



DIMERCO DATA SYSTEM CORPORATION

Sustainability
Report 2024



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Message from the Chairman



DIMERCO DATA SYSTEM Co., Ltd. even in the circumstance of the unprecedented changes and challenges for the information service industry in recent years, has always adhered to the core concept of "quality, professionalism, customer satisfaction" and continued to promote innovation and development. We are deeply aware of the fact that only by remaining flexible and forward-looking in the ever-changing market environment can we provide our customers with the best services and achieve sustainable business operations.

With the spirit of "innovative development" as our guideline, DIMERCO DATA SYSTEM Co., Ltd. is committed to integrating internal and external resources, strengthening R&D capabilities, and improving the professional skills of employees. We continue to provide customers with the most updated information and the best solutions to help companies gain a firm foothold in Taiwan and expand into the international market. DIMERCO DATA SYSTEM Co., Ltd. is convinced that through unremitting efforts and continuous innovation, we will be able to balance economic growth and social responsibility and become a model of sustainable development in the industry.

Since our establishment, DIMERCO DATA SYSTEM Co., Ltd. has clearly defined our role to focus on helping customers maximize the benefits of information technology operations and strengthen their industry competitive advantages instead of aiming for short-term profits. "Only when customers are satisfied, can DIMERCO DATA SYSTEM Co., Ltd. be considered as successful" is our consistent commitment, and this philosophy is constantly proven through the high trust and good reputation of our customers. The year-on-year growth in revenue and industry recognition also reflects our expertise and dedication. Winning the IBM Best Dealer Award and customer satisfaction awards many times, and obtaining ISO and CMMI quality certifications, all are evidence of our strength.

With the continuous expansion of our scale and service footprint, DIMERCO DATA SYSTEM Co., Ltd. insists on sustainable operation as our goal, combining professional talents, customized services and the spirit of continuous innovation to achieve greater value for our customers. Information technology is changing rapidly. Today's achievements could turn out to be tomorrow's obstacles. Only by continuously looking to the future and broadening our horizons can we move forward steadily in the global market. Facing the rapid changes in the market and the trend of sustainable development, we focus on the following three major goals for the future.



To provide high-quality
services continuously and
to grow steadily



To become a paradigm of
sustainable development,
balancing economic and
environmental responsibility



To lead the industry towards
green, low-carbon and
sustainable development

DIMERCO DATA SYSTEM Co., Ltd. will be committed to innovation with responsibility in order to achieve the common prosperity of the enterprise and society.



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Instruction of the Report



This report is the second Sustainability Sustainability Report of DIMERCO DATA SYSTEM Co., Ltd.. The Sustainability Development Committee promotes the compilation of the Sustainability Report of DIMERCO DATA SYSTEM, and is responsible for the compilation planning, communication, and data confirmation, which will be compiled into the “2024 Sustainability Report of DIMERCO DATA SYSTEM Co., Ltd.”. The content of this report includes corporate governance, economic performance, sustainable labor, public welfare activities and other aspects of practice and data performance. Its purpose is to proactively disclose all our sustainable actions, to be accountable to all stakeholders, and to fulfill our social citizenship responsibilities.

Contact

Welcome to contact us if you have any concern or suggestion about this ESG report!

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Guideline

This report focuses on DIMERCO DATA SYSTEM Co., Ltd., and discloses relevant information from January 1, 2024 to December 31, 2024, with reference to the GRI Sustainability Reporting Standards published by the Global Reporting Initiative (GRI) in 2021, as well as the Task Force on Climate-related Financial Disclosures (TCFD), Sustainability Accounting Standards Board (SASB) and the “Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies” stipulated by the TPEX. Data and materials are provided by the branches of DIMERCO DATA SYSTEM Co., Ltd., including the headquarters in Taipei and the Kaohsiung branch. The relevant content will be explained in Appendix 1 should the information is re-edited.

Review and Release

To ensure the credibility of the data stated in this report, the financial data of DIMERCO DATA SYSTEM Co., Ltd. was reviewed and finalized by the heads of each unit after being compiled and then commissioned to a third party, Ernst & Young Global Limited, for limited assurance in accordance with the provisions of the first bulletin of the Assurance Standards, “Assurance Engagements other than Audits or Reviews of Historical Financial Information.” After the assurance task was completed, the relevant results were fully communicated to the Board of Directors and finally confirmed for issuance by the Chairman. For the scope and conclusion of the assurance, please refer to the independent assurance report in the appendix of this report.

Time of Report Release

This is the second ESG report of DIMERCO DATA SYSTEM Co., Ltd., which publishes its ESG report every June, while exposes relevant data on its official website.

- Previous version: published in June 2024.
- Current version: published in August 2025.



Preface/
Introduction

Sustainability
Blueprint And Vision

Resilient Governance And
Sustainability Performance

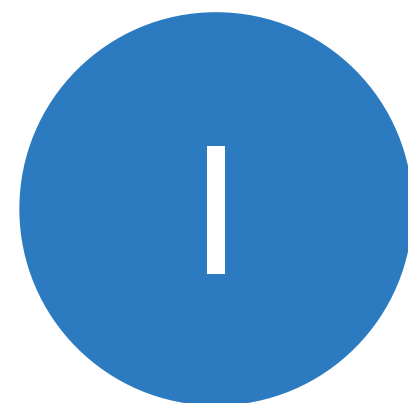
Column

Talent Sustainability
And Cultural Inclusion

Environmental Responsibility
And Social Impact

Appendix

04.



Sustainability Blueprint and Vision





1. Overview of DIMERCO DATA SYSTEM Co., Ltd.



As a Co., Ltd. established in Taipei City in November 1981, DIMERCO DATA SYSTEM Co., Ltd.s main business is the design, development and sales of various computer software, the agency and sales of computer hardware equipment, computer data processing services, computer information consulting services and computer leasing. The company was approved by the Securities and Futures Commission of the Ministry of Finance as an OTC company on August 16, 1999, and its stock was officially listed on October 15, 1999.

In order to deepen our understanding of industry development trends and government policies, our company has joined the Taipei Computer Business Association, the largest computer association in Taiwan, since 1986. The Company has mastered global industry trends through the association platform and accumulated the forward-looking judgment capabilities required for long-term operations.

Therefore, in the fiercely competitive information system service industry, our company chose to invest in the trust system software and services of the financial industry decades ago. Since the financial system is another professional field for us, in addition to the information and communication related capabilities, our R&D personnel are actively encouraged to learn financial related knowledge and obtain relevant certificates to lay a good foundation for discussing system architecture with financial related customers in the future. As we are well aware of the fact that user data stored on the client side (i.e. financial-related businesses) must be strictly managed, in order to strengthen the assurance of service and product quality for customers, we passed ISO 9001 quality certification, ISO 27001 information security certification and ISO 27701 privacy information management certification in 1998, 2020 and 2024 respectively. DIMERCO DATA SYSTEM Co., Ltd. has thus achieved an excellent record of zero leakage of client user data and zero financial loss to the client.

Basic Information of DIMERCO DATA SYSTEM Co., Ltd.

Name of the Cooperation	DIMERCO DATA SYSTEM Co., Ltd.
Date of Establishment	1981
Market Category / Stock Symbol	OTC / 5403
Headcount	428
Location for the Headquarter	8 F., No. 151, Xing'ai Rd., Neihu Dist., Taipei City 114067, Taiwan (R.O.C.)
Kaohsiung Branch	29 F. No. 188, Liuhe Road, Xinxin Dist, Kaohsiung City, 80048, Taiwan (R.O.C.)
Authorized Capital	968,000,000NT
Outlook of the Company Building	



1.1 Business Strategy

Our company has developed a number of application software based on the needs of different industries, including securities firms, banks and circulation industries. We provide customized system services based on our customers' information needs. Our Company designs or adjust system functions to create exclusive solutions based on the characteristics and customized needs of each industry. We also integrate the required hardware and peripheral equipment, and provide technical consultation and maintenance support after system construction to establish long-term and stable cooperative relationships with customers. High quality and integrated services are also the core sales strategy of our company.

Our clients include financial, medical and government agencies. We have been working most intensively in the financial industry, focusing on securities re-entrustment and futures trading systems for a long time. Our specific money trust products have a market share of over 80%, laying a solid profit foundation for the company. The company adheres to the philosophy of prudent operation, continuously improves technology and service quality, and strengthens its market competitiveness.

Faced with factors such as policy relaxation, changes in consumer behavior, the rise of insurance technology, industry consolidation and the need for system innovation, Taiwan's insurance industry is accelerating its digital transformation. DIMERCO DATA SYSTEM Co., Ltd. has observed three major driving forces:



In response to this trend, DIMERCO DATA SYSTEM Co., Ltd. joined hands with IBM in 2024 to help Taiwanese insurance companies integrate digital solutions, optimize cash flow and overall performance, demonstrate our professional capabilities and market influence in the field of insurance technology, and fully seize this opportunity.



1.2 Product and Service

DIMERCO DATA SYSTEM Co., Ltd. business areas are mainly divided into bank trust accounting and securities core accounting systems, and its hardware is mainly IBM mainframes, EMC disk drives, HP x86 and Microsoft system software. Detailed description:

Application software design and sales - **securities system software**

Providing front-end, middle-end and back-end systems for securities business such as securities, futures, options, re-entrustment, wealth management, funds and securities lending, etc. In response to the immediacy of transactions, in addition to the original core accounting system, there is a straight full risk control host connection.

In addition, in response to the trend of product diversification, digitization and automation, Securities provides securities clients with a new generation of digital online counters and a one-stop platform for end users.

Application software design and sales - **banking and financial system software**

Providing a full range of trust systems for the banking and financial industry; including front-end order placement for investment and financial management of domestic and foreign commodities for specific money trusts, back-end accounting processing and reporting, wealth management platform, customer management (CRM), custodian bank management trust business management, personal/legal person trusts, collective management systems, retirement trusts, real estate trusts, employee benefits and shareholding trusts, family trusts, etc.

We also provide a trust middleware platform, which integrates all trust product information and separates the original transaction, declaration, report and inquiry functions from the accounting core, achieving the goal of a small core and large periphery with separation of transactions and accounting

Application software design and sales - **self-operated integrated accounting platform software**

Providing financial and general corporate financial investment and accounting management systems. Financial products include stocks, funds, ETFs, warrants, bonds, etc.

Application software design and sales - **enterprise message notification integration platform**

Providing a financial and corporate message notification integration platform, integrating all external notification services through a single platform, including SMS, push, LINE, Email, and fax

Application software design and sales - **insurance industry system software**

Providing the insurance industry with investment-type policy ordering, fund investment systems, and sales personnel performance calculation systems

Hardware Sales—**IBM Power Platform (IBM i/AIX)、Linux、Windows、servers and network/security products, etc.**

Providing hardware platform construction and introduction required for customer system integration

Package software sales - **operating platforms, virtualization, heterogeneous platforms, information security, monitoring, database software, backup software, etc.**

Providing customers with the software platform construction and introduction required during the system integration process.

Services - **system installation and integration, system maintenance, hardware maintenance and application software platform construction services**

Providing the integration, construction and customized services required for the customer's information process.

Application software design and sales - **logistics industry system software**

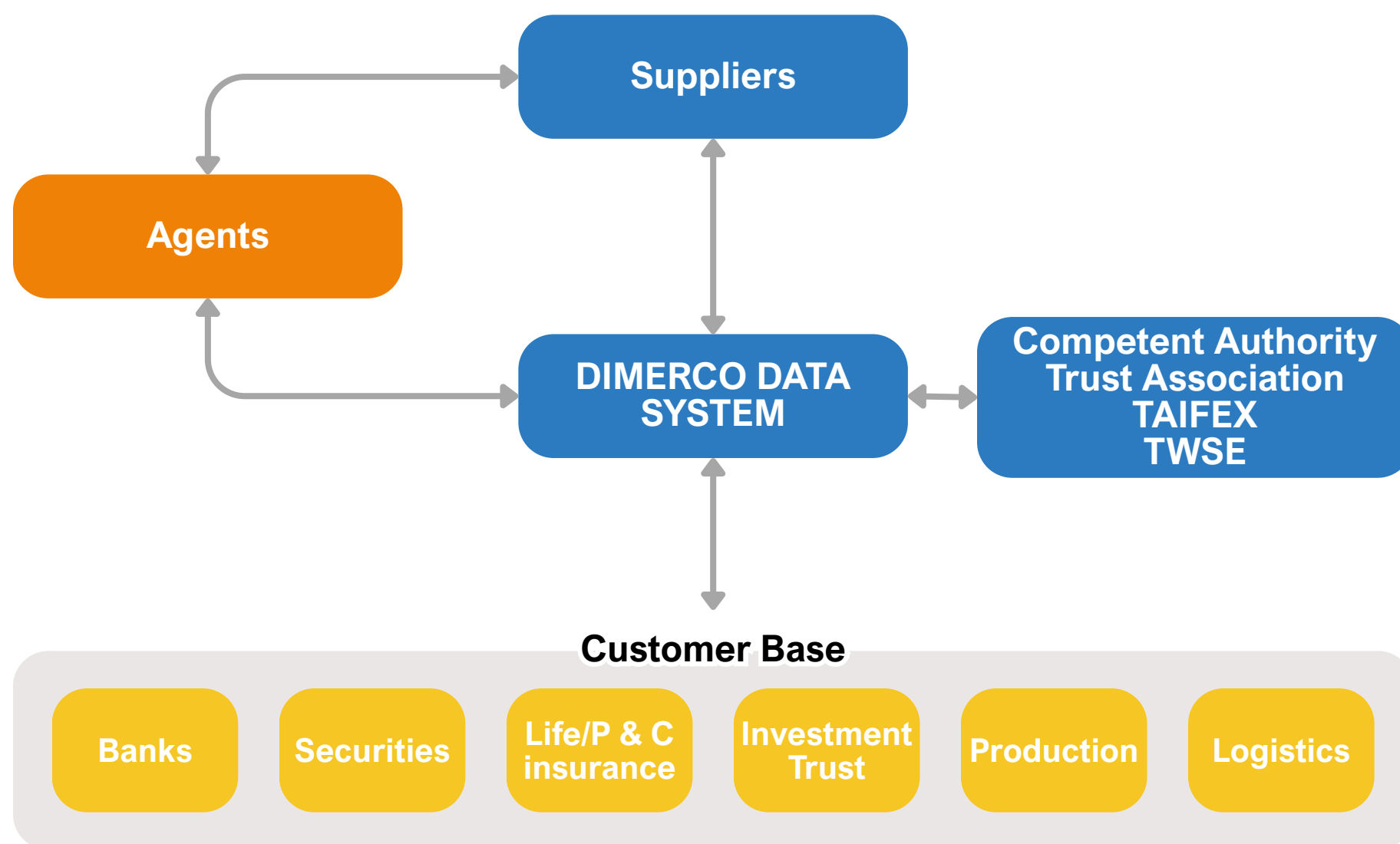
Providing purchase, sales and inventory management functions for the logistics industry



1.2 Product and Service



Supply Chain Diagram



Our clients include banks, securities firms, hospitals, large-scale distribution companies (such as FamilyMart) and large enterprises (such as Evergreen Group). The cumulative number of customers has reached 271 after years of steady development.

Business Status of DIMERCO DATA SYSTEM Co., Ltd.

Year	2022		2023		2024	
Product Category	Sale Value	Proportion %	Sale Value	Proportion %	Sale Value	Proportion %
Sales Revenue	1,339,496	53.95	1,423,871	51.47	1,685,830	53.41
Service Revenue	1,143,382	46.05	1,342,503	48.53	1,470,632	46.59
Summaries	2,482,878	100.00	2,766,374	100.00	3,156,462	100.00

Remarks: NTD Thousand Yuan





2. Stakeholder Engagement



2.1 Defining Stakeholders

DIMERCO DATA SYSTEM Co., Ltd. highly values the voices of all stakeholders, because they are the driving force for our progress!

Our company lists 9 common stakeholders based on the GRI standards: shareholders/investors/banks, customers, suppliers, employees, government agencies, community residents, business partners, public associations and non-governmental organizations. We used the five aspects of the AA1000SES (2015) stakeholder engagement standards: dependence, influence, attention, responsibility and multiple perspectives to identify, and finally identified the company's important stakeholders in 2024 as five types of stakeholders: customers, employees, shareholders and investors, suppliers, and the public.

2.2 Communication with the Stakeholders

The key to sustainable operations lies in listening attentively to the voices of stakeholders, accepting opinions from all parties through regular or immediate multiple communication channels, gaining a deep understanding of their concerns, and making resolving misunderstandings and avoiding disputes a priority. We collect suggestions from all walks of life through labor-management meetings, shareholders' meetings, annual reports, official websites and other platforms, and adjust plans accordingly. During the reporting period, the actual actions taken were:



2. Stakeholder Engagement

2.2 Communication with the Stakeholders

Labor-management Meetings

In order to comply with the information security requirements of ISO 27001, the original personal computer subsidy system was changed to a centralized procurement of computers for employees by the company. Employees who are still receiving subsidies will continue to receive subsidies. We announced the implementation of the "Regulations on the Use of Publicly Issued Computers" and the "Management Standards for Employees' Use of Publicly Issued Information Equipment" in July 2024. We hope that employees will properly keep and use them and complete 4 meetings in 2024.

AGM

Reporting the company's annual operating performance, profit distribution and capital increase to shareholders, revise the "Articles of Association" and "Asset Acquisition or Disposal Procedures" in accordance with regulations to strengthen shareholder rights, and re-elect directors.

Annual Reports

Regularly publishing the company's operating results for the previous year every year to explain market trends and show shareholders and the general public the company's future development direction, thereby increasing the confidence of investors interested in the company.

Official Website

Our company's most immediate external communication platform can provide us with feedback immediately so that we can make appropriate adjustments. On the other hand, it allows unfamiliar customers to find trustworthy DIMERCO DATA SYSTEM Co., Ltd. on the open information network.

Supplier Evaluation

We regard the evaluation as an opportunity to communicate with suppliers and interact with partners regularly to find sustainable partners, which can be used as one of the methods to control the external risks of corporate operations.

Customer Satisfaction Survey

Our company conducts satisfaction surveys twice a year to fully understand customer needs from the perspectives of industry experience, proactive attitude, richness of project documents, smoothness of communication channels, product adjustment capabilities, problem judgment and handling capabilities, personnel communication and coordination, and understanding of the customer environment, so as to cultivate long-term trust relationships and make customers willing to continue using our products or services. We sent out a total of 103 customer satisfaction survey letters in 2024, of which 41 were sent out in the first half of the year and 62 in the second half of the year. The response rate in the second half of the year increased by 3% compared to the first half of the year. These feedbacks continue to drive us to continuously improve the quality of our service.



2.2 Communication with the Stakeholders

Discovering the possible risks and management situations in future operations in advance will serve as the basis for the company to formulate management policies in the future, allowing DIMERCO DATA SYSTEM Co., Ltd. to flexibly adjust and adapt its business strategy, move towards a win-win situation with stakeholders, and implement the concept of corporate sustainability.

Stakeholders	Significance of the Stakeholders	Communication Channel	Frequency	Efficiency of Communication
Employees	Key resources and competitiveness for the Organization	Labor-management meeting	Trimonthly	Good
Shareholders and Investors	Decision Making for the Significant Orientation for the Organization	- AGM - Annual Meeting	- Annually - Annually	Good
Suppliers	Key partners	Official Website	Realtime	Good
The Public	The final target of our products and services	Official Website	Realtime	Good
Customers	The main driving force for organizational growth	Official Website	Realtime	Good

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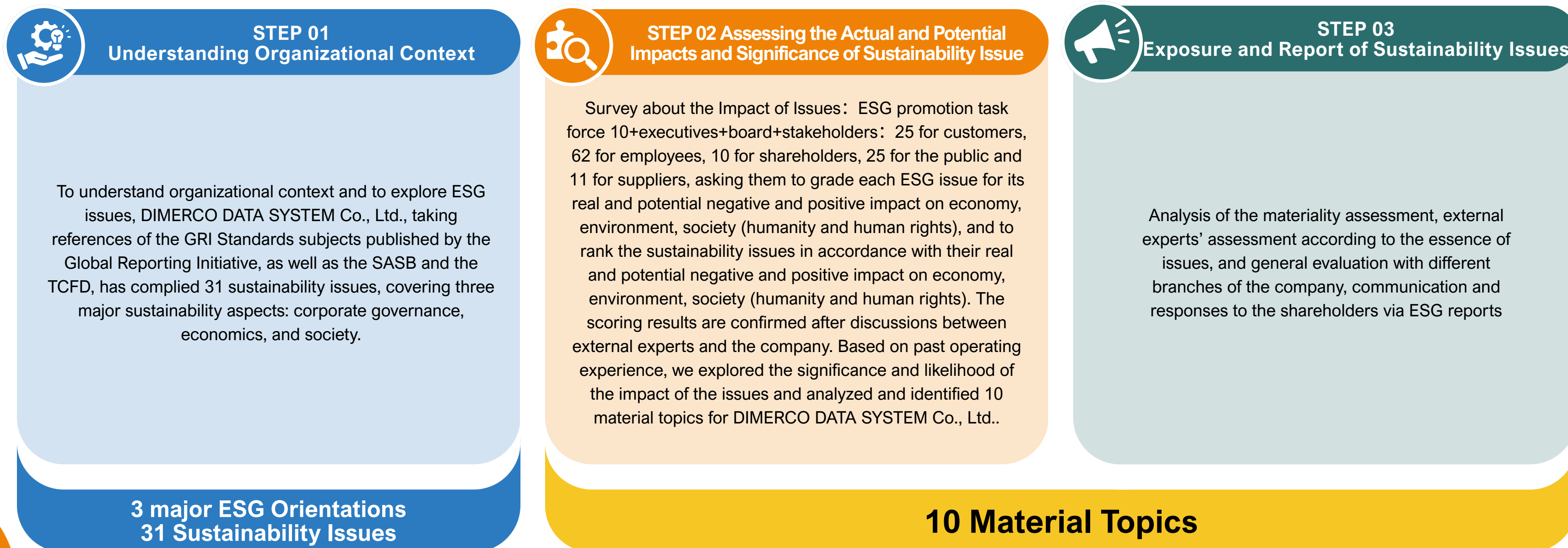




3. Determining Material Topics

Since the release of the 2023 Sustainability Report, DIMERCO DATA SYSTEM Co., Ltd. has strengthened stakeholder participation in the materiality assessment and widely collected opinions to lay a solid foundation for the disclosure of sustainable information. We analyze the company's operations, business relationships and sustainability context through a material topic identification process to identify the material topics for 2024. We then respond effectively to stakeholders' concerns based on the GRI 3 material topic management standards.

