews annually.
Mid-Term	Non-administrative departments encompass 95% of employees who conduct yearly employee assessments.

Strategic Management

Provide a competitive salary and benefits package, and offer a career environment for sustainable talent development, managed through the following strategies:

- Needs Analysis: Determine the organization's training needs, including the current skill levels of employees, business development needs, and individual development goals.
- Set Objectives: Set clear training objectives based on the identified needs.
- Develop a Plan: Specify the training content, schedule, methods, and participants.
- Resource Preparation: Identify the resources needed for the training, including trainers, materials, training venues, etc., to ensure the smooth execution of the training.
- Training Implementation: Conduct the training according to the plan, ensuring that the training content meets the expected objectives and that the training process is effective.
- Monitoring and Evaluation: Monitor the progress of the training during the process, adjust the plan or training content as needed to ensure the expected outcomes are achieved. After the training, conduct an evaluation to collect feedback and opinions from employees to improve future training plans.

- Continuous Improvement: Continuously improve the annual training plan based on evaluation results and feedback.
- Incentives and Rewards: Provide incentives and rewards to employees who participate in the training and perform excellently.

Assessment Method

The leader of the accountable department must present an implementation report annually to the office of the general manager for assessment.



Material Topic: Advantages and Entitlements

We prioritize employees' rights and interests, aiming to enhance the company's welfare system and foster a positive workplace environment.

Specific Indicators

Enhance working conditions and employee benefits to establish, implement, and maintain a robust human rights management system. (Extend this to suppliers and contractors.)

Short-Term	Include annual health lectures and two weekly on-site masseur services.
Mid-Term	Register for exclusive store promotions, remote work opportunities, an family assistance initiatives like parental leave.

Strategic Management

Offer a competitive salary, benefits package, and a career environment to foster the sustainable development of talents.

Assessment Method

Annually conduct employee satisfaction surveys.



Material Topic: Workforce Diversity and Equal Opportunity

Attracting and retaining employees, enhancing company reputation, and meeting corporate social responsibilities.

Specific Indicators

Enforce the dedication to hiring a varied workforce and guarantee that employees are not subjected to bias, harassment, or unfair treatment based on race, gender, religion, age, political affiliation, or any other protected status. Employment terms can be influenced by elements like "race, color, age, religion, national origin, ancestry, marital status, gender, sexual orientation, gender identity, military service status, or political affiliation," which are unrelated to job performance.

Short -Term

Conducting supervisor interviews and diversity and inclusion awareness training courses to cultivate a comprehensive diversity and inclusion experience for employees and establish a welcoming workplace environment.
Recruit an adequate number of individuals with disabilities.
Colleagues in same-sex marriages apply for pertinent benefits and marriage subsidies, which are allocated following established procedures.

Mid-Term

Enhance the representation of Indigenous staff.

Strategic Management

People are the key to the sustainable development of an enterprise. By focusing on people, respecting and embracing diverse interactions, we create an inclusive workplace:

- 1.Hire Visually Impaired Masseurs: Establish partnerships with organizations for disabled individuals and employment service agencies, and provide an accessible work environment, specialized training and support, flexible work arrangements, and accommodations for the needs of disabled employees.
- 2.Cultural Sensitivity Training for All Employees: Actively recruit and train indigenous people, and support their cultural practices.

Assessment Method

The leader of the accountable department must present an implementation report annually to the office of the general manager for assessment.



Material Topic: Labor-Employment Relations

A harmonious labor-employer relationship can empower employees to secure employment with peace of mind, achieve a sense of fulfillment, and enhance corporate innovation, competitiveness, and ESG performance.

Specific Indicators

Establishing various communication channels for employee feedback is essential to address employee needs and suggestions promptly.

Short-Term	Establishing supplementary communication channels like employee suggestion boxes, legal complaint hotlines, etc.
Mid-Term	A "Employee Opinion Survey" is conducted every two years, with the response rate and engagement increasing year by year.
Long-Term	Implement a whistleblowing system.

Strategic Management

The company will implement the subsequent management strategies to efficiently establish employee feedback channels to enhance harmonious labor-employer relations.

1. Establish an open and transparent culture.
2. Provide diverse channels for grievances.
3. Respond to and resolve grievances promptly.
4. Protect the privacy and rights of the complainants.
5. Implement a complaint follow-up system.
6. Continuous improvement and optimization.
7. Offer training and education for organizers.

In addition to the aforementioned strategies, attention should also be given to establishing the whistleblower mechanism.

- 1.Establishment of a specialized agency or committee.
- 2.Implement whistleblower training.

Assessment Method

The leader of the accountable department must present an implementation report annually to the office of the general manager for assessment.

Preventive or Remedial Actions

Preventive measures encompass:

- 1.Establishing positive labor relations is essential.
- 2.Establishing robust labor contracts and policies.
- 3.Offer suitable training and development opportunities.
- 4.Establishing a diverse and inclusive corporate culture.
- 5.Offer work stress management assistance.
- 6.Regular employee satisfaction surveys should be conducted.

Remedies encompass:

- 1.Address it promptly and in compliance with regulations.
- 2.Mediation and Negotiation
- 3.Revise policies and procedures.
- 4.Enhancing corporate culture.
- 5.Seek external help.

1. Employee

DIMERCO DATA SYSTEM has no non-employee workers at any of its operational sites, nor does it have collective agreements with employees. Future adjustments will be made as needed based on the overall development of the company.

According to statistics from the company's internal 104 personnel data platform, the overview of all employees in 2023 is as follows: The number of permanently employed "male" employees is three times higher than that of female employees. According to the data from the Gender Equality Committee of the Executive Yuan on the ratio of male to female graduates in science and engineering, the number of female graduates in science and engineering has shown an increasing trend from 2008 to 2021 but remains below 30% of the total. Additionally, since we are a research and development-oriented business, this has resulted in a significant gender ratio disparity.

2023 Employee Headcount					
Type of Contract	Female	Male	Other	Undisclosed	Total
Employee	103	307	0	0	410
Permanent	100	305	0	0	405
Temporary	3	2	0	0	5
Full-time	103	304	0	0	407
Part-time	0	3	0	0	3

Note:

1. DIMERCO DATA SYSTEM has no employees who self-identify their gender, do not disclose their gender, have no guaranteed working hours, or are non-employee workers.
2. Employees: Individuals who have an employment relationship with the organization according to national laws or relevant applicable requirements (in Taiwan, employees who are enrolled in labor insurance).
3. Permanent Employment: Individuals who have signed an indefinite contract.
4. Temporary Employment: Individuals who have signed a fixed-term contract.
5. Full-time: Individuals who meet the definition of working hours under the Labor Standards Act, which in Taiwan is no more than 8 hours per day and no more than 40 hours per week.
6. Part-time: Employees who are not full-time.
7. The number of employees is based on those still employed as of December 31, 2023.

1.1 Recruitment and Retention

Employee turnover is a significant concern in business operations. Amidst frequent updates in information technology, the company grapples with high turnover rates, particularly among employees under 50. Moreover, no new employees were recruited during the reporting period. Moving forward, the recruitment of individuals from underrepresented groups, minorities, or indigenous communities will align with job requirements to uphold corporate social responsibility.

2023 New Employees				2023 Resigned Employees			
Age/Gender	Male	Female	Total	Age/Gender	Male	Female	Total
Under 30	44	11	55	Under 30	31	11	42
30-50	11	3	14	30-50	7	5	12
Over 50	6	0	6	Over 50	0	1	1
Total	61	14	75	Total	38	17	55
Note: The number of new employees does not exclude those who left in the same year.							

To attract and retain essential professional talent, motivate employees, and strengthen their commitment, the company has developed the "Measures for the Issuance of New Shares Restricting Employee Rights" to foster the mutual interests of the company and shareholders. The following instructions are provided:

Employee Credentials

- This measure pertains to limiting the rights of full-time regular employees at the company's official establishment who have assumed their positions on the date of the new shares' issuance.
- The allocation of new shares for restricted employee rights will be determined by various factors including qualifications, seniority, rank, work performance (requiring an annual evaluation score of over 60 points), overall contribution, and other relevant criteria. Guidelines for distribution based on merit or other pertinent conditions must be endorsed by the chairman and presented to the board of directors for approval. However, employees holding managerial or directorial positions must first secure the endorsement of the salary and remuneration committee before seeking approval from the board. Similarly, employees in managerial or directorial roles must obtain approval from the audit committee prior to seeking board approval.
- The company may provide a single employee with the total number of subscribed shares through the issuance of employee stock option certificates as outlined in Paragraph 1 of Article 56-1 of the Issuer's Guidelines for the Raising and Issuance of Securities, in addition to the aggregate number of new shares obtained with restricted employee rights. This allocation should not surpass three thousandths of the total shares issued. Furthermore, the company is permitted to issue employee stock option certificates in compliance with Article 56, Paragraph 1, of the Issuer's Guidelines for the Raising and Issuance of Securities, with the quantity not exceeding one percent of the total issued shares.

Conditions vested

- The employee remains employed by the company until the end of their term, without breaching the labor contract, work regulations, or relevant provisions of these Measures. The vested conditions are as follows:
- After two years from the date of self-sufficiency, 50% of newly issued shares vested with restricted employee rights.
- After four years from the date of self-sufficiency, 50% of the new shares were vested with restricted employee rights.

