

# CHYUNN Sustainability Report

CHYUNN ENVIRONMENT  
CORPORATION  
SUSTAINABILITY REPORT









# ESG



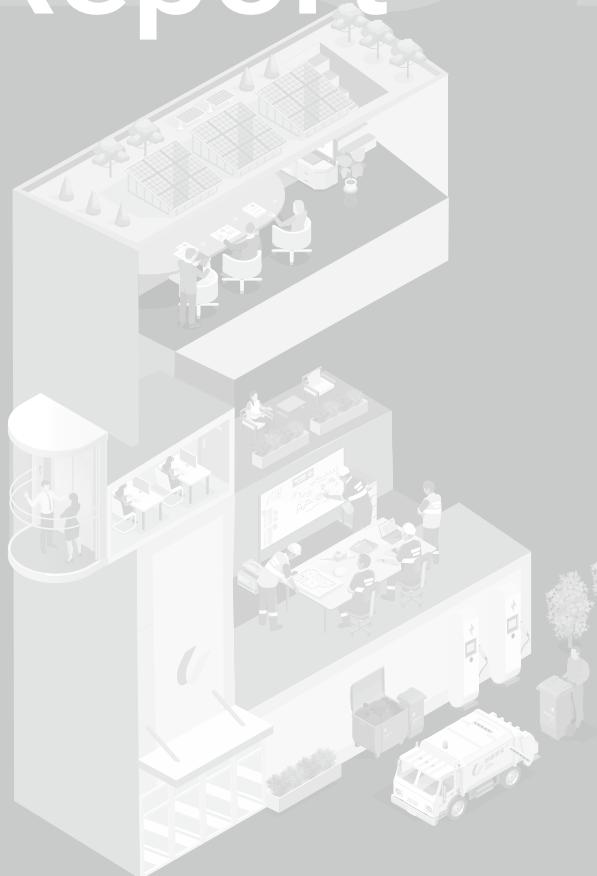
CHYUNN ENVIRONMENT  
CORPORATION

SUSTAINABILITY REPORT

2024

# CHYUNN Sustainability Report

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CORPORATION  
SUSTAINABILITY REPORT



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## Preface

### Message from the Chair of the Sustainable Development Committee

GRI 2-22

#### Setting the Benchmark and Advancing Together Toward a Sustainable Industrial Future

The world is moving toward the 2050 net-zero emission goal, and as part of Taiwan's industrial community, Chyunn Environment Corporation is committed to being an active participant.

Today, circular economy and industrial sustainability are no longer concepts or slogans—they are essential responsibilities in corporate operations.

Through Chyunn's OTC listing preparations and ongoing operations, we have witnessed growing ESG expectations from both the Financial Supervisory Commission and our industry partners. For many export-oriented clients, these changes are even more evident. Combined with shifting consumer behavior, Taiwan's rising per capita waste generation, and aging incinerators, the waste disposal challenge has become increasingly urgent. I often reflect on what more we can do for environmental sustainability.

In 2024, Chyunn strives to become the leading waste clearance company in southern Taiwan. Our teams focused on transforming waste into reusable resources, expanding cooperation with downstream facilities, and offering diversified waste disposal solutions. We are at the forefront of low-carbon vehicle development, achieving two major milestones in Taiwan.

Through the MOEA's low-carbon transformation subsidy, we completed electric-compactor retrofits for 12 trucks—making Chyunn the first private enterprise in Taiwan to deploy such vehicles. Together with Dokin Motors and FUSO, we also launched Taiwan's first fully electric refuse compactor truck, now in service providing low-carbon clearance for clients.

I believe 2024 marks a proud milestone for Chyunn's sustainability journey. Yet sustainability has no endpoint. With the aspiration to remain a reliable waste clearance partner, Chyunn will continue moving forward hand in hand with all stakeholders toward a shared sustainable future.

Chair of the Sustainable Development Committee and Chairman of the Board

李天佑



## Preface

### Message from the Chief Sustainability Officer

GRI 2-22

### Steadily Advancing Chyunn's Path Toward Sustainability

2024 marks the third year of Chyunn's formal ESG implementation. As a Chief Sustainability Officer, I have realized that corporate success lies not only in profit generation but in creating shared value among all stakeholders—this is the true path to sustainability.

Based on data from our previous Sustainability and Greenhouse Gas Inventory Reports, we now have a clearer view of Chyunn's ESG performance and carbon footprint, allowing us to set more measurable sustainability goals.

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In 2024, Chyunn focused on three objectives—management efficiency, service low-carbonization, and waste resource utilization—to guide our ESG actions.

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From the governance aspect, we strengthened corporate governance and information security, while developing a Smart Fleet Dispatch System to enhance operational performance. From the social aspect, we emphasized talent development, improved training quality, and expanded employee welfare measures. From the environmental aspect, we promoted vehicle electrification, enhanced energy management, and broadened compliant waste treatment channels.

As Chyunn prepares for its OTC listing in 2025, these above-standard sustainability actions—exceeding the Financial Supervisory Commission (FSC) expectations—have further strengthened our foundation. Moving forward, Chyunn will work with clients, shareholders, and employees to build a win-win model for sustainable business.

Chief Sustainability Officer and General Manager

蔡文達



# SUSTAINABILITY AND INNOVATION: OUR PATH TO LASTING SUCCESS.

Environmental protection and technological innovation may seem like two different endpoints.

However, the demand for environmental protection can stimulate technological innovation, which, in turn, helps businesses implement environmental measures more efficiently.

Chyunn bridges these two realms, acting not only as a compliant and high-standard pioneer in the waste clearance industry but also striving to contribute to sustainability through innovation and breakthroughs.



## About This Report

Ch.0

Preface

In 2024, Chyunn marks its 32nd anniversary. Operating with legality, professionalism, and integrity, it has earned the trust of clients, investors, and the public. In response to global and domestic sustainability trends, it issued sustainability reports detailing its strategies, practices, and performance. This report is prepared with reference to the Global Reporting Initiative (GRI), the framework of the TCFD Recommendations, and the Sustainability Accounting Standards Board (SASB) standards. Through materiality surveys, Chyunn refines its sustainability governance to meet international standards. This report is key for promoting ESG and partnering with stakeholders for a sustainable future.

### Report Scope

GRI 2-2、2-3、2-4、2-5

The reporting period is from January 1, 2024, to December 31, 2024. The Company will release the sustainability report in Chinese in August 2025, and in English in December 2025 on the ESG Dashboard, covering all operational sites of Chyunn.

## Entities Consolidated Under Chyunn's Financial Statements

Disclosed Sites of Chyunn	Tainan Headquarters   Binhai Plant <ul style="list-style-type: none"> <li>▶ No. 92 and 100, Sec. 4, Anming Road, Annan District, Tainan City</li> <li>▶ Land No. 1044, Xuanan Section, Annan District, Tainan City</li> <li>▶ Land No. 853-32, Chengxi Section, Annan District, Tainan City</li> <li>▶ Land No. 0066-0000, Xianggong Section, Annan District, Tainan City</li> </ul>	Tainan Operations Center <ul style="list-style-type: none"> <li>▶ No.58, Kunshen Rd., South District, Tainan City</li> </ul>	Kaohsiung Branch <ul style="list-style-type: none"> <li>▶ No. 6, Guihua Street, Xiaogang District, Kaohsiung City</li> <li>▶ Land No. 631, Liuhe Section, Daliao District, Kaohsiung City</li> <li>▶ Land No. 629, Liuhe Section, Daliao District, Kaohsiung City</li> <li>▶ Land No. 1156, Liuhe Section, Daliao District, Kaohsiung City</li> </ul>	Chiayi Office <ul style="list-style-type: none"> <li>▶ No. 104-4, Sanjiepu, Shuishang Township, Chiayi County</li> </ul>	Planning Office <ul style="list-style-type: none"> <li>▶ 1/F, No. 13, Wenxian Road, West Central District, Tainan City</li> </ul>
Sites Not Covered by This Report	Sites without operational activity: Tainan Anping Plant Subsidiaries: Tongshine Energy Co., Ltd., Tungmao Co., Ltd., Xiangmao Industrial Co., Ltd.				

### Remarks:

1. The Tainan Anping Plant is registered but not operational and is thus excluded from the report.
2. Subsidiaries Tongshine, Tungmao, and Xiangmao are in the early stages of business, with revenue contributions less than 10%, and are thus excluded from the report.

### Issue Status:

#### · Information Restatement:

During the reporting period, Chyunn's operational boundary expanded with the addition of the Tainan Operations Center in 2024. This report reflects the updated scope. Following revisions in statistical methods, certain historical indicators—such as median salary ratio, employee benefit amount, rates of new recruits and departures, and gender salary ratios—have been restated in line with GRI 2-4, with details noted in relevant sections.

- Previous Release Version: September 2024.
- Current Report Release Date: August 2025.
- Next Release Version: August 2026.

## Report Preparation and Review Process

Ch.0

Preface

01

### Planning

#### Schedule Project Timeline

Sustainable Development Task Force (SD-TF)

- Kickoff meeting
- Establish annual sustainability policy
- Education for sustainable development

#### Annual Schedule Review

Sustainable Development Committee (SDC)

- 2023 Sustainable Development Conference

02

### Identification

#### Stakeholders

- Based on industry benchmarks and operations, Chyunn identified key stakeholders and surveyed their concerns, using the results to determine material topics.

#### Double Materiality Assessment

- Material topics were determined through a double materiality assessment, evaluated by senior executives via a scoring questionnaire.

03

### Interview and Compilation

#### Conduct Interviews

- Conducted interviews with the Chair of the SDC, the Chief Sustainability Officer, and responsible units based on the GRI indicators and selected material topics.

#### Data Collection

- Request relevant data from responsible units in accordance with GRI indicators and selected material topics.

#### Report Compilation

- Compile the report using information gathered from interviews and data submissions, referencing GRI indicators.

04

### Review

#### ↓ Responsible Unit Heads

- Confirm the Company's sustainability actions and performance outcomes.
- Review data accuracy

#### ↓ General Manager and above

- Review and approval of data and metrics

#### ↓ SDC Members

- Validate the organization's sustainability actions and performance metrics
- Review data accuracy

#### ↓ an Independent Institution Every Two Years

- Third-party document review and on-site audit
- Improvement recommendations issued

#### ↓ SDC Chair

- Review and finalization

#### ↓ Board of Directors

- Supervision and approval

05

### Communication

#### External Communication Channels

- Uploaded to TPEx
- Chyunn Official Website/ Sustainability Development Section
- Chyunn Official LINE/Facebook

#### Internal Communication Channels

- 2025Q4 Outcome Report in SDC



2024 marks the 32nd anniversary of Chyunn Environment Corporation and a pivotal year as the Company accelerates its preparations for OTC listing.

As extreme weather events and noticeable ecological changes become more frequent, the importance of sustainability is recognized globally and in Taiwan. As a professional clearance and transportation service provider, Chyunn prioritizes integrity in its operations. By ensuring the proper clearance of waste, it guarantees that it reaches the appropriate facilities, effectively safeguarding the environment.

Chyunn's 32 years of dedication and discipline have earned deep customer trust. Facing increasingly stringent regulations and customer requirements, the Company has embraced challenges with an open mind and innovative approaches, consistently achieving record revenue growth through continuous self-improvement.

## Tainan | Headquarters

No. 100, Sec. 4, Anming Road,  
Annan District, Tainan City

## Tainan | Operations Center

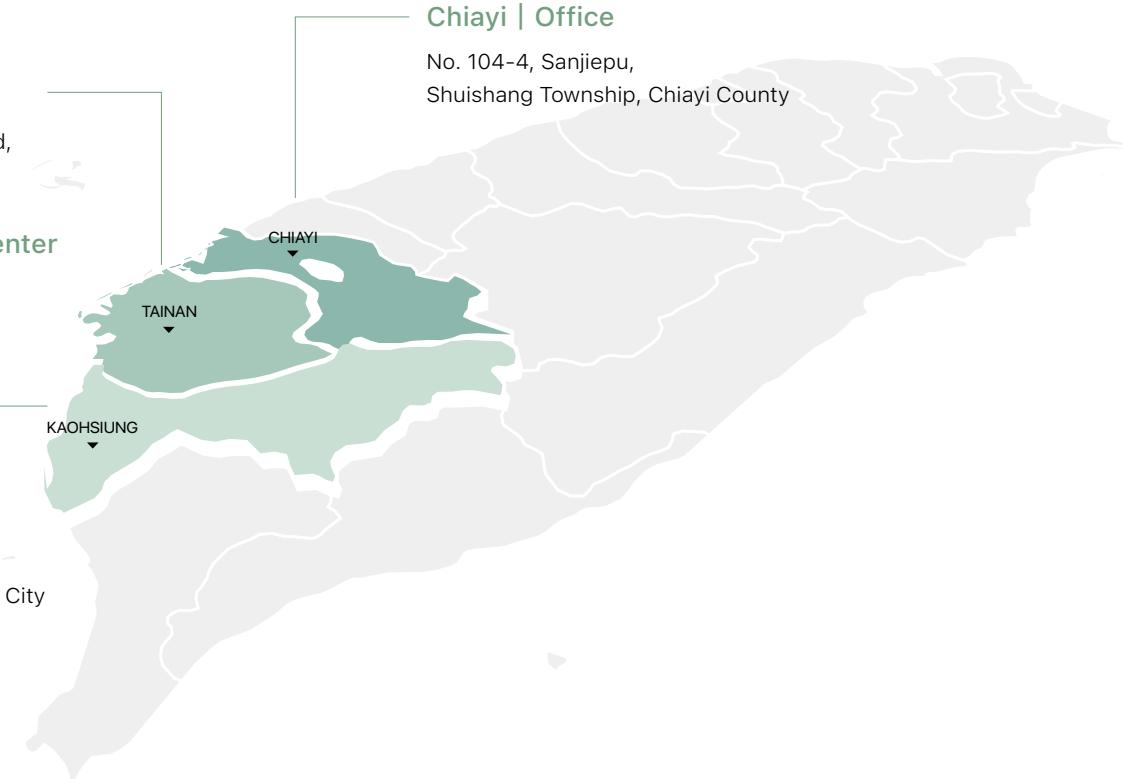
No.58, Kunshen Road,  
South District, Tainan City

## Kaohsiung | Branch

No. 6, Guihua Street,  
Xiaogang District, Kaohsiung City

## Chiayi | Office

No. 104-4, Sanjiepu,  
Shuishang Township, Chiayi County



Chyunn embraces challenges with an open mindset and innovative approaches.

Pictured is the new plant (Angang Plant), completed in 2024.



CHYUNN Environmental Social Governance

## High-Quality and Professional Services

GRI 2-1、2-6

In today's world, end-of-life waste management is increasingly under scrutiny. It impacts operational risks and has broader environmental and societal implications. Therefore, the professional and legal waste clearance and surplus soil recycling and reuse services provided by Chyunn create values for the clients, the environment, and the investors.

As a government-licensed Grade A waste clearance company, Chyunn employs advanced technology to meet the needs of high-end clients, establishing itself as a trusted provider for major technology manufacturers. This year, Chyunn made notable progress in vehicle electrification, deploying 12 electric refuse compactor trucks and becoming Taiwan's first private waste clearance company to adopt electric compactor systems. Chyunn also launched the nation's first fully electric refuse compactor truck, demonstrating its commitment to sustainability and providing low-carbon services.

Amid the rise of construction projects, the Company transforms construction surplus soil resources into reusable resources, promoting circular sustainability through innovation.

## Chynn's Main Businesses

---

GENERAL INDUSTRIAL  
WASTE CLEARANCE  
AND TRANSPORT

01



HAZARDOUS INDUSTRIAL  
WASTE CLEARANCE  
AND TRANSPORT

02



RESOURCE  
RECYCLING

03



CONSTRUCTION  
WASTE CLEARANCE  
AND TRANSPORT

04



CONSTRUCTION  
SURPLUS SOIL  
RESOURCES

05



DUMPING  
AND  
DISPOSAL SITE

06



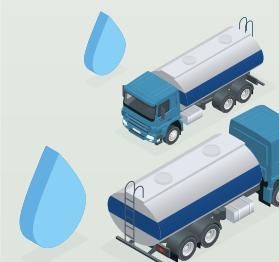
MACHINE  
SCRAPPING

07



WATER TRUCK  
SERVICES

08

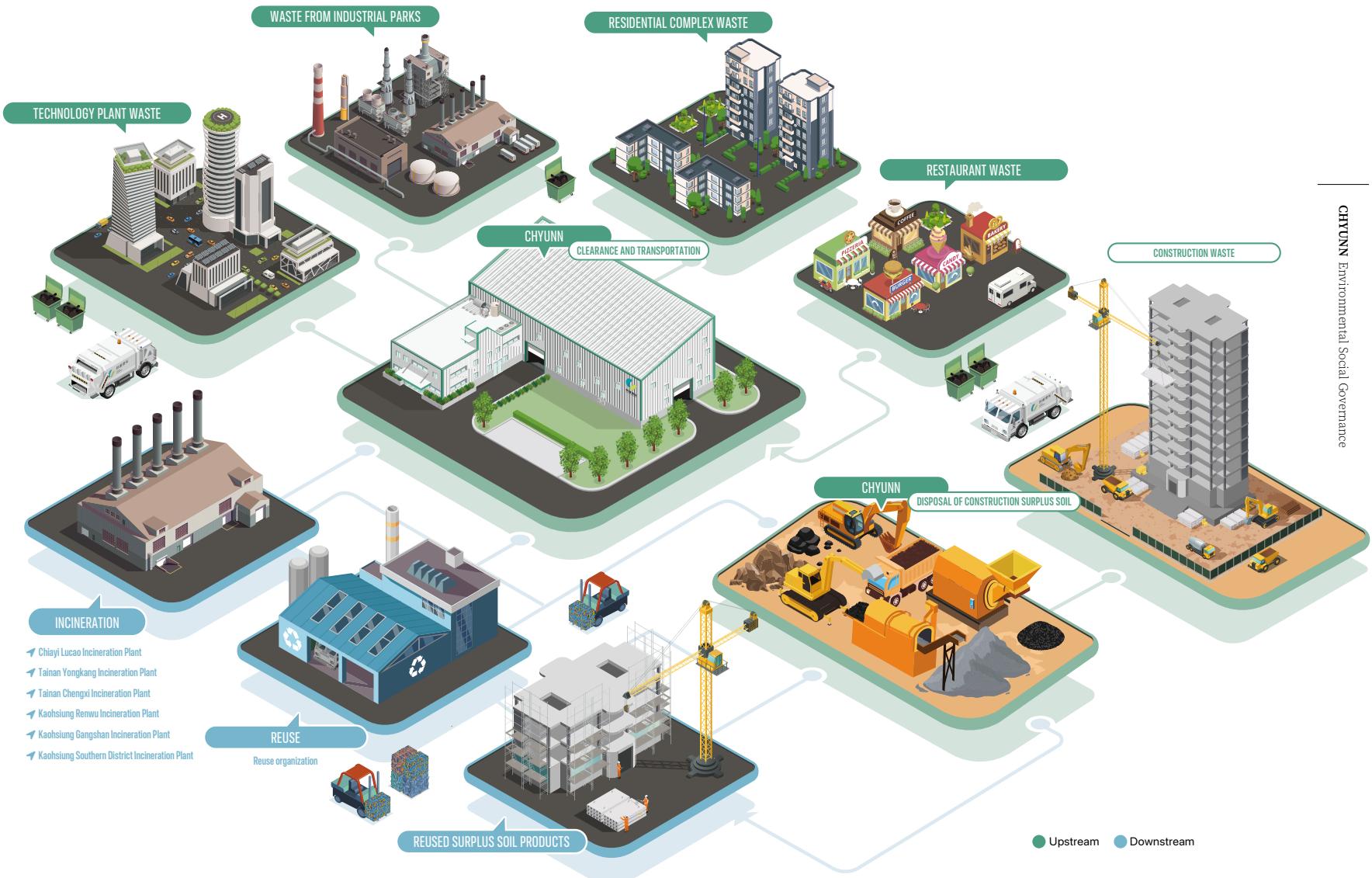


ENVIRONMENTAL  
PROTECTION BUSINESS  
CONSULTANCY

09



## Chyunn's Value Chain



## Company Profile

Company Name	Date of Establishment	Company Type	Stock Code	Paid-in Capital (NTD)	Chairman	General Manager
Chyunn Environment Corporation	October 7, 1992	Emerging Stock	6911	220,000,000	Tien-yu Lee	Wen-ta Tsai

## Chyunn's Major Services

Products or Services	Sales Area	Customer Type	Sales Volume	Unit
Construction mixtures received	Southern Taiwan	Large / medium / small enterprises	9,753.16	Tons / Year
Construction surplus soil received	Southern Taiwan	Large / medium / small enterprises	326,211.20	Cubic meter / Year
Reused surplus soil products sold	Southern Taiwan	Large / medium / small enterprises	322,237.20	Cubic meter / Year
Waste clearance and transportation services	Southern Taiwan	Large / medium / small enterprises	36,577.00	Tons / Year

## Memorabilia

1992

Oct

The Company was incorporated and obtained a Grade B Waste Clearance Permit

2004

Jan

Obtained a Grade A Waste Clearance Permit

2011

Jul

Obtained reusing status

2024

Jul

Official launch of Chyunn Angang Operations Center

2002

Sep

Obtained ISO 9001 quality certification

Oct

Kaohsiung Branch obtained a Grade B Waste Clearance Permit

2008

Jan

Established soil resource disposal site

2022

Oct

Chyunn officially listed as emerging stock at its 30th anniversary

Chyunn Stock Code: 6911

## Performance Highlights

Ch.0

Preface

020



# E

## Environmental



### SDG 09

#### Industry, Innovation and Infrastructure

#### Low-Carbon Trans- portation

In 2024, Chyunn became the first waste clearance company in Taiwan to adopt a fully electric refuse compactor truck, while also completing the electrification retrofit of 12 compactors, all of which are now in service.

### SDG 09

#### Industry, Innovation and Infrastructure

#### Smart Waste Clear- ance

In 2024, Chyunn independently developed and implemented the Smart Fleet Dispatch System, enhancing task scheduling and optimizing clearance routes to improve overall operational efficiency.

### SDG 09

#### Industry, Innovation and Infrastructure

#### Environmental Com- pliance

To strengthen air pollution prevention and water resource management, Chyunn's soil resource disposal site installed fog cannons to suppress dust and reduce air pollution.



# S

## Social

### SDG 10

#### Reduced Inequalities

#### Regular donations to social welfare organizations

The Company gives back to society through regular donations to eight social welfare organizations, including family and children centers, nursing homes, opportunity centers, and shelters.



## SDG 04

### Quality Education

#### Scholarships for employees' children

Supporting employees' families enhances their sense of belonging and facilitates talent retention. Chyunn provides scholarships each semester for employees' school age children to ease parenting costs.

## SDG 17

### Partnerships for the Goals

#### Employee Health Promotion

In 2024, Chyunn opened the Tainan Angang Operations Center, featuring an employee fitness room. The Company also implemented health promotion measures, including on-site visits by occupational health physicians and nurses, as well as regular massage sessions, to support employee well-being.

## SDG 17

### Partnerships for the Goals

#### Employee Competency Development

In 2024, Chyunn completed the Enterprises Human Resource Upgrade Program, with a total of 1,918.5 training hours and an average of 8.6 hours per employee.

## G

### Governance



## SDG 16

### Peace, Justice and Strong Institution

#### Continuous Enhancement of Sustainability Practices

Through the annual publication of its ESG Report, Chyunn continuously reviews and enhances its sustainability practices, sets sustainability goals, and implements actions to achieve long-term sustainable operations.

#### Enhance Governance Efficiency

The Company regularly self-assesses the Board of Directors' performance to ensure effective operation. In 2024, the assessment result was "Above the Standard," indicating strong performance.





Chapter 1

## Building Sustainability Through Transparent Governance



人员进入请走安全梯

# Building Sustainability through Transparent Governance

## 1.1 Sustainability Commitment

From global carbon border policies to the FSC's annual sustainability roadmap for Taiwan's listed companies, sustainability has become a core business requirement. The continued rise of ESG funds shows that a company's sustainability performance is now a key factor in investor decisions.

Since 2023, the Company has integrated sustainability into corporate decisions through a dedicated unit. It continuously reviews governance, environmental, and social performance, creating greater value for investors while fostering harmony with the environment and society.

### • Philosophy

Profits through services, commitment to sustainability.

### • Vision

A leading platform for the green industry and innovative technology.

### • Support for SDGs

Connect with local sustainability partners and join advocacy groups.

### • Strategy

Strengthen processes with technology and data-driven management.

### • Our Priority

Align with international sustainability trends, prioritizing material issues.

### • Goals

Achieve sustainable management that benefits shareholders, the environment, and society.



## 1.2 Execution Structure

(GRI) 2-12、2-13、2-14

Effective ESG efforts need strong governance. Chyunn's sustainability projects rely on an ESG framework, overseen by the Sustainable Development Committee(SDC), guided by the Chief Sustainability Officer, and executed by the Sustainable Development Task Force(SD-TF). This ensures positive stakeholder interactions and the achievement of sustainability goals.

### Vision and Mission

Thriving together with society, employees, and the environment.

### Sustainable Development Committee

Supervises and reviews.

### Chief Sustainability Officer

Guides policies.

### Sustainable Development Task Force

Executes projects.

### Relevant Departments

Collaborate on execution.

SDGs 

④ Quality Education

⑨ Industry, Innovation and Infrastructure

⑩ Reduced Inequalities

⑯ Peace, Justice and Strong Institutions

⑰ Partnerships for the Goals

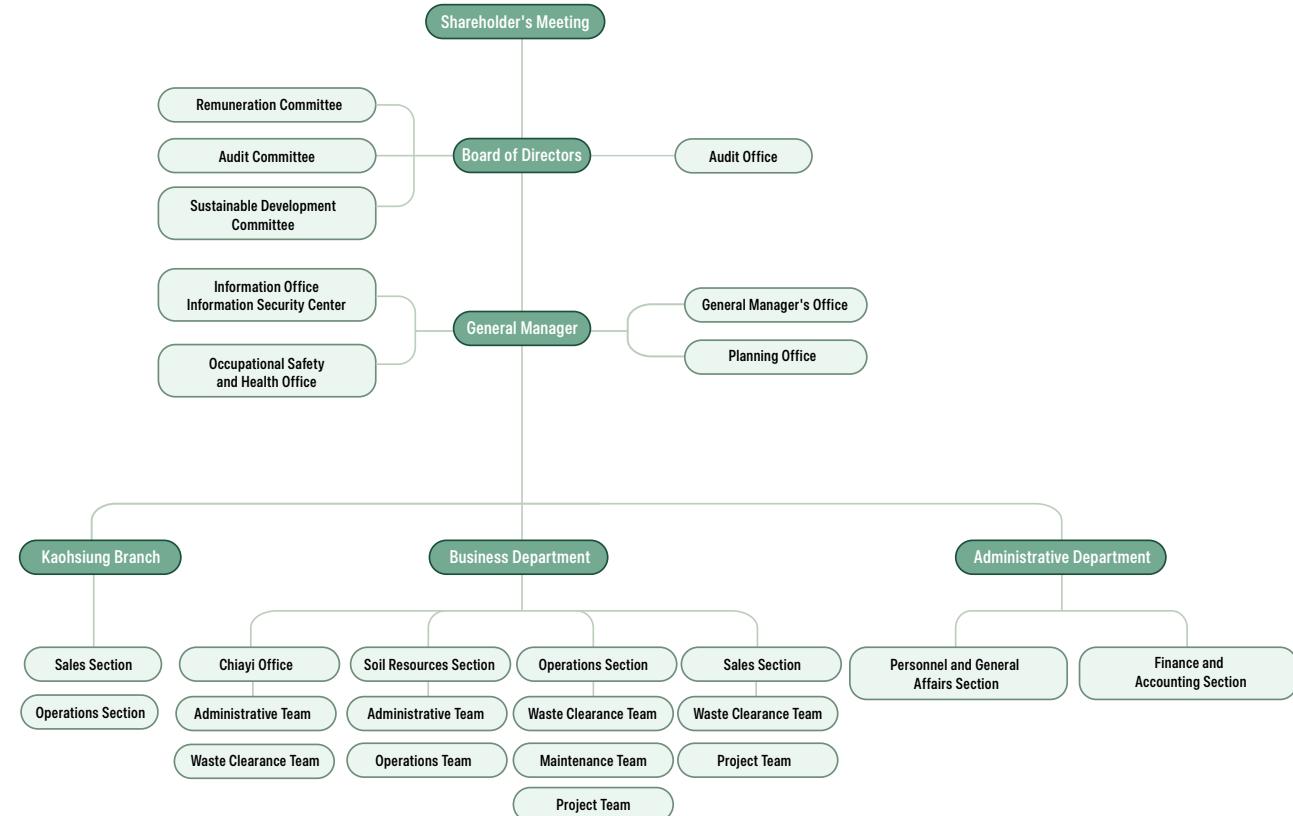
## 1.3 ESG Management Framework

GRI 2-1、2-13、2-14

Chyun adheres to the "Corporate Sustainable Development Committee Charter." Chairman Tien-yu Lee serves as the Chair of the SDC and has appointed Wen-ta Tsai as the Chief Sustainability Officer. On November 28, 2023, following board approval, the committee comprising Tien-yu Lee, Independent Directors Wen-de Wang and Hsiao-mei Yen, was formed to review annual sustainability reports and oversee the implementation of ESG initiatives.

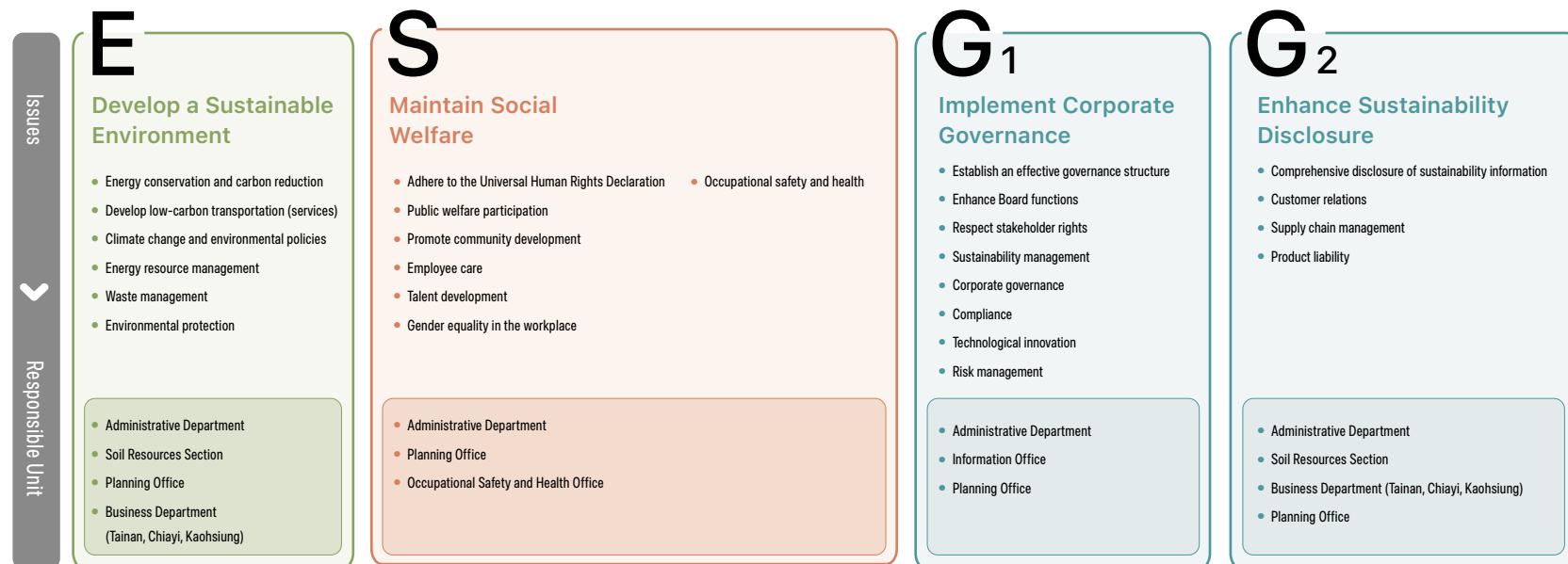
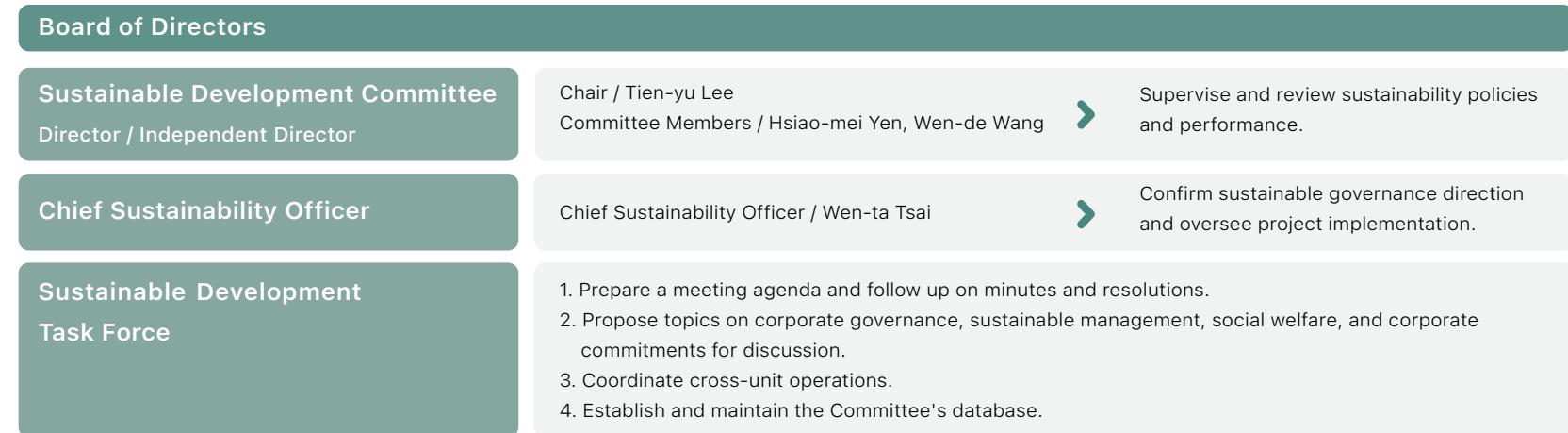
The Company's ESG projects are coordinated by the SD-TF, which collaborates across departments based on sustainability issues. If any matters arise that impact stakeholders, the responsible units will report to the board and propose solutions.