To ensure that the disclosure content meets the needs of stakeholders, the assessment process is divided into three steps: I. Understanding Organizational Context, II. Assessing the actual and potential impacts and significance of sustainability issues, III. Decision making for the sustainability issue content to be exposed. By doing so, we can ensure the material topics' relevance, reflecting the company's commitment to sustainable development.





3.1 Results of the Assessment

Material issue

Probability





3.1 Results of the Assessment

The company identified ten material topics in 2024. Compared with the previous year, two new topics were added this time: "Intellectual Property Rights Protection" and "Technological Disruption". Although "general corporate governance" and "employee diversity and equal opportunity" are not included in the scope of this report, the relevant issues continue to be paid attention to and will be disclosed and explained in each chapter in a timely manner.



Material Topics for DIMERCO DATA SYSTEM Co., Ltd.

- HRM and Compensation System
- Integrity management
- Information Security
- Benefits and Rights
- Training and Education
- Financial Performance
- Customer Privacy
- Intelligence Property Protection
- Technology disruption
- Labor-employment relations

Secondary Topics for DIMERCO DATA SYSTEM Co., Ltd.

- Diversity and Equal Opportunity for Employees
- ESG Governance
- Procurement Practices
- Anti-competitive Practices
- Corporate Governance
- ESG-related Risk Management
- Water Resource Management
- Waste Management
- Operational Risk Management
- Health and Security for the Customers
- Environmental Assessment of the Suppliers
- Greenhouse Gas Emissions
- Energy Management
- Occupational Safety and Health
- Marketing and Labelling
- Environmental Footprint for Hardware
- Local Communities
- Producing or Using Renewable Energy
- Biodiversity
- Market Standing
- Social Assessment for the Suppliers



3.1 Results of the Assessment

List of Material Topics



Material Topics	Description of Organizational Policies and Commitments Related to Material Topics	Description of Impact	Actual/PotentialPositive/Negative	Main Subjects Impacted
HRM and Compensation System	The company will strive to promote internal diversity and inclusion, improve employee benefits, ensure their safety and health, maintain transparency and communication channels, encourage employees to participate in social responsibility activities, establish a fair, transparent, performance-related compensation system, and establish a supervision mechanism and continuous performance evolution.	Excellent human resource management and salary system can enhance employee loyalty and avoid competition for talent from clients or competitors.	Real/Positive	Employees
Training and Education	The company will continue to provide employees with professional skills training, leadership training, and personal development plans, strengthen ESG knowledge and awareness training, and environmental and social issues training, and establish an internal learning culture in the long term.	The market demand for talent is strong and it is difficult to find talent. Internal education and training can help improve human quality and create an atmosphere of mutual growth.	Real/Positive	Employees
Benefits and Rights	The company will strive to provide competitive salaries and benefits, ensure employee health and safety, work balance and career development opportunities, promote diversity and inclusion, employee participation and communication, and support labor rights and social responsibilities.	Employee cohesion increases, efficiency improves, and corporate social responsibility is fulfilled.	Real/Positive	Employees
Integrity Management	The company will continue to comply with laws and regulations, maintain transparency and communication channels, adhere to the principle of honest communication, respect the rights and interests of stakeholders, engage in reasonable competition, abide by corporate ethics, attach importance to risk management and disclosure, and continue to improve.	The basic requirements of society for enterprises help investors make more informed investment decisions, establish a good ESG image, and enhance corporate value and competitiveness.	Real/Positive	Shareholders/Investors, Suppliers, Customers
Information Security	The company will make every effort to protect customer data privacy, ensure information system security, provide accuracy and reliability guarantees, continuously monitor and update, conduct employee training and awareness building, and strictly observe compliance and standards.	This may result in damage to customer rights and interests, and in turn affect the interests of the general public in using financial services.	Real/Positive	Customers, the Public



3.1 Results of the Assessment

List of Material Topics

Material Topics	Description of Organizational Policies and Commitments Related to Material Topics	Description of Impact	Actual/PotentialPositive/Negative	Main Subjects Impacted
Customer Privacy	The Company will strive to maintain customer data protection and privacy confidentiality, ensure legal collection and use, maintain transparency and controllability, protect data security, establish data storage and retention periods, conduct regular security and risk assessments, and employee training and awareness building to protect customer rights.	Failure to effectively protect customer privacy may lead to data leakage or hacker attacks, which in turn poses a threat to customers and business and leads to a negative image of social responsibility.	Real/Positive	Customers, the Public
Labor-employment Relations	The company will provide equal employment opportunities, maintain fair wages and benefits, pay attention to employee safety and health protection, respect labor rights, provide career development support, work balance and flexibility, communication and participation channels, and maintain internal diversity and inclusion.	Diversity and inclusiveness should be continuously improved to avoid team stress and collaboration barriers that affect corporate innovation and competitiveness.	Real/Positive	Employees
Intelligence Property Protection	Intellectual property rights are the core assets of the company and are also an important cornerstone for maintaining customer trust and ensuring the sustainable development of the industry. We will use high-standard management systems and employee education mechanisms to ensure that the company's own and customer-authorized intellectual property can be properly protected, avoid infringement risks, and strengthen corporate responsibility.	Proper management and active protection of intellectual property rights can not only effectively reduce the risk of infringement and legal liability, but also be a key driving force for promoting technological innovation and building customer trust. At the same time, it also enhances customers' trust in information security and project delivery quality.	Real/Positive	Customers, Suppliers
Technology Disruption	"Technology disruption" is a challenge that brings both major operational risks and innovation opportunities. We will strive to build a forward-looking and resilient technology strategy to ensure that we can respond to changes in industry structure, changes in customer needs and the impact of emerging technologies, while transforming them into momentum for sustainable growth.	Technological disruption may be an important opportunity to stimulate innovation and promote transformation. We can redefine service processes, improve operational efficiency, and create diversified business models. The introduction of new technologies and the process of technological transformation can further enhance the learning and innovation capabilities within the organization.	Real/Positive	Customers, the Public
Financial Performance	The company will focus on sustainable profit pursuit, risk management and control, innovation and efficiency improvement, maintain transparency and regular reporting, and maximize shareholder value.	Increased return on investment, improved corporate value, enhanced corporate market position, and thus promoted long-term value creation.	Real/Positive	Shareholders/Investors, Employees



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Appendix

17.



Resilient Governance and Sustainability Performance





Material Topic: Integrity Management

? Reason

The basic requirement from the society toward companies is that they shall safeguard the rights and interests of investors, establish a good ESG image, and enhance corporate value and competitiveness.

Specific Indicators

We engage in business activities based on the principles of fairness, honesty, trustworthiness and transparency, implement integrity management policies, and actively guard against dishonest behavior.

KPI

- **Short term:**
 - Implementing the promotion of integrity policy and training for all employees, with education and training twice a year.
 - Employees receive at least one anti-corruption education and training session and the completion rate reaches 95%.
 - No reports of corruption or bribery.
- **Medium term:** Formulating company rules and regulations, establish reward and punishment systems, ensure effective implementation, and regularly analyze and evaluate the risks of dishonest behavior within the business scope.
- **Long term:** Implementing the legality and integrity of business policies with agents, suppliers, customers or other business partners.

Management Strategies

Based on the company's code of ethics and integrity management, we will continue to improve from the inside out in the short, medium and long term.

Evaluation Mechanism

The responsible unit supervisor shall submit an implementation report to the General Manager's Office for review at the end of each year.

Specific Performance

- **Short term:**
 - The integrity policy promotion was completed for 261 people in the first half of the year and 426 people in the second half of the year, with a 100% achievement rate.
 - Anti-corruption education was completed for 261 people in the first half of the year and 426 people in the second half of the year, with a completion rate of 99%.
 - No reported cases occurred.
- **Medium term:** Achievements: The company has established relevant regulations and reward and punishment systems, but risk management for dishonest behavior has yet to be established.
- **Long term:** Achievements: There is an existing supplier evaluation mechanism, which is waiting to be expanded and the promotion of honest business operations strengthened.

Improvement/Maintain Strategies

1. The results that have been achieved will continue to be processed.
2. The evaluation of dishonest behavior risk will be introduced in 2025.
3. Strengthening the supplier evaluation mechanism and gradually review and strengthen the integrity management policy to implement it to agents, customers or other dealings.



Material Topic: Information Security

? Reason

Ignoring this issue may result in damage to customer rights and interests, thereby affecting the interests of the public in using financial services.

Specific Indicators

International information and communications security standards, information and communications security management and technical certificates, Security Scorecard (information security maturity assessment score), endpoint security protection (EDR) deployment coverage, annual information security promotion course completion rate, disaster recovery drill frequency, social engineering drill frequency, and information security attack and defense drill frequency.

KPI

- **Short term:**
 - Complying with international information and communications security standards (ISO 27001/ISO 27701) and have sufficient information and communications security management and technical certificates.
 - Security Scorecard reaches 90 points (security maturity assessment score reaches A level).
 - Endpoint security protection (EDR) deployment coverage rate reaches 80%.
 - The annual cybersecurity education course completion rate reached 90%.
- **Medium term:**
 - Disaster recovery drills should be conducted at least once a year.
 - Social engineering drills simulating phishing emails from hackers are expected to be conducted once a year (M365) .
- **Long term:** Introducing DevSecOps.

Management Strategies

- 1.Improving visibility of security risks. (Security Scorecard) .
- 2.Reducing the surface which may be attacked. (Checkpoint Harmony) .
- 3.Enhancing information security governance and risk awareness. (Annual cybersecurity education course/social engineering drills simulate hacker phishing emails)
- 4.Strengthening application system resilience.
- 5.Establishing a secure network, system and application infrastructure and a sound security governance structure to reduce the impact of potential security risks and threats on the organization.

Evaluation Mechanism

The responsible unit supervisor shall submit an implementation report to the General Manager's Office for review at the end of each year.

Specific Performance

- **Short term:**
 - Sufficient information security management and technical certificates have been obtained.
 - Security Scorecard reaches 98 points.
 - Endpoint security protection (EDR) deployment coverage reaches 100%.
 - The annual cybersecurity education course completion rate reached 95%.
- **Medium term:**
 - Annual backup and restore drills have been performed in 2024.
 - Social engineering drills completed in December 2024 to simulate phishing emails sent by hackers.
- **Long term:** The import software signature will be started.

Improvement/ Maintain Strategies

- 1.The results that have been achieved will continue to be processed.
- 2.The introduction of DevSecOps will be carried out according to the planned schedule.



Material Topic: Financial Performance

? Reason

Financial performance is the foundation of the company's sustainable development strategy and has a key impact on whether it can continue to provide high-quality information services, invest in R&D innovation and maintain stable operations. Robust financial performance also guarantees that the company fulfills its responsibilities to shareholders, employees, customers and supply chains, helps to establish sustainable trust relationships, and supports the promotion of mid- and long-term sustainable goals.

Specific Indicators

Revenue growth rate, dividend payout rate.

KPI

Short to Medium term: Continuously maintaining revenue growth + high dividend payout ratio.

Management Strategies

The company will take the following strategies to maintain revenue growth

- Continuously innovating and improving products and services.
- Developing new markets and customer groups.
- Establish a good relationship with customers.
- Enhancing customer value.
- Improving efficiency and reduce costs.
- Continuing investment and development.

Evaluation Mechanism

The responsible unit supervisor shall submit an implementation report to the General Manager's Office for review at the end of each year.

Specific Performance

Short to Medium term: Maintaining revenue growth and high dividend payout ratio.

Improvement/ Maintain Strategies

Related activities will continue.



Material Topic: Privacy of the Customers

? Reason

Our clients are mainly financial institutions. In this information-rich era, any incident that may lead to the leakage of personal data or hacker attacks may cause losses to corporate clients, lead to a negative image of social responsibility, and threaten business.

Specific Indicators

International Standards.

KPI

Short term: ISO 27701

Management Strategies

The company will achieve the goal of protecting customer privacy through the following management strategies:

- Determining the scope of the organization.
- Establishing risk assessment and control measures.
- Establishing a personal information protection policy.
- Ensuring legality.
- Conducting internal training.
- Establishing information protection process.
- Developing supplier management measures.
- Continuous improvement.

Evaluation Mechanism

The responsible unit supervisor shall submit an implementation report to the General Manager's Office for review at the end of each year.

Specific Performance

Short term: ISO 27701 in July 2024.

Improvement/Maintain Strategies

The results that have been achieved will continue to be processed.



Material Topic: Intellectual Property Protection

? Reason

Effective protection of intellectual property rights not only helps prevent the leakage and improper use of trade secrets, but also protects the results of a company's investment in research and development and innovation, maintains its market advantage, and strengthens customers' trust in the company's professionalism and reliability.

Specific Indicators

ISO 27001

KPI

- **Short term:**
 - Classification and inventory of information assets.
 - Contract review and NDA signing: All contracts related to intellectual property rights must be reviewed by the legal department and NDA signed.
- **Medium term:** Completion rate of intellectual property education and training: At least 80% of BU employees complete IP-related training courses.
- **Long term:** Strengthening IP protection and compliance, such as patent applications, open source software compliance, etc.

Management Strategies

- Establishing information asset management system.
- Standardization of legal review process.
- Promoting the institutionalization of IP education and training.
- Establishing R&D results protection process and patent strategy.
- Open source software compliance policies and tool introduction.

Evaluation Mechanism

The responsible unit supervisor shall submit an implementation report to the General Manager's Office for review at the end of each year.

Specific Performance

- **Short term:**
 - Establishing information asset classification standards.
 - Importing contract management system to ensure standardization of IP terms.
- **Medium term:** Organizing internal intellectual property seminars to enhance BU team's IP knowledge.
- **Long term:** Establishing patent application and open source software usage standards.

Improvement/Maintain Strategies

The responsible unit supervisor shall submit an implementation report to the General Manager's Office for review at the end of each year.



Material Topic: Technology Disruption

? Reason

Required by the financial regulators.

Specific Indicators

ISO 27001 (Information Security Management) NIST SP 800-34 (Business Continuity and Disaster Recovery Planning)

KPI

- **Short term:**
 - When a disaster occurs, the maximum tolerable RTO (Recovery Time Objective) of the company's key systems shall not exceed 24 hours.
 - When a disaster occurs, the maximum tolerance time for the company's key system RPO (Recovery Point Objective) shall not exceed 24 hours.
 - Conducting local emergency drills at least once a year.
- **Medium term:**
 - Completing the construction of at least one offsite backup site.
 - Off-site emergency drills should be conducted at least once a year.
- **Long term:**
 - The annual availability of the company's key systems reached 99.9%. Calculation formula: $\{1 - (\text{Non-operating hours} / \text{total operating hours per year})\} * 100\%$
 - Introducing automated recovery mechanisms to at least one critical system.

Evaluation Mechanism

The responsible unit supervisor shall submit an implementation report to the General Manager's Office for review at the end of each year.

Management Strategies

In the short term, we will optimize the disaster recovery plan (BCP/DRP) to ensure that key systems can be restored within 24 hours and reduce data loss when a disaster occurs, and conduct regular on-site emergency drills to verify the response capabilities. The medium-term goal is to establish an off-site backup system and conduct regular off-site switching drills to enhance the resilience and response capabilities of the system. In the long term, we will focus on improving the availability of the system to 99.9% and introduce an automated recovery mechanism to ensure that system failures can be quickly and accurately recovered, thereby maintaining a high level of service stability and customer trust.

Specific Performance

- **Short term:** Establishing a complete business continuity management (BCM) and disaster recovery (DR) architecture.
 - Establishing a BCM/DR management team to ensure continuous improvement of technology risk response capabilities.
 - Regularly reviewing key system risks.
 - Implementing RTO/RPO testing and regular drills to ensure the disaster response process operates smoothly.
- **Medium term:** Strengthening technical backup and remote deployment.
 - Establishing cloud backup architecture to improve flexibility and disaster recovery capabilities.
 - Establishing a local virtual replication mechanism to ensure cross-region backup consistency.
- **Long term:**
 - Automated monitoring and anomaly detection: Establishing SIEM+SOAR (Security Orchestration, Automation and Response) to strengthen real-time incident handling.
 - Strengthening information security and technology risk response:
 - Introducing zero-trust architecture to ensure uninterrupted, secure and reliable technical services.
 - Regularly testing key systems to ensure they are not affected by attacks.
 - Establish a Ransomware response mechanism to ensure that data is not affected during ransomware attacks.

Improvement/Maintain Strategies

The responsible unit supervisor shall submit an implementation report to the General Manager's Office for review at the end of each year.



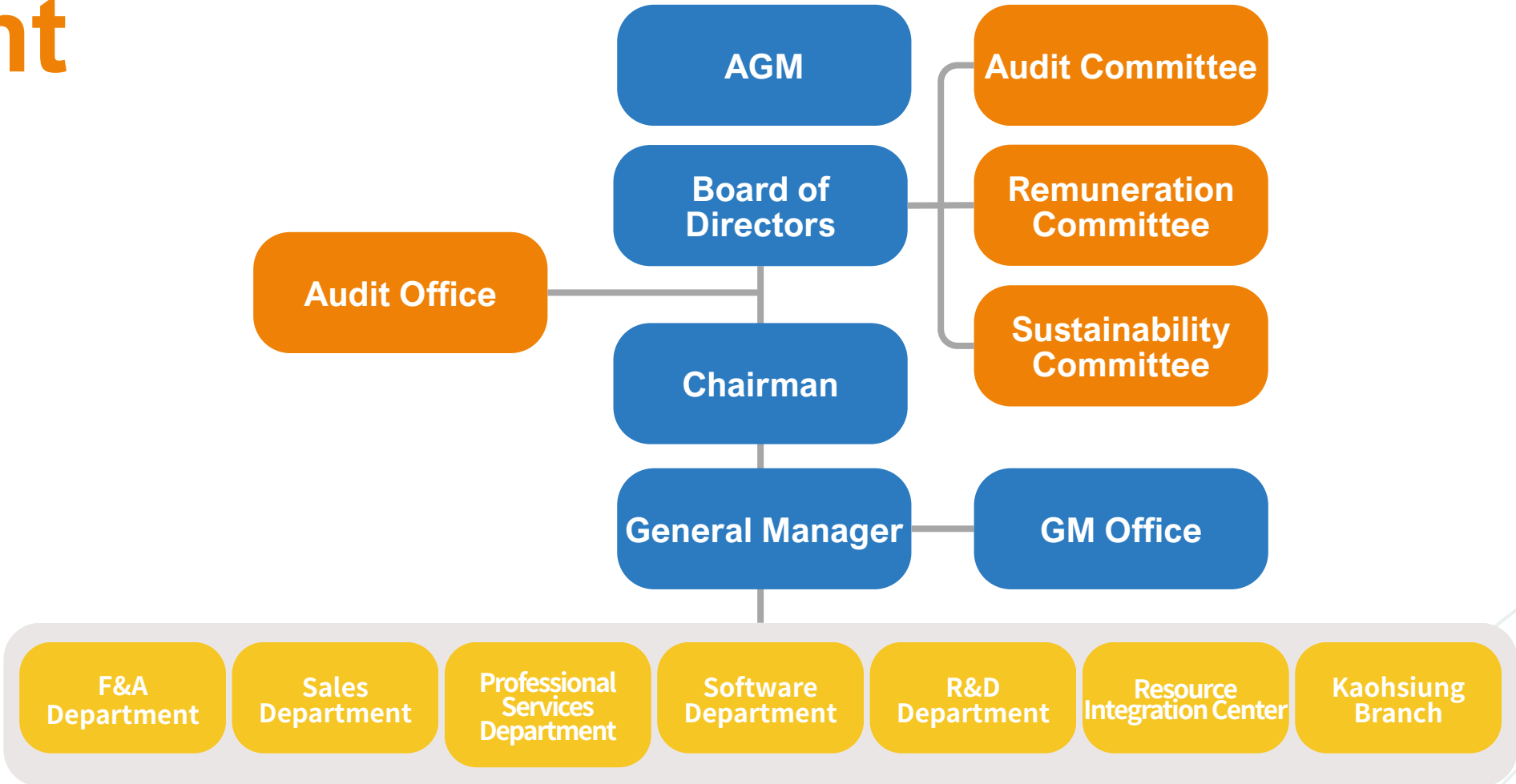
1. Company Management and Supervision

.....

The company's nomination and election policy for directors is based on the company law and the regulations of the securities regulatory authorities. It also considers organizational culture, operating model, diversity and long-term development, formulates policies and independently forms the board of directors, which is also the highest governance unit of DIMERCO DATA SYSTEM Co., Ltd.. The Board of Directors is led by Chairman Zhuang Siwei, and consists of an Audit Committee, a Remuneration Committee, and a Sustainability Committee, which was newly established in March 2024. Chief Human Resources Officer Ju-Ying Chuang Chuang serves as the Chief ESG Officer at the same time. Focusing on "people", we continuously integrate and promote the sustainable management of DIMERCO DATA SYSTEM Co., Ltd.. We attach great importance to gender equality in the composition of our board of directors. We currently have two female directors, and will increase the number of female directors in the future. There are three independent directors, accounting for half of the seven board members.

The members of the Company's Board of Directors have diverse industry backgrounds, covering areas such as information services, human resources management, financial accounting, strategic management and banking and finance. They have both professional knowledge and rich experience and can provide effective supervision and decision-making in corporate governance, environmental sustainability, corporate social responsibility, regulatory compliance and human rights protection. The Board of Directors is responsible for guiding the company's strategy and supervising the management team. It is accountable to the company and all shareholders, and exercises its powers in accordance with laws, the company's articles of association and resolutions of the shareholders' meeting. It cooperates with a sound governance system and operating mechanism to ensure governance effectiveness. It has comprehensive qualities such as operational judgment, financial analysis, business management, crisis management, industry knowledge, international vision and leadership to support the company's sustainable development.