1.2 Education and Training

The company offers a wide range of training programs, including orientation, on-the-job learning, professional development, group training, and job-specific training both locally and abroad. By fostering professional skills, encouraging employee communication, and enhancing abilities, the training initiatives aim to unlock employees' potential and nurture talent. For instance:

- On-the-job Training

Supervisors or senior cadres conduct guidance and training in daily business, organized annually by the education and training unit. This includes planning activities like system analyst course training, JAVA design course training, AS/400 course training, and Professional Services Department technical training.

- External Training

Employees can request to enroll in external professional courses to enhance their skills for work purposes, following approval from their supervisor.

Throughout the reporting period, 307 male employees engaged in education and training, averaging 7.34 training hours, while 103 female employees participated, averaging 7.4 hours. This underscores the significance of providing training opportunities to all employees. The breakdown of training effectiveness by rank is as follows:



2023 Employee Education and Training				
	Total	Senior Manager	Entry and Mid-Level Manager	Staff
Person-time	-	72	104	538
Total Hours	3,016	357	410	2,249
Number of Employee	410	38	93	279
Mean Hours	7.36	9.39	4.41	8.06

1.3 Performance Management System

At the start of each year, the company conducts performance evaluations for all employees. Discrepancies in the appraisal figures below are attributed to the statistics concerning technical staff. By the conclusion of 2023, these figures will have changed, leading to varied outcomes.

2023 DIMERCO DATA SYSTEM CORPORATION Assessment				
	Total	Senior Manager	Entry and Mid-Level Manager	Staff
Technical Personnel	362	26	84	252
Number Assessed	314	26	79	209
Number of New Hires	48	-	5	43
Percentage(%)	86.74	100	94.08	82.94
Note: 1. Number of Technical Personnel: Statistics as of 2023.12.31 2. Number of New Hires for the Year: Statistics based on the number of people who reported for duty after the probationary period evaluation notification on 2023.01.06				

Examining the company's median salary ratio for women and men reveals a figure of 0.89. Analysis of the distribution of roles within the company indicates that the majority of male employees occupy positions in R&D and business, whereas most female employees work in logistics administration, contributing to the observed salary disparity.

Median Salary by Rank in 2023						
Rank	Senior Manager		Entry and Mid-Level Manager		Staff	
Gender	Male	Female	Male	Female	Male	Female
Median Salary Ratio	1	0.91	1	0.93	1	0.89
Notes: 1. Senior Manager: Manager level and above 2. Entry and Mid-Level Manager: Other manager(including consultants)						

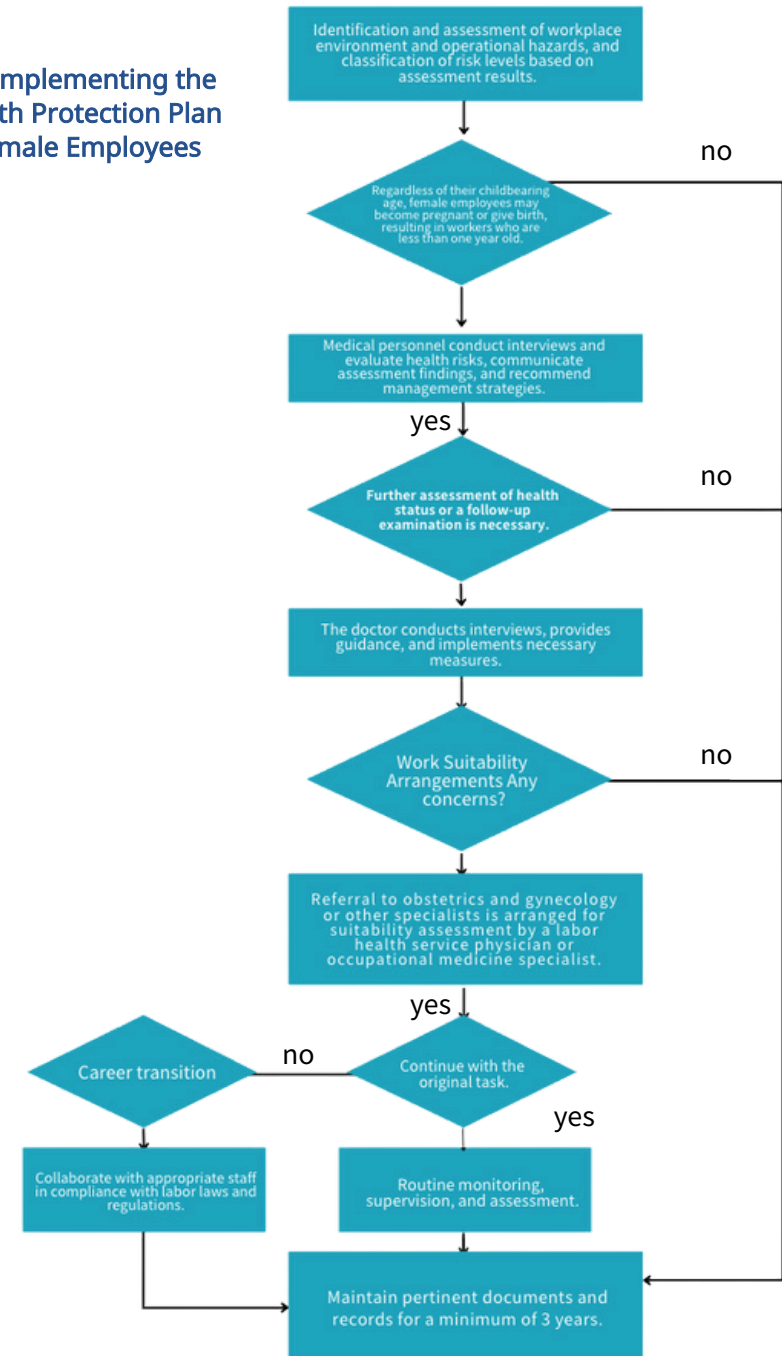
2. Occupational Safety and Health

DIMERCO DATA SYSTEM CORPORATION has established an occupational safety and health management system that encompasses all employees in Taiwan. Additionally, a full-time "Category A Occupational Safety and Health Personnel" has been appointed in compliance with the Occupational Safety and Health Management Regulations.

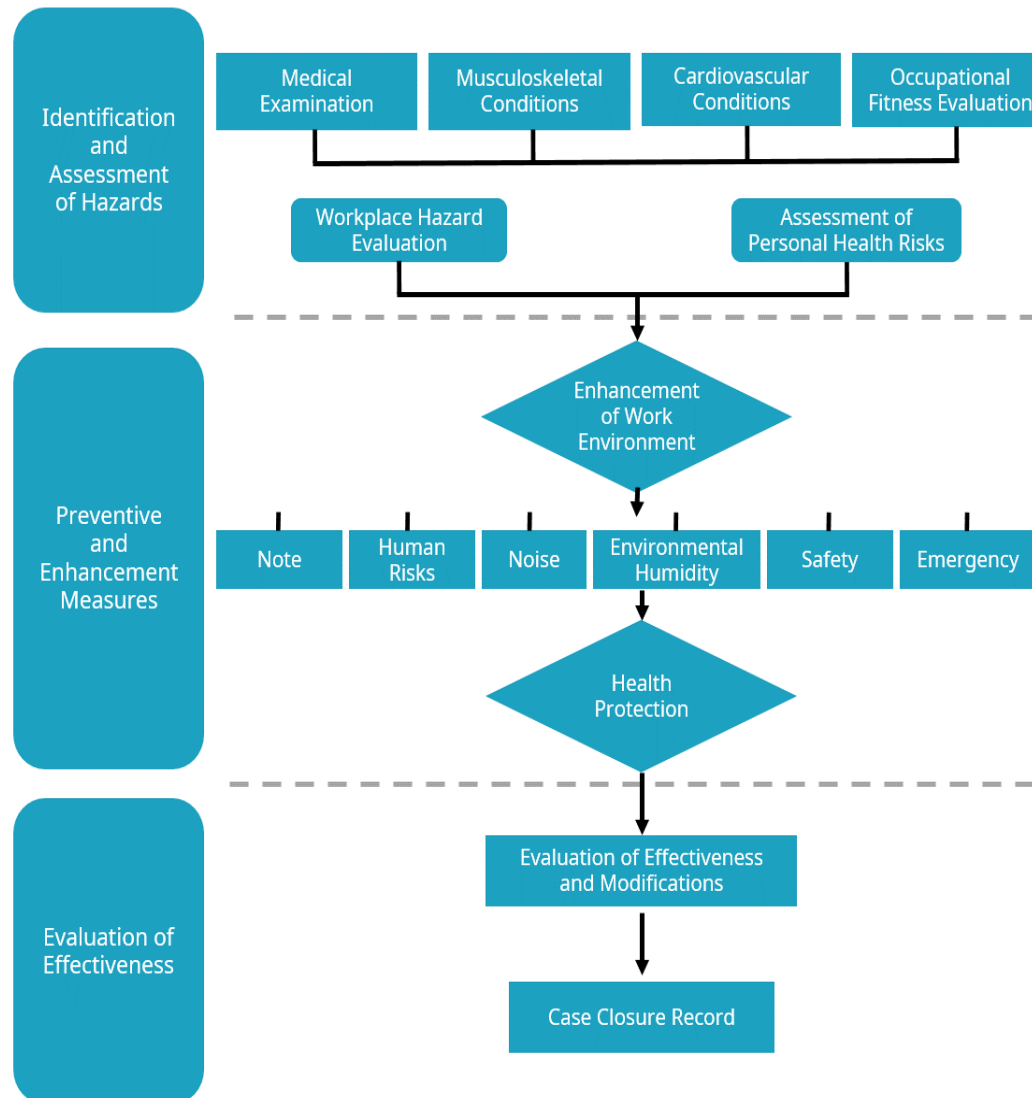
We understand the importance of prevention over cure. Our company not only regularly signs "Labor Health Service Contracts" and provides on-site health services by professional and qualified occupational (medical) nurses but also has developed occupational safety-related operating procedures. These include the "Workplace Maternal Labor Health Protection Implementation Plan," "Measures for Complaints and Punishment of Sexual Harassment Prevention and Control Measures in the Workplace," "Health Service Plan for Middle-aged and Elderly Workers," "Unlawful Infringement Prevention Plan," "Human Sexual Harm Prevention Plan," and "Abnormal workload triggers disease prevention plan," among others. The implementation process of each plan is detailed as follows:



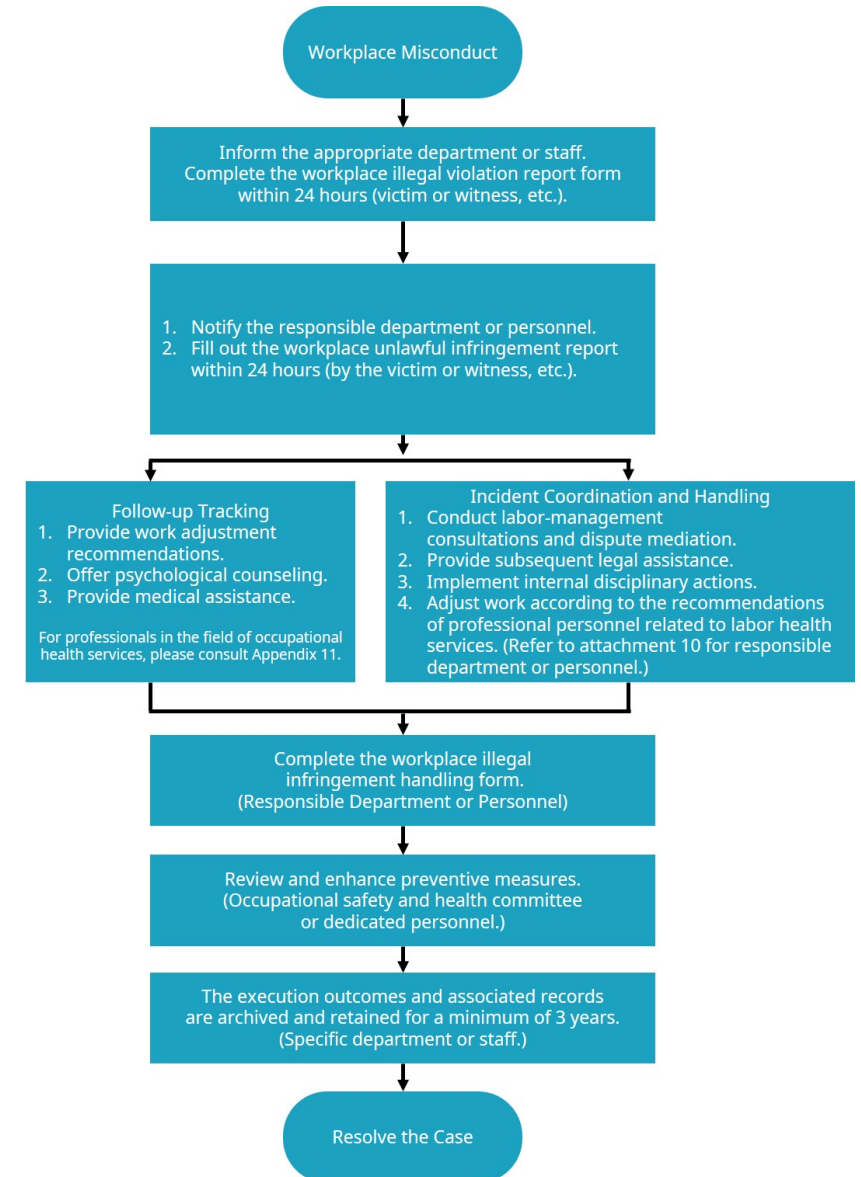
Procedure of Implementing the Maternal Health Protection Plan Process for Female Employees



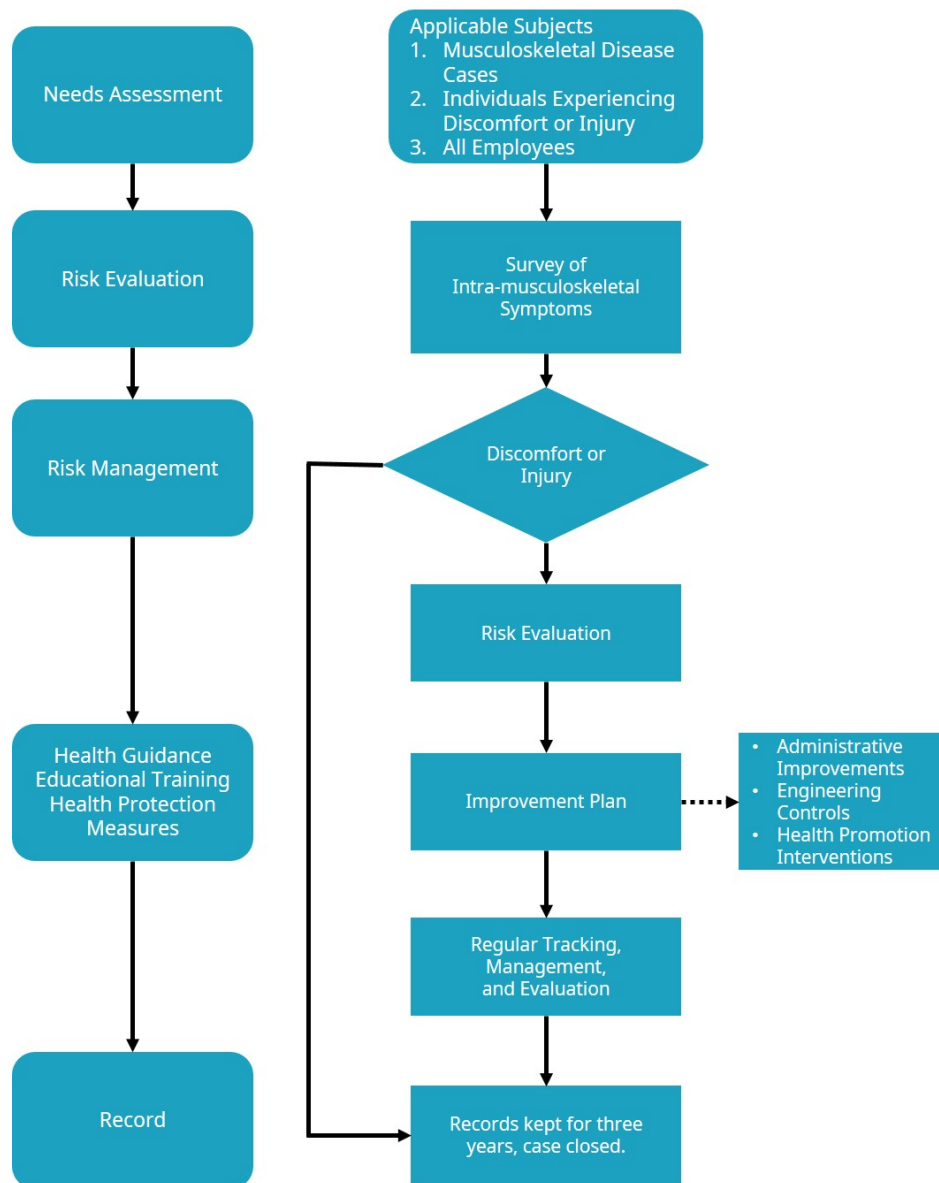
Procedure of Implementing Health Service Protocols for Middle-Aged and Elderly Employees



Procedure of Addressing Physical or Mental Misconduct While on Duty



Procedure of Implementing Human Hazard Prevention Plan



The company routinely completes diverse assessment questionnaires related to the "Unlawful Infringement Prevention Plan" with the involvement of relevant units and personnel to enforce and uphold "occupational safety and health."



Through various levels of care processes , DIMERCO DATA SYSTEM had no occupational injuries during the reporting period.