## Chyunn Organizational Chart



The SDC proposes development plans, vision, and goals. The SD-TF drafts actions reviewed by the Chief Sustainability Officer. Approved actions are then presented to the SDC and reported to the Board of Directors.

## Corporate Sustainability Organizational Structure



## 1.4

### Analysis and Communication

This report serves as a channel to respond to stakeholders. Each year, prior to publication, Chyunn identifies stakeholders based on industry trends and relevant issues, followed by a materiality analysis to determine the key topics to be reported.

#### Stakeholder Communication

(GRI) 2-29

Chyunn operates under the principles of "Professional Clearance, Lawful Treatment," prioritizing trust and communication with stakeholders to create shared value.

Guided by the GRI Standards, this report identifies stakeholders such as business partners, social welfare organizations, consumers, clients, employees and other workers, government agencies, local communities, NGOs, shareholders, investors, suppliers, associations, and vulnerable groups.

Based on actual operations, department heads evaluated each stakeholder's positive and negative impacts, as well as actual and potential positive impacts. Those with a total score exceeding 50% of the maximum were designated as Chyunn's key stakeholders for 2024.

After confirmation from senior management, 8 key stakeholders for 2024 were identified: financial institutions, shareholders and other investors, Taipei Exchange, employees and other workers, government agencies, clients, suppliers (or contractors/out-sourcers, incinerators, treatment plants), and local communities.

#### Material Topic Identification Process



# 群運環保股份有限公司營運中心暨安港廠落成典禮



Chyunn operates under the principles of "Professional Clearance, Lawful Treatment," prioritizing trust and communication with stakeholders.

## Stakeholder Communication Channels and Effectiveness

Stakeholders	Significance	Communication Channel	Responsible Unit	Frequency	Communication Effectiveness
Financial Institutions	Communicate with financial institutions, enhance operational capital, ensure financial stability, and support sustainable operations.	Letter / Phone	Finance and Accounting Section	From time to time	8 correspondences (bank confirmation, assessment notice)
		On-site visit		From time to time	20 <sup>+</sup> visits
		Questionnaire		Annually	Conducted once
Shareholders and Other Investors	Effective communication with investors ensures fair market value. The company must protect their rights and keep them informed and involved in key decisions.	Annual General Meeting	Finance and Accounting Section	Annually	1 shareholders' meeting
		Phone inquiry to Company Spokesperson		From time to time	2-5 calls
		MOPS		From time to time	31 significant announcements
		Financial report		Annually	2 reports
		Monthly revenue announcement		Monthly	12 announcements
		Website, email		From time to time	0 letters
		Investor conference		From time to time	0 investor conferences
		Questionnaire		Annually	Conducted once
Taipei Exchange, TPEx	The TPEx regulates the Company's securities. Chyunn complies with its legal requirements and is subject to its oversight and audits.	MOPS	Finance and Accounting Section	From time to time	31 significant announcements
		Official letter		From time to time	10 letters
		Phone / Email		From time to time	10 <sup>+</sup> calls / emails
Clients	Clients are essential to business development and revenue. Chyunn is committed to delivering high-quality waste clearance services and fostering strong partnerships.	Customer service hotline	Sales Department	Immediately	Chiayi: 100 <sup>+</sup> calls Kaohsiung: 100 <sup>+</sup> calls Tainan: 100 <sup>+</sup> calls
		LINE / Facebook messages		Immediately	Tainan: 350 <sup>+</sup> messages Kaohsiung: 50 <sup>+</sup> messages Chiayi: 30 <sup>+</sup> messages
		E-mail		Immediately	Chiayi: 50 <sup>+</sup> emails Kaohsiung: 50 <sup>+</sup> emails Tainan: 50 <sup>+</sup> emails
		Questionnaire		Annually	Conducted once

Stakeholders	Significance	Communication Channel	Responsible Unit	Frequency	Communication Effectiveness
Government Agencies  Bureau of Labor Insurance (BLI)  National Health Insurance Administration (NHI)  Environmental Protection Bureau (EPB)	BLI, NHI  The Company must adhere to regulatory guidelines to protect employee employment rights.  EPB  Chyunn's marketing operations are audited and supervised by EPB. It adheres to environmental regulations and provides applications for on-site processing.	Official letter	Administrative Department	From time to time	200 <sup>+</sup> letters
		Employee welfare committee meeting		Quarterly	4 meetings
		Waste management section and facility section of local EPB	Soil Resources Section	Anytime	All inquiries are promptly addressed
		Authority audit and review meeting		Monthly	12 letters
		Waste management association announcement		From time to time	23 announcements
		Official letter		From time to time	6 letters
		Designated officer hotline		From time to time	30 <sup>+</sup> calls
Employees and Other Workers	Employees are vital to the Company's growth. A supportive, equitable, and diverse work environment attracts top talent and supports sustainable operation.	E-mail	Administrative Department	Immediately	30 <sup>+</sup> calls / emails
		Employee' Welfare Committee meeting		Quarterly	4 meetings
		Labor-management meeting		Quarterly	4 meetings
		Internal announcement		From time to time	20 <sup>+</sup> internal communication letters
		Departmental meetings and performance interviews		From time to time	12 monthly performance bonus assessments
		Questionnaire		Annually	Conducted once
Suppliers (or Contractors / Outsourcers)  Incinerators  Treatment Plants	Incinerators and treatment plants are vital partners. Effective communication ensures the Company to fulfill client commitments on time.	Official website announcement	Sales Department	Monthly notice	12 announcements
		E-mail		Monthly / Immediately	Once or as needed in special situations
		Customer service hotline		Immediately	50 <sup>+</sup> calls
		Waste dispatching online platform		Monday to Friday	Daily entry confirmation
		Questionnaire		Annually	Conducted once
Local Communities	As part of the neighborhood, Chyunn aims to enhance the community through its environmental initiatives.	Customer service hotline	Soil Resources Section Administrative Department General Manager's Office	Immediately	0 calls
		Neighborhood representative announcement		Immediately	0 notifications
		Questionnaire		Annually	Conducted once

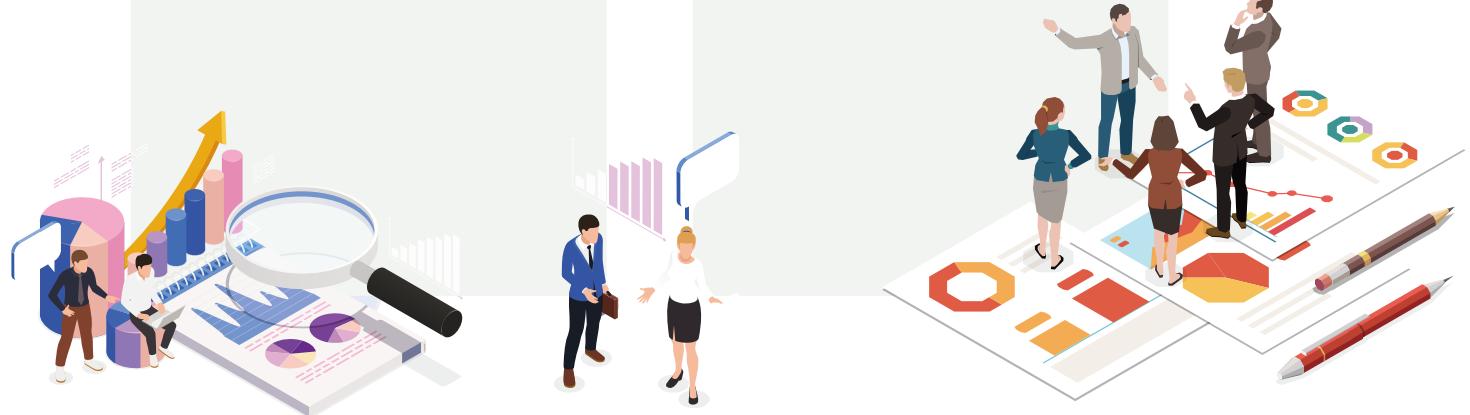
## 1.5

### Materiality Analysis

GRI 3-1

Ch.1

Chyunn's sustainability goals and reporting are based on materiality analysis, aligned with GRI 3: Material Topics 2021 and the EU's double materiality concept, to continuously address evolving ESG concerns from stakeholders.



STEP 01

#### Identification of Stakeholders

8 categories

##### Chyunn's Stakeholders

- Financial institutions
- Shareholders and other investors
- Taipei Exchange, TPEx
- Employees and other workers
- Government agencies (BLI, NHI, EPB)
- Clients
- Suppliers (contractors/ out-sourcers), treatment plants, incinerators
- Local communities

STEP 02

#### Select Key Issues

5 information sources

##### References of Relevant Topics

###### Industry Attribute

- Waste Management (SASB)

###### Sustainability Issues

- Actual events within the Company
- Global risk issues
- SDGs
- Industry benchmarking companies

## STEP 03

## Preliminary Selection



## STEP 04

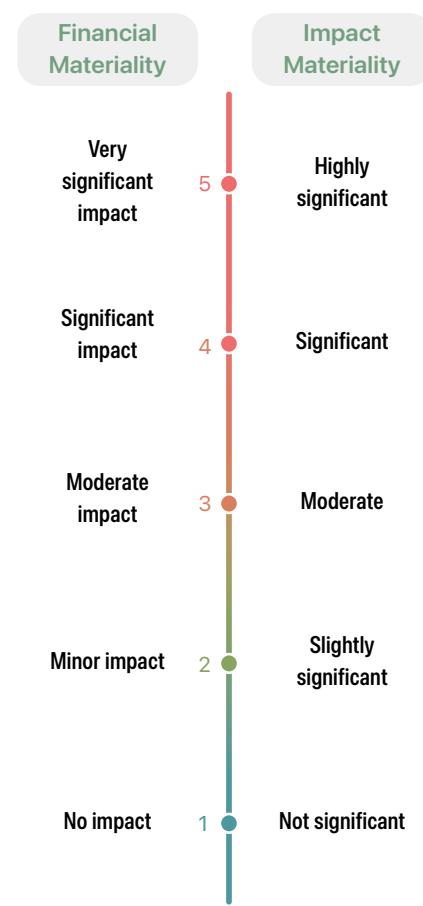
## Final Selection



- ▶ Questionnaire for Executives
- ▶ Questionnaire for Stakeholders

## Preliminary Selection

Classification	Impacts	Corresponding Material Issues
E Environmental	Energy and Emissions	GRI 302 Energy, IF-WM-110b.1, GRI 305 Emissions, IF-WM-110a.1, IF-WM-110a.3
	Water and Effluents	GRI 303 Water and Effluents
	Waste	GRI 306 Waste 2020, IF-WM-420a.1
	Biodiversity	GRI 101 Biodiversity 2024
	Circular Economy	GRI 302 Energy, GRI 301 Materials 2016, GRI 201 Economic Performance
	Supplier Environmental Assessment	GRI 308 Supplier Environmental Assessment
S Social	Talent Recruitment and Retention	GRI 404 Training and Education
	Employment	GRI 401 Employment
	Occupational Health and Safety	GRI 403 Occupational Health and Safety, IF-WM-320a.1
	Training and Education	GRI 404 Training and Education
	Local Community Care	GRI 413 Local Communities
	Employee Diversity and Equal Opportunity	GRI 405 Diversity and Equal Opportunity
	Supplier Social Assessment	GRI 414 Supplier Social Assessment 2016
G Governance	Economic Performance	GRI 201 Economic Performance
	Ethical Corporate Management	GRI 205 Anti-corruption, IF-WM-150a.3
	Information Security Risk	GRI 418 Customer Privacy
	Innovation and R&D	GRI 201 Economic Performance
	Compliance	GRI 207: Tax 2019
	Client Relationship Management	GRI 416: Customer Health and Safety 2016

Double Materiality  
Scoring Scale

## 1.6

### 2024 Chyunn's Material Topics

GRI 3-2、3-3

Ch.1

Building Sustainability Through Transparent Governance

After the SD-TF screened preliminary topics, senior executives conducted a quantitative double materiality assessment. Financial Materiality was evaluated across five factors: revenue growth, client satisfaction, employee engagement, operational risk, and corporate reputation. Impact Materiality considered significance and likelihood, both scored on a five-point scale. A stakeholder questionnaire was also used to gauge issue concern levels.

Following the comparability principle and FSC governance indicators, nine material topics were maintained, including Energy and Emissions, Water and Effluents, Waste, and Occupational Health and Safety. Related issues were integrated (e.g., Circular Economy into Waste, Training and Education into Talent Recruitment and Retention). Innovation and R&D was newly added as a material topic for 2024.

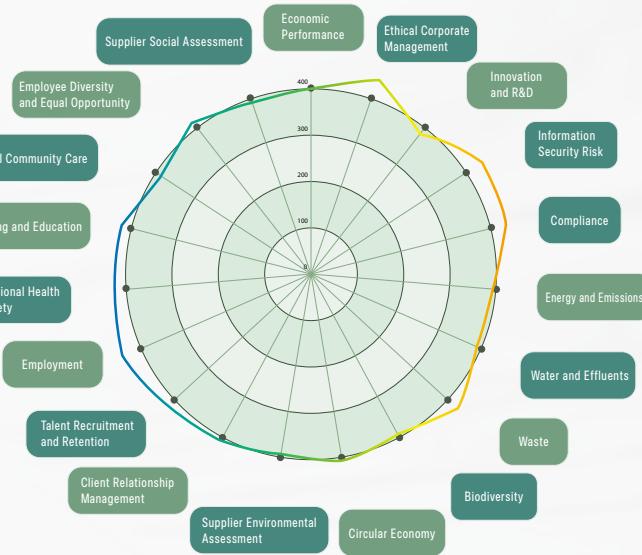
#### Final Selection of Material Topics

##### 1. Evaluation Results

Impacts	Corresponding Material Issues	Subtotal of Financial Materiality	Subtotal of Impact Materiality	Subtotal of Stakeholder Concern Level
① Economic Performance	GRI 201 Economic Performance	308	88	398
② Ethical Corporate Management	GRI 205 Anti-corruption, IF-WM-150a.3	325	100	442
③ Innovation and R&D	GRI 201 Economic Performance	275	90	383
④ Information Security Risk	GRI 418 Customer Privacy	307	94	439
⑤ Compliance	GRI 207: Tax 2019	287	94	430
⑥ Energy and Emissions	GRI 302 Energy, IF-WM-110b.1, GRI 305 Emissions, IF-WM- 110a.1, IF-WM-110a.3	245	112	390
⑦ Water and Effluents	GRI 303 Water and Effluents	216	96	389
⑧ Waste	GRI 306 Waste, IF-WM-402a.1	304	123	428
⑨ Biodiversity	GRI 101 Biodiversity 2024	188	77	396
⑩ Circular Economy	GRI 302 Energy, GRI 301 Materials 2016, GRI 201 Economic Performance	265	112	412
⑪ Supplier Environmental Assessment	GRI 308 Supplier Environmental Assessment	230	87	396
⑫ Client Relationship Management	GRI 416: Customer Health and Safety 2016	316	85	420
⑬ Talent Recruitment and Retention	GRI 404 Training and Education	306	86	411
⑭ Employment	GRI 401 Employment	285	100	421
⑮ Occupational Health and Safety	GRI 403 Occupational Health and Safety, IF-WM-302a.1	298	106	440
⑯ Training and Education	GRI 404 Training and Education	279	91	417
⑰ Local Community Care	GRI 413 Local Communities	254	105	383
⑱ Employee Diversity and Equal Opportunity	GRI 405 Employee Diversity and Equal Opportunity	256	87	413
⑲ Supplier Social Assessment	GRI 414 Supplier Social Assessment 2016	230	83	390

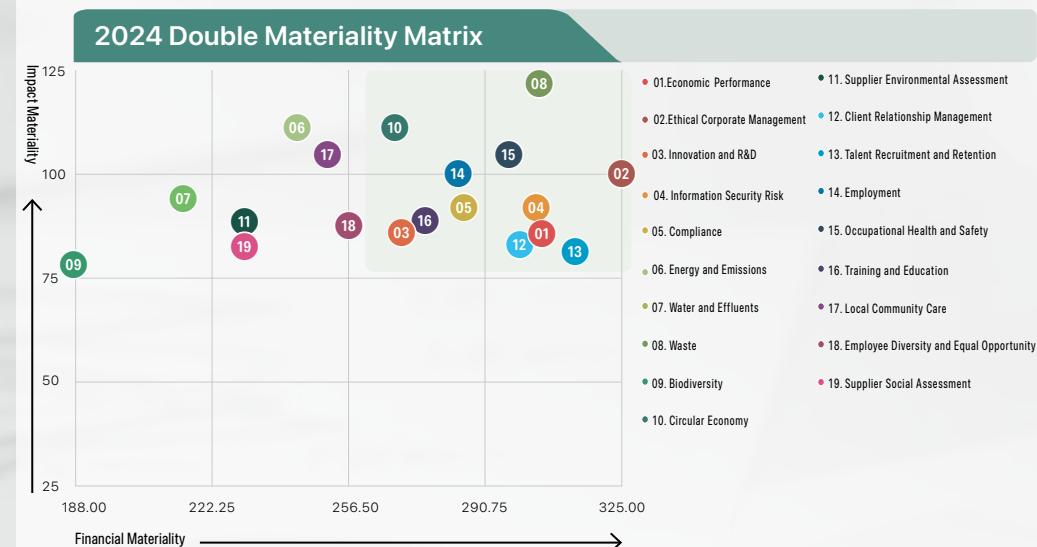
## 2. 2024 Stakeholder Material Topic Concern Radar Chart

The topics with relatively higher stakeholder concern scores include Ethical Corporate Management, Information Security Risk, Employment Relations, and Occupational Health and Safety, all of which have been included as material topics for 2024.



## 3. Materiality Matrix

The selection covers the top 50% of double materiality scores



## 4. Elected Material Topics

### E Environmental

Impacts	Corresponding Material Issues
06. Energy and Emissions	➢ GRI 302 Energy, GRI 305 Emissions
07. Water and Effluents	➢ GRI 303 Water and Effluents
08. Waste	➢ GRI 306 Waste, GRI 301 Materials

### S Social

Impacts	Corresponding Material Issues
13. Talent Recruitment and Retention	➢ GRI 404 Training and Education
14. Employment	➢ GRI 401 Employment
15. Occupational Health and Safety	➢ GRI 403 Occupational Health and Safety

### G Governance

Impacts	Corresponding Material Issues
01. Economic Performance	➢ GRI 201 Economic Performance
02. Ethical Corporate Management	➢ GRI 205 Anti-corruption
04. Information Security Risk	➢ GRI 418 Customer Privacy
03. Innovation and R&D	➢ GRI 201 Economic Performance

## 5. Table of Material Topics-1

Material Topics	Policy / Commitment	Impact / Influence	Preventive / Remedial Measures	Goals and Targets	Corresponding Chapter
<b>Energy and Emissions</b>	Improving energy efficiency and reducing energy consumption enhances the Company's carbon performance across operations.	<p><b>Economy :</b> In line with the international trend of net zero emissions, Chyunn is expected to improve its sustainable competitiveness in the industry.</p> <p><b>Environment :</b> Reducing energy consumption improves air quality, helping to protect the environment.</p>	Annually review energy consumption and prioritize replacing inefficient machinery to avoid financial burdens from large-scale purchases.	<p><b>Short-term :</b> Establish a machinery inventory and gradually replace machinery to reduce energy use and emissions, ensuring air quality.</p> <p><b>Medium- and long-term :</b> Review energy consumption and carbon emission data through inventory checks to maintain reasonable GHG emission levels, such as gradually upgrading refuse compactor trucks with electric loading systems.</p>	Chapter 4 Environmental Protection
<b>Water and Effluents</b>	Due to recent droughts and flooding in Taiwan, it has adopted a "precise usage and water waste reduction" policy to address stakeholder concerns about water resources.	<p><b>Environment :</b> Taiwan experiences water scarcity in autumn and winter. Conserving water is a shared goal for everyone.</p>	Taiwan ranks 18th globally in water scarcity due to climate change. Effectively utilizing recycled water addresses the Company's water needs and positively impacts Taiwan's water environment.	<p><b>Short-term :</b> Fog cannons are used to sprinkle water efficiently, for effective usage of water and air pollution control.</p> <p><b>Medium- and long-term :</b> Implement smart monitoring systems to optimize water spraying based on air quality, ensuring precise water usage and minimizing waste.</p>	Chapter 4 Environmental Protection
<b>Waste</b>	The Company specializes in transforming waste into reusable resources, reducing environmental pressure and boosting sustainability competitiveness.	<p><b>Economy :</b> Improving resource reuse technology can minimize waste, reduce processing costs, and create added value, thereby enhancing competitiveness in the industry.</p> <p><b>Environment :</b> Reducing waste lowers the incinerator's processing load, decreases carbon emissions from burning, and alleviates air pollution.</p>	Incinerators have a limited lifespan and require annual maintenance. As some incinerators undergo shutdowns for inspection, reduced capacity could create waste management challenges. By maximizing resource circulation, it ensures waste is directed to appropriate reuse facilities, preventing disposal issues.	<p><b>Short-term :</b> Revise the waste cleaning plan to expand reuse projects, maximizing resource circulation.</p> <p><b>Medium- and long-term :</b> Upgrade technology to maintain or exceed reuse rates.</p>	Chapter 4 Environmental Protection

Material Topics	Policy / Commitment	Impact / Influence	Preventive / Remedial Measures	Goals and Targets	Corresponding Chapter
<b>Occupational Safety and Health</b>	Providing a safe and healthy work environment is a tangible demonstration of Chyunn's commitment to employee well-being and community care.	<p><b>Employees :</b> Actively promoting occupational safety and health knowledge to prevent workplace accidents and ensure employee safety.</p> <p><b>Economy :</b> Serious occupational safety incidents may halt operations, leading to compensation expenses and business losses that increase operating costs.</p>	<ol style="list-style-type: none"> <li>1. New employees receive occupational safety and health training. Chyunn also conducts annual safety training sessions and regular health checkups to monitor employees' health and detect any issues early.</li> <li>2. Establish an occupational safety reporting mechanism to enable immediate response when incidents occur.</li> </ol>	<p><b>Short-term :</b> Regularly organize health checkups and occupational safety promotion for employees, educate front-line workers on safety and health, and establish a reward and punishment system.</p> <p><b>Medium- and long-term :</b> Implement employee health management, maintain no major labor disputes and major occupational accidents, and achieve "zero disasters", "zero accidents", and "zero injuries and illnesses".</p>	Chapter 5 Friendly Workplace
<b>Talent Recruitment and Retention</b>	To foster mutual growth between the Company and its employees, appropriate training, education programs, and fair compensation systems enhance talent quality and retention, ensuring competent personnel in every position and strengthening the Company's competitiveness.	<p><b>Employees :</b> An effective training system ensures knowledge transfer, helping new employees adapt quickly and allowing experienced staff to innovate.</p> <p><b>Economy :</b> Comprehensive training and fair reward systems help cultivate and retain talent, improve workforce efficiency, and enhance the Company's overall economic performance.</p>	<p>To ensure that the manpower and resources invested in training and education effectively translate into corporate competitiveness, the Company has established a comprehensive performance evaluation system aligning training outcomes with employee performance.</p>	<p><b>Short-term :</b> Establish a mentorship program to help new employees acclimate and provide subsidies for employees to obtain professional certifications according to the Company's annual plan.</p> <p><b>Medium- and long-term :</b></p> <ol style="list-style-type: none"> <li>1. Develop a comprehensive training system tailored to the Company's industry characteristics and incorporate national training subsidy programs.</li> <li>2. Establish a compensation and reward system superior to industry standards to enhance talent recruitment and retention.</li> </ol>	Chapter 5 Friendly Workplace

## 5. Table of Material Topics-2

Material Topics	Policy / Commitment	Impact / Influence	Preventive / Remedial Measures	Goals and Targets	Corresponding Chapter
<b>Employment</b>	The Company's human rights policy follows the UN Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights, while labor relations comply with Taiwan's Labor Standards Act.	<p><b>Human Rights :</b> Prioritizing human rights and labor relations enhances company reputation and aids talent recruitment, while neglect can lead to high turnover and recruitment challenges.</p> <p><b>Economy :</b> A friendly work environment is related to employee stability. A secure work environment fosters talent retention and knowledge transfer, while insecurity leads to higher turnover and training costs.</p>	The rights and benefits of employees are continuously reviewed through quarterly labor-management meetings. If any labor relations or human rights issues are reported, the Company is obliged to protect the employees who submit the report. The case shall be presented by the Labor-Management Committee at the meeting, followed by an individual interview with the employee to ensure proper communication, understanding, and resolution.	<p><b>Short-term :</b> Establish clear communication channels for employees to report issues related to human rights violations or labor relations negotiations, and the Company is obliged to protect the employees who submit the report.</p> <p><b>Medium- and long-term :</b> Maintain zero human rights violations and zero labor-employer disputes.</p>	Chapter 5 Friendly Workplace
<b>Economic Performance</b>	By meeting clients' diverse waste clearance needs, it achieves annual operational goals and aims to promote the sustainable development of both the Company and the environment.	<p><b>Economy :</b> Share business achievements with investors for mutual economic growth.</p> <p><b>Environment :</b> Assisting clients in complying with environmental regulations, fulfilling their responsibility for proper waste management, and upholding environmental protection duties.</p>	By setting annual business goals and addressing issues through management meetings, it drives effective communication and achieves operational performance.	<p><b>Short-term :</b> Maintain a stable business foundation.</p> <p><b>Medium- and long-term :</b> Expand new business and seek suitable M&amp;A opportunities to achieve 10% annual revenue growth.</p>	Chapter 2 Ethical Corporate Management
<b>Ethical Corporate Management</b>	Operating with integrity establishes solid governance and risk control, fostering sustainable business growth	<b>Economy :</b> Conducting business with integrity assists Chyunn in making optimal business decisions.	Violations of the integrity management policy will be addressed according to company regulations and the complaint procedure. Relevant details, including the violator's title, name, date of violation, nature of the violation, and the resolution, will be promptly disclosed on the Company's internal website.	<p><b>Short-term :</b> Maintain no violation of ethical corporate management and anti-corruption regulations.</p> <p><b>Medium- and long-term :</b> Incorporate ethical management into the corporate culture.</p>	Chapter 2 Ethical Corporate Management

Material Topics	Policy / Commitment	Impact / Influence	Preventive / Remedial Measures	Goals and Targets	Corresponding Chapter
<b>Information Security Risk</b>	Strengthening cybersecurity to counter rising cybercrime ensures operational stability.	<p><b>Economy :</b> Ensuring the security of client data and business confidentiality supports stable operations and sustained business growth.</p> <p><b>Human Rights :</b> Any leakage of employee or client information could pose risks to human rights and personal privacy.</p>	<ol style="list-style-type: none"> <li>1. Conduct at least one cybersecurity training annually.</li> <li>2. Hold quarterly security management review meetings to report on cybersecurity performance.</li> <li>3. Implement and audit cybersecurity checks according to internal control systems.</li> </ol>	<p><b>Short-term :</b> Maintain zero breaches of customer privacy, no major internal cybersecurity issues, and no reported cybersecurity incidents.</p> <p><b>Medium- and long-term :</b></p> <ol style="list-style-type: none"> <li>1. Conduct regular cybersecurity drills and awareness programs to enhance overall cybersecurity consciousness.</li> <li>2. Conduct regular cyber attack simulation drills to ensure swift response to threats.</li> </ol>	Chapter 3 Win-Win Cooperation
<b>Innovation and R&amp;D</b>	The waste clearance industry is a key link in advancing the circular economy. Upholding the spirit of technology-driven waste clearance, Chynn is committed to innovation aimed at achieving waste resource utilization, low-carbon services, and efficient management.	<p><b>Environment :</b> Appropriate investment in innovation supports low-carbon services and helps reduce the environmental impact of the Company's operations.</p> <p><b>Economy :</b> Although innovation may initially raise operating costs, its long-term benefits—such as enhanced management efficiency and low-carbon services—help reduce overall operational expenses.</p>	The Company's innovation and R&D projects include defined review milestones, with prompt evaluation and adjustment if performance deviates from expectations.	<p><b>Short-term :</b></p> <ol style="list-style-type: none"> <li>1. Launch the Smart Fleet Dispatch System to optimize task scheduling and establish a clearance database.</li> <li>2. Promote low-carbon vehicles by gradually reducing fuel consumption.</li> </ol> <p><b>Medium- to Long-term :</b></p> <ol style="list-style-type: none"> <li>1. Complete service carbon footprint assessments and offer low-carbon services superior to industry standards.</li> <li>2. Invest in treatment plants or innovative processing technologies to increase the waste resource recovery rate.</li> </ol>	Chapter 4 Environmental Protection



Chapter2

## Ethical Corporate Management: Pioneer of Compliance



# Ethical Corporate Management: Pioneer of Compliance

Ch.2

Ethical Corporate Management: Pioneer of Compliance



## 2.1 Ethical Corporate Management

Corporate sustainability is founded on integrity. The Company prioritizes integrity, which shapes its value chain, impacting investors, government entities, and the community. This commitment enhances economic performance, fosters trust-based partnerships, and supports its long-term sustainability.

### 2.1.1

#### Management of Material Topic: Ethical Corporate Management

GRI 3-3 : 102-16

##### Materiality of the Topic



##### Description

Operating with integrity establishes solid governance and risk control, fostering sustainable business growth.

##### Policy / Commitment



##### Description

Conduct business activities fairly and transparently in accordance with the "Ethical Corporate Management Best Practice Principles".

##### Goals and Targets



##### Description

Fostering a corporate culture of integrity and implementing ethical management policies ensures all employees adhere to ethical principles in business activities.

##### Management Evaluation Mechanism



##### Description

A whistleblower system has been established. Reports and appeals can be submitted via: [carl@chyunn.com.tw](mailto:carl@chyunn.com.tw).

##### Performance and Adjustment



##### Description

In 2024, no ethical violations or corruption reports were received.

##### Preventive / Remedial Measures



##### Description

The Company discloses integrity practices, results, and measures on its website, annual report, and prospectus, with related principles and grievance channels on MOPS.