Organization Chart for DIMERCO DATA SYSTEM Co., Ltd.



Nature of ownership

Shareholder Number	Gov. Institute	Financial Institute	Other legal Persons	Individuals	Foreign Institutes and Foreigners	Total
Persons	1	13	66	11,426	67	11,573
Proposition of Share	0.00%	5.08%	4.88%	83.62%	6.42%	100.00%

Remark: Base Date 2024.04.01



Constitution of the Board

Title	Name	Gender	Age	Date of Taking Office	Education and Experience	Other Job and Task	Professional Qualifications and Experience
Chair	Szu-Wei Chuang	Male	71~80	2023.05.31	- Department of Computer Science, Feng Chia University - Manager, APL, Taiwan Branch - General Manager, DIMERCO DATA SYSTEM Co., Ltd.	- Director Dimerco Express Group - Chairman, Dimwave Fintech Co., Ltd	Organizational leadership and strategic management, information services related industries
Director	Shu-I, Chang	Male	61~70	2023.05.31	- E-Learning Executive Master's Program of Business Administration (EMBA) in Global Chinese Management - Section Chief, JYE SHENG ELECTRONICS CO., LTD - Manager, AGM, VGM, DIMERCO DATA SYSTEM Co., Ltd.	General Manager, DIMERCO DATA SYSTEM Co., Ltd.	Organizational leadership and strategic management, information services related industries
Director	Heng-Yu Lin	Male	41~50	2023.05.31	- Nanyang Technological University Republic of Singapore - G-BOX TECHNOLOGY CO., LTD. Equipment Engineer	Speakman and IRD AGM MAKALOT INDUSTRIAL CO., LTD	Organizational leadership and strategic management, investment public relations and related fields
Director	Ju-Ying Chuang	Female	31~40	2023.05.31	- Simon Fraser University, Communication and Linguistic - PR Project Manager, KKBOX GROUP	CHRO and CSO, DIMERCO DATA SYSTEM Co., Ltd.	Organizational leadership and strategic management, human resources management and related fields
Independent Director	Yao-Zhang Ruan	Male	51~60	2023.05.31	- MBA, NYCU - CFO Dimerco Express Group	Vice Chairperson, CFO Dimerco Express Group	Financial accounting, organizational leadership, and distribution affairs related industries
Independent Director	Jun-Ru Dou	Female	61~70	2023.05.31	- LLB Suchow University - Legal staff, RSEA	Legal Manager, UDN	Legal affairs, organizational leadership, information and media related industries
Independent Director	Jia-Zhong Chen	Male	61~70	2023.05.31	- Graduate Institute of Agricultural Economics, National Taiwan University. - Chairperson, E-Sun Bank	- Independent Director, Chunghwa Telecom - Independent Director, Mospec Semiconductor Corp. - Legal representative, SysJust Co., Ltd.	Organizational leadership and strategic management, banking and finance, and operational decision-making

Remark: Directors' term of office is three years



1.1 Board Operation and Conflict of Interest

In accordance with the governance system and relevant laws and regulations, the board of directors holds regular meetings to ensure that company strategies, operational management and major decisions are promoted under a sound supervisory mechanism, the Board held six meetings between 2024 and 2025/05/05, with discussions covering operational planning, financial performance, risk management, internal control, regulatory compliance and ESG-related issues. maintaining sound corporate operations through prudent decision-making and responding to the expectations of shareholders and stakeholders Members of the Board participate the operation actively. The attendance of each director is shown in the following table. Among them, there were 4 ESG resolutions on governance, and 0 on economic and social aspects, demonstrating the board of directors' high attention and active participation in corporate governance issues.

Directors' Attendance at Board Meetings

Title	Name	Actual Attendance	Delegated Attendances	Actual Attendance Rate
Chairperson	Szu-Wei Chuang	6	0	100%
Director	Shu-I, Chang	6	0	100%
Director	Heng-Yu Lin	6	0	100%
Director	Ju-Ying Chuang	6	0	100%
Independent Director	Yao-Zhang Ruan	6	0	100%
Independent Director	Jun-Ru Dou	5	1	83%
Independent Director	Jia-Zhong Chen	6	0	100%



In addition, the Board of Directors has implemented the provisions on directors' avoidance of interest in proposals of interested parties, as detailed below:

Date of Meeting	Proposal Content and Subsequent Processing	Resolution Results	The Company's Handling of the Opinions of the Remuneration Committee
2024.03.07	Discuss various salary and compensation items for 2024	All members of the committee agreed to pass	When discussing their salary and remuneration items, the directors and managers will not participate in the discussion and resolution due to conflict of interest.
2025.03.04	Discuss various salary and compensation items for 2025	All members of the committee agreed to pass	When discussing their salary and remuneration items, the directors and managers will not participate in the discussion and resolution due to conflict of interest.



1.2 Board of Directors Training

The directors of the Company participated in the further education and training related to corporate governance. The total number of further education hours per year is 36 hours:



Title	Name	Date	Organizer	Course Title	Hours	Total Hours
Independent Director	Jia-Zhong Chen	2024.04.16	Securities and Futures Market Development Foundation of the Republic of China	How should directors and supervisors supervise corporate risk management and crisis management	3.0	6.0
		2024.05.13	Industrial Technology Research Institute of the Republic of China Industrial College	Opportunities and challenges of generative AI	3.0	
Independent Director	Jun-Ru Dou	2024.12.18	Internal Audit Association of the Republic of China	Legal risks of corporate management and how internal auditors can respond	6.0	6.0
Independent Director	Yao-Zhang Ruan	2024.12.26	China Corporate Governance Association	Implementation and management of global tax compliance of the group	3.0	6.0
		2024.12.26	China Corporate Governance Association	Introduction and discussion of the global minimum tax system	3.0	
Director	Ju-Ying Chuang	2024.01.05	Taiwan Sustainable Energy Research Foundation	Corporate sustainability manager certification training course	8.0	18.0
		2024.01.19	Taiwan Sustainable Energy Research Foundation	Corporate sustainability manager certification training course	8.0	
		2024.03.20	China Corporate Governance Association	Seminar on enhancing resilience and strengthening sustainable governance	2.0	



1.3 Performance of the Board

The Board of Directors conducts an evaluation once a year and completes it before the end of the first quarter of the following year. The evaluation period for this report is from January 1, 2024 to December 31, 2024. The scope of the Board of Directors' evaluation includes the performance evaluation of the entire Board of Directors, individual directors and functional committees; the evaluation methods include internal self-evaluation of the Board of Directors, self-evaluation of directors, peer evaluation or other appropriate methods for performance evaluation. The effectiveness evaluation procedures, evaluation indicators, evaluation standards and evaluation results are described as follows:

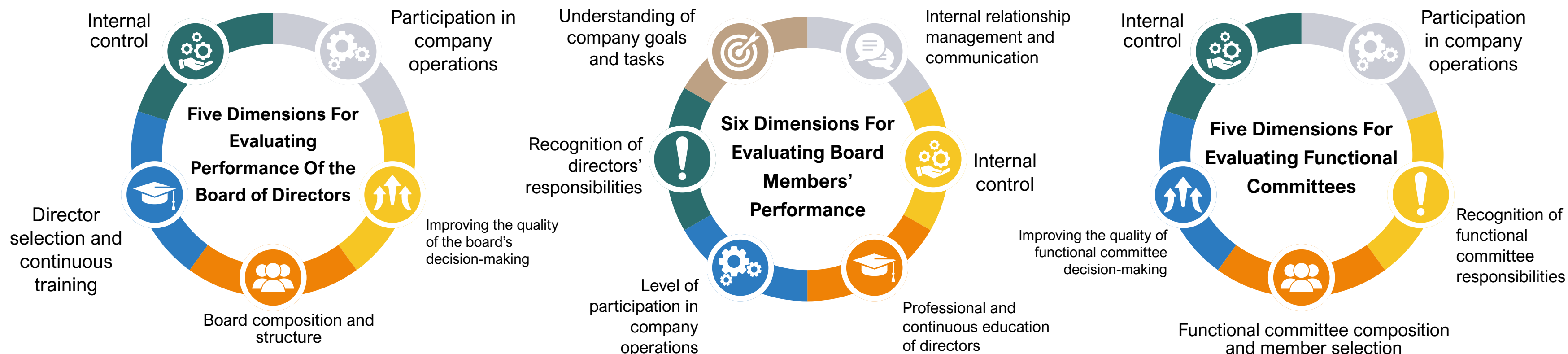
Board Performance Evaluation Process





1.3 Performance of the Board

Evaluation indicators and scoring criteria



2024 Board Evaluation Results

Performance evaluation of the board of directors:

the directors' participation in the company's operations, the quality of the board's decisions, etc. are considered good.

Performance evaluation of individual directors:

the directors' grasp of the company's goals and tasks, the directors' awareness of their duties, and the degree of participation in the company's operations are all good, but the attendance at shareholders' meetings needs to be strengthened.

Performance evaluation of functional committees:

the degree of participation in the company's operations, the awareness of the functional committee's duties, the quality of the functional committee's decisions, etc. are evaluated as good.



1.4 Audit Committee

The Company established a corporate governance code of practice in 2020. After the term of the supervisor expired in 2020, three independent directors were elected at the shareholders' meeting and an audit committee was established that year to assist the board of directors in fulfilling its duty to supervise the quality and integrity of the company in executing relevant accounting, auditing, financial reporting processes and financial controls. The main matters under review include:

- 

Appropriate presentation of the company's financial statements.
- 

Selection (dismissal) of the certified public accountant and his/her competence, qualifications, independence and performance.
- 

Effective implementation of the company's internal control.
- 

The company complies with relevant laws and regulations.
- 

Control of the company's existing or potential risks.

.....

We hold the Audit Committee at least once a quarter and explain the audit work and audit results and their follow-up to the independent directors. From 2024 to 2025/05/05, a total of 6 meetings were held, and the attendance of independent directors was as follows:

Title	Name	Actual Participation Times	Delegate Participation Times	Percentage of Participation
Independent Director	Yao-Zhang Ruan	6	0	100%
Independent Director	Jun-Ru Dou	5	1	83%
Independent Director	Jia-Zhong Chen	6	0	100%





1.5 Remuneration Committee

The establishment of the Compensation Committee is in accordance with Article 3 of the "Regulations on the Establishment and Exercise of Authority of Compensation Committees of Companies Listed or Traded on Over-the-Counter Securities Exchanges" to establish a sound compensation system for directors and managers. The scope of responsibilities of this committee:



Regularly review this regulation and propose amendments.



Establish and regularly review the performance evaluation standards, annual and long-term performance goals, and salary and remuneration policies, systems, standards and structures of the company's directors and managers, and disclose the content of the performance evaluation standards in the annual report.



Regularly evaluate the achievement of the performance goals of the company's directors and managers, and determine the content and amount of their individual remuneration based on the evaluation results obtained from the performance evaluation standards. The annual report should disclose the individual performance evaluation results of directors and managers, and the relevance and rationality of the content and amount of individual remuneration to the performance evaluation results, and report to the shareholders' meeting.

During the reporting period, a total of 2 meetings were held, and the attendance of the Remuneration Committee members was as follows:

Title	Name	Actual Participation Times	Delegate Participation Times	Percentage of Participation
Convener	Yao-Zhang Ruan	2	0	100%
Committee member	Yi-De Liu	2	0	100%
Committee member	Jun-Ru Dou	2	0	100%

The performance evaluation and remuneration of directors and managers refer to the industry standards and comprehensively consider factors such as personal performance, time invested, responsibilities, goal achievement, performance of concurrent positions, internal salaries of the same level, business goal achievement and the company's financial status. The rationality of the evaluation and remuneration is evaluated in relation to operating performance and risks to avoid behaviors that exceed risk tolerance or deviate from financial performance due to remuneration design, ensuring compliance with regulations and attractiveness to talents.

Annual remuneration structure for directors and managers

Title	Directors' Remuneration Items			Manager Remuneration Program			
	Remuneration	Directors' remuneration	Conference attendance fees	Salary, bonus, etc.	Retirement pension	Employee Remuneration	Employee Stock Ownership Trust
Director	✓	✓	✓	✓	✓	✓	✓
Independent Director	✓		✓				
General Manager				✓	✓	✓	✓
Vice General Manager				✓	✓	✓	✓

Remark:

1. Remuneration: fixed income, the chairman of the board will be paid according to the salary standard of the general manager, and the independent director will be paid a fixed amount monthly, and will not participate in the distribution of directors' remuneration separately
2. Directors' remuneration: variable income, with a maximum allocation of 3.75% of the company's profit in the current year
3. Meeting attendance fee: variable income, the company pays the attendance fee of the board of directors on a per-time basis
4. Salary: fixed income, applicable to all employees (including directors who are also employees), paid in accordance with the employment contract
5. Bonus: three-section bonus (fixed income), performance bonus (variable income), employees can choose one according to the nature of their position. Bonuses for the three festivals are paid for a total of 2 months of monthly salary; performance bonuses are paid according to the annual operating target standard, and the chairman of the board of directors determines the annual performance bonus target level for each department every year
6. Employee remuneration: 7.5% of the variable income, if the company has a profit in the current year, will be paid after the board of directors resolves and reports to the shareholders meeting
7. Retirement pension: handled in accordance with the relevant regulations of the Labor Standards Act
8. Employee stock ownership trust: applicable to full-time regular employees with more than three months of service, handled in accordance with the employee stock ownership trust implementation plan



2. Implementation Of Compliance System



The company has formulated the "Integrity Management Code", which clearly stipulates that the Company's directors, supervisors, managers, and all employees shall not directly or indirectly provide, promise, demand, or accept improper benefits when performing business, or provide or accept improper benefits from customers, agents, contractors, suppliers, public officials, or other stakeholders through other means. If the business counterparty is found to have engaged in dishonest behavior, the terms of the contract may be terminated or rescinded at any time. For directors and managers, the "Code of Ethical Conduct" is also formulated in accordance with the "Code of Ethical Conduct for Listed Companies" and related regulations. Senior executives are expected to set an example and not test the law. The Audit Office clearly defines the operating procedures, behavioral guidelines, and disciplinary and complaint systems for violations for each plan, and implements them and reports to the Board of Directors on a regular basis.

We regularly conduct education and training for directors, managers, employees, assignees and actual controllers, and invite counterparties who engage in business activities with the company to participate, so that they can fully understand the company's determination, policies, prevention plans and the consequences of violating dishonest behavior. According to the "Employee Code of Conduct", the investigation standard operating procedures for accepting reports have their own investigation procedures, and a confidentiality mechanism is adopted for reports.

- **Report Acceptance Unit: Human Resources Department**
- **Phone: 02-81705168 Ext. 6018**
- **Email Address: selena@ddsc.com.tw**

2024 Internal Control Statement

中菲電腦股份有限公司
內部控制制度聲明書

日期：114 年3月4日

本公司民國113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之達成，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113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114年3月4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



2.1 Anti-Corruption System

During the reporting period of this report, no corruption incidents occurred, nor were there any anti-competitive, anti-trust or monopolistic behaviors. This is due to the company's daily promotional activities, such as "Integrity Management Code" emails, announcements, meetings, and annual communication and training on the implementation of anti-corruption policies and procedures. The number of hours of communication and training on anti-corruption policies and procedures for each level in 2024 is as follows:

Results of training hours participated by job level in 2024

E-mail Promotion	Number of Those Who Shall Participate	Number of Those Who Really Participate	Senior Executives	Mid- and Junior-level Managers	Normal Employees
Total Number of Employees on 2024/12/31	428	426	40	100	288
Number of People Who Completed E-mail Promotion	428	426	40	100	286
Percentage (%)	-	100	100	100	99.31

Results of the physical course lectures participated by various ranks in 2024

Anti-corruption Entity Course Lectures	Number of Those Who Shall Participate	Number of Those Who Really Participate	Senior Executives	Mid- and Junior-level Managers	Normal Employees
Business Personnel	25	25	5	4	16
Pr-sales	14	14	6	4	4
Purchasing Units	2	2	-	-	2
Total Number of People	41	41	11	8	22
Percentage (%)	-	100	100	100	100





3. Business Performance

The company has two operating locations, so the financial performance related data is presented in consolidated financial statements. During the reporting period, DIMERCO DATA SYSTEM Co., Ltd. did not receive any government subsidies, nor did it make any political donations. In order to fulfill its corporate social responsibility, it attaches importance to the amount of community investment, hoping to encourage more companies to pay attention to the development of Taiwan's communities, strengthen community stability, and thus protect the stability of employees' families and personal safety.



Remark:

1. Unit is NT\$1,000
2. Employee salaries (including employee benefits): including account salary expenses (excluding director remuneration) + bonus + overtime pay
3. Payments to the government (NT\$1,000): refers to taxes
4. Financial information for each year is audited and certified by accountants, [find the annual reports](#)

DIMERCO DATA SYSTEM Co., Ltd. consolidated financial performance over the past three years

Project/year	2022	2023	2024
Operating income (in thousands of NTD)	2,482,878	2,766,374	3,156,462
Operating gross profit (in thousands of NTD)	979,099	1,099,206	1,231,671
Operating profit and loss (in thousands of NTD)	536,888	620,748	700,053
Non-operating income and expenses(in thousands of NTD)	43,338	55,964	73,762
Net profit before tax(in thousands of NTD)	580,226	676,712	773,815
Net profit after tax for the current period(in thousands of NTD)	530,605	624,280	619,165
Total comprehensive profit and loss for the current period (in thousands of NTD)	495,565	645,561	620,979
Earnings per share (NTD)	6.86	8.37	8.44
Amount of employee benefits (in thousands of NTD)	11,304	11,598	17,665
Dividends (in thousands of NTD)	318,955.71	371,614.99	419,570.22
Employee salaries (including employee benefits) (in thousands of NTD)	642,562	713,584	786,354
Payments to the government (in thousands of NTD)	117,379	135,362	154,650
Community investment (in thousands of NTD)	0	0	0



3.1 Operational Excellence

DIMERCO DATA SYSTEM Co., Ltd. won the "Excellent Business Operator Award" from the Ministry of Finance in 2014. This award was carefully selected by the Taipei National Taxation Bureau from 69 out of 269,777 businesses under its jurisdiction. The winning rate is only 2.6 per 10,000. The winners must comply with the tax payment requirements and have no violation records in the past two years. The winners must also be reviewed and approved by the Ministry of Finance and the National Taxation Bureau. This affirms the company's efforts and practices in honest management, energy conservation and carbon reduction, and sustainable development. At the same time, 2024 marks the 30th anniversary of the establishment of the OTC Markets. DIMERCO DATA SYSTEM Co., Ltd. also won the "OTC Senior Listing Award" in recognition of the company's long-term performance and contribution in the capital market and stable operation. Since listing, we have always adhered to the business philosophy of integrity, stability, and innovation, and continued to strengthen corporate governance, improve information service technology, and create value for customers.

These honors not only demonstrate the company's stable operating strength and market trust, but also symbolize our persistence in the capital market and sustainable management. In the face of future challenges, DIMERCO DATA SYSTEM Co., Ltd. will continue to focus on professionalism and innovation, deepen the ESG concept, strengthen sustainable governance, enhance competitiveness, fulfill corporate social responsibility, steadily move towards the next growth milestone, continue to create long-term value for shareholders, customers and society, and jointly move towards a new chapter of sustainable development.





4. Risk Governance Framework

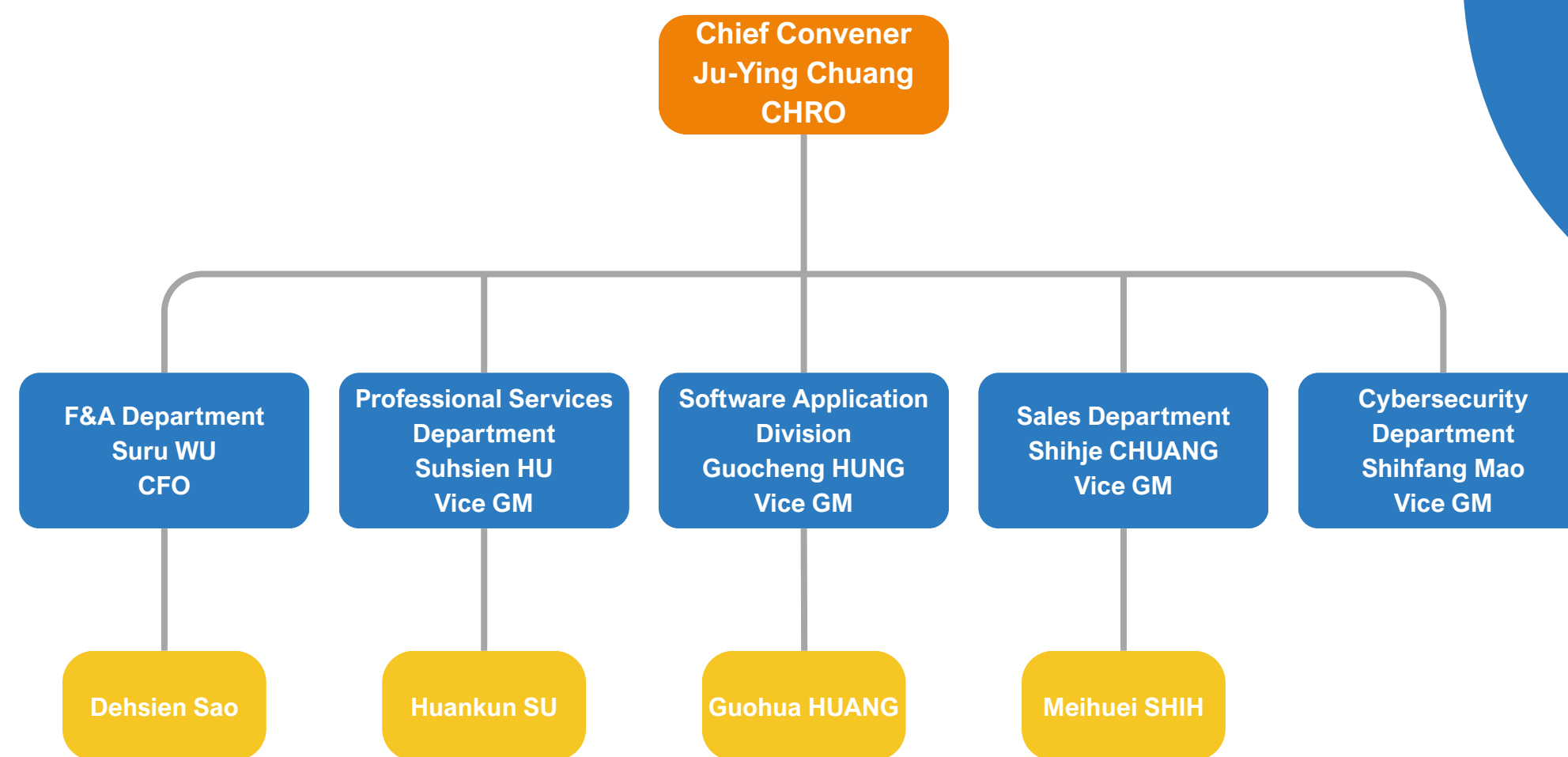


In accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies", DIMERCO DATA SYSTEM Co., Ltd. established a Sustainable Development Committee in 2024 and established an organizational charter. The committee is composed of at least three members appointed by the board of directors, more than half of whom are independent directors, responsible for assisting the board of directors in promoting corporate sustainable development and strengthening corporate governance, and implementing sustainable business goals. Its powers include formulating sustainable development strategies and goals, formulating promotion plans, advocating honest management, tracking and reviewing implementation results, and handling matters assigned by the board of directors. The committee will hold at least two meetings a year.