Occupational Injuries		
Indicator	Explanation	2023
Percentage of Fatalities Resulting from Work-Related Injuries	Male	0
	Female	0
	Total	0
Serious Occupational Injury rate %(excluding death)	Male	0
	Female	0
	Total	0
Recordable Occupational Injury Rate % (including fatalities and serious occupational injuries)	Male	0
	Female	0
	Total	0

Note:

1. Death ratio from occupational injuries = Number of deaths from occupational injuries/working hours * 1,000,000
2. Serious occupational injury ratio is calculated as the number of serious occupational injuries (excluding fatalities) divided by working hours, multiplied by 1,000,000. A serious occupational injury refers to disability resulting from an occupational injury or the incapacity to regain pre-injury health within six months. Status damage.
3. Recordable occupational injury ratio is calculated by dividing the number of recordable occupational injuries by working hours and then multiplying the result by 1,000,000.



2.1 Employee Health Assessment and Occupational Illnesses

In compliance with Articles 10 to 12 of the Occupational Safety and Health Act and Labor Health Protection Regulations, we offer on-site services to enhance the physical and mental well-being of our staff. These services aim to mitigate workplace health hazards, foster a culture of individual health responsibility among employees, and address any health issues to enhance their overall well-being. Annually, we implement a comprehensive labor health service plan that commences with health assessments, emphasizing health management and demonstrating unwavering concern for the well-being of all employees. Notably, there were no reported cases of occupational diseases during the specified period.

For yearly employee health check-ups, we adhere strictly to laws and regulations, offering our colleagues a thorough range of examination services. Sino-Philippine Computer covers all examination expenses. Additionally, there are optional self-funded services for colleagues to choose from. Following the health check-up, each individual is treated to a nutritious breakfast. We prioritize the well-being of our employees, emphasizing personal health as well as that of our colleagues. This approach reflects our enduring commitment to nurturing talent.

2023 Labor Health Service Plan			
	Item	Owner	Description
Health Check-Up	General Health Check-Up	Human Resources Unit	Provide employees with general health check-ups according to legal regulations, and keep a record of the results.
	Analysis and evaluation of health check-up results for workers, health management and data preservation, follow-up management and health guidance for abnormalities	Specially appointed team physician	Conduct fitness tests, provide health assessments, and offer counseling services.
Health Management	Assisting employers in selecting and assigning workers to appropriate jobs	Specially appointed team physician	Provide health education and counseling for employees over 40, focusing on the prevention and management of chronic diseases.
	Conduct assessments and case management for workers under 18, workers with potential maternal health hazards, and high-risk occupational health workers	Specially appointed team physician	Conduct pre-employment health check-ups for young individuals, special occupations, and those working in hazardous environments.
	Preservation of research reports related to occupational hygiene or health and records of injuries and illnesses	Specially appointed team physician and safety and health personnel	Manage the health of employees exposed to noise, new hires, and those undergoing major health exams. Provide health check-up information and results.
	Planning and implementation of health education, hygiene guidance, physical and mental health protection, and health promotion measures for workers	Specially appointed team physician	Conduct pre-employment, regular, and exit health check-ups for employees working with hazardous materials, and provide follow-up medical care.
	Prevention of work-related injuries and illnesses, health consultations, and emergency and first-aid management	Specially appointed team physician	Regularly measure noise levels in the work environment and survey the health status of employees exposed to noise.
	Regular reporting to employers and providing suggestions on health services for workers	Specially appointed team physician	Provide noise protection training and medical guidance for employees exposed to noise, and ensure regular implementation of these measures.
	Identifying and evaluating workplace environmental, operational, and organizational factors affecting workers' physical and mental health, and suggesting improvements	Administrative Unit	Develop and implement a plan to prevent occupational diseases within the organization.
	Ergonomic hazard prevention plan	Specially appointed team physician and safety and health personnel	Develop and implement a plan to protect the health of pregnant employees.
	Prevention plan for diseases triggered by abnormal workloads	Specially appointed team physician	Develop and implement a plan to prevent sexual harassment in the workplace.
	Maternal health protection plan	Specially appointed team physician	Develop and implement a plan to prevent infectious diseases in the workplace.
	Prevention plan for physical and mental workplace violence	Specially appointed team physician	Develop and implement a plan to promote mental health among employees.
	Providing suggestions for improving occupational safety and health facilities	Specially appointed team physician	Manage the health and provide medical care for employees exposed to chemical substances.
	Investigating the correlation between workers' health and their job functions, and taking necessary preventive and health promotion measures	Specially appointed team physician and safety and health personnel	Manage the health and provide medical care for employees exposed to other special hazards.
	Providing functional assessments, job redesign, or adjustment consultations and recommendations for workers returning to work	Specially appointed team physician and safety and health personnel	Conduct assessments, redesign jobs, retrain, counsel, and provide recommendations as needed
Description: Service schedule from January 1, 2023, to December 31, 2023			

For department heads and managers above director level, an annual general health check-up is provided, along with a biennial one-day "Supervisor Package" check-up at the hospital. There are four check-up packages available, allowing supervisors to select two based on their individual needs. To tailor the examination package accordingly, Shin Kong Hospital in the north and Cardinal Tien Hospital in the south were tasked with conducting health assessments for supervisors from their respective regions. The most recent assessment took place in 2022, with 21 supervisors from Shin Kong Hospital and 35 supervisors from Cardinal Tien Hospital participating.

Shin Kong Hospital Health Check-Up items	
Life Signs Assessment	Tumor Markers
Physical Examination	X-Ray Examination
Routine Blood Test	Painless Endoscopy
Blood Sugar	Abdominal Ultrasound
Blood Lipids	Cardiac Function
Kidney Function	Specialist Consultation
Thyroid	Same-Day Report Interpretation
Liver Function	Free Services
Urine Analysis	Follow-Up Services



Cardinal Tien Hospital Health Check-Up items	
A. Internal System Organs Function Examination	Hepatitis C Screening
	Cardiac Function Examination
	Pancreatic Function Examination
	Ultrasound Examination
B. Female Cancer Screening	Colorectal Cancer
	Non-Small Cell Lung Cancer
	Breast Cancer
C. Male Cancer Screening	Colorectal Cancer
	Non-Small Cell Lung Cancer
	Prostate Cancer
D. Cardiac Function	Cardiac Function Examination
	Homocysteine
	High-Sensitivity C-Reactive Protein
E. Dining Out Group Testing	Helicobacter Pylori Test (1369)
	Gastric Cancer Antigen
	Hepatitis A Antibody

Notes:

1. Same-Day Report Interpretation: One-on-one report interpretation by senior specialist doctors.
2. Free Services: Brand new comfortable check-up clothing, exquisite nutritious meals, and one free parking on the day of the check-up.
3. Follow-Up Services: Report explanation, distribution, medical consultation, and assistance with outpatient follow-up.

Cardinal Tien Hospital Package Options:

- Men: A + C + D or A + C + E
- Women: A + B + D or A + B + E

3. Welfare and Pension Scheme

3.1 Employee Welfare

Talent forms the cornerstone of DIMERCO DATA SYSTEM CORPORATION. We strongly uphold that remuneration is the fundamental form of recognition. To enhance support for each employee of DIMERCO DATA SYSTEM CORPORATION, the "Employees Welfare Committee of DIMERCO DATA SYSTEM CORPORATION" was instituted following Article 6 of the Employee Welfare Committee Organizational Regulations. The primary responsibilities of the Welfare Committee encompass reviewing, advancing, and overseeing employee welfare initiatives, as well as strategizing, managing, and allocating welfare funds, conducting audits, managing financial matters, and addressing other pertinent issues.

Meetings are scheduled quarterly, with additional ad hoc meetings arranged as needed to promptly address employee requirements. The current benefits offered include:

DIMERCO DATA SYSTEM CORPORATION Employee Benefits

- Insurance: In addition to labor and health insurance, we also provide group life insurance through AIA, which includes accident, cancer, and hospitalization medical insurance.
- Insured with Chubb for business travel insurance.
- Meal allowance: Company provides vouchers.
- Annual recreational activities and year-end party for employees and their families.
- Employee care support: Daily life care, including hospitalization consolation, birthday gifts, wedding congratulations, and funeral condolences.
- Festival gifts.
- Lactation rooms for female employees.
- Year-end raffle gifts.
- Annual company trip.
- Company uniforms: To foster a positive corporate image and demonstrate team spirit.
- Establishment of a library and posting of workplace life stories and quality literature in the office.
- Annual health check-ups, with professional medical staff providing health consultations to employees.
- Certification assistance.
- Implementation of an employee stock ownership plan; restricted stock rights new shares issued in 2021 and 2023.

To enhance employees' personal protection, the company has acquired "Employee Group Insurance" from AIA Life Insurance to improve compensation for work-related accidents and incidents. The company covers all premiums in full, ensuring that all employees are covered upon joining. Details of the coverage are outlined in the table below. Additionally, the company has secured business safety insurance from Chubb Product Insurance and travel safety insurance from Fubon Life Insurance, providing insurance coverage of NT\$12 million (including NT\$500,000 for accidental medical expenses) for both domestic and international scenarios. The risks faced by employees pertain to the operational hazards of Sino-Philippine Computers. Through effective risk management strategies, we aim to cultivate a work environment where colleagues can operate with peace of mind.