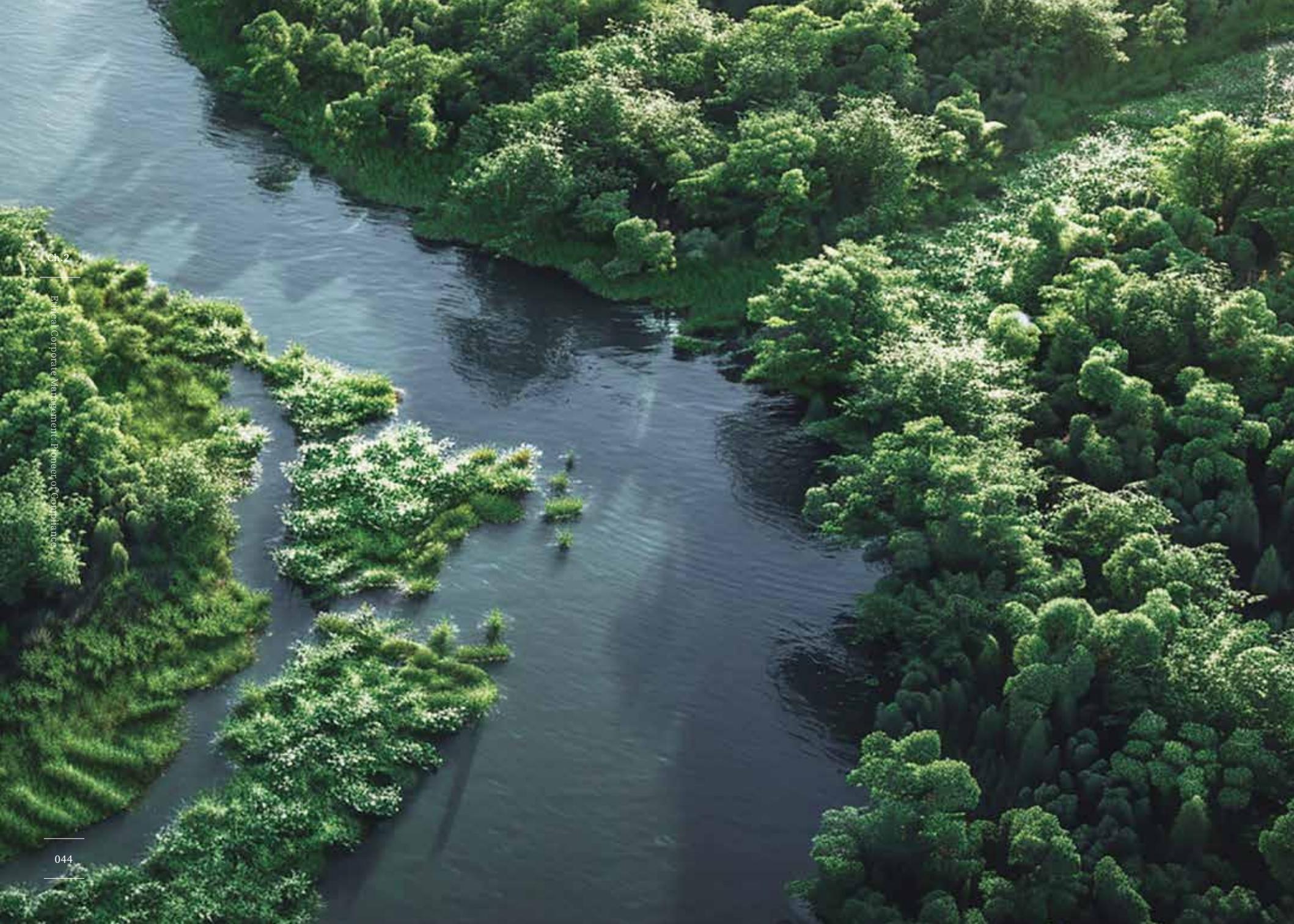
## 2.1.2

### Management of Material Topic: Economic Performance

GRI 3-3 · 201

Materiality of the Topic	Policy / Commitment	Goals and Targets
<p><b>Description</b></p> <p>Corporate sustainability is the mission of Chyunn. Stable profits and continuous growth are the key to sustainable corporate development. Through professional management, it strives to become a benchmark in waste clearance, creating strong economic performance and sharing the results with shareholders and investors. This positive investment cycle drives sustainable corporate development.</p>	<p><b>Description</b></p> <ul style="list-style-type: none"><li>▶ Differentiate from peers through service improvement and management system optimization.</li><li>▶ Through horizontal and vertical integration, CHYUNN expands the target market and diversifies business sources.</li><li>▶ By fully complying with the laws and regulations, it has maintained business quality and won the long-term trust of our clients, thereby generating a stable source of business.</li></ul>	<p><b>Description</b></p> <ul style="list-style-type: none"><li>▶ <b>Short-term goals</b><ol style="list-style-type: none"><li>1. Strengthen stable growth on the current business foundation.</li><li>2. Enhance processing capabilities and differentiated service value.</li><li>3. Pursue new business opportunities and evaluate suitable M&amp;A targets.</li></ol></li><li>▶ <b>Medium-and long-term goals</b><ol style="list-style-type: none"><li>1. Develop professional talent to support long-term sustainability.</li><li>2. Develop the green energy business.</li></ol></li></ul>
Management Evaluation Mechanism	Performance and Adjustment	Preventive / Remedial Measures
<p><b>Description</b></p> <ol style="list-style-type: none"><li>1. Conduct monthly business management meetings to review indicators.</li><li>2. Conduct quarterly board meetings to report operational performance.</li><li>3. In 2024, the Remuneration Committee held 5 meetings, the Audit Committee held 9 meetings and the Sustainable Development Committee held 3 meetings to review management performance.</li><li>4. Convene at least one shareholders' meeting each year to report on operational performance.</li></ol>	<p><b>Description</b></p> <ul style="list-style-type: none"><li>▶ <b>Operational performance</b><p>The 2024 revenue and net profit targets were set at NTD 560,039 thousand and NTD 81,045 thousand, respectively. Actual results were NTD 463,879 thousand in revenue (82.83% of target) and NTD 73,988 thousand in net profit (91.29% of target).<sup>Note 1</sup></p></li><li>▶ <b>Adjustment mechanism</b><p>According to the business objectives, the annual budget is regularly prepared. The General Manager convenes the relevant departments to review the budget targets and achievements of each department to facilitate timely response to market conditions.</p></li></ul>	<p><b>Description</b></p> <p>By setting annual business targets, addressing issues during management meetings, and maintaining close communication within the Company, it is able to control and drive the achievement of its operational performance.</p>

**Note 1:** This report only covers Chyunn Environment Corporation, while the revenue figures are consolidated, including subsidiaries Tongshine, Xiangmao, and Tungmao. However, the subsidiaries' revenue contribution is less than 10% and is therefore not considered materially significant.



## 2.2

### Elimination of Corruption

GRI 205-1、205-2、205-3

The foundation of ethical corporate management is the elimination of corruption. Chyunn complies with the Company Act, the Securities and Exchange Act, the Accounting Act, TWSE/TPEX listing regulations, and other applicable laws and regulations related to business conduct. It has also established the "Ethical Corporate Management Procedures and Code of Conduct," which governs the actions of directors, managers, and employees, including charitable donations, conflict of interest, and reporting channels. This framework ensures its commitment to ethical corporate

management while continually monitoring developments in relevant regulations to review and enhance its integrity policies and initiatives.

The Company's "Board Meeting Procedures" clearly state that directors with a vested interest in agenda items must abstain from discussion and voting, and cannot delegate their voting rights to others.

To prevent corruption, it has established "Procedures for Handling Material Inside Information and Prevention of Insider Trading," which prohibits directors, managers, and employees from

disclosing internal confidential information, soliciting or disclosing unpublished internal information unrelated to their roles. These guidelines are publicly available on the Company's website for all stakeholders, and included in new employee orientation. In 2024, a total of 41 employees at the Tainan Headquarters and the Operations Center—accounting for 30% of all employees at year-end—participated in the ethical corporate management training program, with an indirect-to-direct personnel ratio of 4:6.

Chyunn has set up an inter-

nal control system, with the audit office conducting annual audits focused on major corruption risks to ensure adherence to its integrity operations. This covers 100% of the operational activities at the locations disclosed in this report.

Additionally, Chyunn advocates anti-corruption during board meetings to safeguard shareholder rights, promote equality, and strengthen corporate governance for sustainable development.

In 2024, Chyunn reported zero corruption incidents.

## 2.3

### Corporate Governance

GRI 2-9、2-10

A sound and efficient Board of Directors is the foundation of corporate governance. Chyunn is committed to transparent operations and safeguarding shareholder rights. The Company's operating results are reviewed through the shareholders' meeting. The Board members are selected by the shareholders to supervise the business activities of the Company. In addition, functional committees, including the Remuneration Committee, Audit Committee, and Sustainable Development Committee, have been established.

#### 2.3.1

##### Board of Directors and Committees

GRI 2-9、2-10、2-11、2-14、2-16、2-17、2-18、2-19、2-20

The diverse board, with expertise from industry, government, and academia, ensures effective supervision and decision-making. All directors are nominated in accordance with the Articles of Association through the candidate nomination system. In May 2024, the 12th Board of Directors was elected pursuant to the Company's regulations, comprising four independent directors, two external directors, and two employee directors, accounting for 50%, 25%, and 25% of the board members, respectively, to enhance management quality.

The board includes six men and two women, with the Chairman also serving as CEO. In 2024, the board convened ten times with an attendance rate over 97%. The establishment of the SDC in November 2023 marked a key step toward sustainable development.

### Corporate Governance Framework

#### Shareholders' Meeting



#### Board of Directors



#### Audit Committee



#### Remuneration Committee



#### Sustainable Development Committee



## List of All Members of the Board of Directors in 2024

Job Title	Name	Gender	Age (years)	Initial Appointment (Election) Date	Main Education / Experience	Current Positions at the Company and Other Companies	Industry Experience				Professional Competence		
							Banking and finance	Business management	Marketing	R&D	Accounting and financial analysis	Information technology	Risk management
Chairman	Tien-yu Lee	Male	50*	2016/02/22	Department of Electrical Engineering, National University of Tainan	CEO, Chyunn Environment Co.		✓	✓	✓			✓
Director	Wen-ta Tsai	Male	50*	2021/08/26 By appointment	Department of Business Administration, National Yunlin University of Science and Technology	General Manager, Chyunn Environment Co.	✓	✓			✓		✓
Director	Wei-Tsung Lin	Male	30-50	2021/08/26 By appointment	Department of Banking and Insurance, Feng Chia University	General Manager, Weicheng Investment Co., Ltd.	✓	✓	✓		✓		✓
Director	Chun-tai Wu	Male	50*	2018/06/19	Ph.D. in Electrical Engineering, University of Pennsylvania	Chairman, Weicheng Investment Co., Ltd.		✓					✓
Independent Director	Wen-de Wang	Male	50*	2022/09/23	Graduated from Chia Nan University of Pharmacy and Science and obtained pharmacist qualification	Retired No concurrent positions at the Company or in other companies		✓	✓				✓
Independent Director	Hsiao-mei Yen	Female	50*	2022/09/23	Master of Environmental Engineering, National Cheng Kung University	Chairman, Taiwan Filament Weaving Development Co., Ltd.		✓		✓			✓
Independent Director	Heng-hui Lin	Male	50*	2022/09/23	Master of Finance, National Taiwan University	Retired No concurrent positions at the Company or in other companies	✓	✓			✓		✓
Independent Director	Ho Tseng	Female	50*	2024/01/31	Master of Accountancy, National Chengchi University	Accountant, Shin Shin Public Accounting Firm	✓	✓			✓		✓

## Remuneration Policy for Directors and Managers

### Procedures for Determining Remuneration

- The Company follows the “Regulations for the Remuneration Management of Directors and Managers”. Directors’ compensation is determined by their involvement in business operations and the Company’s profitability. In line with Article 19 of the Articles of Association, up to 3% of annual profits may be allocated as directors’ remuneration, which is reviewed by the Remuneration Committee and approved by the Board of Directors.
- The General Manager and Deputy General Manager receive salary, bonuses, and employee compensation. Remuneration is set under the “Regulations for the Remuneration Management of Directors and Managers”, based on industry standards, job responsibilities, and contributions to company performance. Retirement benefits are the same as those of other employees.

### Correlation Between Remuneration, Business Performance, and Future Risks

- The remuneration policy for directors, the General Manager, and Deputy General Manager establishes a positive correlation between rewards (beyond base salary) and business performance, with disclosure of payment amounts as mandated by law.
- It considers overall company performance, industry risks, future trends, individual achievement rates, and contributions to company success. The Remuneration Committee and Board of Directors review performance evaluations and remuneration fairness, with ongoing adjustments based on actual operations and legal requirements to maintain a balance between sustainable operations and risk management. Although the remuneration system is not yet linked to sustainability goals, the Company is evaluating its feasibility.

### Composition of the Functional Committees

Name	Audit Committee	Remuneration Committee	Sustainable Development Committee
Tien-yu Lee Chairman			✓ (Chair)
Heng-hui Lin Independent Director	✓ (Convener)	✓	
Wen-de Wang Independent Director	✓	✓ (Convener)	✓
Hsiao-mei Yen Independent Director	✓	✓	✓
Ho Tseng Independent Director	✓	✓	

Category	No. of Agenda Items	Communication Method and Frequency	Communication Outcome
Environmental	0	Board meetings are held at least quarterly, totaling ten board meetings in 2024.	The Chairman and department managers are authorized to handle major incidents, reporting to the Board as necessary. Resolutions are reported at the next meeting, with unresolved issues tracked and reported quarterly.
Social	40		
Governance	40		

#### Remarks

In 2024, the Company’s Board of Directors reviewed a total of 80 agenda items, none of which were classified as material events.

\*A material event is defined as any incident related to human rights, environmental issues, labor practices, or corruption that results in a fine of NTD 100,000 or more.

## Description

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In 2024, Chyunn had four independent directors, comprising 50.0% of the board, all meeting independence standards. One director also served as an executive, addressing operational needs. To support effective board operations, the Company has established the "Rules Governing the Scope of Powers of Independent Directors". This regulation clearly defines the requirements for independent directors to express dissent or reservations in board meetings, prohibits any obstruction, refusal, or circumvention of their duties by the Company or the Board, and grants independent directors the right to request relevant personnel or hire experts for support when necessary.

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1. Quarterly board meetings are scheduled with seven days' advance notice and an agenda.	9. Meetings are held at the Company office during work hours, with flexibility for convenient alternatives.
2. Meetings may be convened at any time in emergencies or on matters that cannot be resolved at regular meetings, and notices may be sent electronically.	10. The Chairperson convenes and presides over meetings; an acting chair is elected if unavailable.
3. Administrative staff handle meeting logistics and provide adequate materials.	11. Relevant personnel may attend for expert input but leave during discussions and voting.
4. Agenda items include reports, discussions, and any motions.	12. Voting requires the attendance and consent of more than half of the directors.
5. Material issues must be listed in the agenda and cannot be raised as extempore motions.	13. Minutes detail proposal summaries, voting methods, outcomes, and dissenting views.
6. Independent directors must attend in person or appoint a proxy, with opinions recorded in the minutes.	14. Minutes shall be sealed with the Company's seal and signed or stamped by the Chair and the minute taker, and distributed to the directors within 20 days after the meeting.
7. The Board may delegate certain powers to the Chairperson.	15. Audio or video recordings are kept for at least five years.
8. Directors should attend personally; proxies can represent only one director.	16. The establishment and amendment of the Rules of Procedure shall be agreed by the Board of Directors and reported to the Shareholders' Meeting.

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The Company's Board of Directors meets quarterly to review issues submitted by the management department. In 2024, ten meetings were held with an average director attendance rate of 97.0%. The management department attends as needed to ensure thorough discussions. Economic, environmental, and social issues are managed by senior executives with board oversight. Unresolved issues are tracked and reported each quarter. Major proposals are communicated with directors by phone or in person, with site visits arranged when necessary for an in-depth understanding. Additionally, the directors communicate adequately with each other to ensure that they have a thorough understanding of the issues.

## Effective Board of Directors

Ch.2

Ethical Corporate Management: Pioneer of Compliance



### Rules for Performance Evaluation of Board of Directors

The Rules for Performance Evaluation of the Board of Directors was formulated to implement corporate governance and enhance the functionality of the Board. It outlines the evaluation cycle, scope, methods, executing unit, procedures, and other compliance requirements.



### Frequency of Board Performance Evaluation

The Board's performance is evaluated by an external professional independent agency or team of external experts every three years. Additionally, internal performance evaluations are conducted annually, with results finalized by the end of the first quarter of the following year.



### Board Performance Evaluation Metrics

Considering the company's situation and needs, our Board performance evaluation shall include at least the following five major aspects:

- I. Participation in company operations.
- II. Enhancement of decision-making quality.
- III. Board composition and structure.
- IV. Election and continuing education of directors.
- V. Internal control.



### Evaluation Method

Evaluations are conducted via questionnaires, including internal Board self-evaluations and individual director self-evaluations. The 2024 Board performance self-evaluation results were reported to the Board on April 18, 2025, and used as a reference for future director selection, nomination, and individual director remuneration.

## Board Self-Evaluation Results



### (I) Director Self-Evaluation: Above Standard

The Company has 8 directors (including independent directors). A performance self-evaluation questionnaire was sent out on March 14, 2025, with all 8 responses received. The average score across all areas was 4.81 out of 5, indicating performance "above standard."

Aspects of Self-Evaluation	No. of Questions	Average Score
A. Knowledge of company goals and missions	3	4.83
B. Awareness of directors' responsibilities	3	4.87
C. Participation in company operations	8	4.65
D. Internal relationship management and communication	3	4.83
E. Professionalism and continuing education	3	4.83
F. Internal control	3	4.87
<b>Total Questions / Average Score</b>	<b>23</b>	<b>4.81</b>



### (II) Functional Committee Self-Evaluation: Above Standard

The Audit Committee and Remuneration Committee conducted self-evaluations by the committee chairs, both receiving "above standard" ratings. These results demonstrate effective operation and compliance with corporate governance requirements.

Aspects of Self-Evaluation	Audit Committee		Remuneration Committee	
	No. of Questions	Average Score	No. of Questions	Average Score
A. Participation in company operations	4	5.00	4	5.00
B. Awareness of committee's responsibilities	5	4.80	5	5.00
C. Enhance decision-making quality	7	4.71	7	4.85
D. Composition and election of members	3	5.00	3	5.00
E. Internal control	3	5.00	-	-
<b>Total Questions / Average Score</b>	<b>22</b>	<b>4.90</b>	<b>19</b>	<b>4.96</b>



### (III) Board Self-Evaluation: Above Standard

The Board received scores indicating performance "above standard" across all areas. This reflects its effectiveness in guiding and supervising company strategies and establishing appropriate internal control systems, meeting regulatory governance requirements.

Aspects of Self-Evaluation	No. of Questions	Average Score
A. Participation in company operations	12	4.25
B. Enhance decision-making quality	12	4.58
C. Composition and structure of the Board	7	4.42
D. Election and continuing education	7	4.00
E. Internal control	7	4.28
<b>Total Questions / Average Score</b>	<b>45</b>	<b>4.30</b>

## 2.3.2

### Organizational Structure and Development of the Remuneration Committee

**The Remuneration Committee, consisting of four independent directors, convenes five meetings in 2024. Their duties are as follows:**

Ch.2

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Ethical Corporate Management: Pioneer of Compliance

- I. Regularly reviewing remuneration committee charter and proposing amendments.
- II. Establishing and regularly reviewing performance evaluation criteria for directors and managers, along with annual and long-term performance goals, and the associated remuneration policies, standards, and structure. Evaluation criteria are disclosed in the annual report.
- III. Regularly assessing the achievement of performance goals for directors and managers, determining individual remuneration based on performance evaluation results.

**The committee shall perform its duties according to the following principles:**

- I. Ensure that the company's remuneration structure aligns with relevant laws and effectively attracts top talent.
- II. Performance evaluations and remuneration for directors and managers should adhere to industry standards. Key considerations include individual performance, time invested, responsibilities undertaken, goal achievement, and alignment with the Company's short- and long-term objectives as well as financial health.
- III. Avoid incentivizing directors and managers to pursue remuneration at the expense of exceeding the Company's risk appetite.
- IV. Determine the proportion of short-term performance remuneration and timing of variable pay for directors and senior managers based on industry characteristics and the nature of the business.
- V. Ensure that the content and amounts of remuneration for directors and managers are reasonable and correlate with financial performance. In cases of significant profit decline or sustained losses, remuneration should not exceed the previous year's amount; if it does, a rationale must be disclosed in the annual report and communicated at the shareholders' meeting.
- VI. Committee members must abstain from discussions and votes regarding their own remuneration decisions.

## 2024 Remuneration Committee Operations

- I. The Company's Remuneration Committee consists of four members.
- II. Term of office: From June 26, 2024 to May 29, 2027.
- III. Chaired by Mr. Wen-de Wang, the Remuneration Committee convened five times in 2024.

Member attendance details are as follows:

Convener	Actual Attendance	Proxy Attendance	Actual Attendance Rate
<b>Wen-de Wang</b>	<b>5</b> Times	<b>0</b> Times	<b>100</b> %
Member	Actual Attendance	Proxy Attendance	Actual Attendance Rate
<b>Heng-hui Lin</b>	<b>5</b> Times	<b>0</b> Times	<b>100</b> %
Member	Actual Attendance	Proxy Attendance	Actual Attendance Rate
<b>Hsiao-mei Yen</b>	<b>5</b> Times	<b>0</b> Times	<b>100</b> %
Member	Actual Attendance	Proxy Attendance	Actual Attendance Rate
<b>Ho Tseng</b>	<b>3</b> Times	<b>0</b> Times	<b>100</b> %

**Note:** Committee Member Ho Tseng was appointed on June 26, 2024, and was required to attend three meetings.



### 2.3.3

#### Organizational Structure and Development of the Audit Committee

To enhance board oversight and strengthen governance, the Audit Committee was established in September 2022, composed entirely of independent directors. It assists the Board in ensuring the integrity of accounting, auditing, financial reporting, internal controls, and risk management. Under its charter, the committee may conduct necessary audits or investigations and maintains direct communication with internal auditors and external accountants. The committee also performs an annual self-assessment to evaluate its effectiveness.

#### Matters Reviewed by the Audit Committee Mainly Include:

- ▶ Review of financial statements
- ▶ Audits and accounting policies and procedure
- ▶ Internal control system and related policies and procedures
- ▶ Significant asset transactions and derivative financial instruments
- ▶ Review major lending, endorsements, or guarantees
- ▶ Review matters involving the directors' conflicts of interest
- ▶ Evaluate external auditors' qualifications, independence, and performance
- ▶ Approve the appointment, dismissal, or remuneration of external auditors
- ▶ Review the issuance, offering, or private placement of equity-like securities
- ▶ Approve appointments or dismissals of finance, accounting, or internal audit officers
- ▶ Addressing other major issues required by law, the committee's charter, or regulatory mandates

#### 2024 Audit Committee Operations

I. Term of office: From May 30, 2024 to May 29, 2027.

II. Chaired by Mr. Heng-hui Lin, the Audit Committee convened nine times in 2024.

Member attendance details are as follows:

Convener	Actual Attendance	Proxy Attendance	Actual Attendance Rate
<b>Heng-hui Lin</b>	<b>9</b> Times	<b>0</b> Times	<b>100</b> %
Member	Actual Attendance	Proxy Attendance	Actual Attendance Rate
<b>Wen-de Wang</b>	<b>8</b> Times	<b>0</b> Times	<b>88</b> %
<b>Hsiao-mei Yen</b>	<b>9</b> Times	<b>0</b> Times	<b>100</b> %
<b>Ho Tseng</b>	<b>8</b> Times	<b>0</b> Times	<b>100</b> %

Note: Committee Member Ho Tseng was elected in a by-election on January 31, 2024, and was required to attend eight meetings.

## 2.3.4

### Organizational Structure and Development of the Sustainable Development Committee (SDC)

To strengthen the Company's sustainability governance and enhance attention to environmental, social, and governance (ESG) issues, the Sustainable Development Committee was established under the Board of Directors and approved by the Board on November 23, 2023. In 2024, the Committee convened three meetings. Its main responsibilities are as follows:

- I. Review the Company's sustainable development strategy and corporate sustainability report.
- II. Oversee and evaluate the results of Corporate Governance Evaluation.
- III. Address the concerns of various stakeholders, including shareholders, clients, suppliers, employees, government entities, NGOs, communities, and the media, and supervise communication plans.
- IV. Manage other major matters mandated by the Company or competent authorities.

#### 2024 Sustainable Development Committee Operations

- I. The Committee is convened and chaired by the Chairperson of the Board and includes two members, both serving as independent directors.
- II. Term of office: From June 26, 2024 to May 29, 2027.
- III. Chaired by Mr. Tien-yu Lee, the Sustainable Development Committee convened three times in 2024.

Member attendance details are as follows:



## 2.3.5

## Continuing Education of the Board of Directors

GRI 2-9

To ensure Chyunn's management team maintains up-to-date corporate governance knowledge and stays responsive to shifts in the business environment, it requires each board member to complete a minimum of 3 hours of training at the start of each term.


**Tien-yu Lee** Director

Date (from/to)	Organizer	Course Title	Training Hours	Total Hours in the Year
2024.03.12-2024.03.12	Securities and Futures Institute	Corporate Governance and Securities Regulation	3	6.0
2024.11.28-2024.11.28	Securities and Futures Institute	Corporate Governance and Securities Regulation	3	

**Wen-ta Tsai** Corporate Director Representative

Date (from/to)	Organizer	Course Title	Training Hours	Total Hours in the Year
2024.03.12-2024.03.12	Securities and Futures Institute	Corporate Governance and Securities Regulation	3	6.0
2024.11.28-2024.11.28	Securities and Futures Institute	Corporate Governance and Securities Regulation	3	

**Wei-tsung Lin** Corporate Director Representative

Date (from/to)	Organizer	Course Title	Training Hours	Total Hours in the Year
2024.03.12-2024.03.12	Securities and Futures Institute	Corporate Governance and Securities Regulation	3	6.0
2024.11.28-2024.11.28	Securities and Futures Institute	Corporate Governance and Securities Regulation	3	

## Chun-tai Wu Director

Date (from/to)	Organizer	Course Title	Training Hours	Total Hours in the Year
2024.03.12-2024.03.12	Securities and Futures Institute	Corporate Governance and Securities Regulation	3	
2024.11.28-2024.11.28	Securities and Futures Institute	Corporate Governance and Securities Regulation	3	6.0

## Wen-de Wang Independent Director

Date (from/to)	Organizer	Course Title	Training Hours	Total Hours in the Year
2024.03.12-2024.03.12	Securities and Futures Institute	Corporate Governance and Securities Regulation	3	
2024.11.28-2024.11.28	Securities and Futures Institute	Corporate Governance and Securities Regulation	3	6.0

## Hsiao-mei Yen Independent Director

Date (from/to)	Organizer	Course Title	Training Hours	Total Hours in the Year
2024.03.12-2024.03.12	Securities and Futures Institute	Corporate Governance and Securities Regulation	3	
2024.11.28-2024.11.28	Securities and Futures Institute	Corporate Governance and Securities Regulation	3	6.0

## Heng-hui Lin Independent Director

Date (from/to)	Organizer	Course Title	Training Hours	Total Hours in the Year
2024.03.12-2024.03.12	Securities and Futures Institute	Corporate Governance and Securities Regulation	3	
2024.11.28-2024.11.28	Securities and Futures Institute	Corporate Governance and Securities Regulation	3	6.0

## Ho Tseng Independent Director

Date (from/to)	Organizer	Course Title	Training Hours	Total Hours in the Year
2024.03.12-2024.03.12	Securities and Futures Institute	Corporate Governance and Securities Regulation	3	
2024.11.28-2024.11.28	Securities and Futures Institute	Corporate Governance and Securities Regulation	3	6.0

## 2.3.6

### Avoidance of Conflict of Interest

GRI 2-11、2-15

In accordance with the Company's "Code of Ethical Conduct" and "Ethical Corporate Management Best Practice Principles", directors must maintain self-discipline and disclose conflicts of interest, particularly those that may be detrimental to the Company's interests. They must abstain from discussion and voting and may not act as proxies.

The Chairman of the Board also serves as CEO to ensure effective policy implementation. However, if there is a risk of harming the Company's interests, the Chairman must abstain from discussions and votes.

In accordance with the Company's "Code of Ethical Conduct" and "Ethical Corporate Management Best Practice Principles," a director's spouse, blood relatives up to the second degree, or any company under the director's control have conflicts of interest with respect to matters discussed at the meeting. A director who violates the conflict of interest policy by participating in a vote has their vote invalidated. Unable directors' votes are not counted.

### 2024 Board of Directors Conflict of Interest Management

Date of Board Meeting	Conflict of Interest Motion	Recused Directors and Supervisors	
01.31	2023 Year-End Bonus Plan for Managers	Chairman: Tien-yu Lee	Director: Wen-ta Tsai
03.12	Ratification of Related-Party Transactions for 2023Q4 and Contract Signing with Everlove Industrial Co., Ltd.	Chairman: Tien-yu Lee	Director: Wen-ta Tsai
	Proposed Amendment to the Lease Agreement with Dokin Motors Co., Ltd. for the Sikun-shen Port of Anping Green Energy Industrial Park	Chairman: Tien-yu Lee	Director: Wen-ta Tsai

04.17	2023 Director Remuneration Distribution Plan	Chairman: Tien-yu Lee   Directors: Wen-ta Tsai, Chun-tai Wu, Wei-tsung Lin
	2023 Employee Remuneration Distribution Plan	Chairman: Tien-yu Lee   Director: Wen-ta Tsai
	Independent Directors' Remuneration Adjustment Plan	Independent Directors: Wen-de Wang, Heng-hui Lin, Hsiao-mei Yen, Ho Tseng
	Contract with Related Parties, Executed by Independent Directors on Behalf of the Company	Chairman: Tien-yu Lee   Directors: Wen-ta Tsai, Chun-tai Wu
05.17	Ratification of Related-Party Transactions for 2024Q1 and Contract Signing with Everlove Industrial Co., Ltd.	Chairman: Tien-yu Lee   Director: Wen-ta Tsai
	Contract between Subsidiary Tungmao Co., Ltd. and Related Party Everlove Industrial Co., Ltd. for the Sale and Purchase of Vehicles	Chairman: Tien-yu Lee   Director: Wen-ta Tsai
	Contract with Subsidiary Tongshine Energy Co., Ltd. for the Sale and Purchase of Private Vehicles	Chairman: Tien-yu Lee   Directors: Wen-ta Tsai, Wei-tsung Lin
	Management Contract Amendment with Subsidiary Tongshine Energy Co., Ltd.	Chairman: Tien-yu Lee   Directors: Wen-ta Tsai, Wei-tsung Lin
06.26	Shareholding Adjustment Plan for Canal Link Co., Ltd.	Chairman: Tien-yu Lee   Director: Wen-ta Tsai
	Contract with Everlove Industrial Co., Ltd. for the Sale and Purchase of Vehicles	Chairman: Tien-yu Lee   Director: Wen-ta Tsai
08.23	Ratification of Transactions with Related Parties in 2024Q2	Chairman: Tien-yu Lee   Director: Wen-ta Tsai
	Managers' Bonus Plan	Chairman: Tien-yu Lee   Director: Wen-ta Tsai
	Lease Plan for The Wenxian Rd. Office	Chairman: Tien-yu Lee   Director: Wen-ta Tsai
09.19	Contract with Everlove Industrial Co., Ltd. for the Purchase of Fully Electric Refuse Compactor Truck	Chairman: Tien-yu Lee   Director: Wen-ta Tsai
	Performance Evaluation of Directors and Managers	Chairman: Tien-yu Lee   Director: Wen-ta Tsai
11.28	Ratification of Transactions with Related Parties in 2024Q3	Chairman: Tien-yu Lee   Directors: Wen-ta Tsai, Chun-tai Wu, Wei-tsung Lin
	Equity Repurchase Plan for Canal Link Co., Ltd.	Chairman: Tien-yu Lee   Director: Wen-ta Tsai
	Contract Plan with Related Parties for 2025, executed by Independent Directors on Behalf of the Company	Chairman: Tien-yu Lee   Directors: Wen-ta Tsai, Chun-tai Wu, Wei-tsung Lin
12.27	Plant Lease Plan for the Angang Plant	Chairman: Tien-yu Lee   Directors: Wen-ta Tsai, Wei-tsung Lin
	2024 Year-End Bonus Plan for Managers	Chairman: Tien-yu Lee   Director: Wen-ta Tsai
	Cash Capital Increase and Managers' Subscription for New Shares	Chairman: Tien-yu Lee   Director: Wen-ta Tsai



### 2.3.7

#### Participation in External Organizations

(GRI 2-28)

The influence of the business can be expanded through external participation. Chyunn actively participates in industry-related associations to establish communication and cooperation.

#### Industry Associations, Other Member Associations, and National or International Advocacy Organizations

Name of Organization	Membership Qualifications
WRTC	Director
Tainan City Building Materials Traders Association	Director
Waste Clearance and Disposal Business Association of Tainan City	Member
Waste Clearance and Disposal Business Association of Kaohsiung City	Member

## 2.4

### Business Results

(GRI 201-1)

In 2024, Chyunn achieved a net operating revenue of NTD 463,879 thousand, which represents an increase of NTD 8,984 thousand or 1.97% compared to NTD 454,895 thousand in 2023.