At the same time, in order to strengthen risk management and response capabilities, the risk management team will be evaluated in the future, and relevant policies and operating procedures will be formulated. At the same time, the establishment of an impact management committee will be planned, and relevant organizational procedures and codes are being drafted to continuously improve the governance structure.

The Company follows the Financial Supervisory Commission's "Corporate Governance 3.0 - Sustainable Development Blueprint", focusing on strengthening the functions of the board of directors, improving information transparency, strengthening stakeholder communication, aligning with international standards and deepening the sustainable governance culture. It also implements corporate governance and sustainable operations in accordance with the "Corporate Governance Best Practice Principles" and the board of directors' performance evaluation method.

Organization Chart of the ESG Committee



In an environment where personal data leaks are frequent, DIMERCO DATA SYSTEM Co., Ltd. attaches great importance to data protection, has obtained ISO 27001 information security certification, and continues to review and respond to related risks. During the reporting period, there was no information leakage, service interruption or technical failure leading to operational interruption.

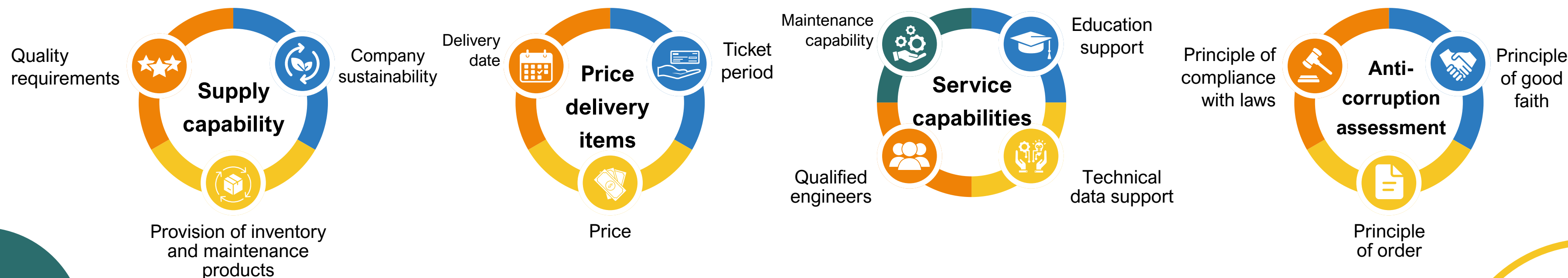


4.1 Quality Maintenance

"Quality and professionalism" has always been the insistence of DIMERCO DATA SYSTEM Co., Ltd. since its establishment. When facing different types of projects, we will outsource some of our business in a timely manner and seek professional support in different fields to meet customer needs with high efficiency and high quality!

According to the "Outsourcing Supplier Management Measures" established by our company, the outsourcing operations of the relevant business departments, including computer room engineering and human support, are all applicable. The relevant business units review the qualifications of outsourcing suppliers, the application of outsourcing operations, and the confirmation and acceptance of product or service quality. The purchasing unit establishes a list of qualified suppliers based on the review materials. The standards of the "Supplier Evaluation Form" are to achieve the company's expectations for sustainable development and to screen out new suppliers that meet the specifications. For example: the equipment currently used all have ENERGY STAR or RoHS environmental standards, and regular supplier evaluations are conducted. If any of the anti-corruption assessment items are violated, the evaluation results will fail and be marked as unqualified. The qualified supplier list will be removed, and the purchasing staff will refuse to place an order. During the reporting period, we evaluated 165 suppliers, and all of them passed the evaluation.

Supplier Evaluation Criteria





4.2 Climate Risk Management

Climate change is becoming more extreme. Although our company's business model will not be directly affected, "preparing for the future" is an important part of sustainable operations. Although we have not yet set up a dedicated risk management unit, we refer to the TCFD (Task Force on Climate-Related Financial Disclosures) climate-related financial information disclosure recommendations issued by the Financial Stability Board (FSB). Based on the four core disclosures of "governance", "strategy", "risk management", and "indicators and targets", in 2024, we will continue to establish an initial framework for the first three core disclosures from the previous year to understand the impact of climate change risks, propose response measures, and have the ESG Team be responsible for management.

The impact on the organization and the likelihood of occurrence



RISK

Policy and Regulation Risks

- **Regulations on equipment energy efficiency are becoming stricter:** In the future, we will choose ESG-related certification labels such as ENERGY TAR/RoHS/Carbon Trust Standard when using equipment.
- **Carbon fee/tax collection:** The implementation of carbon fee/carbon tax may have a significant impact on the operating costs of the organization. Organizations should pay close attention to changes in government policies and consider formulating corresponding strategies to mitigate the risks that may be brought about by carbon fees or carbon taxes, such as investing in energy efficiency, renewable energy and carbon neutrality measures.
- **Regulations on the use of renewable energy are becoming stricter:** Our organization is less dependent on energy, but our organization pays close attention to regulations and reviews response strategies at any time.

Reputation Risk

- **Customers believe that the organization's efforts to transform into a low-carbon company are insufficient:** Clients have gradually made requirements in the manufacturer's supply chain and contracts, but customers are not aware of this at present.

Market Risk

- **Customers tend to purchase more efficient equipment to reduce carbon emissions:** Customers have always centralized operations with efficient hardware, and the impact on business is not significant. In the future, product lines may be adjusted to sell more environmentally friendly products.
- **Energy prices, especially electricity prices, increase, resulting in higher operating costs:** For China and the Philippines, we can consider using energy from different sources and diversifying energy supply such as solar energy, wind energy, natural gas, etc. to disperse energy supply risks and closely monitor energy market dynamics and factors that may affect energy prices, and try to predict future price trends, which will help formulate adaptive strategies. For China and the Philippines' customers, centralization usually brings customers lower energy costs.

Technical Risks

- **Invention of low-carbon related technologies to replace the organization's existing products:** The most mature and stable software components on the market have always been used as the development foundation, and there is not much risk. If there is a need in the future, the corresponding technology and components can be introduced during the development process according to the engineers' mastery. Low-carbon related technologies and existing technologies will be developed and sold in parallel, such as using cloud services.
- **Investment in new carbon reduction technologies:** Information providers need to invest in learning various types of cloud service provider environments, learn how to transplant customer-side environments to cloud environments, learn how to manage cloud environments, cloud information security, network traffic, virtual patching, workloads... In the development of innovative low-carbon technologies, they also move forward with a tolerable risk of innovation failure.



OPPORTUNITY

Product and Service

- **Organize the launch of low-carbon products or service models:** Cloud-ground integration technology services such as providing customers with migration services from the ground to the cloud, providing cloud-related.

Market

- **Green finance and low-carbon consumption bring new market demands to organizations:** Financial industry-related cloud applications, software solutions for carbon emission calculations, etc.



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Cooperation Between DIMERCO DATA SYSTEM Co., Ltd. and IBM, Helping Taiwan's Insurance Industry Accelerate Digital Transformation

DIMERCO DATA SYSTEM Co., Ltd. has been working with IBM to cultivate Taiwan's insurance industry for more than 20 years. From hardware planning, introduction, maintenance to innovative application services, it has always been customer-centric and committed to becoming an important partner in the digital transformation of the insurance industry. With the relaxation of policies, changes in consumer behavior and the rise of insurance technology, Taiwan's insurance industry is in a rapid transformation stage. Faced with the inability of existing systems to support innovative needs, industry players are actively upgrading core systems or adopting a "large periphery and small core" model to optimize services. DIMERCO DATA SYSTEM Co., Ltd. has followed this trend and launched the "Own Fund Investment System" and "Investment Account Trading System" to help insurance companies improve operational efficiency, and the results have been highly recognized.

Deputy General Manager Hu Shuxian pointed out that the transformation of the insurance industry is driven by three major factors: first, the post-epidemic operating model is moving towards automation and intelligence, improving the efficiency of underwriting, claims and other processes; second, in response to information security and personal information regulations, information equipment and system architecture are strengthened; third, policy relaxation has driven new business and cross-industry cooperation, increased demand for API management and innovative application services, and further promoted the deepening of cooperation between China, the Philippines and IBM.

The two parties work together to provide integrated services from consulting, planning, introduction to maintenance and operation, helping insurance companies upgrade their old core systems to IBM Power System and Flash System, and introduce IBM IWS to optimize API connection, IBM IDR to strengthen data integration, verify public cloud performance, and train customer IT teams through the education center. Su Huankun, assistant manager of the professional services department, shared that these integration measures have successfully helped life insurance companies reduce daily batch operation time by 50%, reduce backup switching time from 3 hours to 0.5 hours, and establish a data center to strengthen data integration, information security protection and compliance audit capabilities.

Looking ahead, DIMERCO DATA SYSTEM Co., Ltd. will continue to strengthen its own products and cooperation with IBM, and provide compliant, secure, efficient and scalable solutions based on policies and market demands, to help insurance companies accelerate transformation and create innovative insurance services centered on policyholders.



Su Huankun, Associate Manager of Professional Services Department, DIMERCO DATA SYSTEM Co., Ltd. (Left) , and Deputy General Manager Hu Shuxian, DIMERCO DATA SYSTEM Co., Ltd. (Right)



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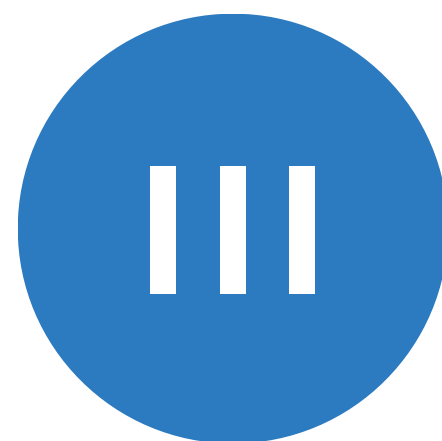
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Talent Sustainability and Cultural Inclusion





Material Topic: Human Resource and Remuneration System

? Reason

A sound human resource and compensation system enhances employee cohesion, supports employee families, and contributes to long-term corporate value.

Specific Indicators

To provide competitive remuneration and benefits, the company regularly refers to market salary and benefits surveys conducted by professional institutions.

KPI

- **Short-term:** Establish a comprehensive compensation system.
- **Mid-term:** Continue partnerships with academic institutions and cultivate talent through internship programs.
- **Long-term:** Maintain annual salaries at or above the 60th percentile (P60+) for both managerial and non-managerial positions.

Evaluation Mechanism

Each year-end, responsible unit managers submit implementation reports for review by the General Manager's Office.

Management Strategies

1. The company offers a competitive compensation and benefits package and fosters a career development environment for sustainable talent development, including:
 - Defining clear compensation policy objectives.
 - Designing compensation structures that clarify salary bands and career progression paths, including base salary, allowances, bonuses, and benefits.
 - Implementing performance appraisal and reward mechanisms.
 - Ensuring transparency and effective communication regarding compensation.
2. Implementation Strategies:
 - Establishing partnerships with universities based on mutual goals.
 - Developing and implementing internship programs including mentoring, evaluation mechanisms, and opportunities for further development.
 - Maintaining long-term engagement with outstanding interns, offering full-time roles or adding them to a talent pool.
3. Conducting annual talent market surveys and compensation benchmarking to evaluate industry, regional, and job-specific salary trends.

Specific Performance

- **Short term:** Planned establishment of a complete compensation system by 2025.
- **Medium term:** In 2024, 7 students from Providence University and 3 from Takming University of Science and Technology participated in the internship program.
- **Long term:** According to the latest statistics, annual salaries have reached P60+ for both managerial and non-managerial staff.

Improvement/Maintain Strategies

1. Establishing a comprehensive compensation system remains a key goal for 2025.
2. The company will continue to collaborate with academic institutions and adjust its compensation structure based on market surveys and internal evaluations to ensure competitiveness and talent retention.
3. The compensation system will be reviewed and improved regularly to reflect market changes and company development needs.



Material Topic: Training and Education

? Reason

Due to the difficulty in sourcing external talent, internal training plays a crucial role in improving workforce quality and fostering a culture of shared growth.

Specific Indicators

Implement annual education and training programs as planned.

KPI

- **Short term:** Include training courses as part of supervisor KPIs; ensure that 95% of technical staff complete annual performance evaluations.
- **Medium term:** Extend the 95% annual performance evaluation completion rate to include non-administrative departments.

Evaluation Mechanism

The responsible unit supervisor shall submit an implementation report to the General Manager's Office for review at the end of each year.

Management Strategies

To cultivate a sustainable talent environment, the company integrates the following management strategies:

1. Needs Analysis: Identify training needs based on current employee skills, business development, and personal growth goals.
2. Goal Setting: Establish clear training objectives aligned with identified needs.
3. Planning: Define training content, scheduling, methods, and participants.
4. Resource Allocation: Prepare necessary resources such as trainers, materials, and venues to ensure smooth execution.
5. Implementation: Conduct training sessions according to plan, ensuring content relevance and delivery effectiveness.
6. Monitoring and Evaluation: Supervise training progress, adjust programs as needed, and collect feedback post-training to inform future improvements.
7. Continuous Improvement: Refine the annual training program based on evaluation results and employee feedback.
8. Incentives and Recognition: Offer rewards and recognition to employees who actively participate and perform well in training programs.

Specific Performance

- **Short term:** Technical personnel achieved a 95% completion rate of annual performance evaluations. KPI-linked training course planning for supervisors is underway.
- **Medium term:** The 95% completion rate of annual performance evaluations has been extended to non-administrative departments.

Improvement/Maintain Strategies

1. In 2025, the company plans to introduce training programs for supervisors, focusing on leadership communication and performance management.
2. The performance evaluation completion rate is targeted to remain above 95%.



Material Topic: Benefits and Rights

? Reason

We value the rights of employees and look forward to continuously improving the company's welfare system and striving to create a happy workplace environment.

Specific Indicators

We will continue to improve working conditions and employee welfare in order to establish, implement and maintain a good human rights management system (and extend this to suppliers and contractors).

KPI

- **Short term:** Increasing health lectures at least once a year and provide on-site massage services by masseurs for two and a half days a week.
- **Medium term:** Signing up for special store discounts (restaurants, manufacturers, etc.)

Management Strategies

Provide competitive salary and benefits packages and a career environment for sustainable development of talents.

Evaluation Mechanism

Conduct employee satisfaction surveys every year.

Specific Performance

- **Short term:** Massage therapists will be available twice a week starting in March 2024.
- **Medium term:** Signing special store discounts (catering, manufacturers, etc.) is under planning.

Improvement/Maintain Strategies

- 1.A health lecture will be held in 2025, and masseurs will continue to provide on-site services.
- 2.Signing of special stores has begun in 2025.



Material Topic: Labor-Employment Relations

? Reason

A harmonious labor-employment relationship can make employees feel at ease in their jobs, gain a sense of accomplishment, and promote corporate innovation, competitiveness, and ESG performance.

Specific Indicators

Establish multiple channels for employees to reflect their opinions (multiple communication channels) to respond to employees' needs and suggestions in real time.

KPI

- **Short term:** Increasing communication channels such as employee suggestion boxes, legal complaint hotlines, etc.
- **Medium term:** Conducting an "employee opinion survey" every two years, the response rate/engagement level increases year by year.
- **Long term:** Establishing a whistleblower mechanism.

Evaluation Mechanism

The responsible unit supervisor shall submit an implementation report to the General Manager's Office for review at the end of each year.

Management Strategies

The company will adopt the following management strategies to effectively establish employee feedback channels to promote harmonious labor-employment relations:

1. Establishing an open and transparent culture.
2. Providing diversified complaint channels.
3. Responding to and resolve complaints in a timely manner.
4. Protecting the privacy and rights of complainants.
5. Establishing a complaint follow-up mechanism.
6. Continuously improve and optimize.
7. Providing training and education for the handling personnel.

In addition to considering the above strategies, the establishment of the whistleblower mechanism should also pay attention to:

1. Establishing a dedicated agency or committee.
2. Conducting whistleblower training.

Specific Performance

- **Short term:** the suggestion mailbox already set.
- **Medium term:** Employee opinion survey, scheduled to be conducted.
- **Long term:** We will establish a whistleblower mechanism and continue discussions and research.

Improvement/ Maintain Strategies

1. To continue functioning the suggestion mailbox.
2. Regarding job and leadership satisfaction, it is expected that an employee opinion survey (or engagement survey) will be completed in 2025.
3. Whistleblower mechanism: we have started to formulate the content and operation mode of the mechanism.



1. Overview of the Organization and Talent Development



DIMERCO DATA SYSTEM Co., Ltd. Taipei and Kaohsiung operating locations do not employ non-employee workers, nor have they signed collective agreements with employees. In the future, adjustments will be made in a timely manner according to the company's development needs. According to the 2024 104 personnel data statistics, the number of male permanent employees is about three times that of female employees. This difference is mainly due to the fact that our company is research and development-oriented, and according to the Executive Yuan Gender Equality Commission data, the proportion of female science and engineering graduates has increased year by year from 2008 to 2021, but it is still less than 30%, reflecting the gender structure of the science and engineering field, resulting in differences in the gender ratio of employees.

Numbers of Employee in 2024

Type of Contract	Female	Male	Other	Unexposed	Total
Number of employees	112	316	0	0	428
Number of permanent employees	109	312	0	0	421
Number of temporary employees	3	4	0	0	7
Number of full-time employees	111	312	0	0	423
Number of part-time employees	1	4	0	0	5

- Remark:
- 1. DIMERCO DATA SYSTEM Co., Ltd. is gender-neutral and is defined by the employees themselves, does not disclose their gender, has no hours guarantee, and is not an employee.
 - 2. Employee: An individual who has a labor-employment relationship with the organization in accordance with national laws or relevant applicable requirements (employees with labor insurance in Taiwan).
 - 3. Permanent employment: An individual who has signed an indefinite contract.
 - 4. Temporary employment: An individual who has signed a fixed-term contract.
 - 5. Full-time employment: An individual who is subject to the definition of working hours in 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 employment: Excludes full-time employees.
 - 7. The number of employees still in service as of December 31, 2024 is counted





1.1 Recruitment and Retention Strategies

Employee turnover is an important issue for business operations. With the rapid changes in information technology, the company is also facing the challenge of high turnover, mainly among employees under the age of 50. During the reporting period, no disadvantaged, minority or indigenous employees were hired. In the future, the proportion of employment will be appropriately increased according to job requirements to fulfill corporate social responsibility.

The company abides by labor laws and is committed to creating a diverse, inclusive and non-discriminatory workplace to ensure that employees are not treated unequally due to protected identities such as race, gender, religion, age, and political stance. During the recruitment process, we insist on not affecting the setting of conditions based on factors unrelated to work ability. Internal lecturers are arranged to regularly promote interviews and personal information (including Genderual orientation) to supervisors to create a friendly workplace environment, and plans to hold a diversity and inclusion awareness training course in 2025.

In 2024, people with disabilities have been fully hired, and equal benefits and subsidies are provided to employees in same-Gender marriages (there are currently no application cases), and relevant policies will continue to be implemented. In order to increase the proportion of aboriginal employees, job vacancies will be announced simultaneously on the Aboriginal website and 104 Zone to expand recruitment channels. The company adheres to the concept of people-oriented and respect for diversity and promotes the following measures:



Hire visually impaired masseurs and cooperate with disabled groups and employment service agencies to provide barrier-free workplaces, professional training and flexible work arrangements.



Provide cultural sensitivity training, actively recruit aboriginals, support their cultural practices, and promote a diverse and inclusive workplace atmosphere.