Insurance Type			Employees	Insurance Type		Employees
Accident Insurance Coverage	Group Accident Insurance (including		NTD 2,000,000/person	Cancer Health Insurance	Cancer Hospitalization Daily Benefit	NT\$500 per day
	Group Accident Medical Insurance		NTD 10,000		Cancer Surgery	NT\$15,000
	Lump Sum Payment	Daily Room Charge Coverage	NTD 500/day		Cancer Post-Hospitalization Care	NT\$500 per day
		ICU Charge Compensation	NTD 1,000/day		Cancer Outpatient Surgery	NT\$500 per time
		Reimbursed based on actual receipts provided			Radiation Therapy	NT\$500 per time
		Hospitalization Medical Expense Limit	NTD 15,000/visit		Chemotherapy	NT\$500 per time
		Hospitalization Surgery Expense Limit	NTD 15,000/visit		Cancer Death Insurance Benefit	NT\$100,000 per person
		Pre/Post-Hospitalization Outpatient Insurance	NTD 250/visit			
		Doctor Consultation Fee	NTD 250/visit			
	Emergency Accident Limit		NTD 5,000/visit			
	Full Fracture Hospitalization Allowance		NTD 250 x 1/2 x specified days			
	Partial Fracture Hospitalization Allowance		NTD 250 x 1/4 x specified days			

Notes:

1. The daily room charge coverage limit is 356 days.
2. The ICU charge compensation limit is 7 days.

3.2 Parental Leave

The company has developed an implementation plan to safeguard the health of female employees during pregnancy, childbirth, and breastfeeding. This initiative aims to ensure the physical and mental well-being of maternal workers. Additionally, baby-care support is a key aspect of our commitment to promoting work-life balance among employees.

Year: 2023

Gender/Total	Male	Female	Total
Total number of employees entitled to parental leave	2	1	3
Total number of employees who actually took parental leave (a)	0	1	1
Total number of employees who returned to work after parental leave (b)	0	1	1
Return to work rate (b/a*100%)	-	100%	-
Total number of employees who were still employed 12 months after returning from parental leave (c)	0	1	1
Retention rate (c/b*100%)	-	100%	-

Notes:

1. In 2023, there were male employees still on parental leave who had not yet returned to work. Data that could not be obtained is indicated by "-".
2. Calculation method: Total number of employees who returned to work after parental leave = Total number of employees expected to return from parental leave in that year.

3.3 Pension Scheme Implementation

The pension scheme for employees at DIMERCO DATA SYSTEM CORPORATION adheres to legal regulations and establishes measures for employee retirement. Sections 4 and 5 of this document outline benefit eligibility age and seniority acknowledgment. The allocation details are as follows:

Pension Fund Allocation Status

Retirement System	Old System	New System
Applicable Laws	Labor Standards Act	Labor Pension Act
Allocation Method	Allocates 2.5% of the total monthly salary to a retirement reserve account at the Bank of Taiwan.	Allocates 6% of each employee's individual monthly salary to a personal labor pension account established by the Bureau of Labor Insurance.
Allocation Amount	The cumulative amount of labor retirement reserve funds has reached NTD 87,100,000.	In 2023, 16,769,000 NTD was allocated.
Note: The balance of the company's labor retirement reserve account at the Bank of Taiwan as of the end of 2023.		

To enhance employee well-being, strengthen company cohesion, and disclose corporate performance, the "Employee Stock Ownership Trust Committee" was established by DIMERCO DATA SYSTEM CORPORATION in 2022. Its primary goal is to secure employees' post-retirement lives. Eligible individuals more than three months in company may seek membership. Apart from employees voluntary contributions, the company matches public withdrawal funds to 0.5 times the self-contributed amount in employees individual trust accounts, which are reconciled monthly. In the specified period, 291 employees engaged in self-withdrawals. The breakdown of the company's public withdrawal is as follows:

2023 MONTHLY PUBLIC WITHDRAWAL AMOUNT

Month	PUBLIC WITHDRAWALS FROM TRUST FUNDS(NT)
1	483,500
2	482,500
3	483,500
4	484,000
5	480,000
6	475,500
7	473,500
8	472,000
9	473,000
10	470,000
11	470,000
12	469,500
Total	5,716,000

3.4 Minimum Notice Period for Operational Changes

To safeguard the rights and interests of employees, Sino-Philippine Computer adheres strictly to the pertinent laws and regulations of the Labor Standards Act. In cases of significant operational changes or termination of employment, labor contracts will be concluded following governmental guidelines, with notice periods as stipulated below:

- If the employee works for over 3 months but less than 1 year, a 10-day notice will be provided.
- If the employee works for over 1 year but less than 3 years, a 20-day notice will be provided.
- If you work for over 3 years, you are required to provide a 30-day notice in advance.



Chapter IV: Environmental Sustainability and Social Welfare



Green Initiatives

Collaborate with suppliers and engage in green procurement to develop environmental monitoring systems for tracking carbon footprint, water, and energy consumption.



Management of Water Resources

Energy-saving measures within the organization and the company's business practices must be evaluated from a sustainable standpoint.



Social Welfare

In 2023, all partners are invited to participate in the "Show Love, Christmas Dreams Come True Project" aimed at raising educational subsidies and gifts for children.

1. Energy and Greenhouse Gas Emissions

Diesel is primarily utilized for generators. The total energy consumption of DIMERCO DATA SYSTEM CORPORATION is outlined below. The company's electricity usage is the primary source of energy consumption due to business operations. The specifics are as follows:

Quantitative Indicators	Unit	2023
Electricity Consumption	kWh/year	1,127,700
	GJ	4059.72
Diesel Consumption	L/year	120
	GJ	4.22
Organization Specific Metric	Total Number of Employees	410
Energy Intensity	GJ/employee	9.91
Notes:		
The conversion factor for electricity is 1 kWh = 0.0036 GJ. The conversion factor for fuel is calculated based on the Environmental Protection Administration's Gas Emission Factor Management Table version 6.0.4, with diesel at 8,400 kcal/L; 1 kcal = 4.184 KJ.		



DIMERCO DATA SYSTEM CORPORATION has yet to implement a greenhouse gas inventory. The company is scheduled to adopt ISO 14064-1 in 2025. In 2023, it will initially utilize the trial calculation tool offered by the Environmental Protection Agency of the Ministry of Environment for conversion.

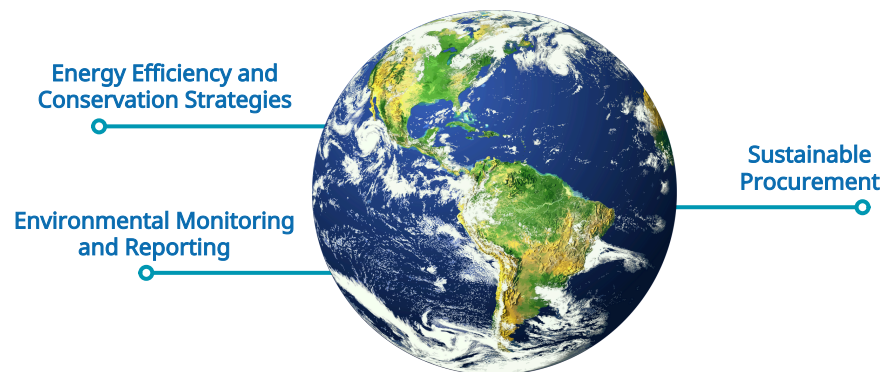
Item	2023
Scope 1: Direct Greenhouse Gas Emissions (tonCO ₂ e)	0.3127
Scope 2: Indirect Greenhouse Gas Emissions (tonCO ₂ e)	558.2115
Total Emissions = Scope 1 + Scope 2 (tonCO ₂ e)	558.5242
Organization Specific Metric (Number of Employees)	410
Greenhouse Gas Emission Intensity (tonCO ₂ e/Full-Time Employees)	1.36
Notes:	
1.Scope 1: Direct greenhouse gas emissions from sources owned or controlled by the organization. 2.Scope 2: Indirect emissions from the consumption of purchased electricity, heat, or steam. 3.The greenhouse gas emission factors refer to the Environmental Protection Administration's greenhouse gas emission factor management table version 6.0.4, calculated using the latest announced factors. 3.This table uses the conversion tools provided by the Ministry of Environment's Environmental Protection Administration. 3.The types of greenhouse gases include nitrous oxide (N ₂ O), methane (CH ₄), carbon dioxide (CO ₂), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF ₆), and nitrogen trifluoride (NF ₃).	

1.1 Green Initiatives

To incorporate environmental factors, energy-saving measures and business behavior within the organization must be assessed from a sustainable standpoint. The prescribed measures are outlined below:

Implementation of Energy Efficiency and Energy Conservation: Utilize energy-saving methods with energy-efficient equipment and technologies like high-efficiency cooling systems, LED lighting, energy-saving servers, etc., to diminish energy usage.

Implementation of Environmental Monitoring and Reporting: Establish Monitoring Systems: Develop an environmental monitoring system to monitor carbon footprint, water, and energy usage to guarantee the successful execution of the strategy. Collaboration with suppliers and sustainable procurement: Engage with hardware suppliers and mandate the provision of eco-friendly products and materials to minimize the environmental impact of goods.