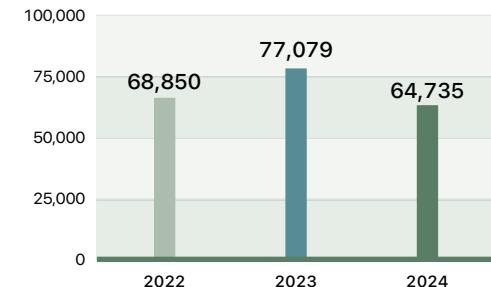


2022-2024

### Chyunn Business Results (Consolidated Statements)

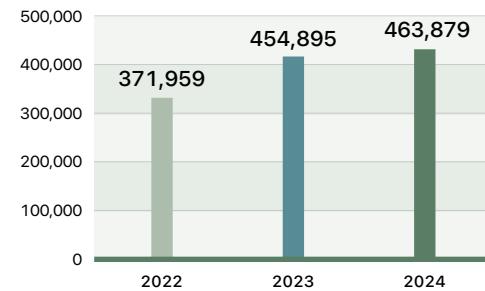
#### Operating profit and loss

(NTD thousand)



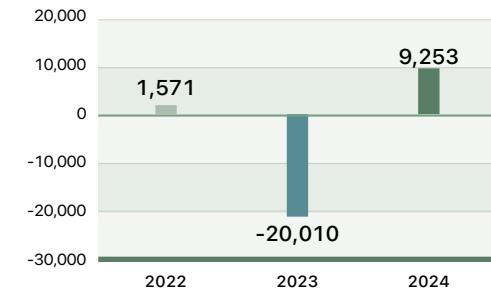
#### Operating revenue

(NTD thousand)



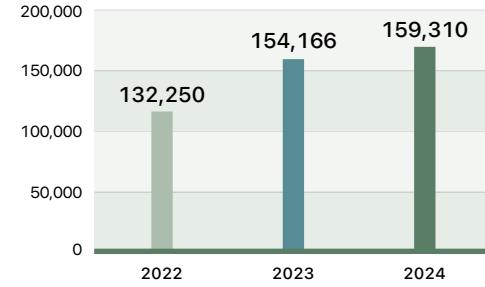
#### Non-operating income and expense

(NTD thousand)



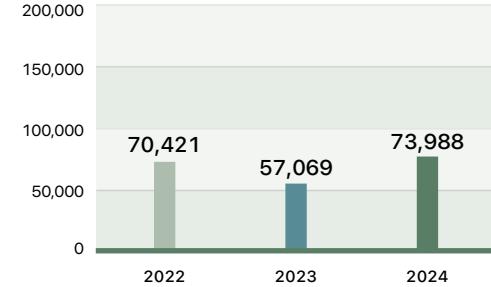
#### Gross profit

(NTD thousand)

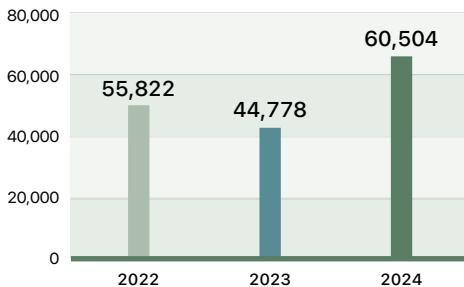


#### Pre-tax profit

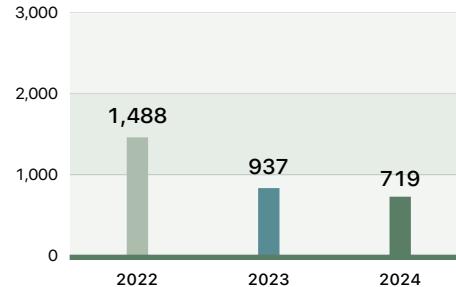
(NTD thousand)



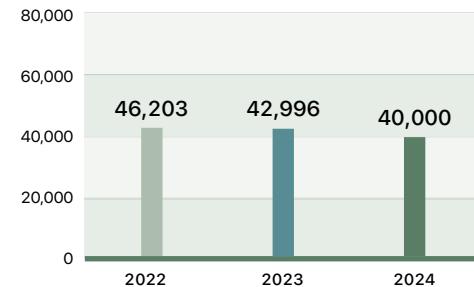
**Net income after tax**  
(NTD thousand)



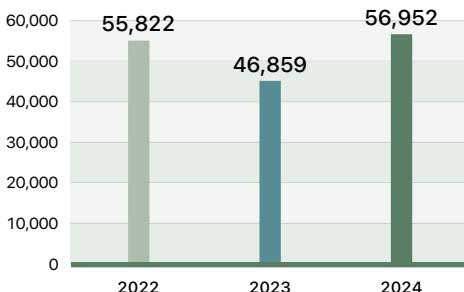
**Employee benefit amount**  
(NTD thousand)



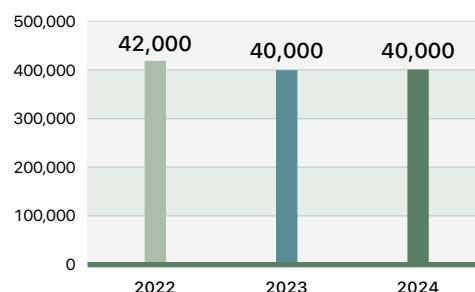
**Payments to investors**  
(NTD thousand)



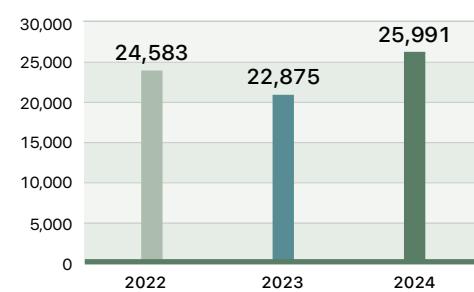
**Total comprehensive income**  
(NTD thousand)



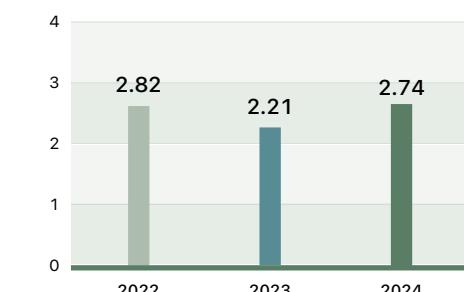
**Dividends**  
(NTD thousand)



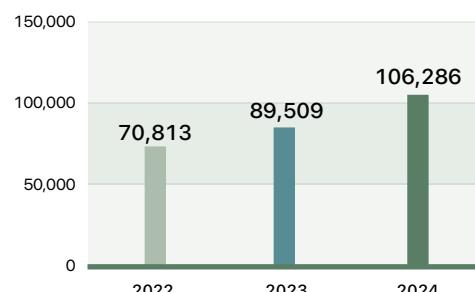
**Payments to the government**  
(NTD thousand)



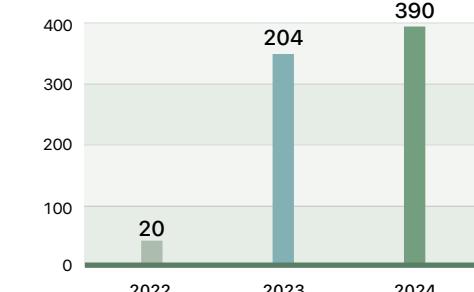
**Earnings per share**  
(NTD thousand)



**Employee salaries (including employee benefits)**  
(NTD thousand)



**Community investment**  
(NTD thousand)





## Remarks

- ① Payments to investors include dividends to shareholders and interest paid to lenders (including any form of debt and loan interest) as well as unpaid dividends to preferred shareholders.
- ② Payments to the government refer to all taxes (including sales tax, income tax, property tax) and fines.
- ③ "Employee salaries (including employee benefits)" encompass welfare benefits provided in monetary form, such as labor and health insurance premiums, pension costs, etc. This does not include costs directly related to employee job responsibilities such as education, training, or protective equipment.
- ④ "Employee benefit amount" refers to the total cost of welfare benefits provided to employees by the Welfare Committee, such as employee trips, health checkups, and gift boxes for three major holidays, which are provided in non-monetary form. The 2022–2023 data were internally verified and recalculated under this definition.
- ⑤ Community investment refers to donations and contributions.
- ⑥ The currency is NTD.
- ⑦ Retained economic value: "Direct economic value generated" minus "Economic value distributed".

※ Direct economic value generated: Revenue.

※ Economic value distributed: Operating costs, employee salaries and benefits, payments to lenders, payments to the government by country, and community investments.



## 2.4.1

### Financial Assistance Received from the Government

GRI 201-4

Ch.2

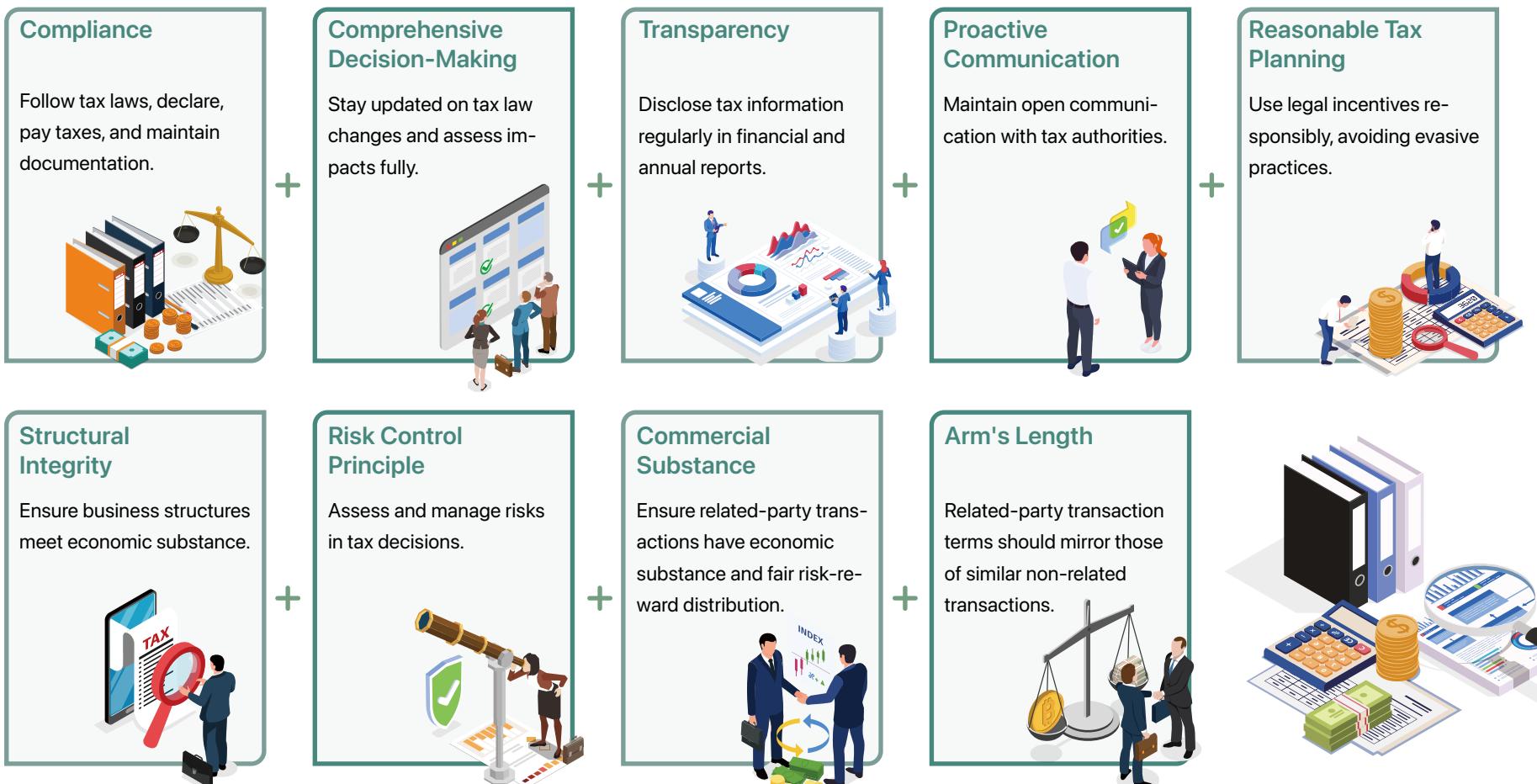
The Company actively aligns with national development goals and has received related subsidies including training, technological upgrades and transformation, to promote employee education, environmental protection, and health services.

Item	Subsidized by	Subsidy Amount (NTD)	100,000	200,000	300,000	400,000	500,000	600,000
On-site health service subsidy	Occupational Safety and Health Administration, MOL	23,040						
Elderly employment training subsidy	Yunlin-Chiayi-Tainan Regional Branch of Workforce Development Agency, MOL	30,814						
Enterprises Human Resource Upgrade Program	Yunlin-Chiayi-Tainan Regional Branch of Workforce Development Agency, MOL	76,306						
Reduced/Refund Commodity Tax for Heavy-Duty Vehicle Trade-in	National Taxation Bureau of the Southern Area	575,396						
Purchase price for air pollution reduction benefits	Ministry of Environment	30,000						
MOEA Loan Program for SMEs Low-Carbon and Smart Transformation and Factory Infrastructure Optimization	Ministry of Economic Affairs	219,491						
Total		955,047						
			Remark: Government financial assistance includes tax reductions and subsidy programs.					

## 2.4.2

### Tax Policy

The Company strictly complies with the relevant tax laws, including securities transaction tax, business tax, and corporate income tax, and has formulated tax policies in accordance with the following principles.





## 2.4.3 Tax Governance

GRI 2-26

Governing Unit |  
Finance and Accounting Section

Financial Statements | <https://www.chyunn.com/financial-statements/>  
Grievance Email | [service@chyunn.com.tw](mailto:service@chyunn.com.tw)



## 2.5 Compliance

GRI 2-27、206-1、2-23、2-24、2-25

Compliance with regulations is a key governance policy for Chyunn. The Company adheres to social, economic, and environmental laws, including the Company Act, Waste Disposal Act, Income Tax Act, and Labor Standards Act. It defines a major violation as any instance where fines exceed NTD 100 thousand for a single event. In 2024, no major violations were recorded.

Sustainability policies and commitments are communicated to stakeholders through the Company's official website and the annual Sustainability Report. Ded-

icated to ethical practices, the Company also maintains a reporting channel for employees and stakeholders to report any unlawful, fraudulent, or unethical behavior. Committed to legal and competitive integrity, it has not encountered any legal challenges related to anti-competition, antitrust, or monopolistic conduct, thereby promoting fair competition and market transparency.

## 2.6

### Due Diligence

(GRI 2-23、2-24、2-25、2-26)

Chyunn supports the human rights principles outlined in the "Universal Declaration of Human Rights", "United Nations Global Compact", and "International Labor Conventions". Guided by its environmental vision and in line with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" and OECD Principles of Corporate Governance, it strengthens corporate governance, protects the environment, promotes human rights, and fosters a sustainable supply chain that respects safety and health. It complies with national laws, upholds labor rights, and prioritizes shareholder interests, board functionality, stakeholder rights, and transparency.

The Company conducts due diligence on key suppliers to identify negative impacts, conducting assessments and site visits to manage sustainability risks. Its human rights and occupational safety and health policy, communicated to all new employees upon onboarding, is also publicly available on its website. Regular inspections ensure that suppliers uphold labor standards, including prohibitions on child labor, elimination of forced labor, and protection of workers' rights.

#### Chyunn Corporate Governance

##### Best Practice Principles:

<https://www.chyunn.com/公司運作規章/>



#### Due Diligence Steps

✓ STEP.01

##### All Suppliers

Complete a self-assessment form on technical, service quality, and environmental issues.

##### Waste Disposal Plant (Downstream)

Complete an Industrial Waste Disposal Contractor Audit Checklist on technical, service quality, and environmental issues.

✓ STEP.02

For suppliers below standards, discuss possible improvements.

✓ STEP.03

Continue partnerships with improved suppliers; terminate cooperation with those who fail to improve.

#### Grievance Channel

Acceptance Unit	Customer Service (Tainan, Chiayi)
Address	No.58, Kunshen Rd., South District, Tainan City
Hotline	06-2965599
Email	service@chyunn.com.tw

Acceptance Unit	Audit Office
Address	No.58, Kunshen Rd., South District, Tainan City
Hotline	06-2965599
Email	sandylee@chyunn.com.tw

Acceptance Unit	Kaohsiung Branch
Address	No. 6, Guihua Street, Xiaogang District, Kaohsiung City
Hotline	0918113717
Email	sanlongwang@chyunn.com.tw

## 2.7 Risk Management

(GRI 2-24, 2-25, 201-2)

Global trends and rapidly changing environments may impact corporate profitability, but they also present potential opportunities. Timely response to risks and opportunities arising from internal and external factors makes effective risk management essential. The Company adopts a prudent approach to managing risks.

### 2.7.1 Organizational Structure and Operations

The Company has an internal control system to manage risks. Major policies, investments, and asset transactions are evaluated by relevant departments and approved by the Board. The internal audit unit conducts regular and ad-hoc audits, focusing on high-risk areas in the annual audit plan, and reports findings to the Audit Committee and the Board.

### 2.7.2 Risk Control Operations

To ensure the continuous effectiveness of its system, it conducts annual reviews and updates. This process supports strong corporate governance and risk management, serving as the basis for evaluating the overall effectiveness of internal controls and issuing an internal control statement.



## Scope of Risk Management

### E

#### Environmental

Type	Risk Identification	Response Actions	Corresponding Material Topic
Climate Change Physical Risk	<ul style="list-style-type: none"> <li>▶ Temperature rise</li> <li>▶ Climate hazards</li> </ul>	<ul style="list-style-type: none"> <li>▶ Establish standard operating procedures (SOPs) to address climate disaster risks.</li> <li>▶ Purchase appropriate insurance and increase coverage based on the needs of high-risk personnel.</li> <li>▶ Provide employees with flexible work options, such as remote work or taxi fare subsidies.</li> <li>▶ Strengthen facility resilience with insurance and recovery plans.</li> </ul>	<ul style="list-style-type: none"> <li>▶ Energy and Emissions</li> <li>▶ Occupational Health and Safety</li> </ul>
Climate Change Transition Risk	<ul style="list-style-type: none"> <li>▶ Supply chain risk</li> <li>▶ Water resource risk</li> <li>▶ Increased cost</li> <li>▶ Regulatory risks</li> <li>▶ Rising energy prices</li> <li>▶ Rising customer demand for sustainability</li> </ul>	<ul style="list-style-type: none"> <li>▶ <b>Climate Risk Monitoring:</b> Assess and monitor climate risks and establish emergency measures (including climate-based water spraying).</li> <li>▶ <b>Alternative Energy Application:</b> Gradually replace traditional fuel vehicles with low-carbon or electric refuse compactor trucks to reduce carbon emissions and fuel costs.</li> <li>▶ <b>Supply Chain Optimization:</b> Diversify supply chains and establish stable partnerships.</li> <li>▶ <b>Carbon Monitoring and Compliance:</b> Establish carbon monitoring and reporting systems to comply with emissions regulations.</li> <li>▶ <b>Low-Carbon Technologies and Energy-Saving Measures:</b> Implement energy-efficient equipment and technologies to improve energy use efficiency and reduce long-term operating costs.</li> <li>▶ <b>Enhancing Employee Competencies:</b> Cultivate transformation talents through internal training programs to strengthen ESG knowledge and climate change adaptation capabilities.</li> <li>▶ <b>Corporate Sustainability Growth Strategy:</b> Define a clear ESG vision and execute actionable plans to achieve long-term sustainability goals.</li> <li>▶ <b>Smart Technology Adoption:</b> Apply AI and automation in sorting, transport, and autonomous vehicles to improve operational efficiency.</li> <li>▶ <b>Financial Planning:</b> Ensure the financial feasibility of sustainability efforts through long-term planning and cost-risk assessment.</li> <li>▶ <b>Internal Audit and Oversight:</b> Set annual plans and review progress to ensure environmental and sustainability goals are achieved.</li> </ul>	<ul style="list-style-type: none"> <li>▶ Energy and Emissions</li> <li>▶ Water and Effluents</li> <li>▶ Innovation and R&amp;D</li> </ul>
Environmental Pollution, Liability Risk	<ul style="list-style-type: none"> <li>▶ Potential for pollutant leakage during clearance</li> </ul>	<ul style="list-style-type: none"> <li>▶ Implement strict procedures and safety measures to ensure the correct handling and transport of hazardous materials.</li> <li>▶ Use proper protective measures and equipment, and perform regular inspection and maintenance to prevent contamination.</li> </ul>	<ul style="list-style-type: none"> <li>▶ Waste</li> <li>▶ Water and Effluents</li> </ul>

**S**

Social

Type	Risk Identification	Response Actions	Corresponding Material Topic
Occupational Health and Safety, Management Risk	► Occupational injury	<ul style="list-style-type: none"> <li>► Establish a safety management system, with regular safety audits and risk assessments.</li> <li>► Provide appropriate protective equipment, training, and education to ensure employee safety and health.</li> <li>► Arrange annual on-site health checks by occupational health physicians and nurses to ensure frontline employee health.</li> <li>► Continuously optimize waste clearance routes, conduct alcohol and blood pressure checks before shifts, and perform regular vehicle maintenance to ensure the safety of personnel and equipment.</li> </ul>	► Occupational Health and Safety
	► Virus transmission	<ul style="list-style-type: none"> <li>► Promote self-protection measures, such as wearing masks and frequent disinfection.</li> <li>► Limit in-person meetings and encourage virtual meetings.</li> </ul>	
Human Resource Risk	► Employee development and labor compliance risk	<ul style="list-style-type: none"> <li>► Develop annual training plans to enhance employee competencies, with each department providing training aligned with career development needs.</li> <li>► Commit to complying with national labor laws, the BSCI Code of Conduct, and other applicable industry standards and international conventions, while continuously improving employee working conditions and welfare.</li> </ul>	<ul style="list-style-type: none"> <li>► Talent Recruitment and Retention</li> <li>► Employment</li> </ul>

**G**

Governance

Type	Risk Identification	Response Actions	Corresponding Material Topic
Governance Risk	► Board performance and liability risk	<ul style="list-style-type: none"> <li>► Establish a board performance evaluation mechanism with annual internal reviews and external assessments every three years. The evaluation covers board operations, decision quality, composition, and internal controls, serving as a basis for operational improvement and remuneration decisions to strengthen governance effectiveness.</li> <li>► Provide annual training programs for directors to update them on laws, regulations, and governance practices, strengthening understanding of their roles and responsibilities.</li> <li>► Provide directors with liability insurance to protect them from lawsuits or claims while performing their fiduciary duties.</li> </ul>	► Ethical Corporate Management
Compliance Risk	► Penalty risk	<ul style="list-style-type: none"> <li>► Ensure compliance with relevant environmental laws and regulations.</li> <li>► Establish a sound compliance system and process, and conduct regular self-assessments.</li> <li>► Continue education and training for employees to ensure regulatory understanding and adherence.</li> </ul>	► Ethical Corporate Management

Type	Risk Identification	Response Actions	Corresponding Material Topic
Information Security Risk	<ul style="list-style-type: none"> <li>▶ Cyber risk</li> <li>▶ Host equipment risk</li> </ul>	<ul style="list-style-type: none"> <li>▶ <b>Security Awareness:</b> Regularly educate employees on information security to enhance cybersecurity awareness and strengthen defenses.</li> <li>▶ <b>Security Testing:</b> Conduct regular phishing simulations and reinforce training for affected employees.</li> <li>▶ <b>Endpoint Protection:</b> Install antivirus software, keep systems updated, and enforce regular password changes.</li> <li>▶ <b>External Central Control:</b> Establish advanced firewall and intelligent antivirus, anti-hacking, and intrusion prevention systems.</li> <li>▶ <b>Data Protection:</b> Utilize a backup system for multi-layered, off-site storage of critical data.</li> </ul>	▶ Information Security Risk
Financial Risk	<ul style="list-style-type: none"> <li>▶ Interest rate risk</li> <li>▶ Credit risk</li> <li>▶ Liquidity risk</li> <li>▶ Price risk</li> <li>▶ Fundraising risk</li> <li>▶ Financing risk</li> <li>▶ Investment risk</li> </ul>	<ul style="list-style-type: none"> <li>▶ The Finance and Accounting Section collaborates closely with all operational units to identify, assess, and mitigate financial risks.</li> <li>▶ Increase banking relationships and credit facilities to reduce credit and liquidity risks.</li> <li>▶ Regularly monitor interest rates for favorable terms and maintain optimal capital structure.</li> <li>▶ Improve service quality, expand client base, and select clients with favorable terms to maintain reasonable pricing.</li> <li>▶ Prepare fundraising, financing, and investment risk assessment reports as needed and submit them to the Board of Directors for review to ensure sound and compliant financial decisions.</li> </ul>	▶ Economic Performance
Business Risk	<ul style="list-style-type: none"> <li>▶ Market risk</li> <li>▶ Strategic risk</li> <li>▶ Reputational risk</li> </ul>	<ul style="list-style-type: none"> <li>▶ Monitor market demand daily, review and adjust strategies regularly, and promote corporate values (importance of legal clearance, safety, professional procedures) to avoid price competition.</li> </ul>	▶ Economic Performance
Operational Risk	<ul style="list-style-type: none"> <li>▶ Equipment risk</li> <li>▶ Supply chain risk</li> <li>▶ Fraud risk</li> <li>▶ Deception risk</li> </ul>	<ul style="list-style-type: none"> <li>▶ Regularly inspect and maintain vehicles and equipment, implementing a renewal policy to minimize breakdown risks.</li> <li>▶ Establish emergency response plans with backup suppliers, maintenance schedules, and contingency plans to ensure business continuity.</li> <li>▶ Actively match additional treatment plants to expand treatment capacity.</li> <li>▶ Conduct annual visits to treatment plants (privately-owned) to ensure that their operations comply with regulations.</li> </ul>	<ul style="list-style-type: none"> <li>▶ Occupational Health and Safety</li> <li>▶ Economic Performance</li> </ul>



Chapter3

## Win-Win Cooperation: Reassuring Clients and Suppliers



## Win-Win Cooperation: Reassuring Clients and Suppliers

### 3.1 Win-Win Cooperation

Chyunn maintains close ties across various sectors, including trust-based partnerships with the supply chain, cooperative relationships with clients, and supportive connections with local communities.

Recognizing the value of these connections for sustainable growth and risk prevention, the Company has prioritized information security and risk management since 2023, actively addressing stakeholder concerns. By fostering these relationships, it aims for shared success with all stakeholders.

### 3.1.1 Management of Material Topic: Information Security Risk

GRI 2-3 · 418

#### Materiality of the Topic



#### Description

With the rise in cybercrime and virus attacks, information capability is critical to overall operations, and information security is a key concern for stakeholders. In response, the Company has designated information security risk as a material topic.

#### Policy / Commitment



#### Description

- ▶ Develop and implement information security plans and policies.
- ▶ Adopt the policy approach of "Prevention, Monitoring, and Response."

Goals and Targets	Management Evaluation Mechanism	Performance and Adjustment	Preventive / Remedial Measures
<p><b>Description</b></p> <p>► <b>Short-term goals</b></p> <ol style="list-style-type: none"> <li>1. Maintain zero breaches of customer privacy, no major internal cybersecurity issues, and no reported cybersecurity incidents.</li> <li>2. Manage and maintain cybersecurity in accordance with the Cyber Security Management Act.</li> </ol> <p>► <b>Medium- and long-term goals</b></p> <ol style="list-style-type: none"> <li>1. Conduct regular cybersecurity drills and awareness programs to enhance overall cybersecurity consciousness.</li> <li>2. Develop preventive measures for cybersecurity attacks to ensure swift response to threats.</li> </ol>	<p><b>Description</b></p> <ol style="list-style-type: none"> <li>1. Conduct at least one cybersecurity training annually.</li> <li>2. Hold quarterly security management review meetings to report on cybersecurity performance.</li> <li>3. Implement and audit cybersecurity checks according to internal control systems.</li> </ol>	<p><b>Description</b></p> <p>► <b>Operational performance</b></p> <ol style="list-style-type: none"> <li>1. Zero customer data breaches in 2024.</li> <li>2. No major internal cybersecurity issues in 2024.</li> <li>3. No cybersecurity-related complaints from authorities in 2024.</li> </ol>	<p><b>Description</b></p> <p>Establish a Cybersecurity Committee as required by regulations, conduct regular awareness programs to strengthen employees' information security awareness, and perform regular data backups as preventive and remedial actions against cyberattacks.</p>

## 3.2

### Sustainable Supply Chain

GRI 204-1

Chyunn is committed to responsible environmental and social governance, aiming to create a sustainable impact through partnerships. As a company rooted in Tainan, it prioritizes local suppliers, with 100% (359 suppliers) in 2024 being from the local area.

Currently, the Company does not evaluate new suppliers based on environmental or social criteria, as its main suppliers are incinerators (6

suppliers), managed by local governments, and therefore not subject to these factors.

Other major suppliers are treatment plants (48 suppliers). The Company assesses regulatory compliance during selection, and cooperation resumes only after addressing any issues. A three-step selection process is practiced as follow:

#### STEP.01 Initial Contact

Call to confirm the plant visit schedule.

#### STEP.02 Pre-Contract

Visit the plant and prepare contractor audit checklists to ensure equipment, facilities, and environment meet legal standards.

#### STEP.03 Post-Contract

Conduct random annual plant visits after establishing the partnership.

## 3.3

### Reliable Services

Chyunn provides reliable services based on legal and compliant business practices. In 2024, there were no incidents of fines related to product or service safety labeling or marketing regulations.

To ensure consistent, high-quality service and products for its customers, the Company follows the ISO 9001 Quality Management System standards and are certified accordingly.

ISO 9001 Quality Management System Certification ▼



## 3.4

### Assured Information Security

(GRI 418-1)

In today's digital age, customer information security is increasingly important. Chyunn is committed to protecting customer data. In 2024, there were no privacy complaints or data breaches. It follows strict privacy protection procedures and has established a cybersecurity structure to implement and promote security policies.

### Management Review Meetings

#### Extended Explanation of the Information Security Organizational Chart

##### 1. Management Review Meetings are held at least once a year, with additional meetings as necessary.

- ① Review audit results and improvement suggestions.
- ② Consider suggestions from higher-level units, internal colleagues, and external stakeholders.
- ③ Evaluate the introduction of new security products or technologies.
- ④ Review corrective and preventive measures.
- ⑤ Assess the appropriateness of risk evaluations.
- ⑥ Report on the implementation status of previous meeting decisions.
- ⑦ Discuss any changes affecting the security system.
- ⑧ Consider improvement suggestions from the security team members.
- ⑨ Report on the implementation of cybersecurity objectives.

##### 2. Compliance:

- ⑩ Identification of Applicable Laws and Regulations: The Information Security Team regularly identifies applicable laws and regulations, compiling and updating them in the "List of External Documents."
- ⑪ Intellectual Property: Employees must comply with IP laws and software management policies, with audits on software use.
- ⑫ Personal Data Protection and Privacy: Employees are required to follow the relevant provisions of the Personal Data Protection Act.
- ⑬ Protection of Organizational Records: Records are categorized based on their type (e.g., change records, database records, error logs, audit logs, and operational procedures). Storage media types (e.g., paper, disks, tapes, hard drives, or CDs) and retention periods are defined. Records should be handled and protected according to their information classification level.

Information Security Audit Team

Chief Information Security Officer

Executive Secretary

Information Security Consultants

Information Security Team

Information Protection Team

Promotion and Training Team

Information Security Organizational Chart ▲

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Chapter4

**Environmental Protection,  
Promising a Clean and Beautiful Future**

# Environmental Protection, Promising a Clean and Beautiful Future

Ch.4

Environmental Protection: Promising a Clean and Beautiful Future

## 4.1 Environmental Protection

Chyunn is built on professional and lawful waste clearance and treatment, firmly committed to environmental protection through compliant operations that prevent pollution.

The Company promotes waste resource recovery, increasing reuse rates and reducing incineration loads, while advancing innovation and R&D to enhance efficiency and support industry transformation.

In construction surplus soil and waste management, Chyunn properly handles construction waste, meeting contractors' disposal needs while transforming waste into marketable resources and embodying the principles of the circular economy.

### 4.1.1 Management of Material Topic: Energy and Emissions

GRI 3-3 · 302 · 305

#### Materiality of the Topic



#### Description

In light of the global trend towards net-zero emissions, emission management is crucial for corporate operations. Responsible emission management not only helps in reducing the Company's cost risks but also enhances its competitiveness in sustainability issues.

#### Policy / Commitment



#### Description

The Company's business includes waste clearance and the reuse of surplus soil resources. The former relies on vehicles powered by energy, while the latter involves heavy machinery for loading, vehicle transport, and powered screening equipment. To address energy policies for its main operations and emissions, the Company focuses on regular equipment maintenance to minimize exhaust emissions. Additionally, it conducts an annual greenhouse gas inventory and reviews its carbon-reduction goals.

Goals and Targets	Management Evaluation Mechanism	Performance and Adjustment	Preventive / Remedial Measures
<p><b>Description</b></p> <p>Chyunn has long been committed to energy conservation and reducing waste, lowering costs while contributing to environmental protection.</p> <p>► <b>Short-term goals</b></p> <ol style="list-style-type: none"> <li>1. Regular maintenance to prevent energy waste and emissions from aging equipment.</li> <li>2. Implement visual management to monitor energy use and emissions weekly.</li> </ol> <p>► <b>Medium-and long-term goals</b></p> <ol style="list-style-type: none"> <li>1. Identify major emission sources and use data to drive improvements, minimizing environmental impact and achieving zero penalties for violations.</li> </ol>	<p><b>Description</b></p> <ol style="list-style-type: none"> <li>1. Starting with 2024 as the baseline year, the Company will use a form-based management approach to review energy consumption each month, prioritizing the replacement of high-energy equipment to reduce emissions.</li> <li>2. In accordance with its internal management review process, the Company will evaluate the effectiveness of energy and emissions-related regulations quarterly through the PDCA cycle, reporting findings at the SDC to ensure policy implementation.</li> </ol>	<p><b>Description</b></p> <p>Establish a machine inventory checklist, prioritizing the replacement of energy-intensive machinery to improve efficiency.</p> <p>The Company continues to replace aging vehicles; as of 2024, all vehicles operating at the soil resource disposal site meet Phase 5 emission standards, with one Phase 2 vehicle retained as backup.</p>	<p><b>Description</b></p> <p>Each year, the Company will review energy use and prioritize replacing high-energy equipment. Aging machinery causing excess energy consumption and emissions will be replaced with alternative equipment through a procurement process.</p>



#### 4.1.2

### Management of Material Topic: Waste

GRI 3-3 306

Ch.4

Environmental Protection: Promising a Clean and Beautiful Future



#### Materiality of the Topic



##### Description

The soil resource disposal site receives construction waste and uses physical sorting to transform it into usable resources. By increasing the proportion of waste converted into resources, the Company aims to achieve the ultimate goal of resource circulation.

#### Policy / Commitment



##### Description

The Company's policy is "Sustainable Development, Resource Circulation". Actively promotes waste reduction and recycling, it enhances waste sorting and recycling efforts, continuously improves recycling technology and complies with environmental regulations and customer standards related to its activities, products and services.

#### Goals and Targets



##### Description

##### ► Short-term goals

Revise the waste cleaning plan and convert reusable materials to Category R, increasing clients' waste resource recovery rate.

##### ► Medium- and long-term goals

Effectively implement the waste cleaning plan and increase the recycling rate, aiming for over 75% for construction mixtures and over 95% for construction surplus soil.

#### Management Evaluation Mechanism



##### Description

Through internal on-site control and inspection, the Company verifies whether the set targets can be effectively achieved every year.

#### Performance and Adjustment



##### Description

Building on 2023 results, all reusable materials from the Company and its clients remain classified as Category R, with no new items added in 2024. Going forward, Chyunn will apply technological upgrades to sustain and further improve the reuse rate.

#### Preventive / Remedial Measures



##### Description

The Company reviews recycling effectiveness annually and adjusts strategies if results do not meet expectations.