Statistics of the New Recruited in 2024

Age / Gender	Male	Female	Sum
Under 30	41	18	59
30-50	9	7	16
Above 50	1	1	2
Total	51	26	77

Statistics of the Resigned in 2024

Age / Gender	Male	Female	Sum
Under 30	34	11	45
30-50	9	7	16
Above 50	2	1	3
Total	45	19	64

Remark: Statistics of the New Recruited does not deduct those who left midway



1.1 Recruitment and Retention Strategies

In order to attract and retain the required professional talents, motivate employees and enhance employee cohesion, so as to jointly create the interests of the company and shareholders, the company has specially formulated the "Regulations on the Issuance of New Shares with Restricted Employee Rights" in the hope of retaining more outstanding talents. The relevant instructions are as follows:

EMPLOYEE QUALIFICATION

- This regulation is limited to full-time regular employees in the company who have started work on the day of the grant of restricted employee rights new shares
- The number of employees actually granted and the number of restricted employee rights new shares that can be subscribed will be determined based on factors including but not limited to qualifications, years of service, job level, work performance (the annual total evaluation of the ability evaluation must be passed with more than 60 points), overall contribution and special achievements, or other management reference conditions. The allocation standard will be approved by the chairman and then submitted to the board of directors for approval. However, employees with managerial or director status should first be approved by the salary and compensation committee and then by the board of directors; employees without managerial or director status should first be approved by the audit committee and then by the board of directors
- The cumulative number of shares subscribed by the Company through the issuance of employee stock option certificates to a single employee in accordance with Article 56-1, Paragraph 1 of the Rules Governing the Issuance and Issuance of Securities by Issuers, plus the cumulative number of new shares with restricted employee rights, shall not exceed 0.3% of the total number of issued shares, and the cumulative number of shares subscribed by the Company through the issuance of employee stock option certificates to a single employee in accordance with Article 56-1, Paragraph 1 of the Rules Governing the Issuance and Issuance of Securities by Issuers, shall not exceed 1% of the total number of issued shares.

ACQUIRED CONDICTIONS

- Employees who are still employed by the Company before the expiration of their term of office and have not violated the labor contract, work rules and relevant provisions of these Measures, etc., shall have the following conditions:
 1. 50% of the new shares with restricted employee rights shall be acquired after 2 years of employment from the date of grant.
 2. 50% of the new shares with restricted employee rights shall be acquired after 4 years of employment from the date of grant.

After the restricted stock subscription takes effect, new shares with restricted employee rights will be issued in 2021 and 2023 respectively. The actual implementation status is as follows:

YEAR	Number of Shares Issued	Number of Subscribers	Subscription Amount	Vested Redemption Date	Stock Price on Redemption Date	Number of Shares Redeemed	Expected Vesting Date
2021	20,000,000	275	30.40	First batch 2023.10.4	102.50	926,497	Second batch 2025.10.4
2023	20,000,000	297	51.25	—	—	0	First Batch 2025.11.8 Second Batch 2027.11.8





1.2 Talent Development



The company is committed to providing diverse and comprehensive on-the-job training, including new employee training, on-the-job training, professional courses, group training, and job-related domestic and international training. Through professional lecturers' lectures and exchanges and interactions between employees, professional capabilities are enhanced, potential is stimulated, and talent cultivation is strengthened. At the same time, managers are encouraged to actively participate in corporate governance-related training and training. During the reporting period, the company accumulated a total of 30 hours of training at the Accounting Research and Development Foundation of the Republic of China to continuously improve its sustainable management and governance capabilities.

Statistics on managers' participation in corporate governance-related training in 2024

Title	Date	Course Name	Hours
CFO	2024.12.16-2024.12.17	Continuing Education Course for Accounting Managers	12H
Executives	2024.3.22	Promoting corporate sustainable development with "risk management"	6H
Executives	2024.4.23	Analysis of the latest "annual report preparation" related to ESG sustainable policies and regulations and the impact of net zero carbon emissions on financial reports	6H
Executives	2024.6.3	"Company governance" qualities that internal auditors should have and "Financial report risk assessment practices"	6H

On-the-job Training

The guidance and training in daily business conducted by supervisors or senior managers are planned and carried out by the Education and Training Unit every year, such as system analyst course training, JAVA design course training, AS/400 course training and professional service department technical training.

External Training

Employees can apply to participate in external professional courses to improve their professional skills due to work needs and after confirmation by their supervisors.

During the reporting period, the total number of male employees who participated in education and training was 316, with an average training time of 7.68 hours; the total number of female employees was 112, with an average training time of 10.88 hours, which shows that the right of every employee to receive training is valued. The explanation of the training results divided by each job level is as follows:

Statistics of Employee Training 2024

	Male Employee	Female Employee	Total Number of Employee	Senior Officers	Mid- and Junior-level Managers	General Employee
Person	316	112	428	40	100	288
Total Training Hours	2,426.05	1,218.35	3,644.4	559.15	484.65	2,600.6
Average Training Hours	7.68	10.88	8.51	13.98	4.85	9.03



1.3 Performance and Salary



The beginning of each year is the performance evaluation time of the company. In principle, all employees will receive evaluations. However, 18 people who reported after 2024/10/01 have not yet completed the evaluation, resulting in the number of people evaluated in the table below not reaching 100%, which is different from the original number of people who received the evaluation, resulting in the discrepancy.

Statistics of Employee Evaluation 2024

	Male	Female	Total Number	Senior Managers	Mid- and Junior-level Managers	General Employee
Number of people	316	112	428	40	100	288
Number of non-technical employees	20	30	50	13	8	29
Number of technical staff who actually participated in the assessment	284	76	360	27	91	242
Technical staff who reported on 10/01/2024	12	6	18	0	1	17
Number of people assessed as a percentage of technical employees (%)	95.95	92.68	95.24	100	98.91	93.44

Remark：Number of technical staff：Statistics to 2024/12/31

Looking at the entire company, most male employees are in R&D and business-related positions, while female employees are mostly in logistics and administration, which leads to this salary gap.

Median salary for each job level in 2024

Rank	Senior Managers		Mid- and Junior-level Managers		General Employees	
Gender	Male	Female	Male	Female	Male	Female
Median salary ratio	1	0.94	1	0.89	1	0.93

Remark：
1.Senior Managers：Managers and Above
2.Mid- and Junior-level Managers：Other Managing Jobs（Including Advisors）

	Gender Distribution by Job Level				Age Distribution by Job Level					
	Male	The proportion of people at the same level	Female	The proportion of people at the same level	30 and Below	The proportion of people at the same level	30~50	The proportion of people at the same level	50 and Above	The proportion of people at the same level
Senior Managers	31	77.5%	9	22.5%	0	-	15	37.5%	25	62.5%
Mid- and Junior-level Managers	78	78.0%	22	22.0%	0	-	63	63%	37	37%
General Employees	297	71.9%	81	28.1%	135	32%	138	50%	15	18%
Total	316	73.8%	112	26.2%	135	32%	216	-	77	-



2. Occupational Security and Health Management

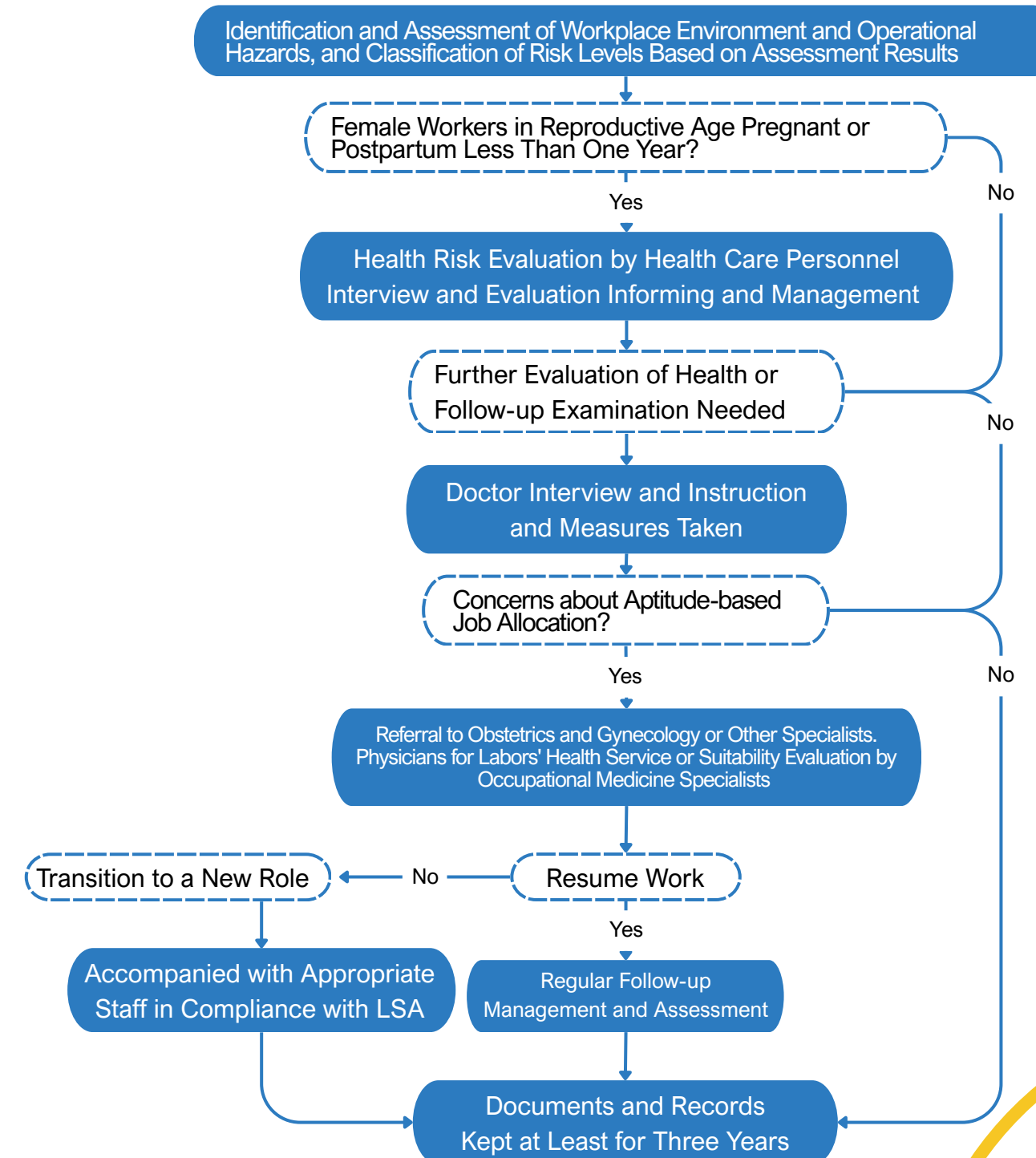


DIMERCO DATA SYSTEM Co., Ltd. has implemented an occupational safety and health management system that covers all employees in Taiwan, and in accordance with the regulations on occupational safety and health management, has set up a full-time "Type A occupational safety and health officer".

Our company is well aware that prevention is better than cure. In addition to signing "Labor Health Service Contracts" regularly, we also draw up a labor health service plan every year, with qualified professional occupational (medical) nurses providing on-site health services, and formulating relevant occupational safety operation methods, such as: "Workplace Maternal Labor Health Protection Implementation Plan", "Workplace Sexual Harassment Prevention Measures Complaint and Punishment Methods", "Middle-aged and Elderly Workers Health Service Plan", "Unlawful Infringement Prevention Plan", "Human Sexual Hazard Prevention Plan", "Abnormal Workload Triggered Disease Prevention Plan", etc. The implementation process of each plan is described as follows:

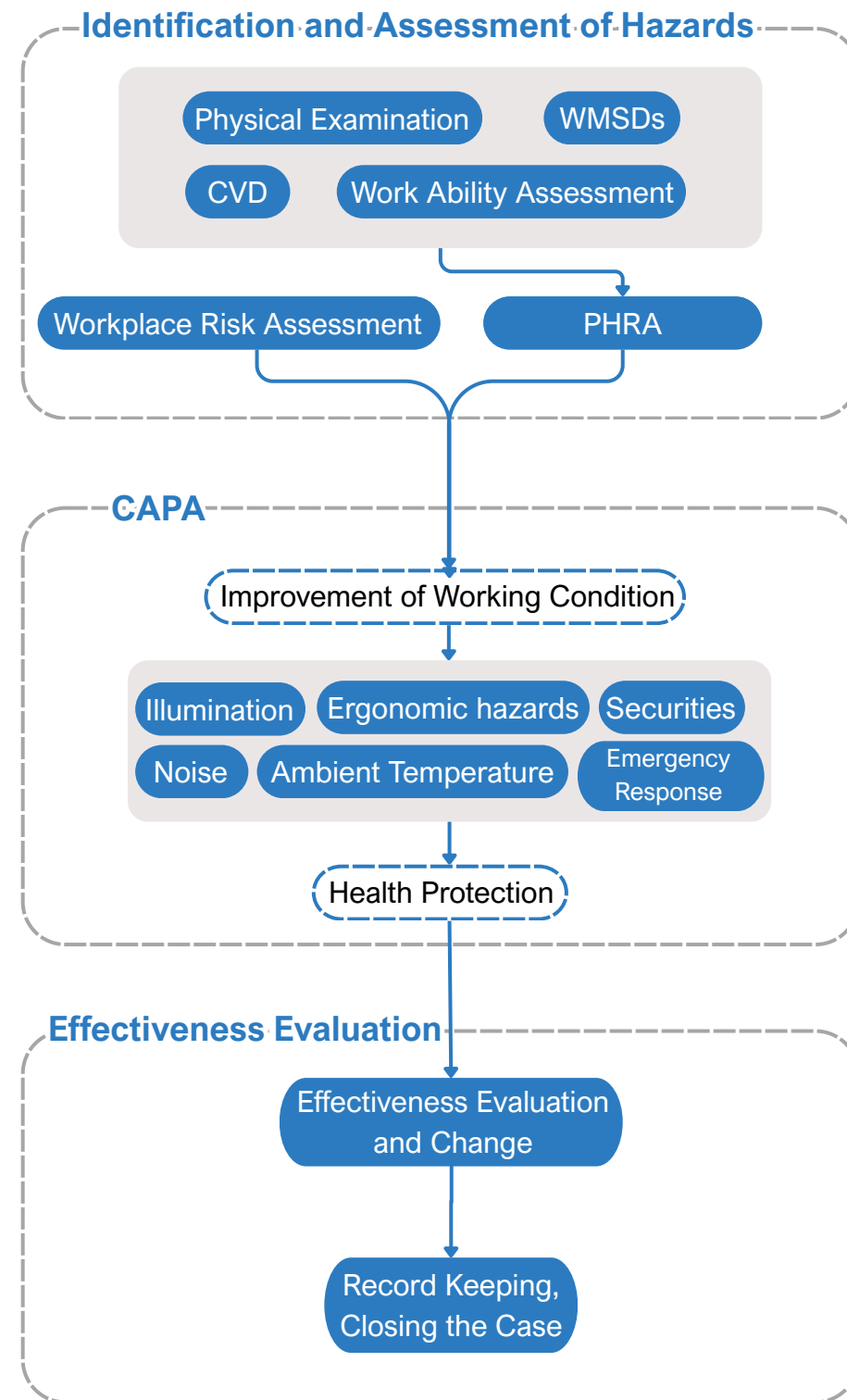


Implementation process of the Female Workers Maternal Health Protection Program

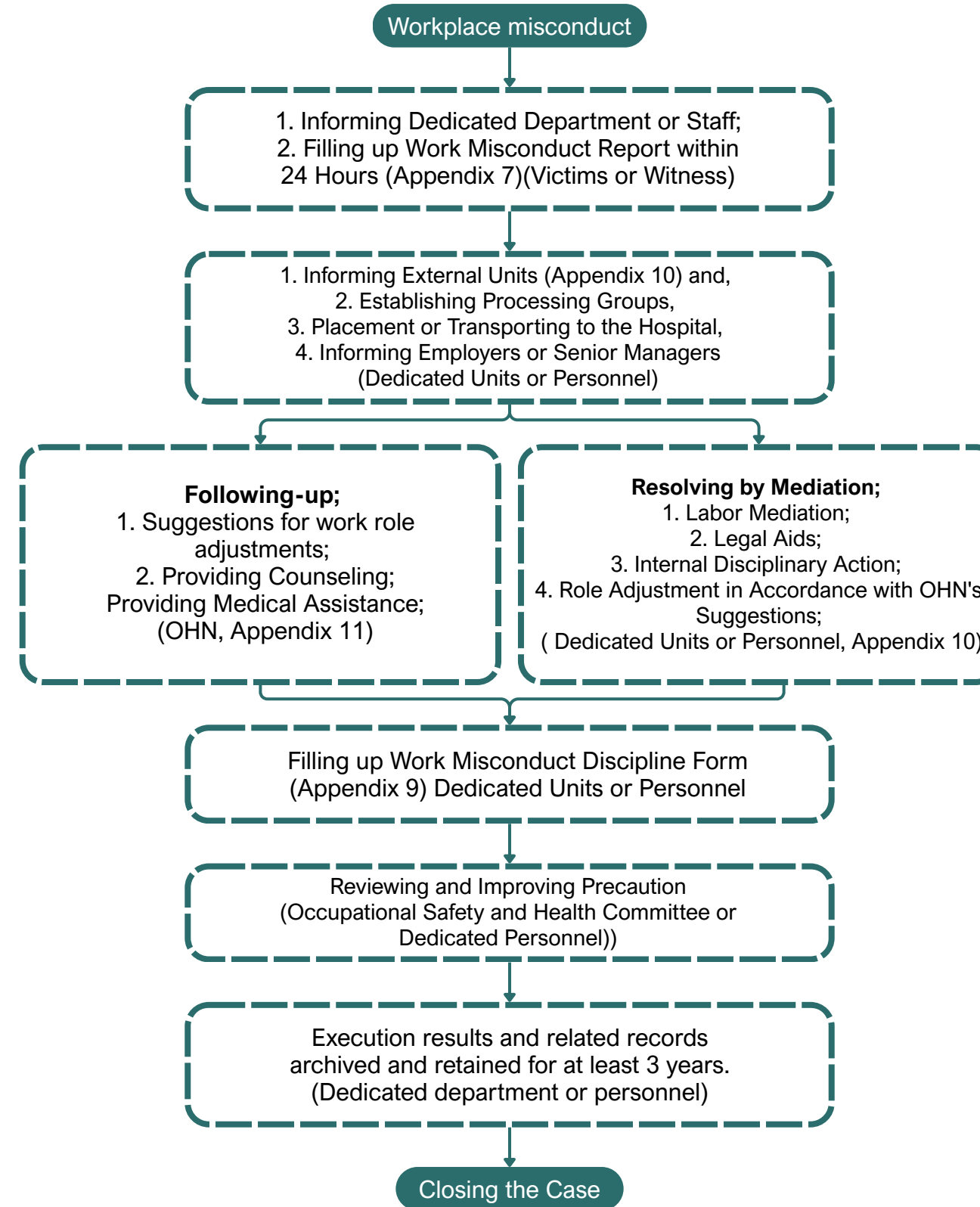




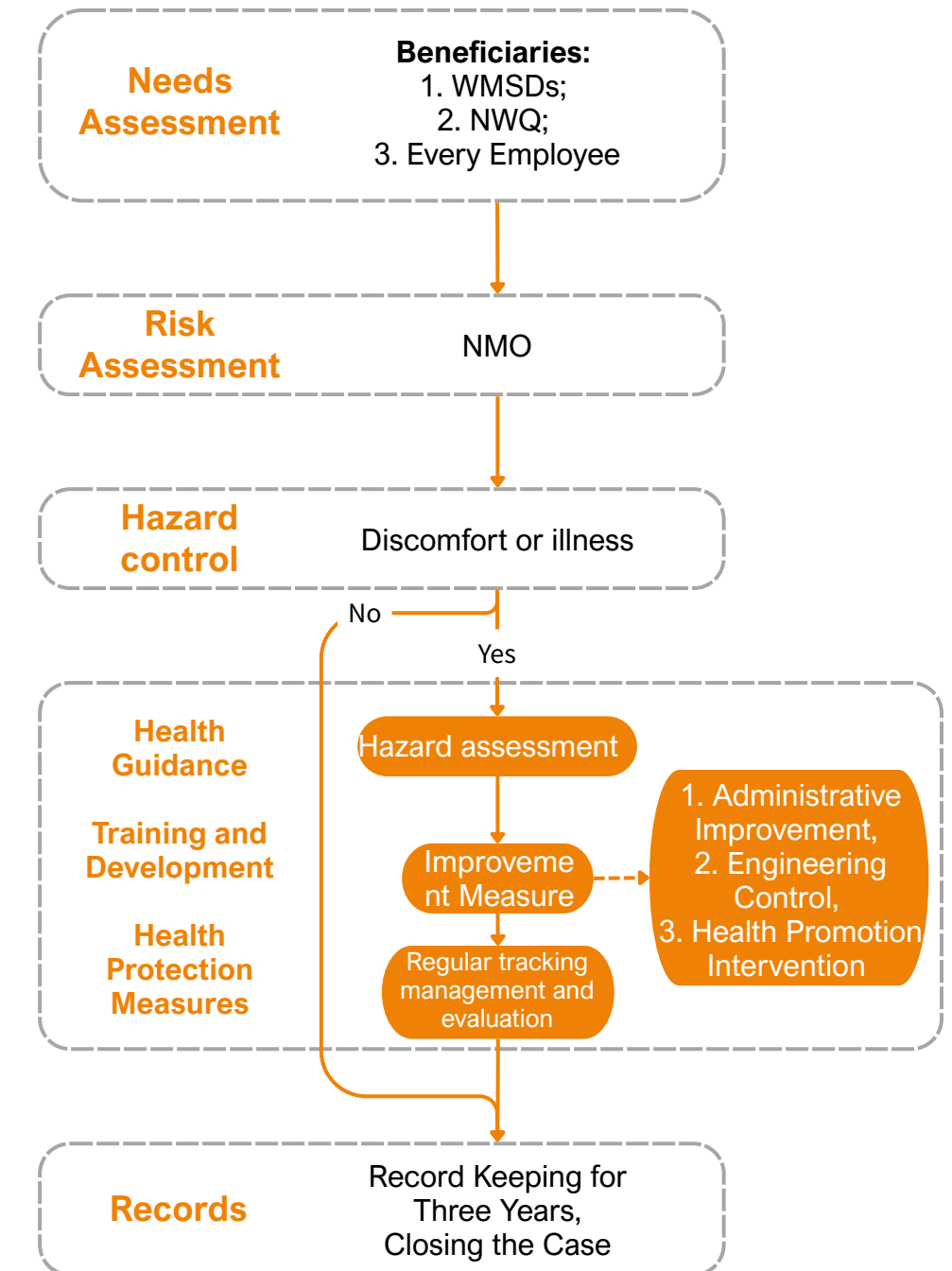
Implement health service procedures for middle-aged and elderly workers