2. Management of Water Resources

DIMERCO DATA SYSTEM CORPORATION utilized the water risk assessment tool to examine the water risk assessment of the office's location. The outcome indicated a Low-Medium (1-2) risk level, despite the fact that our primary water source is tap water, commonly utilized by nearly all staff for daily activities. Given the growing significance of water resources, it is imperative as global citizens to be mindful of our water consumption.

Water Consumption of DIMERCO DATA SYSTEM CORPORATION	
Year	2023
Water Consumption (Million Liters)	6.129
Organization Specific Metric (Unit)	Head Office Employees
Organization Specific Metric Value	358
Water Intensity	0.017
Notes: 1. Water Consumption = Wastewater Discharge = Water Usage 2. Water Intensity = Water Consumption / Organization Specific Metric Value 3. The Kaohsiung branch is a rented space, and the water bill does not include water usage data. Therefore, the water consumption presented in this table only reflects the data of the head office.	

3. Social Welfare Services

DIMERCO DATA SYSTEM CORPORATION also cares about the development of children! In 2023, we invited all our partners to participate in the "Show Love and Fulfill Christmas Wishes" campaign, raising a total of NT\$8,754 for children's living (education) support and gifts. We hope to expand our social engagement in the future and give back to society when our operations are prosperous.



Appendix 1: Comparison Table of GRI Sustainability Reporting Guidelines (GRI Guidelines)

DIMERCO DATA SYSTEM CORPORATION has disclosed the data cited in the GRI content index table for the period from January 1, 2023, to December 31, 2023, in accordance with the GRI Guidelines. GRI 1 Usage: GRI 1: Basics 2021 Applicable GRI Industry Guidelines: N/A.

GRI Code Categories	Number	GRI Code Disclosures	Corresponding Section	NO	Omit/Remark
1. Organizational and Reporting Procedures					
General Disclosure GRI 2 2021	2-1	Detailed Organization Information	I. About DIMERCO DATA SYSTEM	6	-
	2-2	Entities Included in the Organization's Sustainability Reporting	Report Compilation Principles	3	
	2-3	Reporting Period, Frequency, and Contact Person	Report Compilation Principles	3	
	2-4	Restatement of Information	Report Compilation Principles	3	
	2-5	External Assurance/Verification	Report Compilation Principles	3	
2. Operations and Workforce					
General Disclosure GRI 2 2021	2-6	Activities, Value Chain, and Other Business Relationships	I.1.2 Products and Services	8~9	-
	2-7	Employees	III.1 Overview and Development	48	
	2-8	Non-employee Workers	III.1 Overview and Development	48	
3. Governance					
General Disclosure GRI 2 2021	2-9	Governance structure and composition	I.2.1 Board of Directors	12	-
	2-10	Nomination and selection of the highest governance unit	I.2.1 Board of Directors	12	
	2-11	Chairman of the highest governance unit	I.2.1 Board of Directors	12	

GRI Code Categories	Number	GRI Code Disclosures	Corresponding Section	NO	Omit/Remark
3. Governance					
General Disclosure GRI 2 2021	2-12	Role of the Highest Governance Body in Overseeing Impact Management	I.2.1 Board of Directors	12	-
	2-13	Person Responsible for Impact Management	I.2.1 Board of Directors	12	
	2-14	Role of the Highest Governance Body in Sustainability Reporting	I.2.1 Board of Directors	12	
	2-15	Conflict of Interest	I.2.2 Conflict of Interest Avoidance by Directors	15	
	2-16	Communication of Critical Significant Events	I.2.1 Board of Directors	12	
	2-17	Collective Knowledge of the Highest Governance Body	I.2.2 Board Member Training	16	
	2-18	Performance Evaluation of the Highest Governance Body	I.2.3 Implementation of Board Evaluation	17	
	2-19	Compensation Policy	I.2.4 Compensation Committee	20	
	2-20	Compensation Determination Process	I.2.6 Compensation Committee	20	
	2-21	Annual Total Compensation Ratio	1. Overview and Development	51	
4. Strategy, Policy, and Practice					
General Disclosure GRI 2 2021	2-22	Statement of Sustainable Development Strategy		3	-
	2-23	Policy Commitment	Chairman's Message 22 Risk	37	
	2-24	Incorporation of Policy Commitment	Management 22 Risk Management 23	37	
	2-25	Procedures for Remediating Negative Impacts	Legal Compliance 23 Legal Compliance	40	
	2-26	Mechanism for Seeking Advice and Raising Concerns	23 Legal Compliance 11.1 Business	40	
	2-27	Regulatory Compliance	Direction	40	
	2-28	Membership in Industry Associations		7	

GRI Code Categories	Number	GRI Code Disclosures	Corresponding Section	NO	Omit/Remark
5. Stakeholder Discourse					
GRI 2 General Disclosure 2021	2-29 2-30	Policy on Stakeholder Discussions Collective consensus	13.1 Stakeholder Identification 13.2 Stakeholder Communication 1 Overview and Development	21 22~23 48	-
Subject-Specific Guidelines: 200 Series (Economic Subjects)					
Market Status:					
GRI 202 Market Position Theme Disclosure 2016	202-1 202-2	Investment in Infrastructure and Development and Impact of Supporting Services Significant Indirect Economic Impacts	- -	- -	none
Indirect Economic Influence					
GRI 203 Disclosure on Indirect Economic Impacts Topic 2016	203-1 203-2	Investment in infrastructure and the development of support services have significant indirect economic impacts.	- IV.3 Social Welfare	- 66	none
Procurement Procedures					
GRI 204 Disclosure of Procurement Practices under in 2016	204-1	Proportion of local supplier procurement spend	-	-	none

GRI Code Categories	Number	GRI Code Disclosures	Corresponding Section	NO	Omit/Remark
Anti-corruption					
GRI 205 Anti-competitive Behavior Topic-specific Disclosure 2016	205-1 205-2 205-3	205-1 Operations assessed for risks related to corruption 205-2 Communication and training about anti-corruption policies and procedures 205-3 Confirmed incidents of corruption and actions taken	- II.3.1 Anti-corruption System II.3.1 Anti-corruption System	- 41 41	No such incidents occurred
Anti-competitive Conduct					
GRI 206 Anti-competitive Behavior Topic-specific Disclosure 2016	206-1	Legal Proceedings for Anti-Competitive Behavior, Antitrust, and Monopolistic Practices	II.2.1 Anti-corruption System	-	No such incidents occurred
Tax					
GRI 207 Tax Topic-specific Disclosure 2019	207-1 207-2 207-3 207-4	Tax Approach Tax Governance, Control, and Risk Management Stakeholder Engagement and Management of Tax-related Concerns Country-by-country Reporting	- - - -	- - - -	Not Applicable Not Applicable Not Applicable Not Applicable
Subject-Specific Guidelines: Series 300 (Environmental Subjects)					
Materials					
GRI 301 Materials Topic-specific Disclosure 2016	301-1 301-2 301-3	Materials used by weight or volume Recycled input materials used Reclaimed products and their packaging materials	- - -	- - -	Not Applicable Not Applicable Not Applicable

GRI Code Categories	Number	GRI Code Disclosures	Corresponding Section	NO	Omit/Remark
Energy					
GRI 302 Energy Topic-specific Disclosure 2016	302-1	Energy consumption within the organization	IV. Energy and Greenhouse Gas Emissions IV. Energy and Greenhouse Gas Emissions IV. Energy and Greenhouse Gas Emissions	64	-
	302-2	Energy consumption outside of the organization		64	none
	302-3	Energy intensity		64	-
	302-4	Reduction of energy consumption		-	none
	302-5	Reductions in energy requirements of products and services		-	none
Water and Flowing Water					
GRI 303 Water and Effluents Management Approach Disclosure 2018	303-1	Shared Water Resources Impact	IV. Water Resource Management	65	-
	303-2	Management of Water Discharge-related Impacts	-	-	none
	303-3	Water Withdrawal	IV. Water Resource Management	65	-
	303-4	Water Discharge	IV. Water Resource Management	65	-
	303-5	Water Consumption	IV. Water Resource Management	64	-
Biodiversity					
GRI 304 Biodiversity Topic-specific Disclosure 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	-	-	Not Applicable
	304-2	Significant impacts of activities, products, and services on biodiversity	-	-	Not Applicable
	304-3	Habitats protected or restored	-	-	Not Applicable
	304-4	Species on the IUCN Red List and national conservation list with habitats in areas affected by operations	-	-	Not Applicable