#### 4.1.3

### Management of Material Topic: Water and Effluents

GRI 3-3、303



#### Materiality of the Topic



##### Description

Taiwan faces natural resources scarcity, particularly in the southern region, where uneven seasonal distribution and frequent droughts and floods exacerbate the situation. In response to concerns from stakeholders (FSC and EPB), the Company has identified this as a material topic.

#### Policy / Commitment



##### Description

The Company commits to precisely managing water usage and minimizing waste.

#### Goals and Targets



##### Description

► **Short-term goals**  
The soil resource disposal site uses fog cannons for water spraying, reducing water consumption while controlling air pollution.

► **Medium-and long-term goals**  
Implement smart monitoring systems to optimize water spraying based on air quality, ensuring precise water usage and minimizing waste.

#### Management Evaluation Mechanism



##### Description

Wastewater reports are submitted bi-annually to ensure no water quality pollution, with reviews by the Tainan EPB. Additionally, water usage is monitored weekly to promptly detect and address any anomalies.

#### Performance and Adjustment



##### Description

While not a major water user, the Company promotes efficient water use and aims to maintain water usage density around 0.1.

#### Preventive / Remedial Measures



##### Description

Water usage is monitored weekly, with any anomalies promptly addressed. Additionally, an automated sprinkler system is developed for more precise water control.

#### 4.1.4

### Management of Material Topic: Innovation and R&D

GRI 3-3

Ch.4

Environmental Protection: Promising a Clean and Beautiful Future



#### Materiality of the Topic



##### Description

The waste clearance industry plays a vital role in advancing the circular economy. Upholding the spirit of technological waste clearance, Chyunn drives innovation to achieve waste resource utilization, low-carbon services, and efficient management, making innovation integration a core focus.

#### Policy / Commitment



##### Description

- ▶ Align innovation and R&D projects with the Company's development goals.
- ▶ Establish a sound system to review the reasonableness and effectiveness of innovation investments annually.

#### Goals and Targets



##### Description

##### ▶ Short-term goals

1. Launch the Smart Fleet Dispatch System to optimize dispatch routes, reduce training costs through automated navigation, and establish a waste clearance database.
2. Promote low-carbon vehicles by gradually reducing fuel consumption.

##### ▶ Medium-and long-term goals

1. Complete service carbon footprint assessments and offer low-carbon services superior to industry standards.
2. Invest in treatment plants or innovative processing technologies to increase the waste resource recovery rate.

#### Management Evaluation Mechanism



##### Description

Follow the Company's internal control system to ensure proper management and performance evaluation of innovation and R&D projects.

Conduct at least one annual budget review for innovation and R&D investments.

#### Performance and Adjustment



##### Description

- ▶ Operational performance

In 2024, a total of three innovation and R&D projects were completed.

##### ▶ Adjustment mechanism

Conduct annual reviews of innovation and R&D budgets and outcomes, making adjustments as needed in response to economic and market conditions.

#### Preventive / Remedial Measures



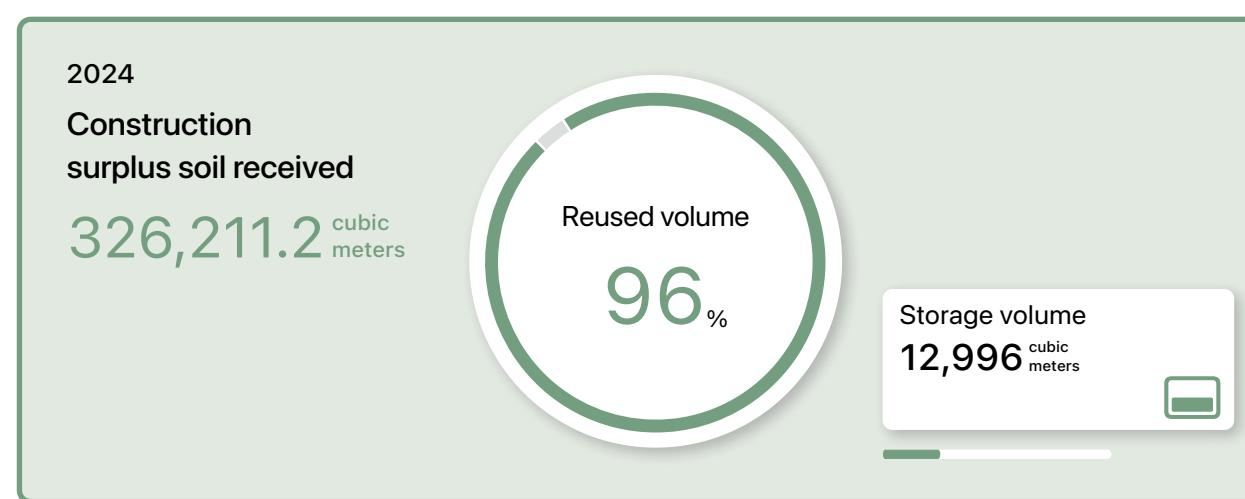
##### Description

All innovation and R&D projects include defined review milestones, with timely evaluation and adjustment if performance falls short of expectations.

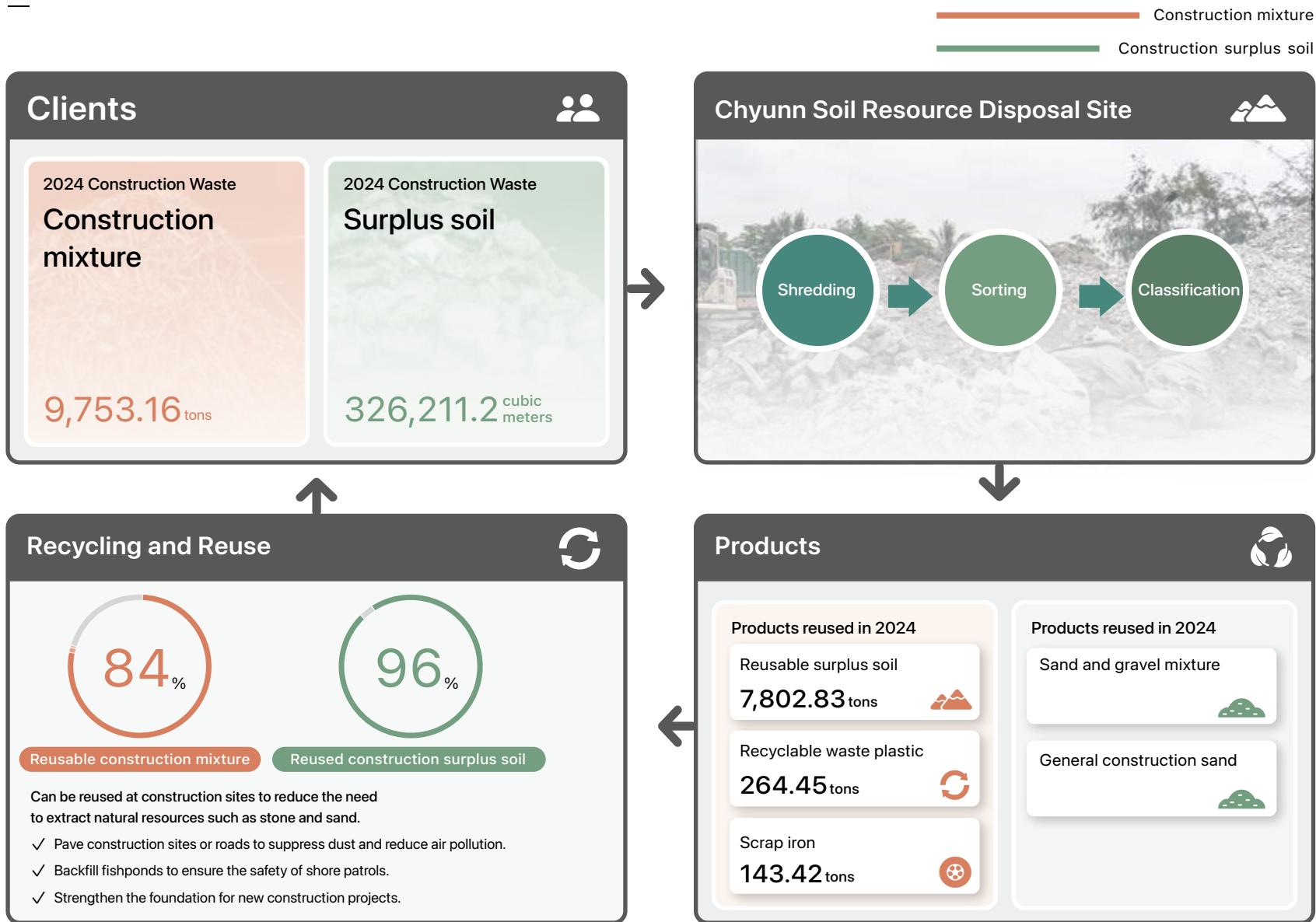
## 4.2 Recycled Products

(GRI 2-6、301-1、301-2、301-3)

Chyunn's main business activities include waste clearance and surplus soil resource recycling and reuse. Waste clearance services do not generate any byproducts. Surplus soil recycling, however, involves accepting construction waste, meeting the disposal needs of construction companies, and transforming it through specialized processing into marketable soil resources. The Company does not use recyclable products or packaging materials, and diesel is the only fuel used in the production process for large machinery, with a total diesel consumption of 31,784 liters in 2024.



## Surplus Soil Resource Recycling and Reuse Process



4.3

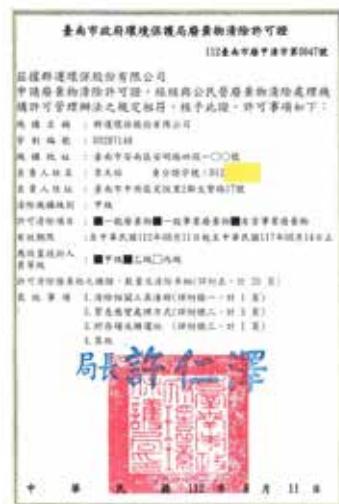
## Waste Management

GRI 306-2

### 4.3.1

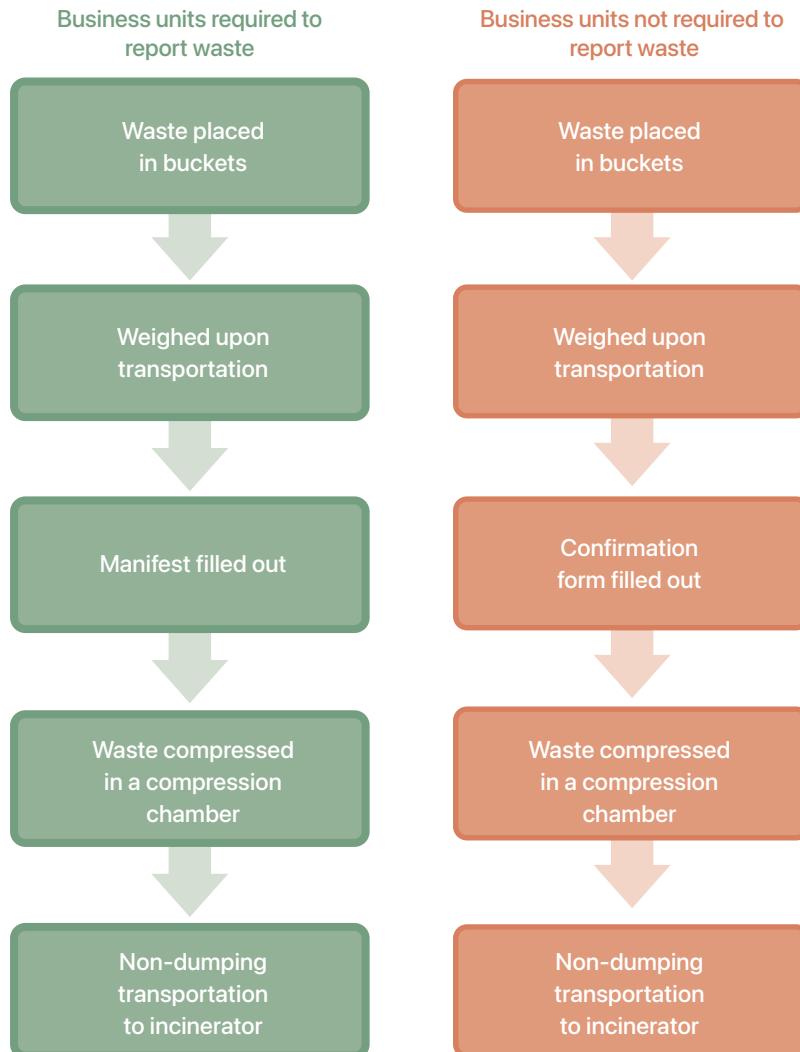
## Waste Monitoring

As a Grade-A waste clearance contractor, Chyunn monitors the handling of waste from both clients and its own operations in a legal and compliant manner. All refuse compactor trucks are equipped with GPS tracking systems to monitor transportation, ensuring safe and accurate disposal.



## Grade A Waste Clearance Permit

## Waste Clearance and Transportation Process



## Full GPS positioning and tracking

### Full GPS positioning and tracking

## 4.3.2

## Waste Generation

GRI 306-1、306-2、306-3、306-4、306-5

Chyunn mainly generates domestic waste from employees, totaling 18.18 tons in 2024, which the Company lawfully transports.

In the construction surplus soil process, the sorting stage accounts for about 95% of the total waste. Chyunn focuses on reducing waste at this stage through process improvement and effective reduction measures, with data reported on the MOENV's Industrial Waste Report and Management System.

The Company continues to reduce and reuse waste, identify reuse facilities, and enhance recycling efficiency, minimizing environmental impact and supporting sustainable development.

The Company's waste management model is shown in the table below:

Waste Composition	Hazardous / non-hazardous	On-site		Off-site	
		Waste generated (tons)	Treatment method	Waste generated (tons)	Treatment method
Waste plastic mixture	Non-hazardous	-	-	575.77	Incineration (including energy recovery)
Waste paper mixture	Non-hazardous	-	-	6	Incineration (including energy recovery)
Industrial general waste	Non-hazardous	-	-	897.89	Incineration (including energy recovery)
Domestic waste	Non-hazardous	-	-	18.18	Incineration (including energy recovery)
Waste timber mixture	Non-hazardous	-	-	3	Incineration (including energy recovery)
Waste timber	Non-hazardous	-	-	209.06	Recycling and reuse
Waste plastic	Non-hazardous	-	-	260.65	Recycling and reuse

Note: The six incineration plants cooperating with the Company include the Chiayi Lucao, Tainan Yongkang, Tainan Chengxi, Kaohsiung Renwu, Kaohsiung Gangshan, and Kaohsiung Southern District incineration plants. All are municipal facilities equipped with energy recovery systems.

## 4.4

### Energy Management

(GRI 302-1、302-3)

To align with global trends and future regulations, Chyunn has voluntarily implemented greenhouse gas inventory management (ISO 14064-1). By identifying key sources of energy consumption, the Company establishes a solid basis for setting future reduction targets. The 2024 energy consumption data are summarized in the table below.

Quantitative indicators	Unit	2024
Electricity	Degree / year	195942.0234
	GJ	705.3913
Liquefied petroleum gas (LPG)	kg / year	220.0000
	GJ	9.9770
Gasoline	L / year	14050.0560
	GJ	442.3623
Diesel (stationary source)	L / year	120.3659
	GJ	4.3486
Diesel (mobile source)	L / year	415420.7300
	GJ	15008.2774
Energy intensity	GJ / revenue (NTD thousand)	0.0349

#### Remarks:

1. Energy conversion factor: 1 kWh = 0.0036GJ.
2. Conversion factors are based on the latest values announced by the MOENV, Gasoline: 7,609 kcal/L, Diesel: 8,642 kcal/L, LPG: 5,959 kcal/L. 1 kcal = 4.184 KJ.
3. Diesel consumption: includes fixed equipment (e.g., emergency generators) and mobile equipment (e.g., large engineering machinery, and refuse compactor trucks).
4. 2024 Fuel Consumption:
  - ① Unleaded 95 gasoline: 14,050.0560 liters, Diesel: 383,636.7300 liters
  - ② Natural gas consumption: 0%
  - ③ Renewable energy consumption: 0%

## 4.4.1

### Energy Conservation and Carbon Reduction Measures Implemented

(GRI 302-4、305-5)

Although Chyunn is not a major carbon emitter, it has begun implementing carbon-reduction measures in response to the national 2050 net-zero carbon policy. Carbon-reduction efforts are divided into routine and innovative categories (see Section 4.7 Innovation and R&D).

#### Routine Carbon Reduction: Office and Facility Energy Efficiency

Energy-efficient appliances and equipment	In 2024, Chyunn launched the Angang Operations Center, featuring full-area LED lighting, water-saving restroom fixtures, centrally timed air conditioning, and a rainwater recycling system to enhance energy efficiency.
Air conditioning efficiency	Advocating for a 26°C setting to save 6% energy per 1-degree increase.
Paper reuse	Each A4 sheet can be reused three times.



#### 4.4.2

#### Promote Low-Carbon Services

GRI 301-2、305-5

In response to the 2050 net-zero carbon target, major clients must address national and international supply chain demands.

Chyunn is committed to high-efficiency, low-emission vehicles and diversified waste clearance solutions to reduce incineration volume, improve waste treatment efficiency, and provide clients with low-carbon service options.

#### High-Standard, Low-Emission Vehicles

Chyunn delivers waste clearance services with high-standard, low-emission vehicles to reduce carbon emissions. In 2024, Phase 5 vehicles accounted for 73% at Tainan Headquarters, 54% at Kaohsiung Branch, and 100% at Chiayi Office.

High-standard, low-emission vehicles

#### Diesel Vehicle Exhaust Inspection Pass Rate



#### Diversified Waste Clearance

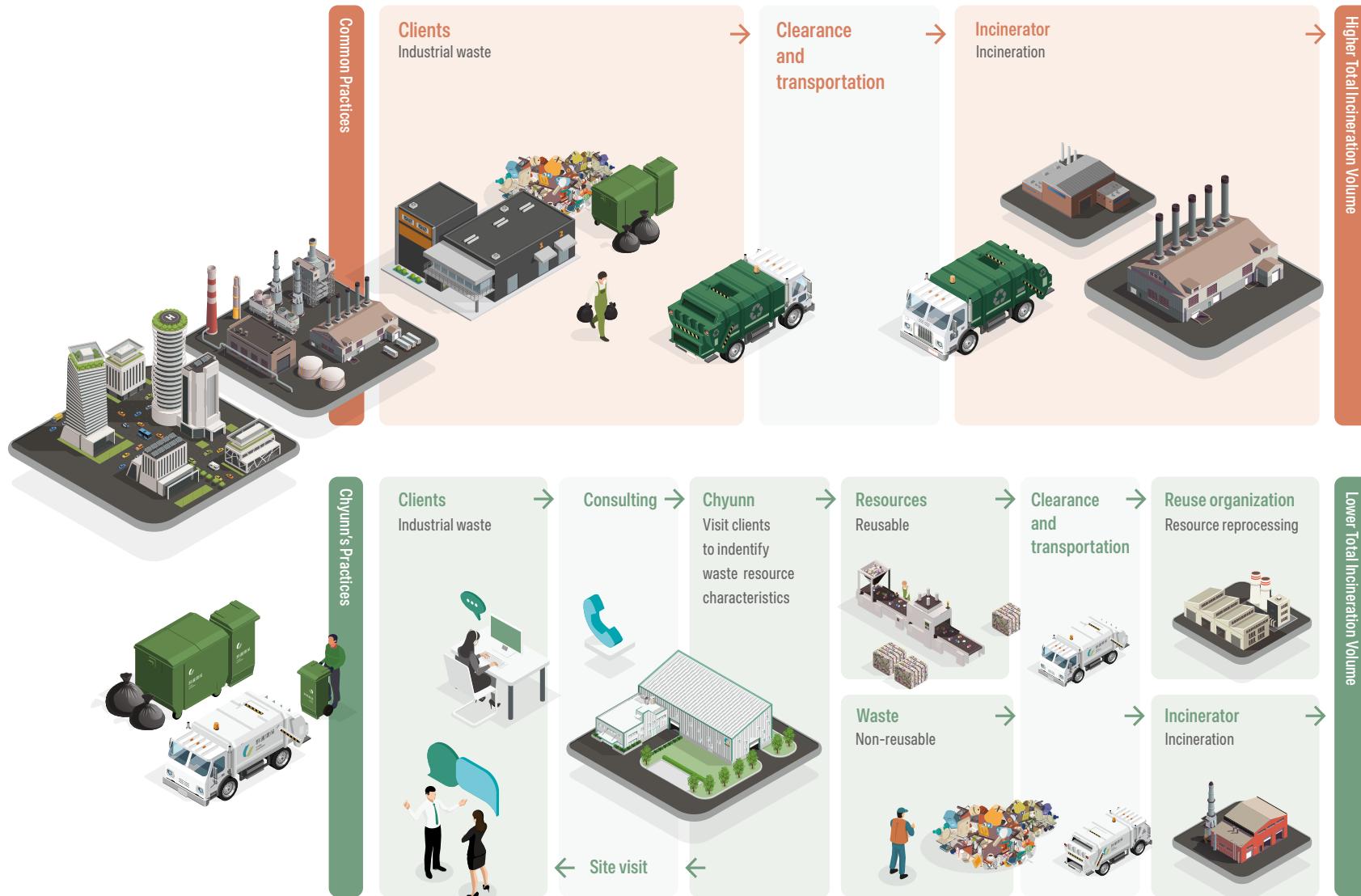
Mixed waste must undergo non-dumping transportation for incineration as required by environmental regulations. However, incinerators face capacity issues during maintenance. Effective sorting at the source can significantly reduce incineration volumes and associated carbon emissions.

Chyunn identifies clients' waste at the source to deliver optimized resource solutions. The Company offers recycling services to 100% of its clients across residential, commercial, and industrial sectors, improving waste management efficiency through multiple recycling channels.



## Diversified Waste Clearance

### Professional Recommendations at the Source to Reduce Incineration Volume



## 4.5

### GHG Emission Management

GRI 305-1、305-2、305-3、305-4、305-5

In response to global warming and the net-zero transition, Chyunn actively manages greenhouse gas emissions. Since 2022, the Company implemented ISO 14064-1 to inventory greenhouse gas emissions from operations, aiming to identify major emission sources for setting reduction targets and equipment improvements.

#### Remarks:

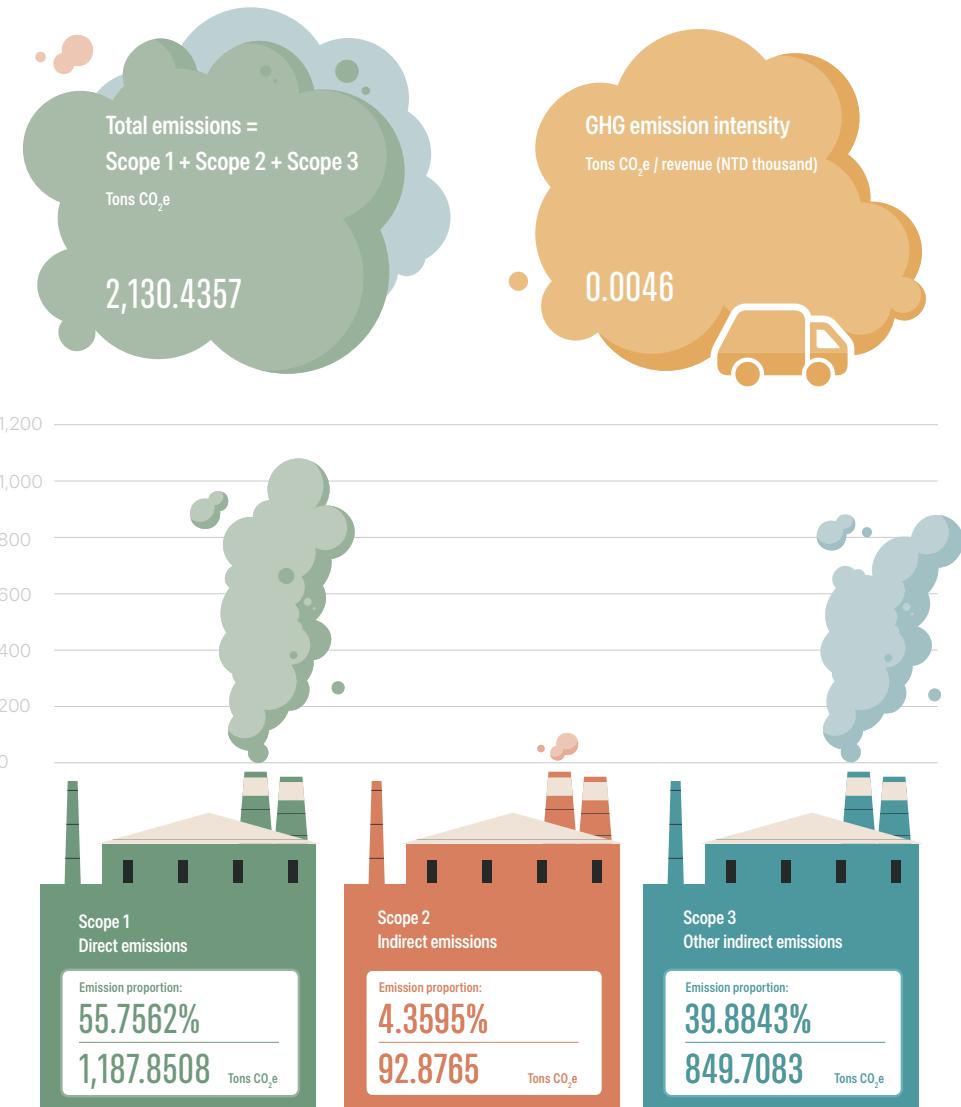
**Scope 1:** Direct emissions from company-owned or controlled sources, including fixed combustion, process emissions, transportation, and fugitive emissions. Emission factors are sourced from the MOENV's announcement (February 5, 2024) and the GHG Emission Factor Management Table, Version 6.0.4.

**Scope 2:** Indirect emissions from purchased electricity and energy. Emission factors are based on the 2024 electricity emission factor by the MOEAE: 0.474 kg CO<sub>2</sub>e/kWh.

**Scope 3:** Other indirect emissions, including upstream transportation and distribution, employee commuting, waste treatment, etc. Emission factors are sourced from the MOENV's Carbon Footprint Information Platform.

Greenhouse gases: include CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and HFCs.

### 2024 GHG Emissions





## 4.6

### Water Resource Management

GRI 303-1、303-2、303-3、303-4、303-5

Chyunn's headquarters is located in Annan District, Tainan City, with operations in South District (Operations Center) and West Central District (Planning Office), a Kaohsiung Branch in Xiaogang District, and a Chiayi Office in Shuishang District. All locations primarily source water from the Zen-gwen Reservoir. According to the World Resources Institute's Aqueduct Water Risk Atlas, the Company's sites are classified as low to medium risk for water resources.

Despite this, water scarcity remains a concern, with Tainan facing multiple water shortages these years. The "National Climate Change Science Report 2024: Phenomena, Impacts, and Adaptation" predicts more frequent droughts and extreme rainfall, with fewer but more intense typhoons, causing increased soil erosion and challenges in replenishing reservoirs.

To manage water resources, Chyunn implements water-saving measures, including regular pipe inspections and weekly monitoring of water usage. In 2024, the newly launched Operations Center further enhanced water efficiency by installing a rainwater recycling system.

Additionally, water is mainly used for dust suppression (Tainan plant only), vehicle cleaning, and domestic purposes.

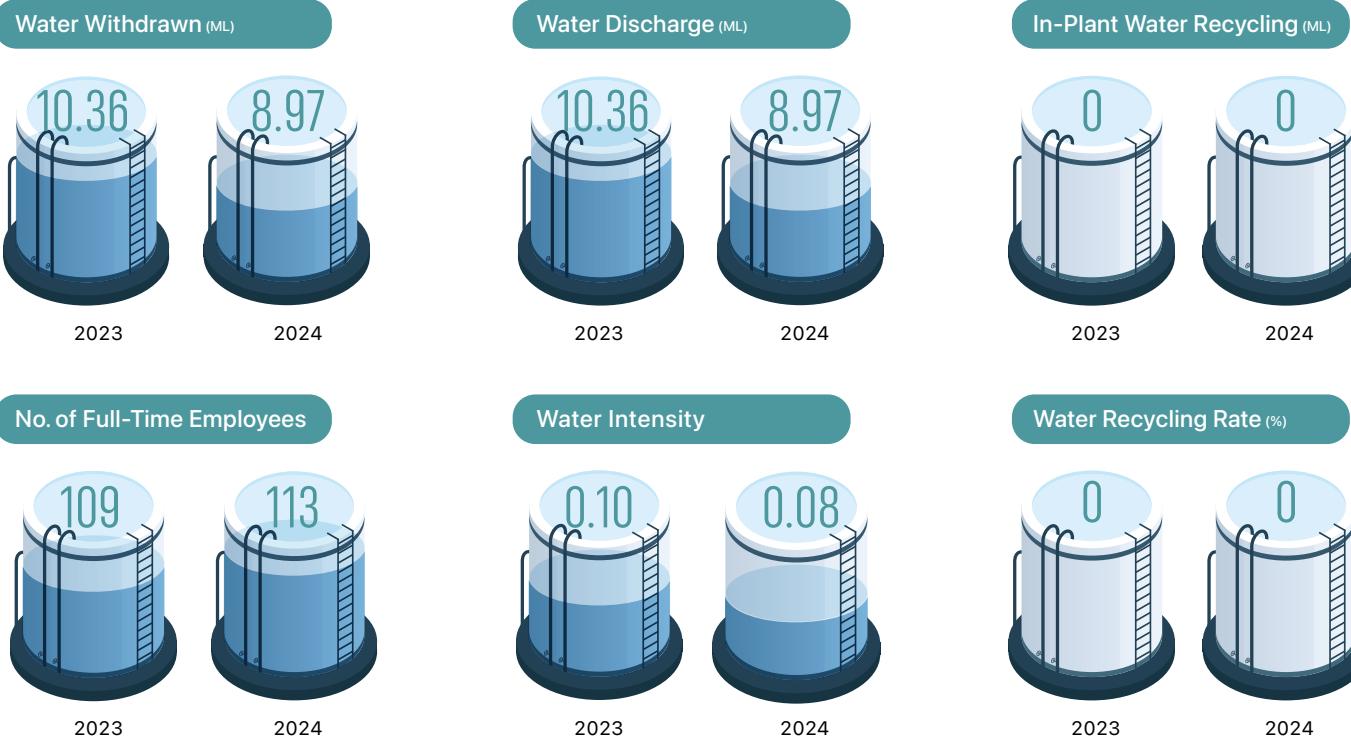




## Chyunn Environment Corporation Water Consumption

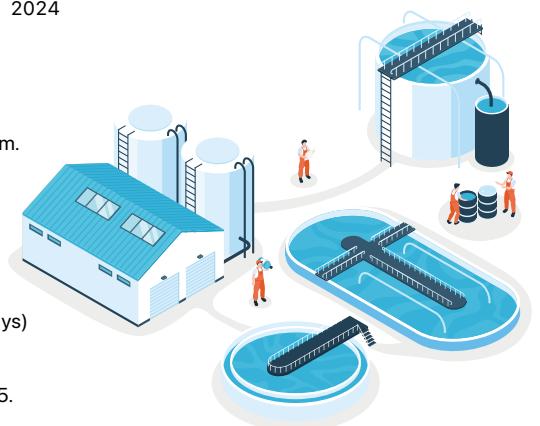
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### Remarks:

1. The Company sources all water from municipal supply. Water intake equals discharge, and used water is legally released into the sewage system.
2. Chiayi Office with only six employees, has insignificant water usage and is excluded from the report.
3. Water Recycling Rate = In-plant water recycling / (Water withdrawal + In-plant water recycling) × 100%.
4. Water Intensity = Water withdrawal / Organizational Specific Metric, where the metric is the number of full-time employees.
5. In 2024, full-time employees worked 243 days. The "Organizational Specific Metric" refers to full-time employees working at least 25% (61 days) of the year's working days.
6. Water use at the Operations Center was temporary in 2024 and therefore excluded; it will be included in its water consumption starting in 2025.



## Wastewater (Sewage) Discharge Status

2023

**Suspended  
solids**  
Discharge  
standard (ppm)

30

Chyunn's  
Annual Average Value  
(ppm)  
**2.4**

**Biochemical  
oxygen demand**  
Discharge  
standard (ppm)

30

Chyunn's  
Annual Average Value  
(ppm)  
**<2**

**Chemical  
oxygen demand**  
Discharge  
standard (ppm)

100

Chyunn's  
Annual Average Value  
(ppm)  
**19.6**

2024

**Suspended  
solids**  
Discharge  
standard (ppm)

30

Chyunn's  
Annual Average Value  
(ppm)  
**<1.2**

**Biochemical  
oxygen demand**  
Discharge  
standard (ppm)

30

Chyunn's  
Annual Average Value  
(ppm)  
**2.5**

**Chemical  
oxygen demand**  
Discharge  
standard (ppm)

100

Chyunn's  
Annual Average Value  
(ppm)  
**8.2**



### Remarks:

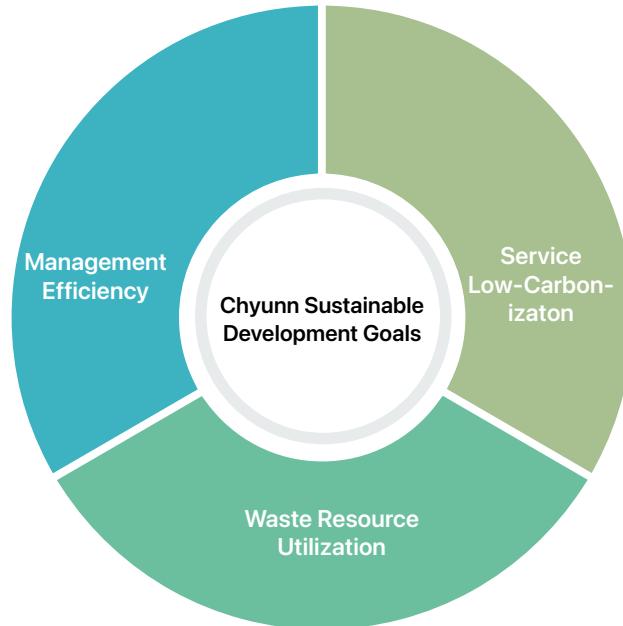
1. The Tainan plant has obtained water pollution permits due to its soil resources reuse operations. Kaohsiung and Chiayi plants without relevant operations are exempt.
- The Tainan plant conducts semi-annual water quality audits, with results available on the MOENV's EMS website.