Process for handling physical or mental violations of job duties



Implementation process of the human sexual harm prevention plan





2. Occupational Security and Health Management

The 2024 Labor Health Service Plan will run from January 2024 to December 2024. The business promotion is divided into short-, medium- and long-term plans. The goals of each period are as follows:





By formulating a clear labor health service plan, the implementation results of the labor health on-site service during the reporting period have achieved the goals. The detailed report content is as follows:

2024 Labor Health Service Plan and Annual Evaluation Form

Sequence Number	Regulations/Project Items	On-site Service	Goal	Schedule				Executive	Resource Utilization (inner/outer)	Implementation Measures	Implementation Results	Effectiveness Evaluation (Completion Rate %)
				Q1	Q2	Q3	Q4					
1	【Regulations Governing the Labor Health Protection】 9-1: Labor General Physical and Health Examination Record Analysis and Assessment、 Health Management and Data Keeping	New Employee: Assessment and Statistics of Physical Examination Forms	1.Short term: Providing Physical Examination Report, Achieving 60% Documentation and Analysis from Jan. to April 2.Medium term : Providing Physical Examination Report, Achieving 80% Documentation and Analysis in August 3.Long term: Providing Physical Examination Report, Achieving 95% Documentation and Analysis	V	V	V	V	HR Department Administration Health Care Personnel	Designated Medical Institutions for Labor Physical and Health Examinations	Providing Examination Report in Accordance with Regulations on First Day at Work for Fitness for Work; Physical Record Kept for at Least 7 Years	Completing 2024 New Employee's Physical Examination Report, Totally 78 copies	100%
		Permanent Employee: Assessment of Statistics and Analysis of Data after Annual Health Examination	1.Short-term: Provide annual health checkup reports with a 60% completion rate for file creation and analysis. 2. Medium-term: Provide annual health checkup reports with an 80% completion rate for file creation and analysis. 3. Long-term: Provide annual physical examination reports with a 95% completion rate for file creation and analysis.	V	V	V	V			1. Statistical analysis of health examination data. 2. Register, manage, and track individuals with health abnormalities. 3. General and special health examination and health management grading. 4. Health examination records must be retained for at least seven years.	1. The 2023 inspection hospital must be a Ministry of Labor-approved health examination medical institution. 2. Complete the 2023 regular health examination report for permanent employees, creating and analyzing a total of 377 reports (including 20 self-paid paper reports from senior executives).	Health check data filing and analysis, completion rate 100%
2	【Regulations Governing the Labor Health Protection】 9-2: To help the employer select laborers to carry out suitable tasks	New Employee's Physical Examination Abnormal: Carrying Out Physical Examination	Interviewing 80% of the Abnormal Physical and Health Examination Cases	V	V	V	V	Administration Occupational Safety Personnel Health Care Personnel Administrator	Designated Medical Institutions for Labor Physical and Health Examinations	1.Re-examination of Abnormal Items. 2.Job Advice. 3.Health Guidance and Health Instruction.	1. Provide health guidance and medical advice to employees based on their individual needs, and arrange for doctor interviews and suitability assessments. (1) Written occupational health assessment: 78 new employee physical examination reports; 377 permanent employee health examination reports. (2) A total of 8 new employees with abnormal physical examinations were interviewed and cared for. One employee has not yet been interviewed; follow-up interviews will be conducted based on individual case status. (3) A total of 14 permanent employees with abnormal health examinations were interviewed and cared for. Seven employees have not yet been interviewed, and five employees have resigned. Follow-up interviews will be conducted based on individual case status.	1. Interview rate for abnormal physical examination items: 88.8% 2. Interview rate for abnormal health examination items: 73%
		Permanent Employee's Physical Examination Abnormal: Listed Management and Follow-up										
		Work-related accidents and injuries lasting more than three days: Assistance with recovery and return to work	The annual interview success rate for cases involving work-related accidents and injuries lasting more than three days is 80%.						According to the company's sick leave regulations	1. Occupational Safety Personnel will periodically provide sick leave lists. 2. Assist with medical referrals for occupational rehabilitation or reconstruction companies, or provide equipment. 3. Health care and job advice. 4. Return-to-work assessment/assistance.	2. Two employees were followed up in the outpatient clinic according to the "treatment and precautions" section of the report.	
3	【Regulations Governing the Labor Health Protection】 9-3: Follow-up management and health guidance for those with abnormal health checkup results	Providing individual health guidance and medical advice, including: diet, exercise, lifestyle habits, medication and medical treatment, etc.	The annual interview and health check abnormality case achievement rate is 80%					Administration Occupational Safety Personnel Health Care Personnel Administrator	Health check-up hospital	1. Health and workload risk assessment and stratification. 2. Workability assessment and recommendations. 3. Health and hygiene education guidance. 4. Health recovery tracking.	A total of 42 people have been interviewed, 50 have not yet been interviewed, and 4 have resigned; follow-up interviews will continue depending on the situation of each case.	48%



2024 Labor Health Service Plan and Annual Evaluation Form

Sequence Number	Regulations/ Project Items	On-site Service	Goal	Schedule				Executive	Resource Utilization (inner/outer)	Implementation Measures	Implementation Results	Effectiveness Evaluation (Completion Rate %)
				Q1	Q2	Q3	Q4					
4	【Regulations Governing the Labor Health Protection】 9-4: Conducting assessments for workers under the age of 18, workers with occupational injuries or illnesses, and workers with high occupational health risks	Human-caused hazards: Health risk classification and improvement of employees' shoulder and neck pain	Complete musculoskeletal symptom survey annually with an 80% achievement rate for high-risk cases					Administration Occupational Safety Personnel Health Care Personnel Administrator	Health check-up hospital, occupational rehabilitation	1. Human-related hazard prevention and reporting procedures. 2. Identification and assessment of work environment hazards. 3. Providing a "Musculoskeletal Symptoms Self-Assessment Questionnaire" for tiered control and management. 4. Analyzing work processes, content, and movements. 5. For tiered management (3 points or higher), providing health education and tracking recovery progress. 6. Work fitness assessment and job advice. 7. Providing protective gear to employees as appropriate.	1. Analysis of human-related sexual hazards prevention in 2023: (1) At risk: 0 (2) Suspected of risk: 46 (3) Not at risk: 311 2. Total number of interviews and care: 20, 1 resigned; follow-up interviews will be conducted based on individual case status. (1) Occupational nurses: 14 (2) Physicians: 6	45.60%
		Abnormal workload: Work and health overload risk assessment	80% of consultation and advice cases requiring abnormal workload are completed each year					Administration Health Care Personnel Administrator	Health Care Personnel for Special On-site Health Services	1. Review and follow-up of abnormal health examination items. 2. Health and hygiene education guidance. 3. Work suitability assessment and job advice. 4. Work hours and overtime management.	1. Abnormal workload analysis in 2023: (1) No interview required: 306 (2) Interview recommended: 50 (3) Interview required: 1 2. Total number of interviews and care: 20, 2 resigned; follow-up interviews will be conducted based on individual case status. (1) Occupational nurses: 17 (2) Physicians: 3	43%
		Maternal Health Protection Plan at Workplace: Implementing Maternal Health Protection Strategies	The annual completion rate of maternal health protection cases is 80%.					Administration Occupational Safety Personnel Health Care Personnel Administrator	Internal: Breastfeeding Room External: Healthcare facilities, National Health Service health education leaflets and videos	1. Notification of maternal employees. 2. Assessment and classification of workplace environment and occupational hazards. 3. Maternal worker health assessment, health interview, and management follow-up. 4. Work suitability assessment and recommendations. 5. Return-to-work assessment and assistance.	1. Hazards of the workplace environment and work. (1) Chemical hazards: 1 item (exposure to noise when entering and leaving the computer room) (2) Biological hazards: 0 items (3) Human hazards: 1 item (repetitive motions during prolonged computer work) (4) Physical hazards: 0 items (5) Work stress: 0 items (6) Others: 2 items (sitting for long periods of time, but being able to change positions on one's own, driving/cycling alone) 2. Total number of interviewed and cared for: 3, all first-level management. 3. Work adjustments required after the health interview. (1) Adjustment or reduction of working hours: 0 items (2) Need to change work: 0 items	1. Health guidance completion rate: 100% 2. Physician-assessed work environment on March 28, 2013, and September 12, 2013. Results: Level 1 risk management
		Prevention of illegal infringement in the workplace	Revised workplace abuse prevention plan					Administration Occupational Safety Personnel Health Care Personnel Administrator	Internal: Ministry of Justice, Administration External: Medical institutions, psychological counseling centers, police departments, testing centers	1. Employers must sign and pledge their support for the "Written Statement Prohibiting Workplace Violence." 2. Supervisors must complete and review the "Self-Review Form for Unlawful Aggressive Behavior in the Workplace." 3. Establish a dedicated unit and personnel management system. 4. Record forms for various work environment inspections. 5. Record forms for suitability matching and job design inspections. 6. Establish a reporting system and process. 7. Assess employee physical and mental health and job suitability, and recommend work adjustments. 8. Utilize resources, provide information, and promote awareness. 9. Referrals to professional assistance (e.g., medical assistance for physical injuries, psychological counseling for psychological injuries)	1. A prevention plan has been established, along with a complaint channel. A "Written Statement Prohibiting Workplace Violence" has been posted on the company intranet. 2. A questionnaire-based assessment is used to identify and assess workplace environmental and operational hazards. 3. In October 2014, supervisors reviewed the "Self-Review Checklist for Illegal Aggressive Behaviors in the Workplace," and none of the 15 completed forms included any of the listed behaviors. 4. In October 2014, departments conducted a "Hazard Identification and Risk Assessment," combining 32 forms. 5. On November 1, 2014, the Occupational Safety Personnel completed an assessment to identify potential workplace risks. 6. Complaints handled in 2014: 0.	100%
			Implement workplace abuse prevention strategies and plans									
		Health service plan for middle-aged and elderly workers: Health and physical fitness management for employees over 45 years old	The annual completion rate of cases for middle-aged and elderly workers is 80%.	V	V	V	V	Health Care Personnel	Health examination hospitals and physical fitness testing units commissioned by the National Health Administration	1. Health status assessment. 2. Physical fitness measurement. 3. Health checkup report analysis. 4. Health education and fitness improvement tracking.	1. During the high-risk case interview, if the individual is over 45 years old, a work fitness assessment will be conducted and health education guidance will be provided; the total number of interviews and care: 13. 2. Work Fitness Assessment Form:(1) Weak 1(2) Average 4(3) Good 8	100%



2024 Labor Health Service Plan and Annual Evaluation Form

Sequence Number	Regulations/Project Items	On-site Service	Goal	Schedule				Executive	Resource Utilization (inner/outer)	Implementation Measures	Implementation Results	Effectiveness Evaluation (Completion Rate %)
				Q1	Q2	Q3	Q4					
5	【Regulations Governing the Labor Health Protection】 9-5: Preservation of occupational health or occupational hygiene related research reports and injury and disease records	Providing research reports on occupational health or occupational health from the Ministry of Labor, the Institute of Occupational Safety and Health, journals, etc.	Provide one piece of information from public institutions, the Ministry of Labor, the Institute of Occupational Safety and Health, journals, and research reports each year	V				Administration Occupational Safety Personnel Health Care Personnel Administrator	Occupational Safety and Health Research Institute of the Occupational Safety and Health Administration, Occupational Injury and Disease Prevention Center, district health service centers, and medical institutions with occupational medicine departments	1.Regularly inspect and maintain the safety of facilities and equipment 2.Health education promotion. 3.Compile a list and keep it under management. 4.Survey on the correlation between health and work. 5.Health interview and health education guidance. 6.Work suitability assessment and recommendations. 7.Regular health care.	Not yet implemented. It is recommended to publish electronic newsletters related to ergonomic hazards, abnormal loads and cardiovascular disease prevention.	0%
		Injury and illness record keeping	Complete and provide records of each on-site service every month	V	V	V	V				The labor health service physician provides 2-hour visits 4 times a year, and the labor health service nurse provides 4 hours of on-site service per month. A total of 52 reports are provided.	100%
6	【Regulations Governing the Labor Health Protection】 9-6:Planning and implementation of workers' health education, hygiene guidance, physical and mental health protection, and health promotion measures	Organizing health promotion activities	According to the company's needs, we will assist in organizing psychologist lectures or consultations from time to time					Health Care Personnel	On site serving Health Care Personnel	Plan and fund health promotion activities based on abnormal items in annual health examinations.	We occasionally produce health promotion messages and post them on the company's internal website, email, and bulletin boards for colleagues to refer to. A total of three items are as follows: - Preventing respiratory infectious diseases - Heat damage self-protection quick guide - Flu + COVID-19 Vaccination EDM	100%
		Provide various health information promotions	Providing health education materials from time to time		V	V	V					
7	【Regulations Governing the Labor Health Protection】 9-7:Prevention, health consultation, first aid and emergency treatment of work-related injuries and illnesses	First responder setting	Assist in reviewing the configuration of first aid kits and first aid personnel every year	V	V	V	V	Occupational Safety Personnel Administrator	Occupational Safety and Health Administration, Ministry of Labor - Occupational Safety and Health Education and Training Information Network	Business entities should maintain sufficient first aid supplies and equipment, taking into account the size, distribution, hazardous conditions, and number of employees at their workplaces, and deploy first aid personnel to handle emergency situations.	First aid personnel are assigned based on the company's size and headcount, and are required to undergo regular retraining every three years, totaling 13 personnel.	100%
		Management of first aid medicines and equipment			V		V	Administration Health Care Personnel			On Site Serving Health Care Personnel	First aid kits are located in offices on floors 3 through 8, tailored to the specific needs of the site. Administration will inspect and replace the kits' consumables and medicines every six months.
		Personal health consultation services	80% completion rate of high-risk cases each year	V	V	V	V		1.Total number of work-related injuries: 0. 2.Providing guidance and advice on various health-related consultations and complete records, 24 people.			



2024 Labor Health Service Plan and Annual Evaluation Form

Sequence Number	Regulations/Project Items	On-site Service	Goal	Schedule				Executive	Resource Utilization (inner/outer)	Implementation Measures	Implementation Results	Effectiveness Evaluation (Completion Rate %)
				Q1	Q2	Q3	Q4					
8	【Regulations Governing the Labor Health Protection】 9-8: Regular reporting to employers and recommendations from labor health services	Labor health management performance summary and reporting.	1.At the beginning of each year, we will work with the organizer to develop an annual health service plan 2.Completing and providing annual results report and labor health service program evaluation form	V	V		V	Administration Occupational Safety Personnel Health Care Personnel	On-site Serving Health Care Personnel	Participate in the Occupational Safety Personnel meeting to jointly develop an annual health plan and annual plan, and the occupational safety personnel will compile the information at the end of the year.	1.Conducting annual on-site health service instructions and execution business projects on 2024/01/23 and 06/14. 2. In the fourth quarter, the annual health checkup analysis and on-site service content will be summarized and reported to the supervisor. 3. Summarize the annual implementation results.	100%
9	【Regulations Governing the Labor Health Protection】 9-9: Others designated and announced by the central competent authority	Announcement by the central competent authority	Provide 1 piece of information related to public institutions, Ministry of Labor announcements and public institutions every year	V				Occupational Safety Personnel	Central competent authority regulations	Provide improvement suggestions for occupational health issues that widely affect workers.	The Ministry of Labor's "2024 Labor Inspection Guidelines."	100%
10	【Regulations Governing the Labor Health Protection】 11-1: Identify and evaluate hazards in the workplace environment, operations, and organizations that affect workers' physical and mental health, and propose improvement measures	Identify hazards and risks in the office area and observe employees' work processes	Hazard identification every year				V	Occupational Safety Personnel Health Care Personnel	On-site Health Care Personnel	Specially contracted physicians and occupational nurses conduct on-site visits at least once a year to identify and assess workplace environmental and operational hazards.	December 3, 2024. Discuss with the physician and the Occupational Safety Personnel to identify and evaluate the work environment and explain the control measures to reduce risks.	100%
11	【Regulations Governing the Labor Health Protection】 11-2:Propose suggestions for improving workplace safety and sanitation facilities	Hazard identification for Workspace, Observe employee work processes	Hazard identification every year				V	Occupational Safety Personnel Health Care Personnel	On-site Health Care Personnel	1. Conduct on-site visits annually to identify and assess hazards to workers' physical and mental health in the workplace environment, operations, and within the organization. 2. Relevant personnel put forward suggestions for improvement measures. 3. Detection of working environment and personal hazard exposure factors.	1. Conduct a workplace hazard assessment with a physician by December 3, 2024. Office and retail workers should prevent musculoskeletal hazards and cerebral and cardiovascular hazards associated with abnormal workloads. 2.1. Conduct a workplace hazard assessment with a physician by December 3, 2024. Office and retail workers should prevent musculoskeletal hazards and cerebral and cardiovascular hazards associated with abnormal workloads.	100%
12	【Regulations Governing the Labor Health Protection】 11-3: Investigate the relationship between workers' health status and work, and take necessary preventive and health promotion measures	Annual overwork scale and musculoskeletal symptoms questionnaire	The annual completion rate of high-risk cases of abnormal work-induced diseases and human-induced hazards prevention is 80%				V	Administration Occupational Safety Personnel Health Care Personnel Administrator	On-site ServingHealth Care Personnel	The survey is conducted in the form of questionnaire assessment and incorporated into the annual health check-up.	High-risk individuals will continue to be reassessed through questionnaires and health interviews, providing colleagues with health management methods.	100%
13	【Regulations Governing the Labor Health Protection】 11-4:Provide consultation and suggestions on job assessment, job redesign or adjustment for workers returning to work	Hazard identification for Workspace, Observe employee work processes	Hazard identification every year, 80% achievement rate for return-to-work assessments for workers affected by occupational accidents and injuries				V	Occupational Safety Personnel Health Care Personnel	According to the company's operating regulations	Assistance for workers who have suffered occupational injuries and illnesses to help them recover and strengthen their working abilities	We provide health guidance and medical advice to employees based on their individual circumstances, and arrange for face-to-face interviews with doctors to conduct return-to-work assessments. (1) Number of occupational accidents and injuries: 0.	There are no occupational accidents or injuries this year

The company regularly asks relevant units and personnel to fill out various assessment questionnaires based on the "Illegal Infringement Prevention Plan" to implement and maintain "Occupational Safety and Health".



2. Occupational Security and Health Management

Through the care process at different levels, DIMERCO DATA SYSTEM Co., Ltd. did not have any occupational injuries during the reporting period.

Employee occupational injury statistics

Item	By Gender	2023	2024
Percentage of deaths caused by occupational injuries Percentage of serious occupational injuries (excluding deaths)	Male occupational injury death rate	0	0
	Female occupational injury death rate	0	0
	Total occupational injury death rate	0	0
Percentage of recordable occupational injuries(including deaths and serious occupational injuries)	Male total serious occupational injury rate	0	0
	Female total serious occupational injury rate	0	0
	Total serious occupational injury rate	0	0
Percentage of recordable occupational injuries(including deaths and serious occupational injuries)	Male total occupational injury rate	0	0
	Female total occupational injury rate	0	0
	Total occupational injury rate	0	0

Remark:

1. Occupational injury fatality rate = number of fatalities caused by occupational injuries / working hours * 1,000,000

2. Severe occupational injury rate = number of severe occupational injuries (excluding fatalities) / working hours * 1,000,000. Severe occupational injuries refer to injuries that cause disability or cannot be recovered to the pre-injury health status within six months

3. Recordable occupational injury rate = number of recordable occupational injuries / working hours * 1,000,000





2.1 Employee Health Monitoring and Prevention

In accordance with Articles 10 to 12 of the Occupational Safety and Health Act and the Labor Health Protection Rules, we provide and process related on-site services to promote the physical and mental health of all employees. Through on-site health services, we reduce workplace health risks, establish the concept of employee health self-management, and help employees improve potential or existing health problems to improve their personal health. We have a labor health service plan every year, starting from health examinations and health management, and always caring about the health of all employees. The company has no occupational diseases in 2024.

2024 Workforce Health Services Plan

Project		Host	Description
Health Check	General Physical Examination	Personnel	Providing an inspection report in accordance with regulations on the reporting day for the company to select workers and retain it in accordance with regulations
Health Manage-ment	Analysis and evaluation of workers' physical (health) examination results, health management and data preservation; tracking management and health guidance for abnormalities	Contracted Nurse	Planning and implementing in accordance with the items listed in the left column
	Helping Employers' fit-for-work assessment	Doctor with Contract And Contracted Nurse	Based on physical examinations or personal or occupational discomfort, the Doctor with Contract will assess the type and nature of the work, and discuss recommendations and measures on job suitability and appropriateness with the HR department, unit supervisors, and employees.
	Assessment and case management for employees under 18, potential harm to maternal health, and high risks related to occupational health	Contracted Nurse and EHS	Planning and implementing improvement or response measures based on risk assessments for each category, and providing relevant health services and referrals for different cases.
	Preservation of occupational health or occupational hygiene related research reports and injury and illness records	Doctor with Contract and Contracted Nurse	Planning and implementing in accordance with the items listed in the left column
	Planning and implementation of workers' health education, hygiene guidance, physical and mental health protection, and health promotion measures	Contracted Nurse	Planning and implementing relevant health promotion activities, programs and measures according to different categories, characteristics or current events
	Prevention, health consultation, first aid and emergency treatment of work-related injuries and illnesses	Contracted Nurse	Implementing in accordance with the items listed in the left column when it is necessary
	Regular reporting to employers and recommendations from labor health services	Administration	Discussion or review the progress and effectiveness of labor health services annually
	Identifying and evaluating hazards in the workplace environment, operations, and organizations that affect workers' physical and mental health, and proposing improvement measures	Contracted Nurse and EHS	Planning and implementing in accordance with the items listed in the left column

2.1 Employee Health Monitoring and Prevention

2024 Workforce Health Services Plan

Project		Host	Description
Health Manage-ment	Ergonomic hazard prevention plan	Contracted Nurse	Planning and implementing in accordance with the items listed in the left column
	Abnormal Workload-triggered Disorders Prevention Program		
	Maternal Health Protection Program		
	Workplace Harassment Prevention Program		
	Proposing suggestions for improvement of workplace safety and sanitation facilities	Doctor with Contract & Contracted Nurse	Planning and implementing in accordance with the items listed in the left column
	Investigating the relationship between workers' health status and work, and take necessary preventive and health promotion measures		
	Providing consultation and suggestions on job assessment, job redesign or adjustment for workers returning to work	Doctor with Contract、 EHS & Contracted Nurse	Planning and implementing in accordance with the items listed in the left column

Remark: 2024.01.01 to 2024.12.31

DIMERCO DATA SYSTEM Co., Ltd. arranges employee health checks every year in accordance with regulations and provides comprehensive checkup items. The company covers all costs. There are also self-funded items for colleagues to choose freely. Breakfast is prepared on the day of the health checkup. With a careful and cautious attitude, we always regard employee health as the top priority, and even care about their health more than employees. This is our concrete action to cherish talents and practice sustainable development. At the same time, health promotion activities will be held in 2025 to continue to build a complete health support system for colleagues.