GRI Code Categories	Number	GRI Code Disclosures	Corresponding Section	NO	Omit/Remark
Emission					
GRI 305 Emissions Topic-specific Disclosure 2016	305-1	Direct (Scope 1) GHG Emissions	III.1 Energy and Greenhouse Gas Emissions	57	-
	305-2	Energy Indirect (Scope 2) GHG Emissions	III.1 Energy and Greenhouse Gas Emissions	57	Not Applicable
	305-3	Other Indirect (Scope 3) GHG Emissions	-	-	-
	305-4	GHG Emissions Intensity	III.1 Energy and Greenhouse Gas Emissions	57	Not Applicable
	305-5	Reduction of GHG Emissions	-	-	Not Applicable
	305-6	Emissions of Ozone-depleting Substances (ODS)	-	-	-
	305-7	Emissions of NOx, SOx, and Other Significant Air Emissions	-	-	-
Waste					
GRI 306 Waste Topic-specific Disclosure 2020	306-1	Generation of Waste and Significant Impacts Related to Waste	-	-	none
	306-2	Management of Significant Impacts Related to Waste	-	-	none
	306-3	Generation of Waste	-	-	none
	306-4	Transfer of Waste for Disposal	-	-	none
	306-5	Direct Disposal of Waste	-	-	none
GRI 306 Effluents and Waste Topic-specific Disclosure 2016	306-3	significant leakage	-	-	none
Supplier Environmental Evaluation					
GRI 308 Supplier Environmental Assessment Topic-specific Disclosure 2016	308-1	Screening New Suppliers Using Environmental Criteria	II.2.1 Quality Management	38	-
	308-2	Negative Environmental Impacts in the Supply Chain and Actions Taken	-	-	none

GRI Code Categories	Number	GRI Code Disclosures	Corresponding Section	NO	Omit/Remark
Subject-Specific Guidelines: 400 Series (Social Subjects)					
Employment Relations					
GRI 402 Labor/Management Relations Topic-specific Disclosure 2016	402-1	Minimum Notice Period for Operational Changes	Refer to Section 3.4 for the Minimum Announcement Period regarding Operational Changes.	62	
Occupational Safety and Health					
GRI 403 Occupational Health and Safety Management Approach Disclosure 2018	403-1	Occupational Health and Safety Management System	Refer to Section 2 on Occupational Safety and Health, specifically Section 2.1 on Employee Health Examination and Occupational Diseases.	52~54	-
	403-2	Hazard Identification, Risk Assessment, and Incident Investigation		52~54	-
	403-3	Occupational Health Services		56~57	-
	403-4	Worker Participation, Consultation, and Communication on Occupational Health and Safety		52~54	-
	403-5	Worker Training on Occupational Health and Safety	-	-	none
	403-6	Worker Health Promotion	Refer to Section 2.1 on Employee Health Checkup and Occupational Diseases.	56~57	-
	403-7	Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked to Business Relationships		56~57	-
GRI 403 Occupational Health and Safety Topic-specific Disclosure 2018	403-8	Workers Covered by the Occupational Health and Safety Management System	III.2 Occupational Safety and Health	52	-
	403-9	Work-related Injuries	III.2 Occupational Safety and Health	55	No such incidents occurred
	403-10	Occupational Diseases	III.2.1 Employee Health Examinations and Occupational Diseases	56	No such incidents occurred
Non-discrimination					
GRI 406 Non-discrimination Topic-specific Disclosure 2016	406-1	Occupational Diseases	-	-	none

GRI Code Categories	Number	GRI Code Disclosures	Corresponding Section	NO	Omit/Remark
Freedom of Association and Group Consultation					
GRI 407 Freedom of Association and Collective Bargaining Topic-specific Disclosure 2016	407-1	Operational sites and suppliers with significant risk of incidents involving the right to freedom of association and collective bargaining	-	-	none
Child Labor					
GRI 408 Child Labor Topic-specific Disclosure 2016	408-1	Significant risk of child labor incidents at operational sites and suppliers	-	-	none
Involuntary Labor					
GRI 409 Forced or Compulsory Labor Topic-specific Disclosure 2016	409-1	Operational sites and suppliers with significant risk of incidents of forced or compulsory labor	-	-	none
Conservation					
GRI 410 Security Practices Topic-specific Disclosure 2016	410-1	Training of security personnel on human rights policies or procedures	-	-	none
Indigenous Rights					
GRI 411 Rights of Indigenous Peoples Topic-specific Disclosure 2016	411-1	Incidents involving the violation of indigenous peoples' rights	-	-	none

GRI Code Categories	Number	GRI Code Disclosures	Corresponding Section	NO	Omit/Remark
Community Members					
GRI 413 Local Communities Topic-specific Disclosure 2016	413-1 413-2	Operational activities involving local community engagement, impact assessments, and development programs Operational activities with significant actual or potential negative impacts on local communities	-	-	none
Supplier Social Evaluation					
GRI 414 Supplier Social Assessment Topic-specific Disclosure 2016	414-1 414-2	Screening new suppliers using social criteria Negative social impacts in the supply chain and actions taken	-	-	none
Government Policy					
GRI 415 Public Policy Topic-specific Disclosure 2016	415-1	Assessment of the health and safety impacts of product and service categories	II.1 Corporate Performance	36	No such incidents occurred
Customer Health and Safety					
GRI 416 Customer Health and Safety Topic-specific Disclosure 2016	416-1 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services Political contributions	- -	- -	none none
Marketing and Branding					
GRI 417 Marketing and Labeling Topic-specific Disclosure 2016	417-1 417-2 417-3	Requirements for product and service information and labeling Incidents of non-compliance with regulations concerning product and service information and labeling Incidents of non-compliance with regulations concerning marketing communications	- - -	- - -	none none none

Disclosure of Material Topics

GRI Code Categories	issue	Sector Code	Number	GRI Code Disclosures	Corresponding Section	NO.	Omit/Remark
GRI 3: Material Topics 2021	Management Approach	-	3-1	Process for Determining Material Topics	I.4 Identification of Significant Topics	24	-
GRI 3: Material Topics 2021	Management Approach	-	3-2	List of Material Topics	I.4 Identification of Significant Topics	25	-

Material Topic : Training and Education (GRI 404)

GRI 3: Material Topics 2021	Policy on Training and Education	-	3-3	Material Topic Management	III. Cultivating Sustainable DIMERCO Employees	44	-
	Management	-	404-1	Average Hours of Training Per Year Per Employee	III.1.2 Education and Training	50	-
	Training and Education Theme	-	404-2	Programs for Upgrading Employee Skills and Transition Assistance Programs	-	-	none
GRI 404	Disclosure 2016	-	404-3	Percentage of Employees Receiving Regular Performance and Career Development Reviews	III.1.3 Performance Management System	51	-

Material Topic: Workforce Diversity and Equal Opportunity (GRI 405)

GRI 3: Material Topic 2021	Employee Diversity and Equal Opportunity	-	3-3	Material Topic Management	III. Cultivating Sustainable DIMERCO Employees	46	-
	Management Approach	-	405-1	Diversity of Governance Bodies and Employees	III.1.1 Recruitment and Retention	49	-
GRI 405	Employee Diversity and Equal Opportunity	-	405-2	Ratio of Basic Salary and Remuneration of Women to Men	III.1.3 Performance Management System	51	-
	Topic-specific Disclosure 2016						

Disclosure of Material Topics

GRI Code Categories	issue	Sector Code	Number	GRI Code Disclosures	Corresponding Section	NO.	Omit/Remark
Material Topic: Financial Performance [Economic Performance (GRI 201)]							
GRI 3: Material Topic 2021 GRI 201	Policy on Economic Performance Management	-	3-3	Material Topic Management Direct Economic Value Generated and Distributed by the Organization Financial Implications and Other Risks and Opportunities Due to Climate Change Defined Benefit Plan Obligations and Other Retirement Plans Financial Assistance Received from Government	I.4 Identification of Significant Topics	28	-
	Economic Performance Disclosure Topic 2016	-	201-1		II.1 Corporate Performance	36	-
		-	201-2		II.2.2 Climate Risk Management	39	-
		-	201-3		III.3.1 Comprehensive Benefits	58	-
		-	201-4		III.3.3 Pension Scheme and Implementation	61	-
					II.1 Corporate Performance	36	-
Material Topic: Customer Privacy GRI 418							
GRI 3: Material Topics 2021 GRI 418	Customer Privacy Management Policy Customer Privacy Disclosure 2016	-	3-3	Material Topic Management Substantiated Complaints Concerning Breaches of Customer Privacy or Losses of Customer Data	II. Risk Management and Performance	34	-
		-	418-1			-	No such incidents occurred

Disclosure of Material Topics

GRI Code Categories	issue	Sector Code	Number	GRI Code Disclosures	Corresponding Section	NO.	Omit/Remark
Material Topic: Employment Relations (GRI 401)							
GRI 3: Material Topic 2021 GRI 401	Policy on labor-employer relations management Labor-employer relations theme disclosure 2016	-	3-3	Material Topic Management New Employees and Employee Turnover Benefits Provided to Full-time Employees (Excluding Temporary or Part-time Employees) Parental Leave	III. Cultivating Sustainable DIMERCO Employees III.1.1 Recruitment and Retention III.1 Overview and Development III.3.2 Parental Leave	47	-
		-	401-1			49	-
		-	401-2			48	-
		-	401-3			60	-
Tailored Theme: Human Resource Management and Compensation System							
GRI 3: Material Topic 2021	Policy on Human Resources Management and Salary System Management	-	3-3	Material Topic Management	III. Cultivating Sustainable DIMERCO Employees	43	-
Tailored Theme: Advantages and Entitlements							
GRI 3: Material Topic 2021	Policy on Welfare and Rights Management	-	3-3	Material Topic Management	III. Cultivating Sustainable DIMERCO Employees	45	-