## 4.7

### Innovation and R&D

(GRI 302-5)

The waste clearance industry plays a critical role in advancing the circular economy. Upholding the spirit of technological waste clearance, Chyunn drives innovation to achieve waste resource utilization, low-carbon services, and efficient management. In 2024, the Company achieved significant progress in innovation.



**Vehicle Electrification:** Chyunn introduced Taiwan's first fully electric refuse compactor truck, marking a new milestone for the industry.

In 2024, Chyunn partnered with Dokin Motors and FUSO to develop next-generation fully electric refuse compactor trucks featuring low noise, zero tailpipe emissions, and higher energy efficiency. As an industry leader, Chyunn continues advancing innovation to support a sustainable future. To further promote low-carbon transportation, the Company will introduce a charging management system in 2025 to track the operational performance of its electric fleet.



## Vehicle Low-Carbonization:

### Chyunn's Refuse Compactor Truck Upgrade and Transformation Plan (Supported by the MOEA's 2023 CITD low-carbon subsidy)

In 2023, the Company received an MOEA subsidy for its low-carbon and smart upgrade project, completing the electrification retrofit of 12 compactor units. These vehicles were deployed in the second half of 2024, making Chyunn the first private waste-clearance company in Taiwan to adopt electric compactor units.

The Company also installed smart meters to monitor electricity use and will introduce a charging management system to evaluate the performance of its electric fleet. Performance results for the 2024 deployed vehicles are summarized below.

Item	Performance Metrics
Completed electrification retrofits for 12 existing compactor units in May 2024	Electric compactor units feature low noise and no tailpipe emissions.
Comparison of fuel consumption for May–August 2023 vs. 2024	Fuel reduction: 5,652.85 liters
Comparison of carbon emissions for May–August 2023 vs. 2024	Carbon reduction: 15.715 tons CO <sub>2</sub> e

#### Remarks:

1. The Company compared fuel use and carbon emissions for the 12 electric compactor units using data from May–August 2024 versus May–August 2023. One vehicle lacked sufficient post-upgrade data due to scheduling factors, so the assessment is based on 11 vehicles.
2. The project period ran from September 1, 2023 to August 31, 2024; therefore, the comparison reflects the time between the post-retrofit period and the project's conclusion (May–August).



**Efficient Management:** Chyunn independently developed a Smart Fleet Dispatch System to enhance operational and management efficiency.

To advance digital transformation, Chyunn developed a Smart Fleet Dispatch System to enable intelligent operations and data-driven management. Completed in 2024, the system will be piloted and refined on select routes beginning in 2025. Its key operational advantages are outlined below.

Advantages	Description
Smart Waste Clearance	Once daily dispatch orders are issued, clearance technicians follow system instructions for navigation, status updates, exception reporting, and data uploads. The system reduces training time and costs while improving overall management efficiency.
Data-Driven Management	Beyond automated dispatching, the system integrates multiple IoT data functions, including driver behavior, clearance mileage, and weight. These data support route optimization and performance evaluation. With a visualized data management interface, the system enables centralized and real-time management.

Clearance technicians follow automated dispatch instructions to complete daily operations.



Visualized data management interface strengthens management efficiency.



## 4.8

### Climate Change Adaptation

GRI 201-2

Addressing climate change is vital to corporate sustainability. The "Global Risks Report 2024" identifies climate and environmental risks—such as extreme weather, biodiversity loss, resource shortages, and tipping-point changes—will remain among the top global risks over the next decade, underscoring the urgency for action.

With emerging carbon taxes, stricter emissions disclosure requirements, and rising consumer expectations, low-carbon services are now essential. Chyunn has adopted the TCFD framework to assess climate risks and opportunities, strengthen climate governance, and guide timely strategic adjustments that enhance both resilience and sustainable growth.

## 4.8.1

### Climate Change Management Framework

Category	Management Strategies and Actions	2024 Execution Status
Governance	<p>Chyunn continues to align with the Paris Agreement's climate action goals and incorporates them into its sustainability policy to comply with regulations from the FSC and MOENV. The Company is committed to adopting more energy-efficient and low-carbon methods to support the national net-zero emissions policy by 2050.</p> <p>Since 2022, Chyunn has formally incorporated sustainability into its corporate management objectives, with the Chairman assigning the General Manager as the highest executive responsible for climate and sustainability oversight. To strengthen governance and implementation, the SDC was established on November 28, 2023, with the SD-TF reporting quarterly on climate strategies and progress toward sustainability goals.</p> <ul style="list-style-type: none"><li>• Climate risk and opportunity identification</li><li>• Greenhouse gas inventory and data integration</li><li>• Sustainable information disclosure</li><li>• Climate adaptation and low-carbonization strategy planning</li></ul> <p>The SD-TF comprises representatives from each department, ensuring effective cross-department coordination. Key climate risk assessment results and adaptation strategies are consolidated and reported to senior management and the Board, enabling informed decision-making and timely action.</p>	<p>In 2024, the SD-TF monitored climate-related developments weekly and elevated any urgent issues as needed. Each quarter, the SD-TF reported overall ESG (including low-carbonization) project progress to the SDC. Following Committee review, the results were consolidated and disclosed in the Sustainability Report.</p>

## Climate Change Management Framework-2

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Category	Management Strategies and Actions	2024 Execution Status
Strategy	<p>The climate strategy is based on science-based reduction pathways:</p> <p>Short-term: Focus on implementing IoT technology to improve energy efficiency and expand the use of renewable energy.</p> <p>Mid-term: Identify major energy users and form teams to develop innovative projects for carbon reduction.</p> <p>Long-term: Implement carbon-reduction technologies to achieve a net-zero value chain.</p>	<p>In 2024, Chyunn advanced multiple initiatives related to energy, equipment, and emissions reduction. Key achievements include:</p> <ol style="list-style-type: none"> <li><b>1. Electrification and Infrastructure</b> <ol style="list-style-type: none"> <li>Deployed electric compactor units and a fully electric compactor truck to expand the low-carbon fleet.</li> <li>Initiated smart charging infrastructure planning.</li> </ol> </li> <li><b>2. Renewable Energy</b> <ol style="list-style-type: none"> <li>Integrated rooftop solar PV into site development, with commissioning planned for early 2026.</li> <li>Assessed measures to increase self-consumption and strengthen energy autonomy.</li> </ol> </li> <li><b>3. Smart Fleet Management</b> <ol style="list-style-type: none"> <li>Completed initial testing of the Smart Fleet Dispatch System, covering navigation, scheduling, task assignment, and exception reporting.</li> <li>Began system integration with carbon inventory data to support ESG reporting.</li> </ol> </li> <li><b>4. Energy and Emission Management</b> <ol style="list-style-type: none"> <li>Replaced aging vehicles; with all operating vehicles at the soil resource disposal site meeting Phase V emission standards.</li> <li>Implemented monthly energy checks and heavy-equipment inventories to guide replacement decisions.</li> <li>Held monthly cross-department reviews of water, electricity, and fuel consumption to ensure timely issue response.</li> </ol> </li> </ol>
Risk Management	<p>Chyunn follows its "Risk Management Policy and Procedures" and the TCFD framework to manage climate-related risks and opportunities through five steps:</p> <p>(1) identification, (2) assessment, (3) materiality review, (4) financial impact analysis, and (5) application and disclosure.</p>	<p>In 2024, the SD-TF held a workshop to identify key climate risks and opportunities and develop response measures. The results informed the risk–opportunity matrix and subsequent financial impact analysis.</p> <p>See <b>Section 4.8.2 Material Climate Risks and Opportunities and 4.8.4 Financial Analysis and Response Strategies</b> for details.</p>

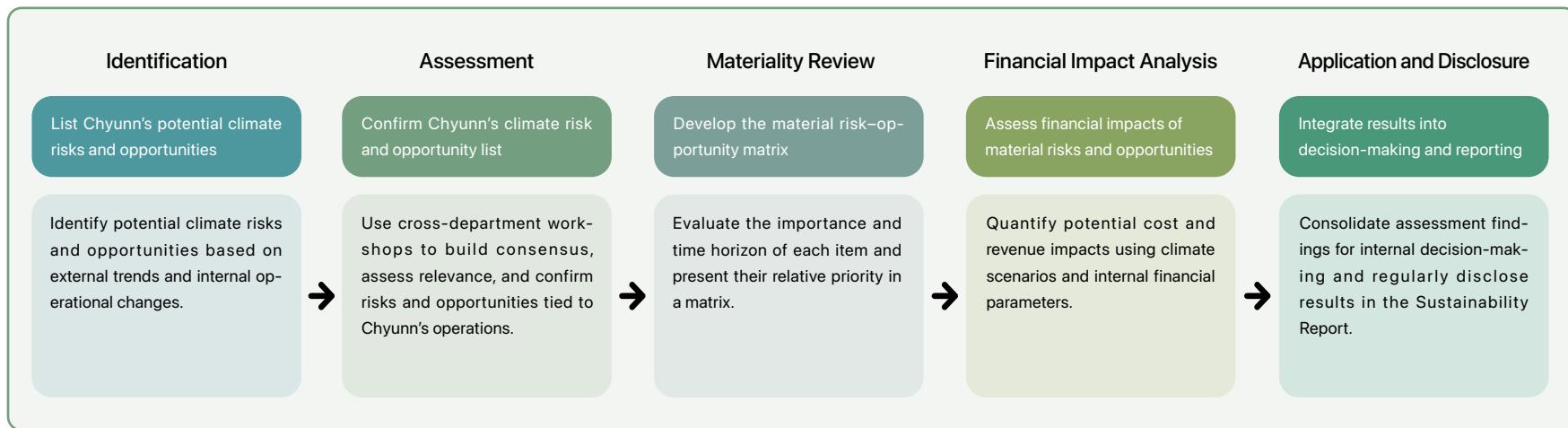
## Climate Change Management Framework-3

Category	Management Strategies and Actions	2024 Execution Status
Indicators and Targets	In line with ISO 14064-1:2018, annual GHG inventory and disclosure are conducted to assess operational impacts and evaluate risks and mitigation strategies across Scopes 1, 2, and 3.	Based on the GHG inventory, Chyunn's largest emissions source is Scope 1 fuel use from transport vehicles. To address this, the Refuse Compactor Truck Upgrade and Transformation Plan was completed on August 31, 2024, placing 12 electric compactor units into daily service. Ongoing tracking of fuel efficiency will support a full carbon-reduction analysis in 2025.

### Climate Risk and Opportunity Management Process

Chyunn follows its "Risk Management Policy and Procedures" and the TCFD framework to manage climate-related risks and opportunities through five steps:

(1) identification, (2) assessment, (3) materiality review, (4) financial impact analysis, and (5) application and disclosure.

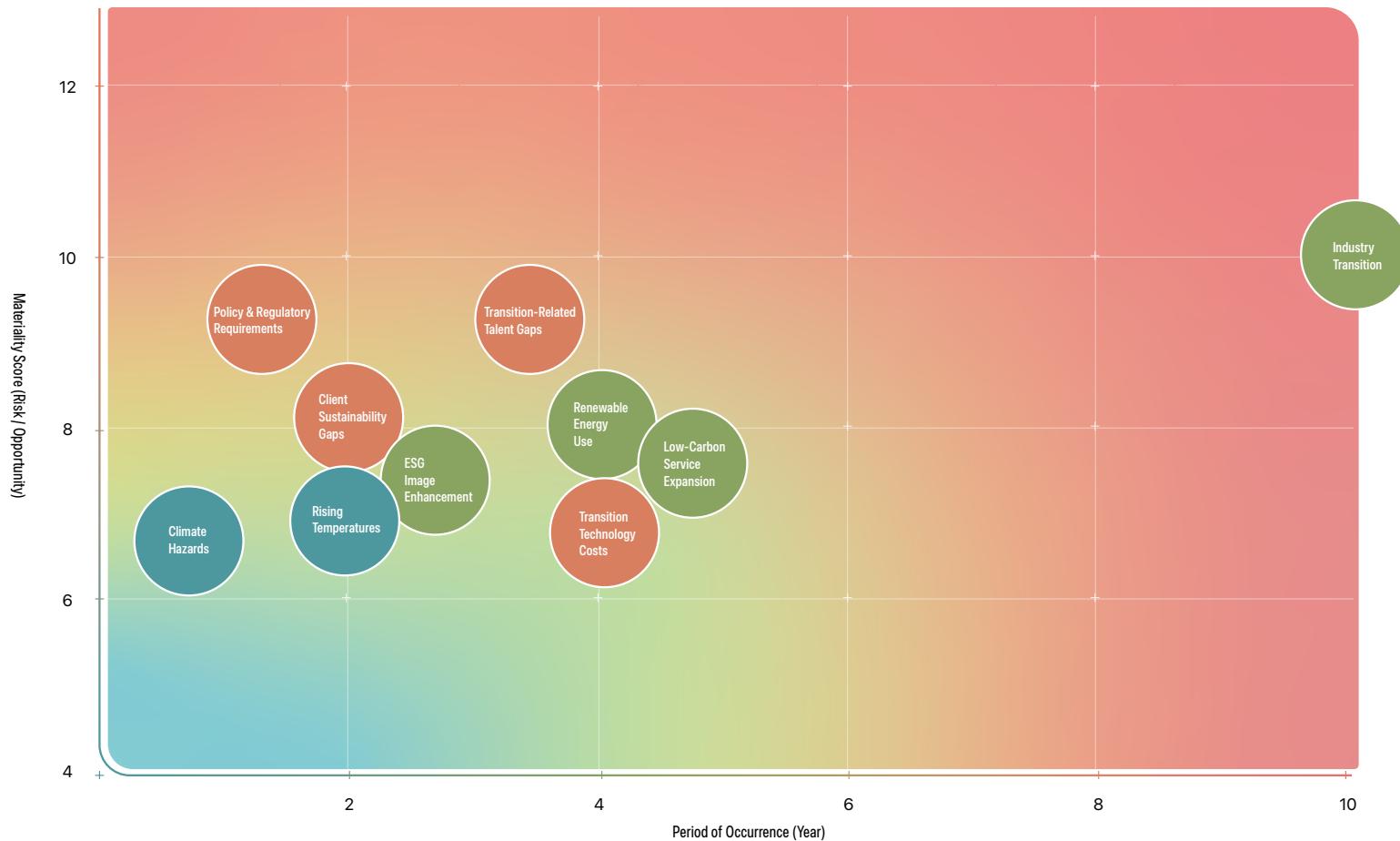




## 4.8.2

### Material Climate Risks and Opportunities

A Physical Risk   B Transition Risk   C Opportunity



The chart plots time horizon against materiality scores, reflecting combined likelihood and impact. Higher scores indicate issues requiring priority action.

Short-term items—such as climate hazards and rising temperatures—already have response measures. Mid-term items, including transition-related talent gaps and transition technology costs, should be prepared for through 2025–2030. Long-term items reflect industry transition opportunities, helping guide Chyunn's action priorities over the next decade.

## 4.8.3

### Climate Scenario Analysis

#### Physical Risk : SSP5-8.5

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Chyunn conducted its physical risk assessment using the SSP5-8.5 high-emission scenario from the IPCC's AR6. This scenario assumes limited CO<sub>2</sub> emissions reductions, continued dependence on fossil fuels, and a potential temperature increase of over 4°C by century's end, resulting in more severe extreme weather events.

#### Types of Key Physical Risk

Physical Risk	Description
<b>Increased Extreme Weather</b>	Stronger typhoons may disrupt waste-clearance services and heighten attendance risks, causing revenue loss and additional personnel costs.
<b>Rising Heat Stress</b>	More frequent and prolonged high-temperature days may affect the safety and health of field personnel and increase cooling and heat-prevention expenses.
<b>Intensified Rainfall and Flooding</b>	Heavier rainfall and flooding may force route detours and raise fuel consumption, increasing transportation costs and carbon emissions.

Chyunn used TCCIP data and site-specific conditions to identify potential physical risks under the SSP5-8.5 scenario. These risks were incorporated into the 2025–2035 financial impact model to guide mitigation actions. Ongoing climate monitoring supports long-term resilience planning and sustainability investment decisions. See Section 4.8.4 Financial Analysis and Response Strategies for details.

## Transition Risks: Based on Taiwan's 2050 Net-Zero Pathway

To assess transition risks, Chyunn adopted Taiwan's 2050 Net-Zero Emissions Pathway (Executive Yuan, March 2022) as its primary scenario. The pathway, aligned with IPCC global targets, sets a 2050 net-zero goal and outlines four transition strategies and two governance foundations, which will significantly affect high-carbon operations and supply chains. Based on Chyunn's business characteristics, four key transition pressures were identified.

### Types of Key Transition Risk

Transition Risk	Description
Carbon Fees and Disclosure Requirements	Carbon fees are expected from 2025 and will rise over time. Stronger GHG inventory, verification, and product footprint requirements will increase compliance costs for SMEs.
Low-Carbon and Electric Vehicle Transition	The 2050 pathway prioritizes transport electrification. Chyunn's fuel-based fleet will face replacement pressure, requiring investment in electric refuse compactor trucks, charging facilities, and related maintenance and documentation.
Renewable Energy Expansion	Taiwan targets 30% renewable energy by 2030 and 60–70% by 2050. Chyunn's Angang plant will launch rooftop solar in early 2026 and aims to increase self-consumption to meet client and public-sector sustainability expectations.
Talent and ESG System Development	ISSB adoption increases the need for stronger ESG governance and professional capacity. Chyunn will enhance cross-department collaboration and build the systems required for long-term disclosure and compliance.

Chyunn is advancing medium- to long-term planning for the four transition pressures, including CO<sub>2</sub> emissions reductions pathway modeling, a technology investment framework, and a 2025–2035 action plan to assess financial impacts. While short-term capital and compliance costs are expected, early preparation, use of subsidies, and ESG integration can enhance competitiveness and convert transition pressure into strategic advantages. See **Section 4.8.4 Financial Analysis and Response Strategies** for details.

Although a formal carbon-fee model has not yet been developed, Chyunn is closely tracking regulations under the Climate Change Response Act and the MOENV's carbon-pricing plans, while strengthening its inventory, data management, and verification systems. The Company may face indirect carbon-related impacts through supply-chain or client requirements; therefore, financial and managerial flexibility is being reserved to respond to future regulatory changes.

#### 4.8.4

#### Financial Analysis and Response Strategies

Based on TCFD and referencing ISSB standards, Chyunn conducted a 2025–2035 financial impact and action assessment for major climate risks and opportunities. The analysis outlines corresponding strategies and financial implications to guide management and resource allocation.

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### A Physical Risk

Risk Factor	Event	Description	Period of Occurrence	Financial Impact	Share of 2024 Revenue	Response Strategy
Acute	Climate Hazards (Typhoons, Heavy Rainfall)	Severe rainfall and typhoons may halt clearance operations, force route detours, increase fuel costs, and raise staffing and safety pressures.	Short-term	Medium	-0.32%	<p><b>Short-term:</b></p> <ol style="list-style-type: none"><li>Provide anti-slip gear and commuting allowances to improve safety during severe weather.</li><li>Establish real-time reporting and support mechanisms for faster response and better employee care.</li></ol> <p><b>Medium- and long-term:</b></p> <ol style="list-style-type: none"><li>Introduce AI scheduling and automated dispatch to improve efficiency and reduce field exposure risks.</li><li>Enhance labor safety and environmental insurance with regular reviews of coverage and limits.</li></ol>

#### Financial Impact Scale (NTD) :

Low: 0 – 500,000

Medium: 500,000 – 1,500,000

Medium-High: 1,500,000 – 2,000,000

High: Above 2,000,000

Chronic	Rising Temperatures	Longer heatwave periods increase heat-stress risks for field staff, potentially causing heat-related illness, lower attendance, and higher cooling energy use.	Short-term	Low	0.02%	<p><b>Short-term:</b></p> <ol style="list-style-type: none"> <li>1. Provide heat-protection gear and hydration supplies.</li> <li>2. Advise staff to avoid direct sun and work in shaded areas.</li> <li>3. Set up air-conditioned rest spaces for drivers.</li> <li>4. Apply the "50 minutes work / 10 minutes rest" above 34°C rule.</li> <li>5. Conduct annual health checks and adopt heat-risk alerts.</li> <li>6. Promote proper first-aid procedures for heat exhaustion.</li> </ol> <p><b>Mid-term:</b></p> <ol style="list-style-type: none"> <li>1. Assess low-carbon automated or semi-automated equipment to reduce heat exposure.</li> <li>2. Train supervisors on heat-risk reporting and response processes.</li> </ol> <p><b>Long-term:</b></p> <ol style="list-style-type: none"> <li>1. Explore heat-risk insurance and related subsidies.</li> <li>2. Introduce microclimate monitoring and staggered work schedules to strengthen resilience.</li> </ol>
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## B Transition Risk

Risk Factor	Event	Description	Period of Occurrence	Financial Impact	Share of 2024 Revenue	Response Strategy
Policy and Legal	Policy & Regulatory Requirements	Evolving FSC and international standards require updated sustainability and GHG reports with third-party verification, increasing compliance and governance costs.	Short-term	Medium	-0.12%	<p><b>Short-term:</b></p> <ol style="list-style-type: none"> <li>1. Integrate sustainability reporting and GHG inventory workflows with automation to improve efficiency.</li> <li>2. Track regulatory changes to strengthen data accuracy and response.</li> </ol> <p><b>Medium- and long-term:</b></p> <ol style="list-style-type: none"> <li>1. Expand the sustainability disclosure team to enhance content quality and review processes.</li> <li>2. Promote standardization and data transparency to improve ratings and trust.</li> <li>3. Implement internal carbon pricing to reinforce risk management.</li> </ol>
Human Resources	Transition-Related Talent Gaps	Growing complexity in sustainability issues requires cross-department coordination and knowledge of international standards. Without a dedicated ESG team, transition quality and operational efficiency may decline.	Mid-term	Medium	-0.24%	<p><b>Short-term:</b></p> <ol style="list-style-type: none"> <li>1. Launch ESG and AI training programs to strengthen cross-functional skills.</li> <li>2. Improve retention and welfare measures to attract experienced talent.</li> </ol> <p><b>Medium- and long-term:</b></p> <ol style="list-style-type: none"> <li>1. Develop internship and talent-pipeline programs to build future ESG talent.</li> <li>2. Expand cooperation with government and academic partners to support transformation.</li> <li>3. Establish an internal instructor and knowledge-sharing platform for skill transfer.</li> <li>4. Strengthen talent supply to enhance team resilience and sustain long-term transition.</li> </ol>

Reputation	Client Sustainability Gaps	Major clients increasingly require carbon-footprint data, reduction plans, and human-rights policies. Insufficient or delayed responses may affect future cooperation, lower tender scores, and weaken supply-chain competitiveness.	Short-term	Low	-0.03%	<p><b>Short-term:</b></p> <ol style="list-style-type: none"> <li>Establish ESG policies and external commitments to ensure consistent, proactive responses.</li> <li>Track ESG regulations weekly and build an internal sustainability database to improve readiness.</li> </ol> <p><b>Mid-term:</b></p> <ol style="list-style-type: none"> <li>Obtain certifications (e.g., ISO 14067) and introduce carbon-footprint data processes to enhance accuracy and response speed.</li> <li>Develop an ESG information-management module to accelerate data access and client replies.</li> </ol> <p><b>Long-term:</b></p> <ol style="list-style-type: none"> <li>Strengthen ESG culture and governance, reinforcing carbon-reduction performance, employee well-being, and DEI to enhance transparency and trust.</li> </ol>
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Technology	Transition Technology Costs	EVs, solar power, and other low-carbon technologies support CO <sub>2</sub> emissions reductions, but without early planning for recycling and performance evaluation, replacement and end-of-life costs may rise, affecting operating expenses and asset efficiency.	Mid-term	High	-0.78%	<p><b>Short-term:</b></p> <ol style="list-style-type: none"> <li>Implement the Smart Fleet Dispatch System to enhance energy efficiency and operational visibility.</li> <li>Expand EV adoption through electric-compactor retrofits and full-EV procurement.</li> <li>Establish project-evaluation mechanisms to assess costs and benefits of carbon reduction.</li> </ol> <p><b>Mid-term:</b></p> <ol style="list-style-type: none"> <li>Build end-of-life and replacement mechanisms for batteries and solar panels to reduce future disposal risks.</li> <li>Use green financing and subsidies to enhance asset flexibility and financial efficiency.</li> </ol> <p><b>Long-term:</b></p> <ol style="list-style-type: none"> <li>Strengthen equipment lifecycle management from investment to retirement.</li> <li>Enhance cost-assessment frameworks to align technology planning with transition and financial needs.</li> </ol>
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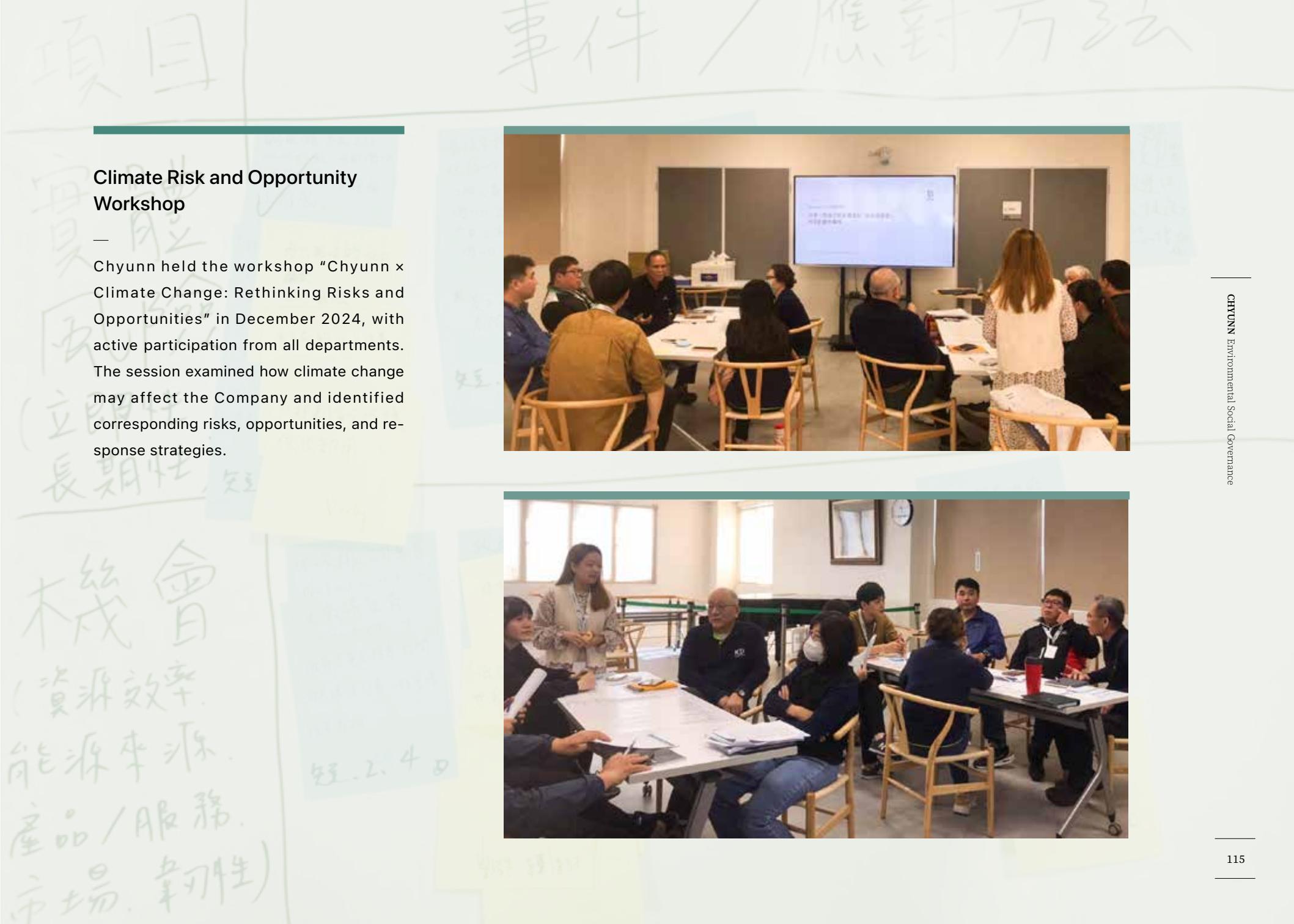
# C Opportunity

Risk Factor	Event	Description	Period of Occurrence	Financial Impact	Share of 2024 Revenue	Response Strategy
Reputation	ESG Image Enhancement	As global ESG expectations grow, companies that actively advance sustainability and strengthen diversity, equity, and inclusion can build a stronger brand, enhance customer and public trust, and improve overall competitiveness and service value.	Short-term Mid-term	Low	-0.01%	<p><b>Short-term:</b></p> <ol style="list-style-type: none"> <li>1. Update uniforms and the CIS to reinforce a sustainable brand image.</li> <li>2. Expand marketing efforts and participate in ESG or social-impact activities.</li> <li>3. Regularly disclose sustainability progress on the website and social platforms.</li> </ol> <p><b>Medium- and long-term:</b></p> <ol style="list-style-type: none"> <li>1. Collect waste-clearance services carbon-data and develop a digital dashboard to showcase industry expertise and policy alignment.</li> <li>2. Strengthen ESG talent development and cross-department collaboration.</li> <li>3. Engage in ESG ratings, labels, and disclosure platforms to enhance transparency and visibility.</li> <li>4. Internalize ESG-related costs to deepen value alignment and employee commitment.</li> </ol>



Resource Efficiency	Renewable Energy Use	<p>Renewable energy is central to Taiwan's 2050 net-zero pathway. With rising electricity prices and growing green-power demand, installing on-site solar systems can lower energy costs, generate additional revenue, and strengthen brand image and market competitiveness.</p>	Mid-term	Medium	-0.21%	<p><b>Short-term:</b></p> <ol style="list-style-type: none"> <li>1. Install rooftop solar at the Tainan Angang plant and complete self-use/grid-connection arrangements.</li> <li>2. Survey all sites for expansion potential and develop a renewable energy rollout plan.</li> </ol> <p><b>Medium- and long-term:</b></p> <ol style="list-style-type: none"> <li>1. Manage renewable energy data to improve energy and emissions oversight.</li> <li>2. Strengthen green-power disclosure and explore RE100 participation to enhance brand trust and competitiveness.</li> <li>3. Reinvest energy-saving gains to support a positive ESG financial cycle.</li> </ol>
Markets	Industry Transition	<p>As net-zero and circular-economy policies gain momentum worldwide, environmental technology sectors are growing rapidly. By moving beyond traditional sanitation services and developing technology-driven sustainability solutions, companies can enter new markets, expand revenue, and strengthen long-term competitiveness.</p>	Long-term	High	Data not yet available due to ongoing long-term investment assessments.	<p><b>Short-term:</b></p> <ol style="list-style-type: none"> <li>1. Conduct market research in environmental technology, focusing on smart platforms and IoT.</li> <li>2. Develop cross-disciplinary talent to support future technological collaboration.</li> <li>3. Review brand positioning and technical strengths to define new business directions.</li> </ol> <p><b>Medium- and long-term:</b></p> <ol style="list-style-type: none"> <li>1. Integrate AI and IoT to enhance operational intelligence and decision efficiency.</li> <li>2. Strengthen R&amp;D and pilot projects to build internal transformation capacity.</li> <li>3. Pursue cross-sector M&amp;A or technology partnerships (e.g., green energy, WTE, resource recovery) to expand sustainable services.</li> <li>4. Engage in ESG-tech initiatives and platforms to reinforce market leadership and trust.</li> </ol>

Risk Factor	Event	Description	Period of Occurrence	Financial Impact	Share of 2024 Revenue	Response Strategy
Products and Services	Low-Carbon Service Expansion	Driven by policy and client expectations, adopting EVs and automated systems helps reduce emissions, improve efficiency, and demonstrate credible sustainability performance—enhancing brand competitiveness and attracting higher-value clients.	Mid-term	High	0.58%	<p><b>Short-term:</b></p> <ol style="list-style-type: none"> <li>1. Pilot fixed-route operations for the fully electric refuse compactor truck and refine scheduling and maintenance SOPs.</li> <li>2. Launch the second soil resource disposal site to increase recycling capacity.</li> <li>3. Develop a smart platform to enhance fleet dispatching and data visibility.</li> </ol> <p><b>Mid-term:</b></p> <ol style="list-style-type: none"> <li>1. Expand vehicle electrification to form a low-carbon operations model.</li> <li>2. Introduce a smart watering system for precise and efficient water use.</li> </ol> <p><b>Long-term:</b></p> <ol style="list-style-type: none"> <li>1. Integrate low-carbon clearance and resource-recovery services to lead in smart sustainable transport.</li> <li>2. Combine carbon footprint and recycling performance to strengthen value propositions.</li> <li>3. Build low-carbon innovation capabilities to enhance service value and profitability.</li> </ol>



## Climate Risk and Opportunity Workshop

Chyunn held the workshop "Chyunn x Climate Change: Rethinking Risks and Opportunities" in December 2024, with active participation from all departments. The session examined how climate change may affect the Company and identified corresponding risks, opportunities, and response strategies.