2.1 Employee Health Monitoring and Prevention

For department managers and employees above the assistant manager level, in addition to the annual general health checkup, we also arrange a "one-day health checkup at the hospital" at Shin Kong Hospital and a "supervisor package" checkup at Genshin Hospital every two years. There are four checkup packages to choose from, allowing supervisors to choose two appropriate checkup packages based on their own conditions. Since we have offices in the north and south, we have entrusted Shin Kong Hospital, Genshin Hospital in the north, and Sheng Gong Hospital in the south to conduct health checks. The last time supervisor-level employees were examined was in 2024, with a total of 16 supervisors participating in Shin Kong Hospital, 56 supervisors participating in Genshin Hospital, and 2 supervisors participating in Kaohsiung Sheng Gong Hospital.

2024 Supervisor Package Health Checkup Program

HSIN KONG HOSPITAL

- Vital sign assessment
- Physical examination
- Routine blood test
- Routine urine test
- Blood diabetes test
- Blood fat
- Kidney function
- Thyroid
- Liver function
- X-ray examination
- Tumor markers
- Painless endoscopy
- Ultrasound
- Heart function
- Consultation of various departments
- Free service
- Same-day report analysis
- Follow-up service

CARDINAL TIEN HOSPITAL

A-type functional examination of various organs in the body

- Biliary function examination
- Pancreatic function examination
- Helicobacter pylori examination
- Heart function examination
- Ultrasound examination

B-type female cancer screening

- Colorectal cancer
- Breast cancer
- Nasopharyngeal cancer

C-type male cancer screening

- Colorectal cancer
- Prostate cancer
- Nasopharyngeal cancer

D-type heart function

- Heart function examination
- Coronary artery disease
- High-sensitivity C-reactive protein

ST JOSEPH HOSPITAL

- Vital sign assessment
- Physical examination
- Routine blood test
- Routine urine test
- Blood test for diabetes
- Blood lipids
- Kidney function
- Thyroid
- Liver function
- Cancer screening
- X-ray examination
- Abdominal ultrasound
- Eye examination



Description:

1. Report analysis on the day: one-on-one report analysis by a senior specialist physician
2. Free services: brand new and comfortable health examination clothing, exquisite nutritious meals, free parking once on the day
3. Follow-up services: report interpretation, distribution, medical consultation, assistance with outpatient follow-up
4. Package options at Gengshen Hospital: Male A+C+D type; Female A+B+D type





3.Employee Welfare and Retirement Security

3.1 Employee Care and Welfare

"Talent" is the foundation of DIMERCO DATA SYSTEM Co., Ltd.. We firmly believe that salary is the most basic affirmation. In order to better take care of every Chinese and Filipino employee, the "DIMERCO DATA SYSTEM Co., Ltd. Employee Welfare Committee" was established in accordance with Article 6 of the Organizational Regulations of the Employee Welfare Committee. The main tasks include: review, promotion and supervision of employee welfare projects, planning, custody and use of welfare funds, allocation of welfare funds, auditing and income and expenditure reporting, and other related matters.

A meeting is held every three months, and an ad hoc meeting may be held when necessary to take care of the needs of employees immediately. The current benefits provided are as follows:



The DIMERCO DATA SYSTEM Employee Benefit

- Insurance: In addition to labor and health insurance, we also purchase AIA Group Insurance, including accident insurance, cancer and hospitalization medical insurance
- Purchase American ACE Commercial Insurance
- Meals: The company provides cash
- Regularly organize employee and family employee recreational activities and year-end party every year
- Employee care subsidy: Care about employees' daily life, provide hospitalization care, birthday gifts, wedding congratulations, funeral greetings and other human care
- Three festival gifts
- Female employee breastfeeding room
- Year-end lucky draw gifts
- Annual travel
- Company uniforms: to create a good corporate image and demonstrate overall team spirit
- Set up a library and post workplace life stories and high-quality literature in the office
- Regular health checks every year and hire professional medical staff to provide employee health consultation
- License subsidies
- Issue new shares with restricted employee rights and employee stock ownership trust



3.1 Employee Care and Welfare

In order to improve the personal protection of employees, the company has insured "employee group insurance" with AIA Life to enhance occupational hazards and accident compensation. The premium is paid in full by the company. Employees are insured as soon as they join the company. The coverage is described in the following table. In addition, the company has signed a commercial peace insurance contract with American company Chubb Property and Casualty Insurance, with a coverage of NT\$10 million (including NT\$500,000 in accidental medical insurance). Whether domestic or overseas, when employees are on business trips or group activities, they will notify the relevant departments to handle it. We are well aware that employee safety is an important guarantee for corporate operations. We use a complete insurance mechanism to disperse risks, create a safe and secure workplace environment, and implement corporate social responsibility.



Note:

1. The upper limit of the daily ward fee insurance benefit is 356 days
2. The upper limit of the intensive care unit fee compensation insurance benefit is 7 days

DIMERCO DATA SYSTEM Co., Ltd.

Employee Insurance Coverage

Insurance Type			Employee	Insurance Type		Employee		
Insurance protection Accident CHOSE ONE	Group injury insurance (including major burns and scalds)		2 Million NTD /Person		CANCER TREATMEN	Cancer hospitalization allowance	500 NTD / Day	
	Group injury medical insurance		10,000 NTD			Cancer surgery	15,000 NTD	
		※Payment based on the number of days certified by the doctor		500 NTD/Day		Cancer hospitalization allowance	500 NTD / Day	
		Daily hospital room fee insurance		500 NTD/Day		Cancer outpatient surgery	500 NTD /Time	
		Intensive care unit fee compensation insurance		1,000 NTD / Day		Radiation therapy	500 NTD /Time	
		※Provide receipts for actual payment				Chemotherapy	500 NTD /Time	
	Hospitalization medical expense limit		15,000 NTD /Time			Cancer death benefit	100,000NTD /Person	
	Hospitalization surgery expense limit		15,000 NTD /Time					
	Outpatient insurance benefits for one week before and after hospitalization		250 NTD /Time					
	Doctor's consultation fee		250 NTD /Time					
	Upper limit of emergency treatment for accidents		5,000 NTD /Time					
	Inpatient allowance for accidental fractures -Complete Fracture		250 NTD x1/2x Days					
	Inpatient allowance for accidental fractures - Incomplete Fracture		250 NTD x1/4x Days					



3.2 Parental Leave

The company has formulated a workplace maternal health protection implementation plan, dedicated to protecting the physical and mental health of female employees during pregnancy, postpartum and breastfeeding, and implementing health protection for maternal workers. At the same time, the parental leave system also demonstrates our emphasis on the balance between family and work for employees, and reflects the company's commitment to a friendly workplace environment.

Statistics of Childcare Stays in the Past Two Years of DIMERCO DATA SYSTEM Co., Ltd.

Year	2023			2024		
Gener/Total	Male	Female	Sum	Male	Female	Sum
Total number of employees who took parental leave	2	1	3	2	1	3
Total number of employees who actually used parental leave (a)	0	1	1	0	1	1
Total number of employees who returned to work after parental leave (b)	0	1	1	0	0	0
Return rate (b/a*100%)	-	100%	-	-	-	-
Total number of employees who returned to work 12 months after taking parental leave (c)	0	3	0	0	1	1
Resume rate (c/b*100%)	-	1	-	-	-	-

Note: Calculation method: Total number of employees returning to work after parental leave = Total number of employees expected to return to work in the current year after taking parental leave without pay



3.3 Retire Policy and Practice

DIMERCO DATA SYSTEM Co., Ltd. employee retirement plan is in accordance with the law and regulations, and the employee retirement regulations are established. Chapters 4 and 5 specify the payment conditions and the age and years of service. The details of the contribution are as follows:

Employee Pension Fund Allocation Status		
Retirement system	Old System	New System
Applicable law	Labor Standards Act	Labor Pension Regulations
Contribution method	2.5% of the monthly salary is allocated to the retirement reserve account of the Bank of Taiwan	6% of employees' personal salary is paid monthly and deposited into the personal labor pension account established by the Bureau of Labor Insurance
Contribution amount	The accumulated amount of the labor retirement reserve fund has reached NT\$2,199,000	NT\$18,140,000 will be allocated in 2024

DIMERCO DATA SYSTEM Co., Ltd. "Employee Stock Ownership Trust Committee" was established in 2022 to improve employee welfare, company loyalty, and share the company's operating results, so that employees can have their retirement lives guaranteed. Employees who have served for three months or more are eligible to apply for membership. In addition to self-withdrawal funds, the company will also issue 0.5 times the self-withdrawal funds to the employee's personal trust account, and settle and withdraw at the end of each month. In 2024, 295 employees supported the trust shareholding public withdrawal plan, and the cumulative total amount increased by 0.48% compared to the previous year.

Year Month	Monthly Public Contribution Amount for 2023	Monthly public Contribution Amount for 2024
	Trust Holding Public Withdrawal Funds (NTD)	Trust Holding Public Withdrawal Funds (NTD)
1	483,500	471,500
2	482,500	469,500
3	482,500	481,500
4	484,000	481,000
5	480,000	480,500
6	475,500	476,500
7	473,500	480,500
8	472,000	480,500
9	473,000	479,000
10	470,000	484,000
11	470,000	481,000
12	469,500	478,000
Total	5,716,000	5,743,500

Note: Balance of the Labor Retirement Reserve Fund Special Account of the Bank of Taiwan as of the end of 2024



3.4 Time Limit for Announcement of Operational Changes

To ensure that employees' working rights and interests are protected, DIMERCO DATA SYSTEM Co., Ltd. strictly abides by the Labor Standards Act and other relevant laws and regulations. If the company needs to adjust or terminate the labor contract with employees due to major operational changes, it will fully comply with government laws and regulations, and follow the corresponding notice period and procedures to ensure that employees' rights and interests are properly protected.

Terms and Conditions during the Notice Period

- For those who continue to work for more than 3 months but less than 1 year, give notice 10 days in advance.
- For those who continue to work for more than 1 year but less than 3 years, give notice 20 days in advance.
- For those who continue to work for more than 3 years, give notice 30 days in advance.





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IV

Environmental Responsibility and Social Impact





1. Energy Management and Greenhouse Gas Inventory

Diesel is primarily used to power generators, and the overall energy consumption is summarized in the table below. Although energy intensity increased by 32.72% in 2024 compared to the previous year, diesel consumption was reduced by 25%. Given that the main energy consumption comes from electricity, the future will focus on developing power-saving strategies to improve energy efficiency.

Quantitative Indicators	Unit	2023	2024
Electricity Usage	Unit/Year	1,127,700	1,763,386
	GJ	4059.72	6,348.19
Diesel Usage	L/Year	120	90
	GJ	4.22	3.16
Organization-specific Metrics	Total Employees	410	428
Quantitative Indicators	GJ/Person	9.91	14.73

Note:

1. The calorific value of electricity is converted to 1kWh=0.0036GJ
2. The conversion coefficient is calculated based on the EPA's Gas Emission Coefficient Management Table Version 6.0.4. The calorific value of fuel is calculated, diesel 8,400 kcal/L; 1 kcal=4.184 KJ

The company will introduce the ISO 14064-1 greenhouse gas inventory mechanism in 2025, establish base year data, and plan to commission a third-party verification in the second half of the year; in 2023, the Environmental Protection Administration calculation tool was used to convert electricity emissions and greenhouse gas emission intensity.

We hope to use rigorous statistical methods to check the company's greenhouse gas inventory status during the reporting period and prepare for carbon reduction.

Item	2023	2024
Scope 1: Direct greenhouse gas emissions (tonCO ₂ e)	0.3127	24.0109
Scope 2: Indirect greenhouse gas emissions (tonCO ₂ e)	558.2115	835.8449
Total emissions = Scope 1 + Scope 2 (tonCO ₂ e)	558.5242	859.8558
Organization-specific metrics (number of people)	410	428
Greenhouse gas emissions intensity (tonCO ₂ e/number of full-time employees (people))	1.36	2.01

Note:

1. Category 1: Direct greenhouse gas emissions, for emission sources directly owned or controlled by the organization
2. Category 2: Indirect energy emission sources, refers to indirect greenhouse gas emissions caused by input electricity, heat or steam
3. The greenhouse gas emission coefficient refers to the greenhouse gas emission coefficient management table 6.0.4 published by the Environmental Protection Administration, and is calculated based on the latest coefficient announcement
4. Greenhouse gas types include nitrous oxide N₂O, methane CH₄, carbon dioxide CO₂, hydrofluorides HFCs, perfluorocarbons PFCs, sulfur hexafluoride SF₆, nitrogen trifluoride NF₃, etc.

1.1 Green Operation Practice

In response to the integration of environmental factors, energy-saving measures within the organization and the business behaviors generated by the company must be considered from a sustainable perspective. The relevant measures are formulated as follows:

- **Energy efficiency and energy-saving measures:** Implement energy-saving technologies and use energy-saving equipment and technologies, such as high-efficiency cooling systems, LED lighting, energy-saving servers, etc. to reduce energy consumption.
- **Environmental monitoring and reporting:** Implement monitoring systems: Establish environmental monitoring systems to track carbon footprints, water use and energy usage to ensure effective implementation of strategies.
- **Cooperation with suppliers and green procurement:** Cooperate with hardware suppliers to require them to provide environmentally friendly products and materials to reduce the environmental footprint of products.



2. Water Management

3. Waste Management

DIMERCO DATA SYSTEM Co., Ltd. used a water resource risk assessment tool to query the water risk assessment of the office's location, and the result was Low-Medium (1-2). Although our water mainly comes from tap water, and it is almost used in the daily life of all employees, in view of the increasing importance of water resource issues, as a member of the global village, we must also pay attention to the use of every drop of water resources.

The Kaohsiung branch is a leased space, and the 2023 water bill does not include water usage, so the water intake is expressed based on the head office's data. In 2024, due to business expansion, the Kaohsiung branch moved to a new address, so during this reporting period, the total number of employees was used as the calculation unit to make the data in this report more consistent. Through the continuous disclosure of water use conditions, the water use intensity during this reporting period decreased by 14% compared to the previous year; this change not only reflects that some colleagues were assigned due to business needs, but also shows that the implementation of green actions by all colleagues has been effective and will continue in the future.

DIMERCO DATA SYSTEM Co., Ltd. Water Consumption in the Past Two Years

Year	2023	2024
Water withdrawal (million litres)	6.129	5.912
Organization-specific metric (unit)	Headquarter	All Employee
Organization-specific metric value	373	428
Water use intensity	0.016	0.014

Note:

1. Water intake = water discharge = water consumption

2. Water use intensity = water intake / organization-specific metric

3. The water intake in 2023 is only for the Taipei head office, and the organization-specific metric is the number of employees in the head office; the water intake in 2024 is the total of the Taipei head office and the Kaohsiung branch, so the organization-specific metric is changed to the number of all employees

The Taipei head office and Kaohsiung branch are both located in office buildings. During operation, only general household waste is generated, and no hazardous waste is generated. The company follows regulations and implements waste classification and recycling. The Kaohsiung area is collectively handled by the building. The amount of waste generated is incalculable, and the head office entrusts qualified manufacturers to clear and transport it to ensure that there is no significant impact on the environment and to continuously protect the environment and public health. Therefore, DIMERCO DATA SYSTEM Co., Ltd. household waste statistics for the past two years only disclose data from the Taipei head office.

DIMERCO DATA SYSTEM Co., Ltd. Household Waste Statistics in the Past Two Years

Year		2023	2024
Hazardous/Non-Hazardous		Non-Hazardous	Non-Hazardous
Exit	Generation of Waste	22.56	22.62
	Treatment	Incineration	Incineration

Note: The unit is tons



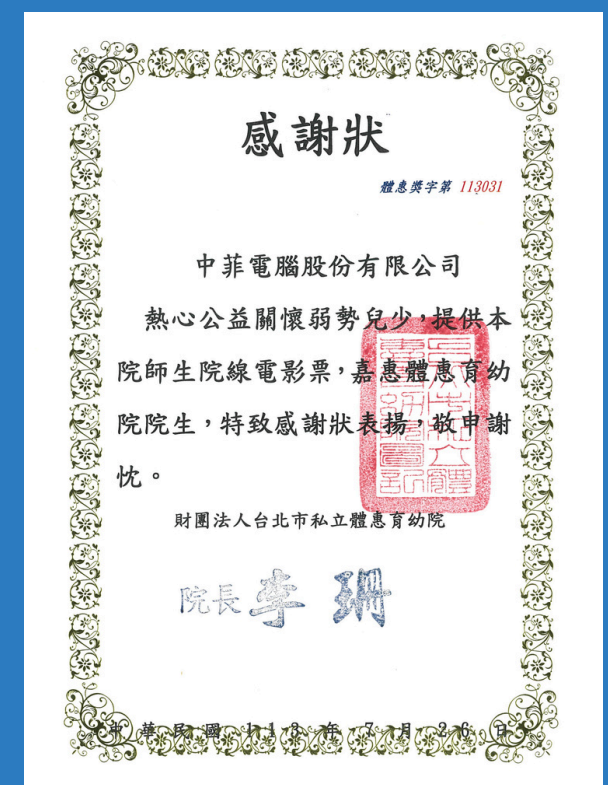
4. Public Welfare and Care Action

DIMERCO DATA SYSTEM Co., Ltd. has been working with Tihui Children's Home, Zhongyi Children's Home, Violence Family Support Program, Taitung Children and Youth Care Home and other units for a long time, connecting a series of public welfare journeys that warm the hearts of children. There is no standardized planning table or fixed schedule. As each cooperative unit proposes activity requirements, the activity information is passed on to colleagues through internal announcements, encouraging everyone to participate in this relay of kindness according to their own wishes and abilities. We always believe that only "voluntary participation" from the heart can allow the power of care to continue to spread and warm every corner of society.

Sometimes, we invite the children of the Children's Home to go to the cinema and spend a happy movie watching time with the company of volunteers. Looking at their focused and happy eyes, people feel pure happiness; sometimes, through charity sales, every sponsorship donation is gathered to become an important force to support the stable operation of the Children's Home. In addition to the colleagues who donated blood enthusiastically at the blood donation event, community residents were also invited to join in. Handmade cakes made by Gaofei Shelter Workshop were specially prepared for participants to take away a sweet thought.

Facing the difficult situation of families affected by violence, we encourage our colleagues to support the assistance program for families affected by violence, providing them with complete safety assistance, emergency relief, physical and mental healing, and relationship counseling. At the end of the year, it is the time for children to look forward to Christmas love collection. They write wish cards and look forward to Santa Claus' surprise, while our colleagues become Christmas angels and personally select gifts to pass on warmth and blessings along with the festival.

Letter of Appreciation Issued by Ti Huei
Children's Home for Inviting Children to Kinos



Letter of Appreciation Issued by Chung Yi
Children's Home for Inviting Children to Kinos



Letter of Appreciation Issued by Chung Yi
Children's Home



Blood Donation and Charity Sale Promotion
2024



Letter of Appreciation Issued by Taipei Blood
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Appendix I: Re-Editing and Correction of Information

Explanation of Re-editing the 2023 information

The original copy mistakenly stated that the company had not joined any public association or society. In fact, the company had already joined the Taipei Computer Business Association on June 10, 1986.