Disclosure of Material Topics

GRI Code Categories	Issue	Sector Code	Number	GRI Code Disclosures	Corresponding Section	NO.	Omit/Remark
Tailored Theme: Integrity Management							
GRI 3: Material Topics 2021	Ethical Business Practices	-	3-3	Material Topic Management	II. Risk Management and Performance	32	-
Tailored Theme: Cybersecurity							
GRI 3: Material Topics 2021	Information Security Management Approach	-	3-3	Material Topic Management	II. Risk Management and Performance	33	-
Tailored Theme: Corporate Governance							
GRI 3: Material Topics 2021	General Corporate Governance Management Approach	-	3-3	Material Topic Management	II. Risk Management and Performance	35	-

Appendix II: SASB Sustainability Accounting Standards Comparison Table

Disclose the Topic	Index	Description of the Index	Corresponding Section	No.
The Environmental Impact of Hardware Infrastructure	TC-SI-130a.1	(1) Total Energy Consumption (2) Proportion from the Grid (3) Proportion from Renewable Energy	IV.1 Energy and Greenhouse Gas Emissions	64
	TC-SI-130a.2	(1) Total Water Withdrawal (2) Total Water Consumption and Percentage in Areas with High or Extremely High Water Stress	IV.2 Water Resource Management	65
	TC-SI-130a.3	Explanation of How Environmental Considerations are Integrated into Data Center Strategic Planning	Not Applicable	-
Privacy of Information and Freedom of Expression	TC-SI-220a.1	Description of Policies and Practices Relating to Behavioral Advertising and User Privacy	I.1 About DIMERCO DATA SYSTEM	6
	TC-SI-220a.2	Number of Users Whose Information is Used for Secondary Purposes	I.1 About DIMERCO DATA SYSTEM	6
	TC-SI-220a.3	Financial Losses Incurred Due to Legal Proceedings Related to User Privacy	I.1 About DIMERCO DATA SYSTEM	6
	TC-SI-220a.4	(1) Number of Requests for User Information by Law Enforcement (2) Number of Users Whose Information Was Requested	I.1 About DIMERCO DATA SYSTEM	6
	TC-SI-220a.5	(3) Proportion of Incidents in Which User Information Was Disclosed List of Countries Where Core Products or Services Are Subject to Government Monitoring, Blocking, Content Filtering, or Censorship	None	-
Security of Information	TC-SI-230a.1	(1) Number of Data Breaches (2) Percentage Involving Personally Identifiable Information (PII) (3) Number of Affected Users	II.2 Risk Management	37
	TC-SI-230a.2	Explanation of Methods for Identifying and Addressing Data Security Risks, Including the Use of Third-Party Cybersecurity Standards	II.2 Risk Management	37



Appendix II: SASB Sustainability Accounting Standards Comparison Table

Disclose the Topic	Index	Description of the Index	Corresponding Section	No.
Recruitment and Management of a Globally Diverse and Technical Workforce	TC-SI-330a.1 TC-SI-330a.3	(1) Percentage of Foreign and (2) Overseas Employees (1) Gender and Racial/Ethnic Group Proportions of Management (2) Technical Staff (3) Other Employees	Not Applicable III.1 Overview and Development	- 48
Intellectual Property Protection and Management Practices	TC-SI-520a.1	Financial Losses Due to Legal Proceedings Related to Anti-competitive Behavior	Not Applicable	-
Managing System Risks from Technological Disruptions	TC-SI-550a.1 TC-SI-550a.2	(1) Number of Performance Issues (2) Number of Service Interruptions (3) Number of User Service Interruptions Explanation of Business Continuity Risks Related to Operational Disruptions	II.2 Risk Management II.2 Risk Management	37 37



會計師有限確信報告

中菲電腦股份有限公司 公鑒

確信範圍

本會計師接受中菲電腦股份有限公司以下簡稱（中菲電腦）之委任，對 2023 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

有關中菲電腦之標的資訊及其適用基準詳列於附件一。

管理階層之責任

中菲電腦管理階之責任係依據臺灣證券交易所「上櫃公司編製與申報永續報告書作業辦法」之規定，以及依據適當之基準編製 2023 年永續報告書，包括參考由全球永續性標準理事會(Global Sustainability Standards Board, GSSB) 所發布之 2021 年 GRI 準則 (GRI Standards)，中菲電腦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有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。

本會計師相信已獲取足夠及適切之證據，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。

所執行程序之說明

有限確信案件中執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中菲電腦內部控制之有效性，但本確信案件並非對中菲電腦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的程序。

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

本會計師執行的程序包括：

- 與中菲電腦之管理階層及員工進行訪談，以瞭解中菲電腦履行企業社會責任/永續發展之整體情況，以及報導流程；
- 透過訪談、檢查相關文件，以瞭解中菲電腦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，以及中菲電腦如何回應該等期望與需求；
- 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；
- 閱讀中菲電腦之企業永續報告書，確認其與本事務所取得關於企業永續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。

安永聯合會計師事務所

會計師：王居鈞



一一三年五月三日

附件一：

編號	章節	內文標題	標的資訊	適用基準																																																
1	第參章 第一節	概況與 培育	<table><tr><th colspan="7">2023 年各職級薪酬中位數</th></tr><tr><th>職級</th><th colspan="2">高階主管</th><th colspan="2">中低階主管</th><th colspan="2">一般員工</th></tr><tr><th>性別</th><th>男</th><th>女</th><th>男</th><th>女</th><th>男</th><th>女</th></tr><tr><td>薪酬中位數 比率</td><td>1</td><td>0.91</td><td>1</td><td>0.93</td><td>1</td><td>0.89</td></tr></table> <p>說明：</p> <p>1. 高階主管：經理級以上</p> <p>2. 中、低階主管：其他管理職（含顧問）</p>	2023 年各職級薪酬中位數							職級	高階主管		中低階主管		一般員工		性別	男	女	男	女	男	女	薪酬中位數 比率	1	0.91	1	0.93	1	0.89	2023 年 01 月 01 日至 12 月 31 日 中菲電腦高階主管、中低階主管、一般員工的男女薪酬中位數比率。																				
2023 年各職級薪酬中位數																																																				
職級	高階主管		中低階主管		一般員工																																															
性別	男	女	男	女	男	女																																														
薪酬中位數 比率	1	0.91	1	0.93	1	0.89																																														
2	第參章 第一節	概況與 培育	<table><tr><th colspan="4">2023 新進員工人數</th></tr><tr><th>年齡/性別</th><th>男性</th><th>女性</th><th>合計人數</th></tr><tr><td>30 歲以下</td><td>44</td><td>11</td><td>55</td></tr><tr><td>30-50 歲</td><td>11</td><td>3</td><td>14</td></tr><tr><td>50 歲以上</td><td>6</td><td>0</td><td>6</td></tr><tr><td>合計人數</td><td>61</td><td>14</td><td>75</td></tr></table> <p>說明:新進人員人數不扣除中途離職人員</p> <table><tr><th colspan="4">2023 離職員工人數</th></tr><tr><th>年齡/性別</th><th>男性</th><th>女性</th><th>合計人數</th></tr><tr><td>30 歲以下</td><td>31</td><td>11</td><td>42</td></tr><tr><td>30-50 歲</td><td>7</td><td>5</td><td>12</td></tr><tr><td>50 歲以上</td><td>0</td><td>1</td><td>1</td></tr><tr><td>合計人數</td><td>38</td><td>17</td><td>55</td></tr></table>	2023 新進員工人數				年齡/性別	男性	女性	合計人數	30 歲以下	44	11	55	30-50 歲	11	3	14	50 歲以上	6	0	6	合計人數	61	14	75	2023 離職員工人數				年齡/性別	男性	女性	合計人數	30 歲以下	31	11	42	30-50 歲	7	5	12	50 歲以上	0	1	1	合計人數	38	17	55	2023 年 01 月 01 日至 12 月 31 日， 中菲電腦新進人員及離職人員依照男女、性別統計表。
2023 新進員工人數																																																				
年齡/性別	男性	女性	合計人數																																																	
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編號	章節	內文標題	標的資訊	適用基準
3	第參章 第二節	職業安全健康	2023 年健檢項目與檢查人數 說明：檢查人數為臺北 358 人+高雄 38 人之合計	2023 年 01 月 01 日至 12 月 31 日，中菲電腦員工福利包括健康檢查、人壽團險、旅平險、員工持股信託福利、限制員工權利新股，共 5 項。
	第參章 第三節	福利與退休制度	投保友邦人壽團險包括意外險、癌症及住院醫療險 投保美商安達產物商務旅平險 實施員工持股信託福利制度 並分別於 2021 年及 2023 年發行限制員工權利新股	
4	第貳章 第二節	風險管理	在報導期間，沒有任何資訊外洩情事發生，亦無發生服務中斷或技術導致運中斷的情事	2023 年 01 月 01 日至 12 月 31 日間，中菲電腦資料外洩事件數量、服務中斷或技術導致運中斷的情事。
5	第壹張 第二節	公司治理	本公司董事參與公司治理有關之進修與訓練情形，年度進修總時數共 45 小時	2023 年 01 月 01 日至 12 月 31 日間，中菲電腦董事訓練時數。