Chapter5

## Friendly Workplace: Co-Prosperity of Enterprises and Talent



## Friendly Workplace: Co-Prosperity of Enterprises and Talent

Ch.5

Friendly Workplace: Co-Prosperity of Enterprises and Talent

### 5.1 Friendly Workplace

Global trends like declining birth rates, aging populations, and digital transformation have led to a critical talent shortage. In the 2024 Global Talent Shortage Report by ManpowerGroup, 73% of employers in Taiwan reported difficulties finding suitable talent. Among the top five most in-demand skill areas are information technology and data (35%), engineering (26%), manufacturing and production (24%), human resources (23%), and sustainability and environmental skills (20%).

As Chyunn moves toward its vision of smart waste clearance, industrial transformation has become imperative. Enhancing talent attraction and

fostering a healthy workplace culture are therefore key to sustainable operations. Only by continuously attracting and retaining top talent can the Company sustain innovation and competitiveness in a rapidly changing market.

Chyunn focuses on aligning talent with roles, offering growth opportunities, training resources, and a supportive workplace. Through its Employee Welfare Committee and inclusive culture, Chyunn ensures employee satisfaction and retention, driving innovation and sustainable operations.



## 5.1.1

### Management of Material Topic: Labor Relations

GRI 3-3 401

<b>Materiality of the Topic</b>		<b>Policy / Commitment</b>		<b>Goals and Targets</b>	
<b>Description</b>		<b>Description</b>		<b>Description</b>	
Employees form the foundation of a business. Promoting human rights, a supportive workplace, and fair compensation strengthens employee stability and relationships, driving sustainable growth.		The Company's human rights policy aligns with the UN Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights. Employment practices adhere to Taiwan's Labor Standards Act.		<b>▶ Short-term goals</b> Establish communication channels for reporting human rights or labor issues, with protection for those who raise concerns.	
<b>Management Evaluation Mechanism</b>		<b>Performance and Adjustment</b>		<b>Preventive / Remedial Measures</b>	
<b>Description</b>		<b>Description</b>		<b>Description</b>	
The Company holds quarterly labor-management meetings to review irregularities and discuss corrective actions.		In 2024, six labor-management meetings were held, with a total of 15 motions.		The Company holds quarterly labor-management meetings to review employee rights and benefits. Reported issues are addressed, with protection for those who raise concerns, followed by case discussions and employee interviews.	

## 5.1.2

### Management of Material Topic: Talent Recruitment and Retention

GRI 3-3、404

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#### Materiality of the Topic



##### Description

As the Company grows, the knowledge and skills required from talent also evolve. A strong training system ensures employees are equipped to meet evolving demands, enhancing the Company's competitiveness.

#### Policy / Commitment



##### Description

- ▶ Training is provided based on the specific job requirements.
- ▶ Establish a compensation and performance evaluation system to review employee development.

#### Goals and Targets



##### Description

- ▶ **Short-term goals**  
Launch a mentorship program for new employees and provide subsidies for employees to obtain professional certifications.

##### ▶ Medium-and long-term goals

1. Develop a comprehensive training system tailored to the Company's industry, incorporating national training subsidy resources.
2. Establish a competitive compensation package to enhance talent attraction and retention.

#### Management Evaluation Mechanism



##### Description

Employees' performance and core competencies are evaluated monthly, with supervisors discussing development needs and career planning to guide future training.

#### Performance and Adjustment



##### Description

In 2024, a mentorship program for front-line new employees was launched, with senior employees providing guidance. NTD 293,579 was invested in employee training and education throughout the year, and employee compensation and bonuses were issued in accordance with the "Regulations for Employee Compensation and Benefits Management".

#### Preventive / Remedial Measures



##### Description

To ensure that training and education investments effectively translate into corporate competitiveness, the Company has established a comprehensive performance evaluation system.

### 5.1.3

#### Management of Material Topic: Occupational Safety and Health

GRI 3-3 403



##### Materiality of the Topic



###### Description

Creating a safe and healthy work environment is a key way that the Company cares about its employees and the community.

##### Policy / Commitment



###### Description

Safety is prioritized through proactive awareness campaigns, ongoing monitoring, and post-incident improvements.

##### Goals and Targets



###### Description

- ▶ **Short-term goals**  
Regularly organize employee health checkups, disseminate occupational safety and health knowledge, and establish standard response procedures.
- ▶ **Medium-and long-term goals**  
Implement employee health management, maintain no major labor disputes and major occupational accidents, and achieve goals of "zero disasters", "zero accidents", and "zero injuries and illnesses".

##### Management Evaluation Mechanism



###### Description

Weekly management meetings track occupational health and safety issues. In the event of an incident, it is immediately reported to supervisors for resolution, with follow-up actions taken to ensure improvement.

##### Performance and Adjustment



###### Description

In 2024, over 50 weekly management meetings were held to review occupational health and safety conditions.

##### Preventive / Remedial Measures



###### Description

1. New employees receive occupational safety and health training upon starting. Annual safety training is provided, and regular health check-ups are conducted to monitor employees' health and detect any issues early.
2. Establish an occupational safety reporting mechanism to enable prompt response and handling of incidents.

## 5.2

### Employee Policy

(GRI 2-7、2-8、202-2)

In 2024, Chyunn employed 138 staff across Tainan, Chiayi, and Kaohsiung, a 10% increase from 2023. The Company had no commissioned workers in 2024. It employed three subcontracted security personnel, the same number as in 2023. In addition, five employees were hired without guaranteed working hours.

The senior management team includes 8 members, 7 males and 1 female, all of whom are Taiwan residents.

#### Remarks:

1. Employees self-identify their gender. Gender disclosure is optional.
2. Domestic refers to Taiwan; international refers to regions outside of Taiwan (e.g., the U.S., Vietnam).
3. Employee: An individual in a labor relationship with the organization according to applicable national laws (in Taiwan, employees covered by labor insurance).
4. Non-Employee: Individuals providing services at Chyunn locations, excluding those with temporary stays, such as security, cleaning, and construction subcontractors.
5. Regular Employee: An individual with an indefinite contract.
6. Temporary Employee: An individual with a fixed-term contract.
7. Full-Time Employee: An individual defined by the Labor Standards Act as working up to 8 hours per day and 40 hours per week in Taiwan.
8. Part-Time Employee: An individual who is not considered full-time.
9. Headcount: Refers to the number of employees as of the reporting period's end date.
10. No Guaranteed Hours: Employees who are not guaranteed a minimum number of working hours daily, weekly, or monthly but may be required to work as needed.

### Workforce Composition

2024     Female     Male     Total Number



## Total Number of Non-Employee Workers

2024



## 5.3

### Talent Recruitment

(GRI 401-1, 405-1)

The infusion of new talent brings fresh momentum to the Company, while a positive work environment, culture, and sound training and reward mechanisms support employee retention. Based on 2024 data, both the new recruit rate and departure rates increased compared with 2023, indicating that although the total workforce continued to grow, employee mobility remained higher during the Company's expansion phase. Chyunn will continue to strengthen its recruitment and retention mechanisms to maintain workforce stability.

Chyunn also promotes workforce diversity, hiring two employees with disabilities in 2024, as well as employees from various nationalities.



## Rates of New Recruits and Departures in the Past Two Years

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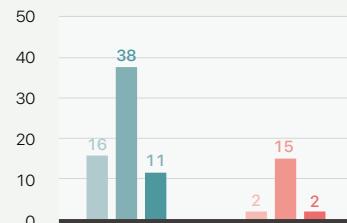
2023

### New Recruits

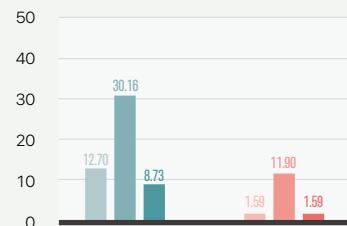
Description:

- ① New recruits include employees who left the Company halfway.
- ② New recruit rate by gender and age = New recruits in that group/total employees at year-end.
- ③ Overall new recruit rate = total new recruits/total employees at year-end.
- ④ 2023 data were internally verified and revised to ensure consistency in calculation standards.

### No. of People



### New Recruit Rate (%)



Total new recruits	Total employees	New recruit rate
84	126	66.67 %

Age of Male

<30

30-50

>50

Age of Female

<30

30-50

>50

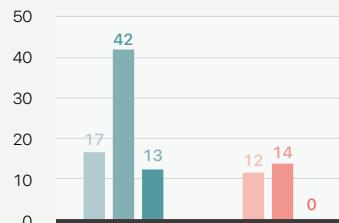
2024

### New Recruits

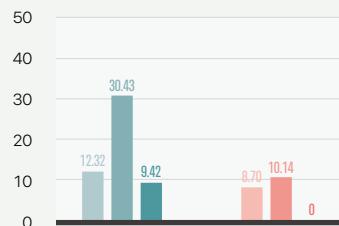
Description:

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- ③ Overall new recruit rate = employees leaving/total employees at year-end.
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### No. of People



### New Recruit Rate (%)



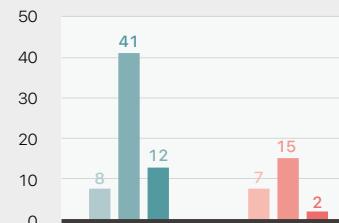
Total new recruits	Total employees	New recruit rate
98	138	71.01 %

### Departures

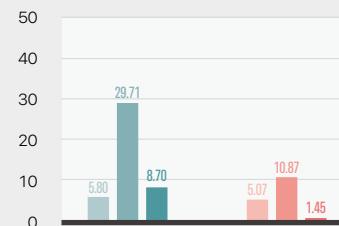
Description:

- ① Includes resignation, dismissal, retirement, or work-related death.
- ② Departure rate by gender and age = employee leaving in that group/total employees at year-end.
- ③ Overall departure rate = employees leaving/total employees at year-end.

### No. of People



### Departure Rate (%)



Total departures	Total employees	Departure rate
85	138	61.59 %

## 5.4

### Talent Cultivation and Development

(GRI 404-1、404-2)

Chyunn focuses on talent development to align employees with the Company's culture and enhance adaptability in a dynamic market. To address Taiwan's aging workforce, the Company participates in the Enterprises Human Resource Upgrade Program, encouraging experienced employees to continue learning and turn their expertise into valuable assets.

Training emphasizes corporate culture and professional skills, using internal programs for shared values and tailored resources for technical, developmental, and management needs.

In 2024, Chyunn held 106 training sessions totaling 888.5 hours, with 654 participations and an average of 8.6 training hours per employee.

#### 2024 Training Overview

		Total Employees	Total Employee Training Hours	Average Employee Training Hours
Management Role	Male	16	176.50	11.03
	Female	10	357.50	35.75
Non-Management Role	Male	148	761.50	5.15
	Female	49	623.00	12.71
Direct Employees	Male	119	353.00	2.97
	Female	10	24.00	2.40
Indirect Employees	Male	45	585.00	13.00
	Female	49	956.50	19.52

#### Remarks:

- ① The statistics cover all employees during the year, including those who left the Company.
- ② (Total number of employees in management roles + total number of employees in non-management roles) = total number of employees by job level classification.
- ③ (Total number of direct employees + total number of indirect employees) = total number of employees by personnel attribute classification.
- ④ Female employees received more training hours on average, as many worked in indirect roles with greater access to training. Though fewer women held managerial positions, their participation in longer programs also raised the average.
- ⑤ Management roles are defined as positions at the manager level or above.

## Corporate Culture and Professional Skill Training

Training Category	Corporate Culture	Professional Skills	
Content	Immediate feedback, mentorship programs, onboarding training.	Forward-looking development, technical expertise, and management support.	
Purpose	To align employees with the Company's culture and core values.	To enhance the Company's operational capabilities to adapt to a dynamic market.	
Applicable Personnel	New recruits	General employee, based on role-specific needs.	Mid-to-senior-level employees, based on role-specific needs.
2024 Training Proportion	10 %	86 %	4 %



### Training Achievement 1: Onboarding Training



In order to equip new employees with the consistent basic knowledge before starting work, the Company developed in-house onboarding training materials, supplemented with animations to facilitate a quicker learning process.

- ✓ Unified teaching to ensure standardized information.
- ✓ In-house materials designed for clarity and easy absorption.
- ✓ Organized content to facilitate team expansion.

### Training Achievement 2: Mentorship Program



To address the detailed front-line clearance procedures, Chyunn selects outstanding employees as mentors. Through a three-month program, mentors help new employees adapt quickly, understand the Company culture, and address issues in real-time.

- ✓ Selecting mentors to honor outstanding employees.
- ✓ Mentor assistance increases retention rate for new recruits.
- ✓ Hands-on training quickly enhances job readiness.

## 5.5

### Personal Performance Management and Development

(GRI 404-2, 404-3)

Chyunn conducts annual performance evaluations for all employees, focusing on achievements and areas for improvement. Results inform promotions, development, and compensation decisions. Employee bonuses are issued based on at least 1% of annual profits, as per company policy.

For underperforming employees, Chyunn offers improvement plans with goal setting, feedback, and support. Job adjustments are made as needed, and if performance does not improve, personnel transition plans include severance, career counseling, and internal transfers.

Consultation is offered to employees nearing retirement to understand their future plans and explore potential re-employment opportunities based on their preferences.

### Proportion of Employees Evaluated

2024

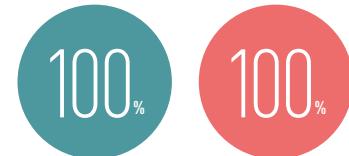
#### Management Role



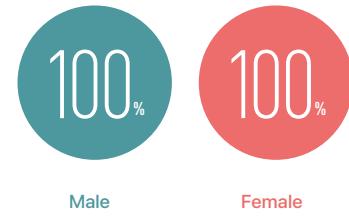
#### Non-Management Role



#### Direct Employees



#### Indirect Employees



Male

Female

## 5.6

### Remuneration Policy

(GRI 2-21, 202-1, 401-3, 405-2)

Chyunn's remuneration is based on individual experience, skills, education, and expertise, with no discrimination based on religion, gender, politics, or marital status. Salaries are reviewed annually and adjusted according to market trends and company needs.

In 2024, Chyunn's entry-level male and female employees earned 1.04 times the local minimum wage. The male-to-female salary ratio was 1:0.76 for general employees and 1:0.66 for management.

Chyunn strives to be a supportive workplace for employees starting families, promoting gender equality and a family- and parenting-friendly environment. In 2024, two employees were eligible for and applied for parental leave.

## Median Ratio of Annual Total Salary Over the Past Two Years



### The Whole Company (including Kaohsiung Branch)

Comparison of annual total salary between the highest-paid individual and all employees

#### Median Ratio

2023

6.27

2024

7.97

Comparison of annual total salary between the highest-paid individual and all employees

#### Increase Ratio

2023

-2.91

2024

1.46

#### Remarks:

1. The calculation is based on the total number of regular employees at year-end, excluding resigned and temporary employees.
2. The Chairman is included as the highest-paid individual only if serving as CEO. In 2024, the Chairman also served as CEO.
3. Median Ratio: Annual total salary for the highest-paid individual/Median annual total salary for all employees excluding the highest-paid individual.
4. Increase Ratio: Percentage increase in annual total salary for the highest-paid individual/Median percentage increase in annual total salary for all employees excluding the highest-paid individual.
5. 2023 data were internally verified and revised to ensure consistency in calculation standards and to eliminate duplicate calculations. After adjustment, the increase ratio showed a negative value, reflecting the downward impact on the median salary caused by workforce restructuring—specifically, an increase in new recruits and a decrease in senior employees.

## Ratio of Standard Entry-Level Wages by Gender

Topic
I. Country/Region of Operation
II. Ratio of Male Entry-Level Wages to Local Minimum Wages
III. Ratio of Female Entry-Level Wages to Local Minimum Wages
IV. Ratio of Entry-Level Wages for Other Genders to Local Minimum Wages
V. Ratio of Entry-Level Wages for Unspecified Genders to Local Minimum Wages

### 2023

#### Taiwan

The standard entry-level wage for male employees is 1.08 times the local minimum wage, based on market benchmarks and performance.

The standard entry-level wage for male employees is 1.08 times the local minimum wage, based on market benchmarks and performance.

The Company does not have entry-level employees of other genders.

The Company does not have entry-level employees with undisclosed genders.

### 2024

#### Taiwan

The standard entry-level wage for male employees is 1.04 times the local minimum wage, based on market benchmarks and performance.

Employee base salaries are not influenced by gender, race, religion, political affiliation, marital status, or union membership. However, tenure and performance factors result in female entry-level wages being 1.04 times the local minimum wage.

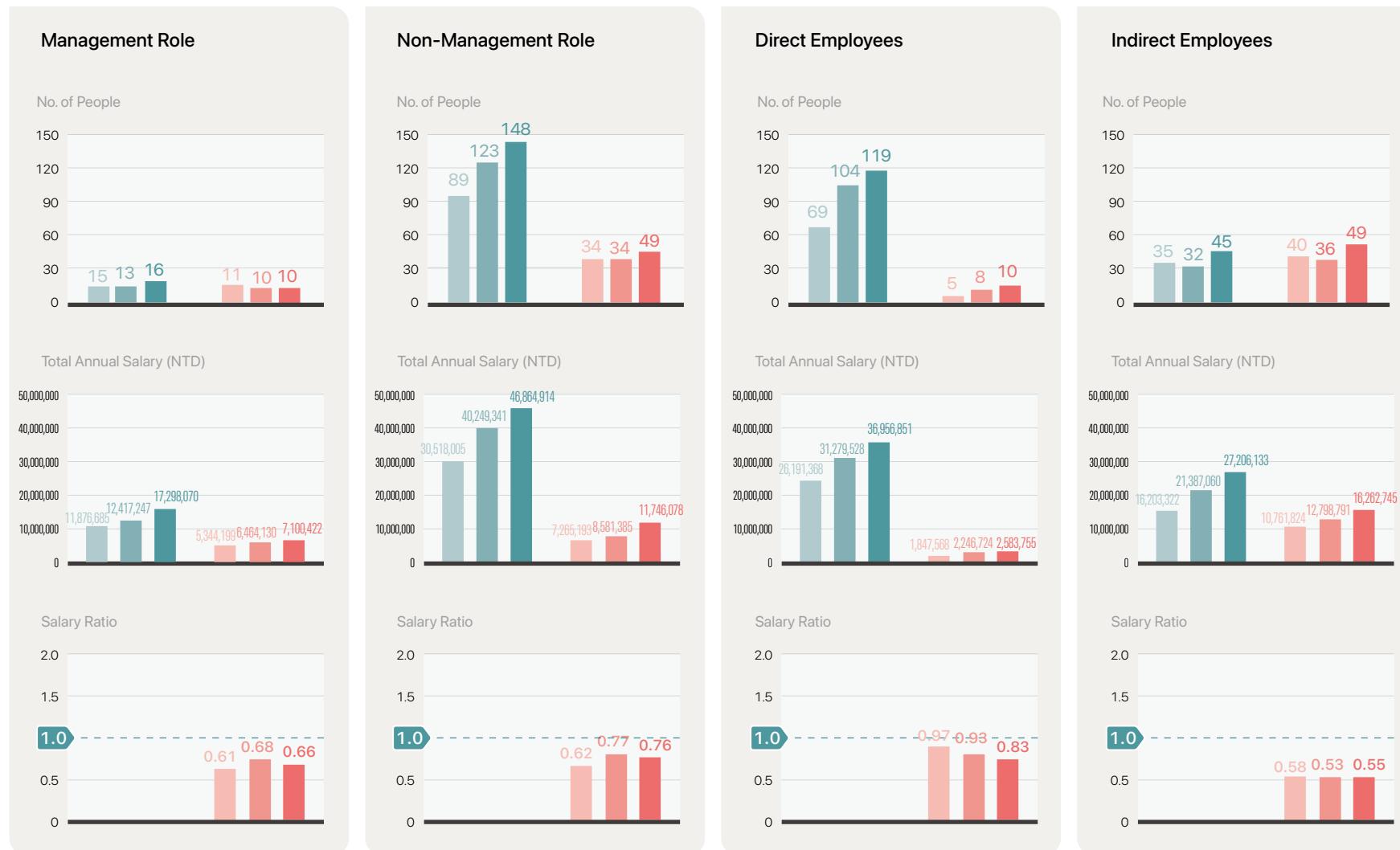
The Company does not have entry-level employees of other genders.

The Company does not have entry-level employees with undisclosed genders.

## Gender Salary Ratios by Job Category

Male 2022 2023 2024 Salary ratio is 1

Female 2022 2023 2024



### Remarks:

1. The statistics cover all employees during the year, including those who left the Company.
2. Female-to-Male Annual Salary Ratio: Average annual salary of females in the category/Average annual salary and indirect employees category.
3. In cases where the ratio of female to male base salaries shows a large disparity, it is mainly because the managerial and indirect categories include the male General Manager, which raises the overall male average.
4. 2022–2023 data were internally verified and revised to ensure consistency in calculation standards and to eliminate duplicate calculations.

## Parental Leave

2024

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Reported Metrics	Male	Female	Total
Number of employees eligible for parental leave application (A)	2	0	2
Actual number of parental leave applications in the year (B)	2	0	2
Number of employees due to return from parental leave in the year (C)	2	0	2
Actual number of employees returning from parental leave in the year (D)	0	0	0
Actual number of employees returning from parental leave in the previous year (E)	0	0	0
Number of employees continuing to work one year after returning from parental leave in the previous year (F)	0	0	0
Parental leave return rate for the year (%) (D/C)	0.00%	0.00%	0.00%
Parental leave retention rate for the year (%) (F/E)	0.00%	0.00%	0.00%



### Remarks:

1. Number of employees due to return from parental leave = The number of employees expected to return from parental leave in the year.
2. Retention number for 2024 = The number of employees who actually returned from parental leave in 2023 and were still employed as of December 31, 2024.
3. Number of employees eligible for parental leave application = The number of employees who actually applied for maternity leave and paternity leave in 2024.

## 5.7

### Employee Care

Corporate development is closely tied to talent, and workers are not just "employees," but individuals with souls, thoughts, and personal passions. Chyunn aims to support their career success by providing a secure and supportive work environment.

#### Welfare Measures

##### Benefits Offered by the Company



Mid-year/year-end performance bonus



Group insurance



Health check-ups



Employee meal allowance



Travel insurance



Education allowance for children



Labor Day cash gift



Birth cash gift



Funeral allowance

## 5.7.1

### Secure Retirement

GRI 201-3

In accordance with the Labor Standards Act and Labor Pension Act, the Company contributes 6% of the monthly salary to personal pension accounts and a retirement fund, managed by the Labor Pension Fund Supervisory Committee.

## 5.7.2

### Thoughtful Benefits

GRI 201-3、401-2

Chyunn offers diverse benefits to full-time employees, including contributions from the Company and additional welfare measures from the Employee Welfare Committee.

##### Benefits Offered by the Employee Welfare Committee



Birthday cash gift



Festive cash gift  
Mid-Autumn Festival,  
Dragon Boat Festival, Spring Festival



Wedding cash gift



Birth cash gift



Funeral allowance



Employee travel allowance



Family day events

### 5.7.3

#### Workers' Rights

GRI 2-30、402-1、406-1、408-1、409-1

Chynn follows the UN Declaration of Human Rights to protect employee and worker rights, with commitments published on the website. In 2024, although no employees were covered by collective agreements and no labor union had been voluntarily organized, Chynn established a labor-management meeting in accordance with the "Regulations for Implementing Labor-Management Meeting" to ensure employee rights and provide a platform for communication on matters such as welfare and benefits.

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Topic	Company Commitment
Minimum Notice Periods Regarding Operational Changes	<p>The Company's operations are stable, with no plans for major layoffs or changes in the next three years.</p> <p>To protect workers' rights, the Company adheres to the Labor Standards Act. In case of significant operational changes or termination of labor contracts, notice periods are as follows:</p> <p>For employees with 3 months to less than 1 year of service, a 10-day notice is required.</p> <p>For employees with 1 to less than 3 years of service, a 20-day notice is required.</p> <p>For employees with over 3 years of service, a 30-day notice is required.</p>
Emphasis on Human Rights	<ol style="list-style-type: none"><li>1. No incidents of discrimination occurred in 2024.</li><li>2. Workplace guidelines require employees to uphold the Company's human rights policy, ensuring fairness, respect, and avoiding complicity in abuses. Protections include no forced labor, non-discrimination in recruitment or promotion, and safeguards for employment freedom, humane treatment, and against harassment.</li><li>3. Human rights policies for security personnel are included in contracts.</li></ol>
Prohibition of Child Labor	<ol style="list-style-type: none"><li>1. The Company has never employed child labor.</li><li>2. Neither the Company nor its suppliers engage young workers in hazardous tasks.</li></ol>
Rejection of Forced Labor	<ol style="list-style-type: none"><li>1. Neither the Company nor its suppliers enforce excessive working hours or mandatory overtime.</li></ol>

## 5.8

### Occupational Health and Safety

GRI 403-3、403-4、403-5、403-6、403-7、403-8、403-9、403-10

Chyunn values employee health and safety, implementing a core policy of "Prevention, Monitoring, and Improvement." Establish a supportive environment for reporting concerns and include measures such as safety training, protective equipment, annual health checkups, and on-site medical visits.

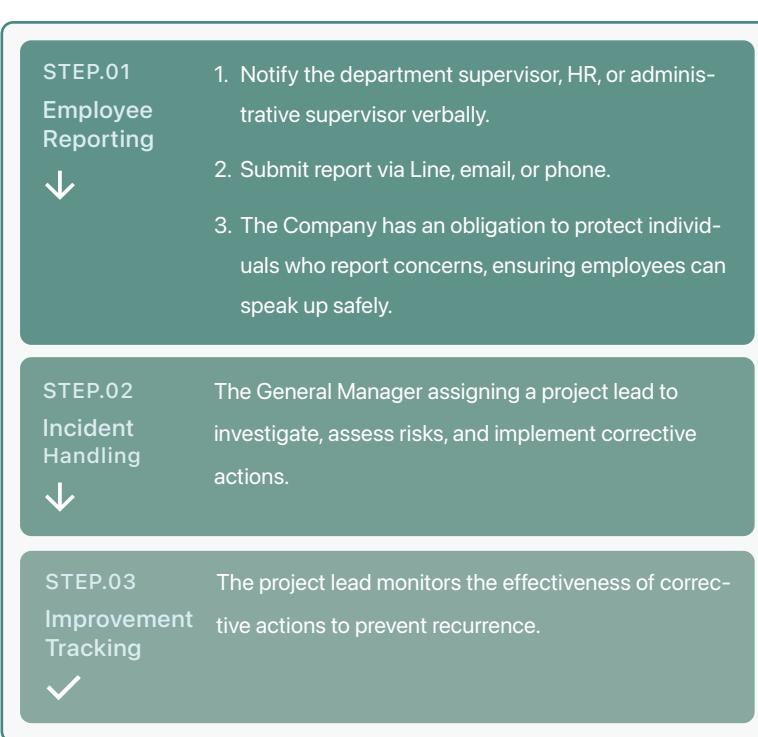
All Chyunn employees and non-employee workers, such as security personnel, are covered under occupational safety and health regulations. In 2024, no work-related ill health was reported. On August 13, 2024, the Company established the Occupational Safety and Health Office, operating under the "Occupational Safety and Health (OSH) Management Plan". Its duties include issuing OSH updates and convening quarterly meetings of the OSH Committee, composed of three employer and three employee representatives, which held its first meeting on January 17, 2025. The Office is led by designated OSH personnel and works with the Fire Department as needed to provide fire safety guidance and inspections.

Security personnel are provided by an outsourced contractor, with operational guidelines specified in their contracts.

### Occupational Safety and Health Hazard Reporting Process

Employees can stop or leave work if faced with immediate danger. Incidents must be reported, with details and improvement actions documented.

#### Hazard Reporting Process





To ensure employee health, Chyunn arranges annual health check-ups.



2023 health check-up at Chyunn.

## Work-Related Ill Health

### Employee Work-Related Ill Health Statistics

Category	Item	2024
Fatalities	Female fatalities	0
	Male fatalities	0
	Total fatalities	0
Recordable cases	Female cases	0
	Male cases	0
	Total cases	0
Rate of work-related ill health fatality		0
Rate of recordable work-related ill health case		0

### Non-Employee Work-Related Ill Health Statistics

Category	Item	2024
Fatalities	Female fatalities	0
	Male fatalities	0
	Total fatalities	0
Recordable cases	Female cases	0
	Male cases	0
	Total cases	0
Rate of work-related ill health fatality		0
Rate of recordable work-related ill health case		0

### Remarks:

1. In 2024, 1 employee was classified as noise-exposed (Level 3) due to hearing abnormalities, but was not diagnosed with work-related ill health.
2. Work-related ill health rate  

$$= (\text{total work-related ill health} / \text{total hours worked}) \times 1,000,000.$$
3. Rate of work-related ill health fatality  

$$= (\text{fatalities} / \text{total hours worked}) \times 1,000,000.$$
4. Rate of recordable work-related ill health case  

$$= (\text{recordable cases} / \text{total hours worked}) \times 1,000,000.$$

## Work-Related Injury

### Employee Work-Related Injury Statistics

Category	Item	2024
Total Hours Worked	Female Total Hours Worked	67,552.0
	Male Total Hours Worked	173,384.0
	Total Hours Worked	240,936.0
Fatalities	Female fatalities	0
	Male fatalities	0
	Total fatalities	0
Serious injuries excluding fatalities	Female serious injuries	0
	Male serious injuries	0
	Total serious injuries	0
Recordable injury cases including fatalities and serious injuries	Female cases	1
	Male cases	7
	Total cases	8
Rate of work-related injury fatalities rate (%)		0
Rate of work-related serious injury rate (%)		0
Rate of recordable work-related injury case (%)		33.20

### Remarks:

1. Historically, the Company recorded only major occupational incidents requiring notification to the Occupational Safety and Health Administration. Beginning in 2024, other work-related minor injuries—such as slips, falls, and collisions—were also included, excluding commuting-related cases. In addition, nine traffic-related near-miss incidents with no injuries were recorded in 2024.
2. Serious injury refers to injuries that cannot fully recover within 6 months.
3. To ensure safety, basic checks for vehicles and machinery are in place as per Occupational Safety and Health Act.
4. Rate of work-related injury fatalities rate =  $(\text{fatalities} / \text{total hours worked}) \times 1,000,000$ .
5. Rate of work-related serious injury rate =  $[\text{serious injuries (excluding fatalities)} / \text{total hours worked}] \times 1,000,000$ .
6. Rate of recordable work-related injury case =  $[\text{recordable injury cases (including fatalities and serious injuries)} / \text{total hours worked}] \times 1,000,000$ .

### Non-Employee Work-Related Injury Statistics

Category	Item	2024
Total Hours Worked	Female Total Hours Worked	0
	Male Total Hours Worked	6,780.0
	Total Hours Worked	6,780.0
Fatalities	Female fatalities	0
	Male fatalities	0
	Total fatalities	0
Serious injuries excluding fatalities	Female serious injuries	0
	Male serious injuries	0
	Total serious injuries	0
Recordable injury cases including fatalities and serious injuries	Female cases	0
	Male cases	0
	Total cases	0
Rate of work-related injury fatalities rate (%)		0
Rate of work-related serious injury rate (%)		0
Rate of recordable work-related injury case (%)		0



## Health Check-Up Service

Category	Item	2024
General Health Check-Up	Check-up items	General physical examination, urine examination, blood test, liver function test, kidney function test, metabolism test, blood lipid profile, X-ray, risk factor screening, gout screening, ultrasound test
	Number of people	72
	Cost (NTD thousand)	43.2
Special Health Check-Up	Check-up items	Noise exposure, dust exposure, electrocardiogram (ECG)
	Number of people	38
	Cost (NTD thousand)	7.6

### Remarks:

- Includes all 138 (100%) employees of the Company. Non-employee workers under the Company's management, such as security personnel, are not included; however, in 2024, the Company confirmed that all three (100%) outsourced security personnel assigned to Chynn had completed health check-up and OSH training certifications.
- Occupational safety and health training includes both general training and training focused on specific hazards and hazardous conditions.
- General safety and health training includes training for safety and health management and general safety awareness.
- Employee health check reports and on-site nursing interview records are maintained by the administrative department, with access limited to relevant personnel to ensure confidentiality.