Correction Notes for DIMERCO DATA SYSTEM Co., Ltd. 《ESG Report 2023》

Chapter at the 2023 ESG Report	Original Content	Re-edited / Corrected Information	Page
1. Corporate performance	Salary of Employee (Including Employee Benefit) (Thousand NTD) 2021: 563.77 2022: 642.56 2023: 713.58	Salary of Employee (Including Employee Benefit) (Thousand NTD) 2021: 563,768 2022: 642,562 2023: 713,584	34
2. Water resource management	Organization-specific metrics: 358 Water Intensity: 0.017	Organization-specific metrics: 373 Water Intensity: 0.016	66





Appendix II: GRI Sustainability Reporting Standards (GRI Standard) Comparison Table

Statement of use	DIMERCO DATA SYSTEM Co., Ltd. has reported the information cited in the GRI Content Index Table for the period from 2024/01/01 to 2024/12/31 with reference to the GRI Guidelines.
GRI 1 use	GRI 1: Basic 2021
Applicable GRI industry standards	N/A

Type/ Subject GRI Standard	Code Nr.	Disclosure by GRI Standard	Corresponding Chapter	Page	Remark
1. The organization and its reporting practices					
GRI 2 General Disclosure 2021	2-1	Organizational details	1. Overview of DIMERCO DATA SYSTEM Co., Ltd.	05	
	2-2	Entities included in the organizational sustainability report	Instruction of the Report	03	
	2-3	Reporting period, frequency and contact persons	Instruction of the Report	03	
	2-4	Re-editing of information	Appendix I: Information Reediting and Correction	73	
	2-5	External assurance/assurance	Instruction of the Report	03	
2. Activities and Workers					
GRI 2 General Disclosure 2021	2-6	Activities, value chains and other business relationships	1.2 Product and Service	07	
	2-7	Employees	1. Organizational overview and talent development	46	
	2-8	Non-employee workers	1. Organizational overview and talent development	46	



Type/ Subject GRI Standard	Code Nr.	Disclosure by GRI Standard	Corresponding Chapter	Page	Remark
3. Governance					
GRI 2 General Disclosure 2021	2-9	Governance structure and composition	1. Company management and supervision	24	
	2-10	Nomination and selection of the highest governance unit	1. Company management and supervision	24	
	2-11	Chairman of the highest governance unit	1. Company management and supervision	24	
	2-12	Role of the highest governance unit in overseeing impact management	1.1 Board Operation and Conflict of Interest	26	
	2-13	Person responsible for impact management	1. Company management and supervision	24	
	2-14	Role of the highest governance unit in sustainability reporting	Instruction of the Report	03	
	2-15	Conflicts of interest	1.1 Board Operation and Conflict of Interest	26	
	2-16	Communication of key events	1.1 Board Operation and Conflict of Interest	26	
	2-17	Collective intelligence of the highest governance unit	1.2 Board of Directors Training	27	
	2-18	Performance evaluation of the highest governance unit	1.3 Performance of the Board	28	
	2-19	Remuneration policy	1.5 Remuneration Committee	31	
	2-20	Remuneration decision process	1.5 Remuneration Committee	31	
	2-21	Annual total compensation ratio	1.3 Performance of the Board	28	



Type/ Subject GRI Standard	Code Nr.	Disclosure by GRI Standard	Corresponding Chapter	Page	Remark
4. Strategy, policies and practices					
GRI 2 General Disclosure 2021	2-22	Statement of sustainable development strategy	Message from the Chairman	02	
	2-23	Policy commitments	4. Risk governance framework	36	
	2-24	Incorporation of policy commitments	4. Risk governance framework	36	
	2-25	Procedures for remediating negative impacts	2. Implementation of compliance system	32	
	2-26	Mechanisms for seeking advice and raising concerns	2. Implementation of compliance system	32	
	2-27	Regulatory compliance	2. Implementation of compliance system	32	
	2-28	Membership of public associations	1. Overview of DIMERCO DATA SYSTEM Co., Ltd	05	
5. Stakeholder Engagement					
GRI 2 General Disclosre 2021	2-29	Stakeholder consultation policy	2.1 Define stakeholders 2.2 Communication with the Stakeholders	09 09	
	2-30	Group agreement	1.Overview of the Organization and Talent Development	46	N/A



Type/ Subject GRI Standard	Code Nr.	Disclosure by GRI Standard	Corresponding Chapter	Page	Remark
Topic-specific standards: Serie 200 (Economic Topics)					
Market Position					
GRI 202 Market Position Theme Disclosure 2016	202-1	Ratio of standard salary of grassroots staff of different genders to the local minimum salary	-	-	N/A
	202-2	Ratio of local residents employed as senior management	-	-	N/A
Indirect Economic Impact					
GRI 203 Indirect Economic Impact Theme Disclosure 2016	203-1	Investment in infrastructure and development of supporting services and impact	-	-	N/A
	203-2	Significant indirect economic impact	4. Public Welfare and Care Action	70	
Procurement Practices					
GRI 204 Procurement Practices Theme Disclosure 2016	204-1	Proportion of procurement expenditure from local suppliers	-	-	N/A
Anti-corruption					
GRI 205 Anti-corruption Theme Disclosure 2016	205-1	Operational locations that have undergone corruption risk assessments	-	-	
	205-2	Communication and training on anti-corruption policies and procedures	2.1 Anti-corruption system	33	
	205-3	Confirmed corruption incidents and actions taken	2.1 Anti-corruption system	33	Never happened
Anti-competitive behavior					
GRI 206 Anti-competitive behavior theme disclosure 2016	206-1	Anti-competitive behavior, antitrust and monopoly actions	2.1 Anti-corruption system	33	Never happened



Type/ Subject GRI Standard	Code Nr.	Disclosure by GRI Standard	Corresponding Chapter	Page	Remark
Taxation					
GRI 207 Taxation theme disclosure 2019	207-1	Tax policy	-	-	Not applicable
	207-2	Tax governance, control and risk management	-	-	Not applicable
	207-3	Communication and management of stakeholders on tax-related issues	-	-	Not applicable
	207-4	Country-by-country reporting	-	-	Not applicable
Topic-specific standards: Serie 300 (Environmental Topics)					
Materials					
GRI 301 Materials theme disclosure 2016	301-1	Weight or volume of materials used	-	-	Not applicable
	301-2	Use of recycled materials	-	-	Not applicable
	301-3	Recycled products and packaging	-	-	Not applicable
Energy					
GRI 302 Energy theme disclosure 2016	302-1	Energy consumption within the organization	1. Energy Management and Greenhouse Gas Inventory	68	
	302-2	Energy consumption outside the organization	1. Energy Management and Greenhouse Gas Inventory	68	
	302-3	Energy intensity	1. Energy Management and Greenhouse Gas Inventory	68	
	302-4	Reducing energy consumption	-	-	N/A
	302-5	Reducing the energy requirements of products and services	-	-	N/A



Type/ Subject GRI Standard	Code Nr.	Disclosure by GRI Standard	Corresponding Chapter	Page	Remark
Water and Drainage Water					
GRI 303 Water and Drainage Water theme disclosure 2018	303-1	Interactions between shared water resources	2. Water management	69	
	303-2	Management of drainage-related impacts	-	-	N/A
	303-3	Water withdrawals	2. Water management	69	
	303-4	Water discharges	2. Water management	69	
	303-5	Water consumption	2. Water management	69	
Biodiversity					
GRI 304 Biodiversity theme disclosure 2016	304-1	The operations owned, leased, managed by the organization or their adjacent areas are located in protected areas or other areas of high biodiversity value	-	-	Not applicable
	304-2	Activities, products and services that have a significant impact on biodiversity	-	-	Not applicable
	304-3	Protected or restored habitats	-	-	Not applicable
	304-4	Species listed on the IUCN Red List and national conservation lists in habitats affected by operations	-	-	Not applicable



Type/ Subject GRI Standard	Code Nr.	Disclosure by GRI Standard	Corresponding Chapter	Page	Remark
Emission					
GRI 305Emissiontheme disclosure 2016	305-1	Direct (Scope 1) greenhouse gas emissions	1.Energy Management and Greenhouse Gas Inventory	68	
	305-2	Energy indirect (Scope 2) greenhouse gas emissions	1.Energy Management and Greenhouse Gas Inventory	68	
	305-3	Other indirect (Scope 3) greenhouse gas emissions	-	-	Not applicable
	305-4	Greenhouse gas emission intensity	1.Energy Management and Greenhouse Gas Inventory	68	
	305-5	Reduction of greenhouse gas emissions	-	-	Not applicable
	305-6	Emissions of ozone depleting substances (ODS)	-	-	Not applicable
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant gas emissions	-	-	Not applicable
Waste					
GRI 306Wastetheme disclosure2020	306-1	Waste generation and significant waste-related impacts	-	-	N/A
	306-2	Management of significant waste-related impacts	-	-	N/A
	306-3	Waste generation	3.Waste Management	69	
	306-4	Waste disposal and transfer	-	-	N/A
	306-5	Direct waste disposal	-	-	N/A
GRI 306 Wastewater and waste theme disclosure2016	306-3	Major spills	-	-	N/A



Type/ Subject GRI Standard	Code Nr.	Disclosure by GRI Standard	Corresponding Chapter	Page	Remark
Supplier Environmental Assessment					
GRI 308 Supplier Environmental Assessment theme disclosure2016	308-1	Using environmental criteria to screen new suppliers	4.1Quality Maintain	37	
	308-2	Negative environmental impacts in the supply chain and actions taken	-	-	N/A
Topic-specific standards: Serie 400 (Social Topic)					
Labor-Employer Relations					
GRI 402 Labor-Employer theme disclosure2016	402-1	Minimum notice period for operational changes	3.4 Time limit for announcement of operational changes	66	
Career Security Health					
GRI 403 Career Security Health Theme management disclosure 2018	403-1	Occupational safety and health management system	2. Occupational security and health management	51	
	403-2	Hazard identification, risk assessment and accident investigation	2. Occupational security and health management	51	
	403-3	Occupational health services	2. Occupational security and health management	51	
	403-4	Worker participation, consultation and communication related to occupational safety and health	2. Occupational security and health management	51	
	403-5	Worker training related to occupational safety and health	-	-	N/A
	403-6	Worker health promotion	2.1 Employee health monitoring and prevention	59	
	403-7	Prevention and mitigation of occupational safety and health impacts directly related to business relationships	2. Occupational security and health management	51	
GRI 403 Carrer Security Health theme disclosure2018	403-8	Workers covered by the occupational safety and health management system	2. Occupational security and health management	51	
	403-9	Occupational injuries	2. Occupational security and health management	51	Never happened
	403-10	Occupational diseases	2.1 Employee health monitoring and prevention	59	Never happened



Type/ Subject GRI Standard	Code Nr.	Disclosure by GRI Standard	Corresponding Chapter	Page	Remark
Employee Diversity and Equal Opportunity					
GRI 405 Employee Diversity and Equal Opportunity 2016	405-1	Diversity of governance units and employees	1.1 Recruitment and retention strategies	47	
	405-2	Ratio of female to male basic salary and remuneration	1.3 Performance and Salary	50	
Non-discrimination					
GRI 406 Non-discrimination theme disclosure2016	406-1	Incidents of discrimination and corrective actions taken by the organization	-	-	N/A
Freedom of Association and Group Bargaining					
GRI 407 Freedom of Association and Group Bargaining theme disclosure2016	407-1	Operations or suppliers that may face risks to freedom of association and collective bargaining	-	-	N/A
Heavy Industry					
GRI 408 Heavy Industrytheme disclosure2016	408-1	Significant risk of child labor in our operations and suppliers	-	-	N/A
Force or Coercive Labor					
GRI 409 Force or Coercive Labortheme disclosure2016	409-1	Operational locations and suppliers with significant risk of forced or compulsory labor	-	-	N/A
Security Practice					
GRI 410 Security Practice theme disclosure2016	410-1	Security personnel receive training on human rights policies and procedures	-	-	N/A
Rights of the Indigenous					
GRI 411Rights of the Indigenoustheme disclosure2016	411-1	Incidents involving violations of indigenous peoples' rights	-	-	N/A



Type/ Subject GRI Standard	Code Nr.	Disclosure by GRI Standard	Corresponding Chapter	Page	Remark
Local Community					
GRI 413 Local Community theme disclosure2016	413-1	Operations that have been negotiated with local communities, impact assessments and development plans Operations that have significant actual or potential negative impacts on local communities	-	-	N/A
	413-2	Operations that have been negotiated with local communities, impact assessments and development plans Operations that have significant actual or potential negative impacts on local communities	-	-	N/A
Social Evaluation of Suppliers					
GRI 414 Social Evaluation of Supplierstheme disclosure2016	414-1	Using social criteria to screen new suppliers	-	-	N/A
	414-2	Negative social impacts in the supply chain and actions taken	-	-	N/A
Public Policies					
GRI 415 Public Policies theme disclosure2016	415-1	Political Donation	3. Business performance	34	Never happened
Health and Safety of the Customers					
GRI 416 Health and Safety of the Customerstheme disclosure2016	416-1	Assessment of the health and safety impact of product and service categories;	-	-	N/A
	416-2	Incidents of non-compliance with health and safety regulations relating to products and services	-	-	N/A
Marketing and Labelling					
GRI 417 Marketing and Labellingtheme disclosure2016	417-1	Requirements for product and service information and labeling	-	-	N/A
	417-2	Incidents of failure to comply with regulations regarding product and service information and labeling	-	-	N/A
	417-3	Incidents of failure to comply with regulations regarding marketing communications	-	-	N/A



Material Topic Disclosure

GRI Code Nr.	Topic	Industry Standard Number	Code	Content of GRI Standard Disclosure	Correspondent Chapter	Page	Remark
GRI 3: Materiality 2021	Management Policy	-	3-1	Deciding Materiality Procedure	3. Determining Material Topics	12	
GRI 3: Materiality2021	Management Policy	-	3-2	Materiality Listing	3. Determining Material Topics	12	
Material Topic: Training and Education (GRI 404)							
GRI 3: Materiality 2021	Training and Education Management Policy	-	3-3	Materiality Management	III. Talent Sustainability and Cultural Inclusion	41	
GRI 404	Training and Education theme disclosure 2016	-	404-1	Average hours of training per employee per year	1.2 Talent Development	49	
		-	404-2	Employee enhancement and transition assistance programs	-	-	N/A
		-	404-3	Percentage of employees receiving regular performance and career development reviews	1.3 Performance and salary	50	
Material Topic: Financial Performance (Economic Performance (GRI 201))							
GRI 3: Materiality 2021	Economic Performance Management Policy	-	3-3	Materiality Management	II. Resilient governance and sustainable performance	17	
GRI 201	Economic Performancetheme disclosure2016	-	201-1	Direct economic value generated and distributed by the organization	3. Business performance	34	
		-	201-2	Financial impacts of climate change and other risks and opportunities	4. Risk governance framework	36	
		-	201-3	Defined benefit obligations and other retirement plans	3.1 Employee Care and Welfare 3.3 Retire Policy and Practice	62 65	
		-	201-4	Financial assistance from the government	3. Business performance	34	



GRI Code Nr.	Topic	Industry Standard Number	Code	Content of GRI Standard Disclosure	Correspondent Chapter	Page	Remark
Material Topic: Privacy of the Customers (GRI 418)							
GRI 3: Materiality 2021	Privacy of the Customers Management Policy	-	3-3	Materiality Management	II. Resilient governance and sustainable performance	17	
GRI 418	Privacy of the Customers theme disclosure2016	-	418-1	Complaints of proven violation of the Privacy of the Customers or loss of customer data	-	-	Never happened
Material Topic: Labor-Employer Relations (GRI 401)							
GRI 3: Materiality 2021	Labor-Employer Relations Management Policy	-	3-3	Materiality Management	III. Talent sustainability and cultural integration	41	
GRI 401	Labor-Employer Relationstheme disclosure 2016	-	401-1	New and former employees	1.1 Recruitment and retention strategies	47	
		-	401-2	Benefits provided to full-time employees (not including temporary or part-time employees)	3.1 Employee care and welfare	62	
		-	401-3	Parental leave	3.2 Parental Leave	64	
Own Topic: Human resource management and salary system							
GRI 3: Materiality 2021	Human resource management and salary system Management Policy	-	3-3	Materiality Management	III. Talent sustainability and cultural integration	41	
Own Topic: Benefits and Rights							
GRI 3: Materiality 2021	Benefit and Rights Management Policy	-	3-3	Materiality Management	III. Talent sustainability and cultural integration	41	
Own Topic: Integrity Management							
GRI 3: Materiality 2021	Integrity Management Management Policy	-	3-3	Materiality Management	II. Resilient governance and sustainable performance	17	



GRI Code Nr.	Topic	Industry Standard Number	Code	Content of GRI Standard Disclosure	Correspondent Chapter	Page	Remark
Own Topic: Information Security							
GRI 3: Materiality 2021	Information Security Management Policy	-	3-3	Materiality Management	II. Resilient governance and sustainable performance	17	
Own Topic: Intellectual Property Right							
GRI 3: Materiality 2021	Intellectual Property Right Management Policy	-	3-3	Materiality Management	II. Resilient governance and sustainable performance	17	
Own Topic: Technological Disruption							
GRI 3: Materiality 2021	Technological Disruption Management Policy	-	3-3	Materiality Management	II. Resilient governance and sustainable performance	17	



Appendix III: Sustainability Accounting Standards SASB Comparison Table

Disclosed topics	Code of indicator	Indicator Description	Correspondent Chapter	Page
Environmental footprint of hardware infrastructure	TC-SI-130a.1	(1) Total energy consumption (2) Percentage from the grid (3) Percentage from renewable energy	1.Energy Management and Greenhouse Gas Inventory	68
	TC-SI-130a.2	(1) Total water withdrawal (2) Total water withdrawal and percentage in high or low water resource areas	2.Water Resource Management	69
	TC-SI-130a.3	Description of how environmental considerations are integrated into data center strategic planning	Not applicable	-
Information privacy and free expression Information security	TC-SI-220a.1	Description of policies and practices regarding behavioral advertising and user privacy	1. Overview of DIMERCO DATA SYSTEM Co., Ltd	05
	TC-SI-220a.2	Number of users whose information is used for secondary purposes	1. Overview of DIMERCO DATA SYSTEM Co., Ltd	05
	TC-SI-220a.3	Financial losses resulting from legal proceedings involving user privacy	1. Overview of DIMERCO DATA SYSTEM Co., Ltd	05
	TC-SI-220a.4	(1) Number of times law enforcement agencies have requested user information (2) Number of users whose user information has been requested (3) Percentage of times user information has been disclosed	1. Overview of DIMERCO DATA SYSTEM Co., Ltd	05
	TC-SI-220a.5	List of countries where core products or services have been monitored, blocked, filtered, or censored by government requests	N/A	-
Information security	TC-SI-230a.1	(1) Number of data breaches (2) Percentage of personally identifiable information (PII) involved (3) Number of users affected	4.Risk Governance Framework	36
	TC-SI-230a.2	Description of methods for identifying and addressing data security risks, including the use of third-party cybersecurity standards	4. Risk Governance Framework	36



Disclosed topics	Code of indicator	Indicator Description	Correspondent Chapter	Page
Recruiting and managing a diverse global and skilled workforce	TC-SI-330a.1	(1) Percentage of foreign and (2) overseas employees	Not applicable	-
	TC-SI-330a.3	Gender and racial groups of (1) management (2) technical staff (3) other employees	1. Overview of DIMERCO DATA SYSTEM Co., Ltd	46
Intellectual property protection and ethical conduct	TC-SI-520a.1	Financial losses caused by legal proceedings related to anti-competitive behavior	Not applicable	-
Managing systemic risks from technology disruptions	TC-SI-550a.1	(1) Number of performance issues (2) Number of service interruptions (3) Number of user service interruptions	4. Risk Governance Framework	36
	TC-SI-550a.2	Description of the sustainability risk of Sunmi related to business interruptions	4.Risk Governance Framework	36



Appendix IV: Assurance Report



安永聯合會計師事務所
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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2024年度永續報告書中所選定之永續績效資訊(以下稱「標的資訊」),執行財團法人中華民國會計研究發展基金會所發布之確信準則所定義之「有限確信案件」並出具報告。

標的資訊及其適用基準

有關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

中菲電腦管理階層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2024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在重大不實表達出具有限確信報告。本會計師依據專業判斷,包括對導因於舞弊或錯誤之重大不實表達風險之評估,以決定確信程序之性質、時間及範圍。

本會計師相信已獲取足夠及適切之證據,以作為表示有限確信結論之基礎。

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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。

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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: 王晨鈞



民國一十四年六月六日

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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="8">2024 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="3">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><th></th></tr> <tr> <td>薪酬中位數 比率</td><td>1</td><td>0.94</td><td>1</td><td>0.89</td><td>1</td><td>0.93</td><td></td></tr> </table> 說明： 1. 高階主管：經理級以上 2. 中、低階主管：其他管理職（含顧問）	2024 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	0.94	1	0.89	1	0.93		2024 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。																
2024 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	0.94	1	0.89	1	0.93																																														
2	第參章 第一節	概況與 培育	<table> <tr> <th colspan="4">2024 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>41</td><td>18</td><td>59</td></tr> <tr> <td>30-50 歲</td><td>9</td><td>7</td><td>16</td></tr> <tr> <td>50 歲以上</td><td>1</td><td>1</td><td>2</td></tr> <tr> <td>合計人數</td><td>51</td><td>26</td><td>77</td></tr> </table> 說明：新進人員人數不扣除中途離職人員 <table> <tr> <th colspan="4">2024 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>34</td><td>11</td><td>45</td></tr> <tr> <td>30-50 歲</td><td>9</td><td>7</td><td>16</td></tr> <tr> <td>50 歲以上</td><td>2</td><td>1</td><td>3</td></tr> <tr> <td>合計人數</td><td>45</td><td>19</td><td>64</td></tr> </table>	2024 新進員工人數				年齡/性別	男性	女性	合計人數	30 歲以下	41	18	59	30-50 歲	9	7	16	50 歲以上	1	1	2	合計人數	51	26	77	2024 離職員工人數				年齡/性別	男性	女性	合計人數	30 歲以下	34	11	45	30-50 歲	9	7	16	50 歲以上	2	1	3	合計人數	45	19	64	2024 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。
2024 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	中菲電腦每年依規定安排員工健康檢查。 除了每年的一般健檢外，每兩年另安排一次新光「到院一日 健檢」以及耕等的「主管套餐」檢查。主管級員工最近一次實施檢查的時間為 2024 年度，其中新光醫院共有 16 位 主管參與，耕等醫院共有 56 位主管參與，高雄聖功醫院共有 2 位主管參與。	2024 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、平險、員工持股份信託福利、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行險。 實施員工持股份信託福利制度，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	2024 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、技術導致運中斷的情事。																		
5	第肆章 第二節	水資源管理	<table><tr><th colspan="3">中菲電腦近兩年之用水量</th></tr><tr><th>年度</th><th>2023 年</th><th>2024 年</th></tr><tr><td>取水量 (百萬公升)</td><td>6.129</td><td>5.912</td></tr><tr><td>組織特定度量 (單位)</td><td>總公司員工</td><td>全體員工</td></tr><tr><td>組織特定度量值</td><td>373</td><td>428</td></tr><tr><td>用水密度</td><td>0.016</td><td>0.014</td></tr></table> 說明： 1. 取水量=排水量=耗水量 2. 用水密度=取水量/組織特定度量值 3. 2023 年取水量僅有台北總公司，組織特定度量為總公司員工數；2024 年取水量為台北總公司及高雄分公司合計，故組織特定度量改為全體員工數	中菲電腦近兩年之用水量			年度	2023 年	2024 年	取水量 (百萬公升)	6.129	5.912	組織特定度量 (單位)	總公司員工	全體員工	組織特定度量值	373	428	用水密度	0.016	0.014	中菲電腦 2023 年及 2024 年之用水量。
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Sustainability Report 2024



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