## Worker Health Promotion

Group	Item	Frequency
All Employees	Health Consultation Services	<ul style="list-style-type: none"> <li>4 times a month on-site visit by occupational health nurse, 2 hours each.</li> <li>4 times a year on-site visit by occupational health physicians, 2 hours each.</li> <li>15-20 minutes per person.</li> </ul>
All Employees	Gym Room	<ul style="list-style-type: none"> <li>Open during lunch breaks and after hours.</li> </ul>
All Employees	Employee Massage Services	<ul style="list-style-type: none"> <li>Professional masseuses provide on-site services once a week by reservation.</li> <li>One reservation per person per month; 25 minutes per session.</li> </ul>
All Employees	Balanced Diet	<ul style="list-style-type: none"> <li>Provide diverse lunch options and meal subsidies.</li> </ul>
All Employees	Occupational Safety and Health Training Courses	<ul style="list-style-type: none"> <li>Irregular training courses are offered for employees. In 2024, one CPR first-aid training session was held.</li> </ul>



## Occupational Safety Training

2024	Training Program	Training Hours	Number of Trainees
	General Safety and Health Training	36	9
	Mobile Crane Retraining	0	0
	Hazardous Materials Transportation Retraining	42	3
	Lifting Operations Training	0	0

## 5.9

### Fire Protection and Disaster Prevention

GRI 403-7

Effective disaster prevention ensures the Company's stable operations and the safety of its workers. In response to the National Fire Agency, Ministry of the Interior's call for companies to disclose fire safety in sustainability reports, this article serves as Chyunn's voluntary response.

#### Fire Safety Management Policy and Regulations

Chyunn's fire safety management policy focuses on "Thorough Preparation and Regular Drills."

The facilities are equipped with fire safety equipment such as extinguishers and alarms, which provide timely notifications to personnel for effective evacuation. Regular fire safety drills are conducted to ensure personnel can act swiftly and correctly in emergencies. The Anming Plant's fire protection plan was approved in September 2024, and conducts two self-defense firefighting organization trainings each year as required.

#### Fire and Disaster Mitigation Management Measures

Measures	Description
Fire Safety Objectives	<ul style="list-style-type: none"><li>● Protect life</li><li>● Prevent disaster expansion</li></ul>
Fire Risk Management	<ul style="list-style-type: none"><li>● At least one employee qualified as a fire protection manager.</li><li>● Regular checks on fire safety equipment and immediate reporting of any issues.</li><li>● Fire safety equipment must meet legal and suitability standards.</li><li>● For hot work, submit permits, clear obstacles, prepare fire-fighting equipment, check VOC at "zero" PPM, and assign at least one supervisor. After work, confirm no remaining embers and wet down the area.</li></ul>
Regular Fire Safety Inspections	<ul style="list-style-type: none"><li>● Annual inspection of fire safety equipment to ensure functionality.</li><li>● Annual fire safety seminars to raise awareness on fire and disaster safety.</li></ul>

#### Participation in Disaster Prevention

The Company actively supports national and municipal disaster drills and training by providing venues, personnel, and materials—for example, supplying surplus soil gradation for drills in 2023. In 2024, no such requests were received from the government.

## 5.10

### Social Influence

GRI 203-1

#### Local Community Engagement

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Chyunn, with over 90% of its employees being local, is committed to giving back to the community.

The Company regularly donates to social welfare organizations including the Taiwan Fund for Children and Families and shelter center, focusing on the UN's SDGs and fostering connections with the community and future generations.

Aligned with SDG 12—Responsible Consumption and Production—Chyunn uses its expertise in waste management to transform waste into resources, ensuring proper processing and protecting the environment, while also creating local job opportunities.

#### Regular Donations

2024

Donation Recipient	Amount (NTD)	Description
Taiwan Fund for Children and Families	24,000	2024 Local donation
Lauwulau Home for the Elderly	24,000	2024 Local donation
Roman Catholic Diocese of Taichung - NCP Account	24,000	2024 Overseas donation
St. Raphael Opportunity Center	24,000	2024 Local donation
Hong-Chia Shelter Center	24,000	2024 Local donation
House of the Little Angels Kaohsiung	24,000	2024 Local donation
NPO Taiwan Public Welfare League	24,000	2024 Local donation
The Tainan Young Men's Christian Association	16,200	2024 Local donation



## Good Neighbor

Chyunn actively engages with the local community, supporting environmental agencies in road cleaning, sanitation, and traffic management near work areas. Regular dust suppression at sites ensures air quality, enhancing the living environment for nearby residents.

Chyunn launched the column "Birds' Eyes on a Green City"

on its website, featuring Independent Director Wen-de Wang's reflections on Taiwan's birdlife and ecology. This initiative underscores Chyunn's belief that a successful business should benefit society, protect the environment, and show human care.

Marking its 32nd year, Chyunn remains dedicated to collabora-

rating with partners and stakeholders to preserve a clean and sustainable environment.







# Appendix ① | GRI Content Index

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Appendix

## Appendix 1-1: GRI 1 Foundation 2021

Statement of Use	Chyunn has reported information referencing the GRI Standards for the period from January 1, 2024, to December 31, 2024, as outlined in the GRI Content Index.
Application of GRI 1	GRI 1: Foundation 2021
Applicable GRI Sector Standards	N/A

## Appendix 1-2: GRI 2 General Disclosures 2021

Topic	Index	Disclosure Content	Corresponding Chapter / Reason for Omission	Page	
The Organization and Its Reporting Practices	2-1	Organizational details	About This Report	014	
			1.3 ESG Management Framework	026	
	2-2	Entities included in the organization's sustainability reporting	About This Report	010	
	2-3	Reporting period, frequency and contact point	About This Report	010	
	2-4	Restatements of information	About This Report	010	
Activities and Workers	2-5	External assurance	About This Report	010	
	2-6	Activities, value chain and other business relationships	Company Overview	014	
			4.2. Recycled Products	085	
	2-7	Employees	5.2 Employee Policy	122	
Governance	2-8	Workers who are not employees	5.2 Employee Policy	122	
	2-9	Governance structure and composition	2.3 Corporate Governance	046	
			2.3.1 Board of Directors and Committees	046	
	2-10		2.3.5 Continuing Education of the Board of Directors	056	
			2.3 Corporate Governance	046	
			2.3.1 Board of Directors and Committees	046	
142	2-11	Nomination and selection of the highest governance body	2.3.1 Board of Directors and Committees	046	
			2.3.6 Avoidance of Conflict of Interest	058	
142	2-12	Chair of the highest governance body	1.2 Execution Structure	025	

Topic	Index	Disclosure Content	Corresponding Chapter / Reason for Omission	Page
Governance	2-13	Delegation of responsibility for managing impacts	1.2 Execution Structure 1.3 ESG Management Framework	025 026
	2-14	Role of the highest governance body in sustainability reporting	1.2 Execution Structure 1.3 ESG Management Framework 2.3.1 Board of Directors and Committees	025 026 046
	2-15	Conflicts of Interest	2.3.6 Avoidance of Conflict of Interest	058
	2-16	Communication of critical concerns	2.3.1 Board of Directors and Committees	046
	2-17	Collective knowledge of the highest governance body	2.3.1 Board of Directors and Committees	046
	2-18	Evaluation of the performance of the highest governance body	2.3.1 Board of Directors and Committees	046
	2-19	Remuneration policies	2.3.1 Board of Directors and Committees	046
	2-20	Process to determine remuneration	2.3.1 Board of Directors and Committees	046
	2-21	Annual total compensation ratio	5.6 Remuneration Policy	127
	2-22	Statement on sustainable development strategy	Message from the Chair of the SDC Message from the Chief Sustainability Officer	004 006
Strategy, Policies and Practices	2-23	Policy commitments	2.5 Legal Compliance 2.6 Due Diligence	066 067
	2-24	Embedding policy commitments	2.5 Legal Compliance 2.6 Due Diligence 2.7 Risk Management	066 067 068
	2-25	Processes to remediate negative impacts	2.5 Legal Compliance 2.6 Due Diligence 2.7 Risk Management	066 067 068
	2-26	Mechanisms for seeking advice and raising concerns	2.4.3 Tax Governance 2.6 Due Diligence	066 067
	2-27	Compliance with laws and regulations	2.5 Legal Compliance	066
	2-28	Membership associations	2.3.7 Participation in External Organizations	060
	2-29	Approach to stakeholder engagement	1.4 Analysis and Communication	028
	2-30	Collective bargaining agreements	5.7.3 Workers' Rights	132

### Appendix 1-3: GRI Material Topics

Topic	Index	Disclosure Content	Corresponding Chapter / Reason for Omission	Page
GRI 3	3-1	Process to determine material topics	1.5 Materiality Analysis	032
	3-2	List of material topics	1.6 2024 Chyunn's Material Topics	034
	3-3	Management of material topics	1.6 2024 Chyunn's Material Topics	034

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Appendix

#### Ethical Corporate Management

	3-3	Management of Material Topics	2.1.1 Management of Material Topic: Ethical Corporate Management	042
GRI 205 Anti-corruption	205-1	Operations assessed for risks related to corruption	2.2 Elimination of Corruption	045
	205-2	Communication and training about anti-corruption policies and procedures	2.2 Elimination of Corruption	045
	205-3	Confirmed incidents of corruption and actions taken	2.2 Elimination of Corruption	045

#### Information Security Risk

	3-3	Management of Material Topics	3.1.1 Management of Material Topic: Information Security Risks	074
GRI 418 Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.4 Assured Information Security	077

#### Economic Performance

	3-3	Management of Material Topics	2.1.2 Management of Material Topic: Economic Performance	043
GRI 201 Economic Performance	201-1	Direct economic value generated and distributed	2.4 Business Results	061
	201-2	Financial implications and other risks and opportunities due to climate change	4.8 Climate Change Adaptation	101
	201-3	Defined benefit plan obligations and other retirement plans	2.7 Risk Management	068
	201-4	Financial assistance received from the government	5.7.1 Secure Retirement	131
			5.7.2 Thoughtful Benefits	131
GRI 203 Indirect Economic Impacts	203-1	Infrastructure investments and services supported	2.4.1 Financial Assistance Received from the Government	064
			5.10 Social Influence	138

Topic	Index	Disclosure Content	Corresponding Chapter / Reason for Omission	Page
<b>Energy and Emissions</b>				
	3-3	Management of Material Topics	4.1.1 Management of Material Topic: Energy and Emissions	080
GRI 302 Energy	302-1	Energy consumption within the organization	4.4 Energy Management	089
	302-2	Energy consumption outside of the organization	Not applicable, as Chyunn currently lacks sufficient external organizational greenhouse gas inventory data.	-
	302-3	Energy intensity	4.4 Energy Management	089
	302-4	Reduction of energy consumption	4.4.1 Energy Conservation and Carbon Reduction Measures Implemented	089
	302-5	Reductions in energy requirements of products and services	4.4.2 Promote Low-Carbon Services 4.7 Innovation and R&D	090 098
GRI 305 Emissions	305-1	Direct (Scope 1) GHG emissions	4.5 GHG Emission Management	092
	305-2	Energy indirect (Scope 2) GHG emissions	4.5 GHG Emission Management	092
	305-3	Other indirect (Scope 3) GHG emissions	4.5 GHG Emission Management	092
	305-4	GHG emission intensity	4.5 GHG Emission Management	092
	305-5	Reduction of GHG emissions	4.4.1 Energy Conservation and Carbon Reduction Measures Implemented 4.4.2 Promote Low-Carbon Services 4.5 GHG Emission Management	089 090 092
	305-6	Emissions of ozone-depleting substances (ODS)	Not applicable; Chyunn does not use substances that deplete the ozone layer.	-
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	All Chyunn vehicles comply with national emission testing standards.	-

Topic	Index	Disclosure Content	Corresponding Chapter / Reason for Omission	Page
<b>Waste</b>				
	3-3	Management of Material Topics	4.1.2 Management of Material Topic: Waste	082
GRI 301 Materials	301-1	Materials used by weight or volume	4.2. Recycled Products	085
	301-2	Recycled input materials used	4.2. Recycled Products	085
			4.4.2 Promote Low-Carbon Services	090
	301-3	Reclaimed products and their packaging materials	4.2. Recycled Products	085
GRI 306 Waste	306-1	Waste generation and significant waste-related impacts	4.3.2 Waste Monitoring	088
	306-2	Management of significant waste-related impacts	4.3.1 Waste Monitoring	087
			4.3.2 Waste Generation	088
	306-3	Waste generated	4.3.2 Waste Generation	088
	306-4	Waste diverted from disposal	4.3.2 Waste Generation	088
	306-5	Waste directed to disposal	4.3.2 Waste Generation	088
<b>Water and Effluents</b>				
	3-3	Management of Material Topics	4.1.3 Management of Material Topic: Water and Effluents	083
GRI 303 Water and Effluents	303-1	Interactions with water as a shared resource	4.6 Water Resource Management	094
	303-2	Management of water discharge-related impacts	4.6 Water Resource Management	094
	303-3	Water withdrawal	4.6 Water Resource Management	094
	303-4	Water discharge	4.6 Water Resource Management	094
	303-5	Water consumption	4.6 Water Resource Management	094
<b>Innovation and R&amp;D</b>				
	3-3	Management of Material Topics	4.1.4 Management of Material Topic: Innovation and R&D	084
-	-	-	4.7 Innovation and R&D	098

Topic	Index	Disclosure Content	Corresponding Chapter / Reason for Omission	Page
<b>Employment</b>				
	3-3	Management of Material Topics	5.1.1 Management of Material Topic: Employment	119
GRI 401 Employment	401-1	New employee hires and employee turnover	5.3 Talent Recruitment	123
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.7.2 Thoughtful Benefits	131
	401-3	Parental leave	5.6 Remuneration Policy	127
GRI 402 Labor/Management Relations	402-1	Minimum notice periods regarding operational changes	5.7.3 Workers' Rights	132
<b>Talent Recruitment and Retention</b>				
	3-3	Management of Material Topics	5.1.2 Management of Material Topic: Talent Recruitment and Retention	120
GRI 202 Market Presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.6 Remuneration Policy	127
	202-2	Proportion of senior management hired from the local community	5.2 Employee Policy	122
GRI 404 Training and Education	404-1	Average hours of training per year per employee	5.4 Talent Cultivation and Development	125
	404-2	Programs for upgrading employee skills and transition assistance programs	5.4 Talent Cultivation and Development 5.5 Personal Performance Management and Development	125 127
	404-3	Percentage of employees receiving regular performance and career development reviews	5.5 Personal Performance Management and Development	127
GRI 405 Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	5.3 Talent Recruitment	123
	405-2	Ratio of basic salary and remuneration of women to men	5.6 Remuneration Policy	127
GRI 406 Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	5.7.3 Workers' Rights	132
GRI 408 Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor	5.7.3 Workers' Rights	132
GRI 409 Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.7.3 Workers' Rights	132

Topic	Index	Disclosure Content	Corresponding Chapter / Reason for Omission	Page
<b>Occupational Health and Safety</b>				
	3-3	Management of Material Topics	5.1.3 Management of Material Topic: Occupational Health and Safety	121
GRI 403 Occupational Health and Safety	403-1	Occupational health and safety management system	Chyunn established its OSH Office in 2024, formulating the OSH Code and OSH Management Plan in accordance with regulations, both approved by the OSH Committee on January 17, 2025.	-
	403-2	Hazard identification, risk assessment, and incident investigation	Chyunn established its OSH Office in 2024 and, in accordance with OSH regulations, developed procedures for identifying, assessing, and controlling workplace hazards. These were approved by the OSH Committee on January 17, 2025.	-
	403-3	Occupational health services	5.8 Occupational Health and Safety	133
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.8 Occupational Health and Safety	133
	403-5	Worker training on occupational health and safety	5.8 Occupational Health and Safety	133
	403-6	Worker health promotion	5.8 Occupational Health and Safety	133
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.8 Occupational Health and Safety 5.9 Fire Protection and Disaster Prevention	133 137
	403-8	Workers covered by an occupational health and safety management system	5.8 Occupational Health and Safety	133
	403-9	Work-related injuries	5.8 Occupational Health and Safety	133
	403-10	Work-related ill health	5.8 Occupational Health and Safety	133

## Appendix ② | Sustainability Accounting Standards Board (SASB) Comparison Table

### Appendix 2-1: Sustainability Disclosure Topics & Metrics

Sustainability Disclosure Metrics	Code	Disclosure Content	Category	Corresponding Chapter / Reason for Omission	Page
Greenhouse Gas Emissions	IF-WM-110a.1	Scope 1 emissions volume and percentage under emission restrictions and reporting regulations	Quantitative	4.5 GHG Emission Management	092
	IF-WM-110a.2	1. Total landfill gas generated 2. Percentage of landfill gas flared 3. Percentage of landfill gas used for energy	Quantitative	Not applicable, as there are no relevant processes.	-
	IF-WM-110a.3	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	4.7 Innovation and R&D	098
Fleet Fuel Management	IF-WM-110b.1	1. Fleet fuel consumption 2. Percentage of natural gas consumption 3. Percentage of renewable energy consumption	Quantitative	4.4 Energy Management	089
	IF-WM-110b.2	Percentage of alternative fuel vehicles in fleet	Quantitative	Not applicable, as the Company does not use alternative fuels.	-
Air Quality	IF-WM-120a.1	Air emissions of the following pollutants: 1. NOx (excluding N <sub>2</sub> O) 2. SOx 3. Volatile Organic Compounds (VOCs) 4. Hazardous Air pollutants (HAPs)	Quantitative	The engines of the Company's vehicles comply with national emission standards, and no emission-related fines were incurred during the year 2024.	-
	IF-WM-120a.2	Number of facilities in or near areas of dense population	Quantitative	Only the Kaohsiung branch and Planning Office are located in office spaces near dense populations, with no manufacturing or vehicle operations. Refer to the remarks for specific addresses.	-
	IF-WM-120a.3	Number of incidents of non-compliance associated with air quality permits, standards, and regulations	Quantitative	No incidents occurred during the reporting period.	-
Management of Leachate & Hazardous Waste	IF-WM-150a.1	1. Total Toxic Release Inventory (TRI) releases 2. Percentage of TRI released to water	Quantitative	Not applicable, as the Company does not generate leachate.	-
	IF-WM-150a.2	Number of corrective actions implemented for landfill releases	Quantitative	The Company does not engage in landfill operations.	-
	IF-WM-150a.3	Number of incidents of non-compliance associated with environmental impacts	Quantitative	No corresponding section; additional information provided: In 2024, one environmental violation occurred under the Waste Disposal Act, resulting in an administrative fine of NTD 1,200.	-

Sustainability Disclosure Metrics	Code	Disclosure Content	Category	Corresponding Chapter / Reason for Omission	Page
Ch. 6 Labor Practices	IF-WM-310a.1	Percentage of active workforce employed under collective agreements	Quantitative	5.7.3 Workers' Rights	132
	IF-WM-310a.2	1. Number of work stoppages 2. Number of total days idle	Quantitative	No corresponding section; additional information provided: In 2024, operations were suspended for eight days due to typhoons, with no stoppages or idle time arising from labor-management disputes.	-
Workforce Health & Safety	IF-WM-320a.1	1. Total recordable incident rate (TRIR) 2. Fatality rate 3. Near miss frequency rate (NMFR) for direct employees and contract employees	Quantitative	5.8 Occupational Health and Safety	133
	IF-WM-320a.3	Number of road accidents and incidents	Quantitative	5.8 Occupational Health and Safety	133
Recycling & Resource Recovery	IF-WM-420a.1	1. Amount of waste incinerated 2. Percentage of hazardous waste incinerated 3. Percentage of waste incinerated (including incineration for energy recovery)	Quantitative	4.3.2 Waste Generation	088
	IF-WM-420a.2	1. Percentage of customers receiving recycling services, by customer type 2. Percentage of customers receiving composting services, by customer type	Quantitative	4.4.2 Promote Low-Carbon Services None of the Company's clients (0%) received composting services.	090
	IF-WM-420a.3	1. Amount of material recycled 2. Amount of material composted 3. Amount of material processed as waste-to-energy	Quantitative	4.2. Recycled Products	085
	IF-WM-420a.4	1. Amount of electronic waste collected 2. Percentage of electronic waste recovered through recycling	Quantitative	Not applicable as the Company does not provide the according service.	-

#### Remarks

The Company has 5 operating locations:

1. Tainan Headquarters | Binhai Plant (No. 100, Sec. 4, Anming Rd., Annan Dist., Tainan City; Land No. 1044, Xuenan Sec., Annan Dist., Tainan City; Land No. 853-32, Chengxi Sec., Annan Dist., Tainan City)
2. Tainan Operations Center | Angang Plant (No. 58, Kunshen Rd., South District, Tainan City)
3. Kaohsiung Branch (No. 6, Guihua St., Xiaogang Dist., Kaohsiung City)
4. Chiayi Office (No. 104-4, Sanjiepu, Shuishang Township, Chiayi County)
5. Planning Office (No. 13, Wenxian Rd., West Central Dist., Tainan City)

The Company also leases 6 sites for vehicle parking:

1. No. 104-4, Sanjiepu, Shuishang Township, Chiayi County
2. Land No. 631, Liuhe Sec., Daliao Dist., Kaohsiung City
3. Land No. 1156, Liuhe Sec., Daliao Dist., Kaohsiung City
4. Land No. 629, Liuhe Sec., Daliao Dist., Kaohsiung City
5. Land No. 0066-0000, Xiangong Sec., Annan Dist., Tainan City
6. No. 92 and 100, Sec. 4, Anming Rd., Annan Dist., Tainan City

## Appendix 2-2: Operating Activities

Activity Metrics	Code	Disclosure Content	Category	Corresponding Chapter / Reason for Omission	Page
	IF-WM-000.A	Number of customers by category: 1. Municipal 2. Commercial 3. Industrial 4. Residential 5. Other	Quantitative	No corresponding section; additional information provided: In Tainan, industrial clients accounted for 59% of waste-clearance customers, followed by food services (19%) and medical institutions (7%). Soil resource clients were mainly construction firms (55%) and contractors (45%). In Kaohsiung, food-service customers dominated at 65%, with residential and leisure sectors each at 12%. In Chiayi, food-service customers represented 35%, followed by medical and long-term care institutions (22%) and manufacturing (21%).	-
	IF-WM-000.B	Vehicle fleet size	Quantitative	No corresponding section; additional information provided: As of the end of 2024, 10% of Chyunn's waste-clearance fleet was electrified (including full-EV and electric-compact vehicles), while 90% remained fuel-based.	-
	IF-WM-000.C	Number of: 1. Landfills 2. Transfer stations 3. Recycling centres 4. Composting centres 5. Incinerators 6. All other facilities	Quantitative	No corresponding section; additional information provided: 1. Landfills (0) 2. Transfer stations (0) 3. Recycling centers (0) 4. Composting centers (0) 5. Incinerators (0) 6. All other facilities (one soil resource disposal site)	-
	IF-WM-000.D	Total amount of materials managed, by customer category: 1. Municipal 2. Commercial 3. Industrial 4. Residential 5. Other	Quantitative	No corresponding section; additional information provided: In Tainan, industrial clients accounted for 47% of waste-clearance volume, followed by food services (16%) and residential customers (13%). Soil resource processing volume was led by construction firms (70%) and contractors (30%). In Kaohsiung, food-service clients made up 55% of clearance volume, with leisure and residential sectors at 18% and 16%. In Chiayi, medical and long-term care institutions accounted for 37%, followed by food services (20%), manufacturing (15%), and residential buildings (15%).	-

## Appendix ③ | Climate-Related Information of Listed Companies Index

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Appendix

Risks and opportunities posed by climate change to the Company and the relevant measures taken by the Company	Description
Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	<p>Chyunn continues to align with the climate goals set under the Paris Agreement (COP21), integrating these principles into its sustainability policies to meet regulatory requirements set by the FSC and the MOENV. The Company is committed to adopting more energy-efficient and effective operational practices, proactively mitigating climate impacts and supporting Taiwan's 2050 net-zero transition.</p> <p>Since 2022, "sustainable management" has been formally incorporated into Chyunn's corporate objectives, with the Chairman appointing the General Manager as the highest executive responsible for climate and sustainability management. To strengthen governance and implementation, the SDC was established on November 28, 2023, receiving quarterly reports from the SD-TF on climate strategy and target progress.</p> <p>The SD-TF, overseen directly by the General Manager and composed of cross-department representatives, is responsible for:</p> <ul style="list-style-type: none"><li>• Identifying climate-related risks and opportunities</li><li>• Conducting GHG inventories and data integration</li><li>• Managing sustainability disclosures</li><li>• Planning climate adaptation and low-carbonization strategies</li></ul> <p>Assessment results and adaptation measures are consolidated by the SD-TF and reported to management and the Board to ensure informed oversight and timely decision-making on climate-related matters.</p>

Risks and opportunities posed by climate change to the Company and the relevant measures taken by the Company	Description
<p>Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).</p>	<p>Chyunn's climate-risk and opportunity identification is conducted annually by each department based on its operational characteristics, with results consolidated by the SD-TF into a Company-wide assessment.</p> <p>On December 26, 2024, Chyunn held the "Chyunn x Climate Change: Rethinking Risks and Opportunities" to collect inputs from all units. The SD-TF then developed a materiality matrix to identify the most significant climate risks and opportunities. Subsequent scenario analysis referenced the high-emissions scenario (SSP5-8.5) and Taiwan's 2050 net-zero pathway, followed by financial impact quantification and the development of corresponding risk-management actions.</p> <p>In 2024, 2 physical risks, 4 transition risks, and 4 opportunities were identified:</p> <p><b>Physical Risks:</b></p> <ol style="list-style-type: none"> <li>1. Climate Hazards</li> <li>2. Rising Temperatures</li> </ol> <p><b>Transition Risks:</b></p> <ol style="list-style-type: none"> <li>1. Policy &amp; Regulatory Requirements</li> <li>2. Client Sustainability Gaps</li> <li>3. Transition-Related Talent Gaps</li> <li>4. Transition Technology Costs</li> </ol> <p><b>Opportunities:</b></p> <ol style="list-style-type: none"> <li>1. ESG Image Enhancement</li> <li>2. Low-Carbon Service Expansion</li> <li>3. Renewable Energy Use</li> <li>4. Industry Transition</li> </ol> <p>For details, see <a href="#">Section 4.8 Climate Change Adaptation</a>.</p>

Risks and opportunities posed by climate change to the Company and the relevant measures taken by the Company	Description
Describe the financial impact of extreme weather events and transformative actions.	For details, see <a href="#">Section 4.8.4 Financial Analysis and Response Strategies</a> .
Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	<p>Chyunn follows its "Risk Management Policy and Procedures" and the TCFD framework to manage climate-related risks and opportunities through five steps: (1) identification, (2) assessment, (3) materiality review, (4) financial impact analysis, and (5) application and disclosure.</p> <p>Potential climate risks and opportunities are first identified based on external trends and internal operations. Cross-department workshops then validate and consolidate these items into a Company-wide list. Each item is prioritized by impact and expected timeframe, followed by financial modeling using climate scenarios and internal parameters. The results are ultimately incorporated into decision-making and risk management and disclosed in the annual Sustainability Report.</p>
If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	For details, see <a href="#">Section 4.8.4 Financial Analysis and Response Strategies</a> and <a href="#">4.8.3 Climate Scenario Analysis</a> .
If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	<p>The Company has formulated a low-carbon transition plan to reduce Scope 1 emissions from fleet operations and Scope 2 emissions from energy use. Key measures include:</p> <ol style="list-style-type: none"> <li><b>1. Refuse Compactor Truck Upgrade and Transformation Plan</b> Mobile combustion is Chyunn's largest emission source. The Company converted 12 compactor units to electric systems, all deployed after project completion on August 31, 2024. The upgrades are expected to save 2,207 liters of fuel per month, reducing 6.1 tCO<sub>2</sub>e. See <a href="#">Section 4.7 Innovation and R&amp;D</a> for details.</li> <li><b>2. Introducing Taiwan's First Fully Electric Refuse Compactor Truck</b> In partnership with Dokin Motors and FUSO, Chyunn launched Taiwan's first fully electric refuse compactor truck in 2024. A charging-management system will be introduced in 2025 to monitor performance.</li> <li><b>3. Smart Route Optimization</b> Chyunn developed a Smart Fleet Dispatch System, with 2024 tests covering navigation, dispatching, task assignment, and incident reporting. Full deployment in 2025 will enhance route efficiency and gradually integrate carbon-inventory data for ESG management.</li> <li><b>4. Expanding Renewable Energy Use</b> The Company began installing rooftop solar systems in 2024, scheduled for operation in early 2026. Efforts are underway to enhance self-consumption and energy autonomy.</li> </ol>

Risks and opportunities posed by climate change to the Company and the relevant measures taken by the Company	Description
If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	No internal carbon pricing is currently used as a planning tool.
If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	No climate-related targets have yet been set.
Greenhouse gas inventory and assurance status.	Refer to Table 1-1 and 1-2 below.

**Table 1-1: Greenhouse Gas Inventory and Assurance Status**

Items	2023	2024
Basic Information of The Company	Capital of less than NTD 5 billion	
Minimum required disclosure under the Sustainable Development Roadmap for TWSE/TPEx Listed Companies	The Company is not yet within the scope of the regulations	
Assurance Standard	ISO 14064-1:2018	
Assurance Body	TÜV NORD Taiwan	
Scope of Assurance	Headquarters, three operational sites, and two leased parking areas; subsidiaries excluded.	Headquarters, four operational sites, and two leased parking areas; subsidiaries excluded.
Assurance Opinion/Conclusion	Scope 1 and Scope 2 (Categories 1 and 2) were verified in accordance with the standard and achieved a reasonable assurance level. Scope 3 (Categories 3 to 6) met the verification requirements and obtained a limited assurance level. Overall, the verification complied with applicable standards with no material discrepancies identified.	Scope 1 and Scope 2 (Categories 1 and 2) were verified in accordance with the standard and achieved a reasonable assurance level. Scope 3 (Categories 3 to 6) met the verification requirements and obtained a limited assurance level. Overall, the verification complied with applicable standards with no material discrepancies identified.

Ch.6

Appendix

Year	2023		2024	
Scope	Emissions (tCO <sub>2</sub> e)	Emission Proportion (%)	Emissions (tCO <sub>2</sub> e)	Emission Proportion (%)
Scope 1	1,104.8757	51.0844	1,187.8508	55.7562
Scope 2	102.3480	4.7321	92.8765	4.3595
Scope 3	955.6207	44.1835	849.7083	39.8843
Total GHG Emissions	2,162.8443	100.0000	2,130.4357	100.0000
GHG Emission Intensity	0.0048	tCO <sub>2</sub> e / Revenue (NTD thousand)	0.0046	tCO <sub>2</sub> e / Revenue (NTD thousand)

**Table 1-2: Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans**

Items	Description
Reduction Base Year	Chyunn has conducted annual GHG inventories since 2022 and designated 2024 as the base year, with total emissions of 2,130.4357 tCO <sub>2</sub> e and a GHG emission intensity of 0.0046 tCO <sub>2</sub> e per NTD 1,000 of revenue.
Reduction Targets and Strategies	<p>Although no reduction target has been set yet, Chyunn is advancing staged actions:</p> <ul style="list-style-type: none"> <li>• Short-term: Implement IoT technologies, improve energy efficiency, and strengthen GHG inventory and data systems.</li> <li>• Medium-term: Upgrade or replace high-energy-use equipment and expand fleet electrification.</li> <li>• Long-term: Adopt carbon-reduction technologies and move toward smart operations and a net-zero pathway.</li> </ul>
Specific Action Plans and Achievement of Reduction Targets	<p>In line with its phased low-carbon transition strategy, Chyunn advanced key measures in 2024 to reduce Scope 1 and Scope 2 emissions. Major outcomes include:</p> <ol style="list-style-type: none"> <li><b>1. Fleet Electrification</b> Twelve diesel compactor units were converted to electric systems and fully deployed, reducing 6,582.85 liters of fuel and 15.715 tCO<sub>2</sub>e versus 2023. Chyunn also introduced Taiwan's first fully electric refuse compactor truck and will adopt a charging-management system in 2025.</li> <li><b>2. Smart Fleet Dispatch System</b> Core modules—including navigation, dispatching, and incident reporting—were completed in 2024. Systemwide rollout in 2025 will enhance route efficiency, lower emissions, and enhance carbon-data accuracy.</li> <li><b>3. Renewable Energy</b> Rooftop solar installation began at the Angang Operations Center and is planned for operation in early 2026.</li> <li><b>4. Energy Management</b> Chyunn established monthly energy-review procedures and installed water-saving fixtures and fog cannons were deployed at the soil resource disposal site to improve water-use efficiency.</li> <li><b>5. Waste Reduction and Resource Recovery</b> Chyunn continued its R-category conversion and resource-recovery initiatives. Although no new R-category materials were added in 2024, high performance was maintained: <ul style="list-style-type: none"> <li>• Construction mixture reuse: 84% (target ≥75%).</li> <li>• Construction surplus soil reuse: 96% (target ≥95%).</li> </ul> </li> <li><b>6. Energy-Saving Measures</b> The Angang Center adopted full LED lighting, water-saving devices, centrally timed air conditioning, and rainwater-reuse systems.</li> </ol> <p>Chyunn's GHG emission intensity decreased from 0.0048 to 0.0046 tCO<sub>2</sub>e per NTD 1,000 revenue in 2024, with ongoing annual tracking and disclosure.</p>

# ESG

CHYUNN ENVIRONMENT  
CORPORATION  
ESG SUSTAINABILITY REPORT

## Production Team

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Publisher | Tien-Yu Lee, Wen-Ta Tsai

Editor-in-Chief / Chief Writer | Po-Chen Shen

Managing Editor | Ng Yi Kwan

Proofreader | Ng Yi Kwan, An-Ting Hsu

Graphic Designer | Wei-Chien Huang

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Published by | Chyunn Environment Corporation (Planning Department)

Tel / Fax | +886-6-2965599 / +886-6-2965580

Address | No. 58, Kunshen Rd., South Dist., Tainan City 702019, Taiwan (R.O.C.)

E-mail | [service@chyunn.com.tw](mailto:service@chyunn.com.tw)

Website | [www.chyunn.com](http://www.chyunn.com)

Publication Date | August 2025





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